

## Audit Committee

### Agenda

**Meeting reference:** Audit 2024-25/02

**Date:** Wednesday 11 December 2024 at 5.00pm

**Location:** ASW (Room 961)

**Purpose:** Scheduled meeting

\* Denotes items for approval or discussion.

Members should contact the Secretary in advance of the meeting if they wish to request an item be starred.

	Agenda Items	Author	Led by	Paper
1	Welcome and Apologies		Chair	
2	Additions to the Agenda			
3	Declaration of a Conflict of Interest in any Agenda Item			
4	Minutes of the Meeting of Audit Committee held on 09 October 2024		Chair	Paper 1
5	Actions arising from previous minutes			
6	<b>Monitoring &amp; Compliance</b>			
*6.1	Enterprise Risk Management Report & Strategic Risk Register	Depute Principal (Operations)	Depute Principal (Operations)	Paper 2
7	<b>Audit Plans, Reports &amp; Updates</b>			
*7.1	External Audit 2023/24 – Progress Update		External Auditor/ Depute Principal (Operations)	Verbal
*7.2	Internal Audit Annual Report 2023/24	Internal Auditor	Internal Auditor	Paper 3

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*7.3	Internal Audit Report 2023/24 – Student Activity Data Audit	Internal Auditor	Internal Auditor	Paper 4
*7.4	Internal Audit Report 2023/24 - Student Support Funds Report	Internal Auditor	Internal Auditor	Paper 5
*7.5	Internal Audit Report 2022/23 – Follow-Up Reviews	Internal Auditor	Internal Auditor	Paper 6
8	<b>FOI &amp; Data Protection</b>			
*8.1	Freedom of Information & Data Protection quarterly update	Clerk	Clerk	Paper 7
*8.2	ICO Accountability Tracker	Clerk	Clerk	Paper 8
9	<b>Committee Updates</b> (for noting by Committee)			
9.1	Health and Safety Committee: <ul style="list-style-type: none"> <li>04 September 2024</li> </ul>		Chair	Paper 9
10	<b>Date and time of next meeting:</b> <ul style="list-style-type: none"> <li>Wednesday 11 December 2024</li> </ul>	Clerk		
*11	<b>Review of Meeting</b> (Committee to check against the Terms of Reference to ensure all competent business has been covered)			Paper 10

# Audit Committee

## DRAFT Minutes

**Meeting reference:** Audit 2024-25/01

**Date:** Wednesday 09 October 2024

**Location:** ASW (Room 961)

**Members present:** Debbie McIlwraith Cameron, Board Member & Vice Chair Audit  
Ian Robotham, Board Member (from Item 5)  
Alistair Wylie, Board Member  
Andi Garrity, Student Board Member

**In attendance:** Margaret Cook, Principal  
Lorenz Cairns, Depute Principal  
Lynn Murray, Depute Principal (Operations)  
Gavin Stevenson, Director of Finance  
Katy Lees, Director of HR & Organisational Development  
Ian McCartney, Clerk to the Board  
David Archibald, Henderson Loggie, Internal Auditor  
Nicola Wright, Deloitte's, External Auditor (items 8.1 – 8.6)  
Thomas Rotherham, Deloitte's, External Auditor (items 8.1 – 8.6)

**Apologies:** Derek Waugh, Chair, Audit Committee  
Patrick O'Donnell, Staff Board Member  
Katy Lees, Head

**Chair:** **Debbie McIlwraith Cameron**

**Minute Taker:** Ian McCartney

**Quorum:** 3

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## **MINUTES**

Item		Action
1.	<b>Welcome &amp; Apologies</b>  Vice Chair welcomed all to meeting and noted that Chair was not able to attend the meeting.	
2.	<b>Additions to the Agenda</b>  Committee agreed to a change in the order of the Agenda.  Internal Audit presented an additional paper on Severance Process Arrangements and Procedures. It was agreed that this paper would be taken as Item 8.6.	
3.	<b>Declaration of Conflict of Interest in any Agenda Item</b>  There were no conflicts of interest noted.	
4.	<b>Minutes of Meeting of Audit Committee, 19 March 2024</b>  The minutes were approved as a true and accurate record of the meeting.	
5.	<b>Matters Arising from previous minutes</b>  <u>Item 6.2 – National Fraud Initiative Report</u>  Depute Principal (Operations) advised that names of individual colleges had not been noted in the final published report and the issues affecting UHI Perth had not been flagged within the report's "Red" category.	
8.1	<b>External Audit 2023/24 – Audit Plan</b>  External Auditor introduced new Partner who be overseeing the audit work for UHI Perth before updating Committee on proposed plan and timescales for 2023/24 Audit outlined within presentation provided to Committee.  Upon a Board Member querying the proposed December completion date, Depute Principal (Operations) advised Committee that the ongoing circumstances affecting resources within the Finance Department would likely impact on deliverability of the proposed timescales. Principal further advised that the preference would be to seek approval of the Audited Accounts early in the year rather than leave until the March Board of Management meeting.	



	External Auditor and Depute Principal (Operations) agreed to keep the Committee updated with regarding to the timescales.	
<b>8.2</b>	<p><b>Internal Annual Report 2024/06 – Cybersecurity</b></p> <p>Internal Auditor presented Paper 6, noting a Satisfactory report with limited recommendations and that key actions appeared to be in place for full transparency.</p> <p>Internal Auditor noted that there is a reliance on operational areas in delivery of key outcomes therefore communications to the Board is required, and suggested an approach similar to the regular H&amp;S Reports received by Audit Committee.</p> <p>Board Member suggested that the Service Level Agreement needs clarification in terms of the split between UHI Executive Office and Academic Partners. Principal advised that a collaborative approach around cybersecurity was already in place, and the existence of a UHI Information Security Group led by HEFESTIS was noted.</p> <p>Chair recommended that a 6-monthly update report to Audit Committee from the Director of ICT be established. This recommendation was <b>APPROVED</b>. Clerk to include in appropriate Board Cycle.</p> <p>Committee <b>noted</b> Paper 6.</p>	
<b>8.3</b>	<p><b>Internal Annual Report 2024/07 – ICT &amp; Digital Transformation Strategy</b></p> <p>Internal Auditor presented Paper 7, noting that this Report contained a number of issues to unpack, and took cognisance of the current financial climate within the college with respect to the need for investment to achieve strategic aims against the levels of capital available for investment.</p> <p>Depute Principal (Operations) advised that a budget meeting had been held with the Director of ICT where the impact of funding restrictions had been discussed.</p> <p>Depute Principal (Academic) noted that Report highlights the difficult position colleges find themselves in to remain relevant to future employers in that plans for Digital Transformation exist in order to focus on the student experience, but there is a struggle to deliver these plans within the budgets available.</p> <p>Student Board Member highlighted that some students will continue to require printed material. Internal Auditor agreed, but there will still be opportunities to rationalise in this area, and there appears to be variations based on deliverer's preference rather than that of the end users.</p>	

	<p>Committee <b>noted</b> Paper 7, and Depute Principal (Operations) will continue discussions with Director of Information Services on IT spending priorities.</p>	
8.4	<p><b>Internal Annual Report 2024/08 – Fraud Prevention, Detection &amp; Response</b></p> <p>Internal Auditor presented Paper 8, noting that a consultancy approach had been taken for this Report, allowing for informal benchmarking based on other audits and investigations.</p> <p>Internal Auditor reported that the actions in process were detailed on page 3 of the Report, and that there were a number of low-level recommendations. Internal Auditor advised that there was a need for a greater understanding at all levels of the college of the risks in these Reports areas of scope.</p> <p>Board Member queried the practicalities around the money laundering aspects of refunds for International Students with specific reference to the 6-month time windows, and sought clarification whether there would be any flexibility available.</p> <p>Depute Principal (Academic) noted there was a link to the Digital Audit (Paper 7) in that the finance system issues could have been addressed within Shared Service solution that fell through, which would have managed process and reduced risk. Internal Auditor noted that targeted training sessions were available in this area if required - Depute Principal (Academic) to follow up.</p> <p>Committee <b>noted</b> Paper 8.</p>	Depute Principal (Academic)
8.5	<p><b>Internal Audit 2024/25 – Final Annual Plan &amp; Progress Report</b></p> <p>Internal Auditor presented Paper 9, noting that the Plan had been updated to reflect previous discussions, and timings had been agreed and added. International Scope had also been added.</p> <p>Director of HR advised that Integrated Payroll is no longer required. Internal Auditor noted this and advised that these dates could be replaced with another option.</p> <p>Vice Chair noted on behalf of Chair whether there was any urgent need to look at Financial Sustainability given the focus on this area. Internal Audit advised that there would be ongoing challenges due to lack of clarity of the funding landscape and that work could be done to pull together key strands to provide some strategic focus to allow articulation to RSB/SFC on what can be delivered for the funding available. Principal noted that this would be helpful piece of work within the UHI context, with particular reference to the top-slice.</p>	

	Committee <b>noted</b> Paper 9.	
<b>8.6</b>	<p><b>Internal Audit Report to UHI - Perth Severance Process Arrangements and Procedures</b></p> <p>Committee received an additional paper in the form of Internal Audit Report to UHI on severance process arrangements and procedures relating to a recent UHI Perth VS scheme.</p> <p>Internal Auditor noted that the report had followed as the result of a letter presented under Public Interest Disclosure Polic, and focused on issues around the financial management and consistency of a recent VS scheme undertaken at UHI Perth.</p> <p>Internal Auditor described the process and concluded that there was no corroboration between the letter's content and the Internal Audit investigation.</p> <p>Committee <b>noted</b> the Report, and Principal welcomed the clean bill of health the Report provided.</p>	
<b>6.1</b>	<p><b>Annual Health &amp; Safety Report</b></p> <p>Director of HR presented Paper 2, noting that it had been a challenging year around wellbeing and stress due to the ongoing financial sustainability issues affecting staff.</p> <p>Report noted that there had been requirement to report incidents to HSE, and that Risk Assessments across the organisation had been improved, however RIDDOR reports had increased due to reporting threshold changes.</p> <p>Sickness levels were higher than has been reported in the past and training levels had dropped slightly against compliance targets.</p> <p>Board Member queried whether the 2 outstanding items on the Report had been addressed. Director of HR advised these items had now been completed.</p> <p>Board Member noted an inconsistency around the formatting for RAG ratings within the Appendix. Director of HR would correct this prior to the Report being submitted to Board.</p> <p>Vice Chair queried whether the 80% figure advised in Table 1 represented a good result. Director of HR advised that 90% was the recommended rating, before noting that compliance training currently lands at the same time for staff and management were looking at amending processes to help improve this figure.</p> <p>Vice Chair queried whether the figures in Table 2 were improving.</p>	Director of HR

	<p>Director of HR advised that there had been significant progress around Priority 1 actions, noting that Auto Failure has had a significant impact on this and is changing the culture.</p> <p>Committee <b>ENDORSED</b> Paper 2, which would be passed to Board for final approval.</p>	
<b>7.1</b>	<p><b>Enterprise Risk Management Report</b></p> <p>Depute Principal (Operations) introduced Paper 3, highlighting the progress made since previous meeting re controls put in place (from 13% to 47%).</p> <p>Depute Principal (Operations) advised that work was ongoing embedding the ERM with Risk Owners, with a move to exception reporting being brought in. Financial controls were noted as a specific current focus.</p> <p>Depute Principal (Operations) noted that the ERM does not currently include a “People” category and sought Committee’s view on whether and when this should be introduced. Board Member queried whether this would lead to some crossover; Board Member advised that there would be in first instance, but this would be addressed over time.</p> <p>Committee <b>AGREED</b> to add a People category to the ERM. Depute Principal (Operations) to progress and present to next meeting.</p> <p>Board Member recommended that font colours be improved for readability purposes, and that the numbers in the Competition &amp; Markets category do not seem to add up. Depute Principal (Operations) to clarify.</p> <p>Internal Auditor noted that there is an IA Follow-Up Report scheduled to be tabled at Cycle 2 Audit Committee that would be reporting on Risk Management.</p> <p>Committee <b>NOTED</b> Paper 3.</p>	<p>Depute Principal (Operations)</p> <p>Depute Principal (Operations)</p>
<b>7.2</b>	<p><b>Code of Good Governance - Compliance Template</b></p> <p>Clerk presented Paper 4, which provided a checklist and summary of compliance levels on items of assurance required to meet the Code of Good Governance.</p> <p>Clerk noted that 79 of 82 items had been assessed as “Effective”, with three items (B7 – HISA Constitution; C6 - Register of Interests; &amp; C19 – Remuneration Committee) assessed as “Partial”. Clerk advised on mitigations to bring the 3 “Partial” areas up to full compliance.</p>	

	<p>Internal Auditor noted that not all colleges present this compliance checklist for the assurance of Audit Committee, and continued scrutiny is to be welcomed.</p> <p>Committee <b>NOTED</b> Paper 4.</p>	
<b>9.1</b>	<p><b>Freedom of Information &amp; Data Protection – Quarterly Update</b></p> <p>Clerk presented Paper 10, noting that 2023/2024 had seen the highest number of FOI Requests submitted in a single calendar year, while SARs and data breaches continue a downwards trend.</p> <p>Clerk advised that the UHI DPO had recommended UHI Perth undertake a matching exercise against the ICO's accountability framework. This would allow Committee to have a more strategic oversight and assurance on data protection issues. Clerk to progress and present to next meeting.</p> <p>Committee <b>NOTED</b> Paper 10.</p>	Clerk
<b>10</b>	<p><b>Committee Updates</b></p> <p>Committee received &amp; noted minutes of the Health &amp; Safety Committee from 19 June 2024</p>	
<b>11</b>	<p><b>Date &amp; Time of Next Meeting</b></p> <ul style="list-style-type: none"> <li>Wednesday 11 December 2024</li> </ul>	
<b>12.</b>	<p><b>Review of Meeting</b></p> <p>Committee confirmed that the meeting had been conducted in line with its Terms of Reference.</p> <p>Committee also noted proposed amendments for Terms of Reference being presented for approval by the Board.</p>	

**Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). Certain exemptions apply: financial information relating to procurement items still under tender, legal advice from College lawyers, items related to national security.**

Notes taken to help record minutes are also subject to Freedom of Information requests, and should be destroyed as soon as minutes are approved.

**Status of Minutes – Open ☒**

An **open** item is one over which there would be no issues for the College in releasing the information to the public in response to a freedom of information request.

A **closed** item is one that contains information that could be withheld from release to the public because an exemption under the Freedom of Information (Scotland) Act 2002 applies.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Do the minutes contain items which may be contentious under the terms of the Data Protection Act 2018?      **Yes** ☐      **No** ☒

**Committee Cover Sheet**

Paper No.2

<b>Name of Committee</b>	Audit Committee
<b>Subject</b>	Risk Report
<b>Date of Committee meeting</b>	11/12/2024
<b>Author</b>	Depute Principal Operations/Risk and Project Officer
<b>Date paper prepared</b>	05/12/2024
<b>Executive Summary</b> Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Full Risk Report showing progress against risks outlined by the ERM Risk Register. And update on progress against outstanding interna audit actions. Please note that a new People Risk Category has been put forward in this paper for Committee approval.
<b>Committee Consultation</b> Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Members of Perth Leadership Group were all consulted to provide their updates.
<b>Action requested</b>	<input checked="" type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> Recommended with guidance (please provide further information, below)
<b>Strategic Impact</b> Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: <a href="#">Strategic-Plan-2022-27.pdf</a>  If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	This is the Strategic Risk Register for UHI Perth identifying the risks to its financial sustainability and success.

## Committee Cover Sheet

<p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>Where resource is required to mitigate against risk</p>
<p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>Financial and strategic sustainability.</p>
<p><b>Equality &amp; Diversity</b></p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p><b>Data Protection</b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p><b>Island communities</b></p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p><b>Status</b></p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>If a paper needs to remain confidential for a prescribed period of time before being made 'open', please advise how long must the paper be withheld:</p> <p>Click or tap here to enter text.</p>



## Committee Cover Sheet

### Freedom of Information

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

Please select a justification from the list, below:

Its disclosure would substantially prejudice a programme of research	<input type="checkbox"/>	Its disclosure would substantially prejudice the effective conduct of public affairs	<input type="checkbox"/>
Its disclosure would substantially prejudice the commercial interests of any person or organisation	<input type="checkbox"/>	Its disclosure would constitute a breach of confidence actionable in court	<input type="checkbox"/>
Its disclosure would constitute a breach of the Data Protection Act	<input type="checkbox"/>	Other [please give further details] <small>Click or tap here to enter text.</small>	<input type="checkbox"/>

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>

and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# Enterprise Risk Management (ERM)

**Risk Management Report December 2024**

**UHI | PERTH**

Prepared by Risk & Project Officer/ Depute Principal Operations

# Risk Approach December 2024

## Overview

The ERM Strategic Risk Register is monitored and reviewed on a quarterly basis in order to give assurances to the UHI Perth Board of Management, via the Audit Committee, that risks are being appropriately controlled.

## Changes to the Risk Environment

### UHI Perth Organisational Restructure

- The organisational restructure process is largely complete with the new academic structure agreed; however, individual consultations are still ongoing in a few instances which has led to delays with the appointment of some roles and a continuing level of uncertainty for those potentially impacted and other colleagues.

### Financial Outlook

- This is set within the context of some savings identified but still to be realised for 2024-25 to support our financial sustainability.

### UHI Context

- At UHI level work is progressing with the OBC (Outline Business Case) for the new operating model with its aim to deliver a more integrated partnership.

## Change in Risk Since Last Reporting Cycle

- No new risks/risk controls identified.
- No risks have been removed from the register
- One change to the wording of a Risk Cause and Control for Operational/Staff – see following page
- Recommendation to Audit to approve the addition of a 'People' risk category – see following pages

# Risk Approach December 2024

## Change in Risk Since Last Reporting Cycle

Risk Category	Risk Event	Risk Cause	Action/Control	Rationale for Change
Product Delivery	Product/Service Delivery	<b>Old</b> – Staff competence does not meet the competence matrix for their role.	Old – Staff development plans must be aligned with the competence matrix for their role	The reference to 'staff' in the risk cause was replaced with 'workforce' to more accurately represent the organisational workforce planning approach. The reference to a 'matrix' was removed as it not a planning tool used by the organisation.
		<b>New</b> - Workforce competence does not meet organisational needs	New - Staff development plans must be aligned with the competences for their role	

## UHI Perth Risk Management Risk Categories/Risk Events

### Product Delivery Risk

- Products and Services
- Competition and Market
- Product/Service Delivery
- Physical/Digital Estate & Infrastructure

### Legal & Compliance Risk

- Contracts
- Employment Law
- Litigation
- Governance
- Health & Safety
- International Business

### Financial Risk

- Cash
- Financial Management
- Financial Controls
- Other Significant Financial Risks

### Operational Risk

- Systems/Technology
- Processes
- Staff

### People Risk

- Business/Organisation
- HR Function
- People and Processes
- Employee Relations

### Reputational Risk

- Business relationships
- Student Satisfaction
- Culture
- Media
- Social Responsibility
- Environment

### Strategic/ External Risk

- Strategy & Strategic Execution
- UHI
- UK Governments
- Global Events
- Other Significant Strategic/External Risks

Product Delivery Risk

Legal & Compliance Risk

Financial Risk

Operational Risk

People Risk

Reputational Risk

Strategic/ External Risk

Products & Services

Our products and services can impact on student numbers, retention, student outcomes, partnerships, costs and our overall reputation. Curriculum planning should ensure that all associated risks are covered.

Competition & Markets

Failure to understand the requirements of our markets or to react to the competition can result in missed opportunities, falling student numbers and negatively impact on our reputation.

Product/Service Delivery

If our delivery, whether it be through teaching or technology, is not at the required standard then it can impact on student numbers, retention and achievement.

Physical/Digital Estates & Infrastructure

Managing the campus to meet changing student and learning requirements is important. The campus plays an important role in student numbers and student experience.

Contracts

Contracts that have not been reviewed/approved by legal counsel or do not comply with the authorisation limits leave the college open to significant financial and reputational risk.

Employment Law

It is critical that UHI Perth complies with all employment law. There could be significant damage to reputation as well as significant financial penalties for non-compliance.

Litigation

The optimal position is to prevent legal cases against UHI Perth. However, there must be a process in place to predict, report and manage potential and actual litigation against the college.

Governance

Lack of robust/compliant/effective governance structure

Health & Safety

The health & safety of staff, students and visitors is a high priority for UHI Perth. Failure to achieve this would have a significant impact on our reputation.

International Business

Different countries have different laws/regulations. Failure to comply with these could have a significant impact on UHI Perth

Cash

To ensure financial sustainability it is essential that UHI Perth understands their cash projection and manages the position to ensure that the college does not run out of money.

Financial Management

It is essential that the college has a budget and forecast process in place provides management accounting information, all the way up to Board level, on performance v target.

Financial Controls

Effective controls, through an ERM process, need to be in place. These controls should be designed to prevent or detect fraud, theft and loss of college assets.

Other Significant Financial Risk

There are a number of risks that can be over a short space of time and can vary in origin. However, these risks can have a significant impact on the financial sustainability of UHI Perth.

Operational Risk

Systems/Technology

Unsuitable systems or the inability to optimise current systems would result in poor outcomes for staff and students and would have a negative impact on student numbers, retention and reputation.

Processes

Poor processes can add significant cost and result in poor outcomes for staff and students. It is important that the college implements a system of continuous improvement to maximise performance

Staff

If staff are unsure what their role is or are not competent and/or motivated to carry out their role it would result in poor performance for staff and students, loss of staff, poor strategic outcomes etc.

People Risk

Business/Organisation

An organisation without the right organisational structures to enable its strategy and vision to be achieved. That does not attract or retain the right talent and skills in its workforce or embed the right culture that will allow it to be successful.

The HR Function

Poor HR processes that do not align with the business needs. Poor systems, and capability to deploy and evolve the HR function. Poor people data collection or understanding of people data.

People and Processes

Lack of compliance with regulatory requirements. Complexity of internal systems making processes and procedures difficult to follow. Poor records management of organisation and employee data. Lack of transparency around pay and conditions.

Employee Relations

Poor employee relations through lack of engagement with staff. Poor relationships with local trade unions that negatively affect consultations and negotiations. Increase in likelihood of official and unofficial industrial action.

Reputational Risk

Business Relationships

Business relationships are critical to curriculum development, student outcomes and reputation. Their development and management is important.

Student Satisfaction

Poor student satisfaction feedback can have a negative impact on reputation, student numbers and retention.

Culture

Poor culture can have a negative reputational impact resulting in lower student numbers and retention. It can also make the recruitment of quality staff difficult.

Media

Developing and managing media channels can add significant value to the reputation of the college and higher student numbers.

Social Responsibility

Not meeting our Social Responsibility would have a negative impact on our reputation and our income.

Environment

The environment is a significant issue for staff, students and society. Governments set targets that, if not achieved, will impact on our reputation and income (lower student numbers).

Strategic/ External Risk

Strategy & Strategy Execution

It's important to review strategy relevance on an annual basis and how we are executing the strategy.

UHI

The RSB and EO have a significant influence over what UHI Perth can and cannot do. We must assess the risks associated with decisions made by the RSB and EO.

UK Governments

Actions and legislation through the UK and or Scottish Governments can have a significant impact on the college. We should assess the risks associated with Government decisions and plan to minimise any impact.

Global Events

Global events can impact UHI Perth in many ways from student numbers to increasing costs. UHI Perth should monitor global events and assess risk. Plans should be put in place to minimise impact.

Other Significant Strategic/External/Project Risk

There are a number of risks that can vary in origin which can have a significant impact on the financial sustainability of UHI Perth.

# Risk Appetite Overview

Risk Category	Risk Appetite	Max Risk Score	Risk Description	Risk Appetite Descriptor
Academic Income	Minimal	6	Academic SFC funding risk relates to the potential negative impact on student numbers, student retention, student outcomes, business partnerships and student experience.	The Board of Management will allow minimal risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
Commercial Income	Cautious	10	Non-SFC funding risk relates to potential negative impact on student numbers, student retention, student outcomes, business partnerships and student experience.	The Board of Management will allow a cautious approach to risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
Legal & Compliance	Averse	3	Legal & Compliance risk relates to any situation that would create a legal issue for UHI Perth or its partners or non-compliance with statutory or regulatory requirements. This category includes health and safety.	The Board of Management are averse to risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
Financial	Minimal	6	Financial risk relates to any financial matter that could have a significant negative impact on the cash position of UHI Perth. This area also covers the financial management of UHI Perth.	The Board of Management will allow minimal risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
Operational	Open	15	Operational risk relates to risks associated with the operational building blocks of systems, management of staff, staff competence and processes.	The Board of Management are open to risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
People	tbc	tbc	People Risk relates to the people we employ who are essential to develop and deliver our products and services and we do not have an organisation without them.	To be agreed by the Board of Management – see table below.
Reputational	Averse	3	Reputational risk relates to areas that could have a negative impact on the reputation of UHI Perth and includes business relationships, student satisfaction, culture, media relationships, social responsibility and environment.	The Board of Management are averse to risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.
Strategic/External	Minimal	6	Strategic/External risk relates to external areas that could impact on the ability of UHI Perth to achieve its strategy or to the financial sustainability of the organisation.	The Board of Management will allow minimal risk in this Risk Category. Any decisions by managers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum 'Risk Range' for this Risk Category, should make and approval request to the Audit Committee before proceeding.

**Failure to manage risks in any of these categories may lead to financial, reputational, legal, regulatory, safety, security, environmental, employee, customer and operational consequences.**

## Risk Appetite - People Risk December 2024

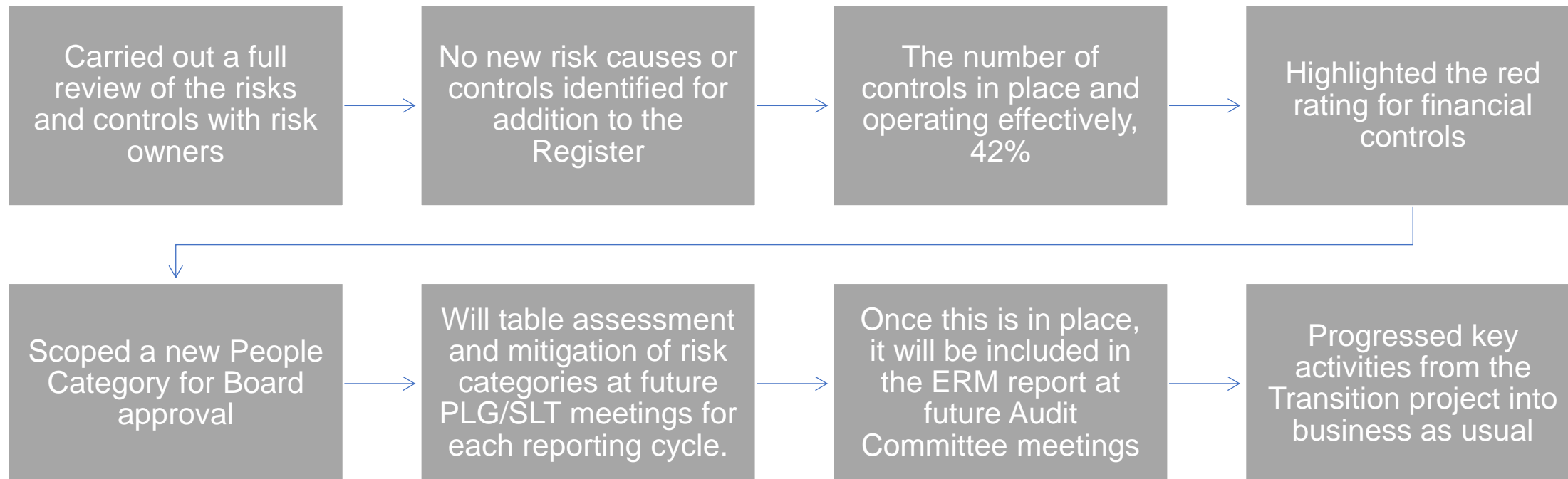
Averse	Minimal	Cautious	Open	Eager
Priority to maintain close management control & oversight. Limited devolved authority. Limited flexibility in relation to working practices. Development investment in standard practices only.	Decision making authority held by senior management. Development investment generally in standard practices.	Seek safe and standard people policy. Decision making authority generally held by senior management.	Prepared to invest in our people to create innovative mix of skills environment. Responsibility for non-critical decisions may be devolved.	Innovation pursued – desire to ‘break the mould’ and challenge current working practices. High levels of devolved authority – management by trust rather than close control.

**Note:** Current UHI Perth approach could be defined as ‘open’ at the moment but may move towards eager as the organisation develops.



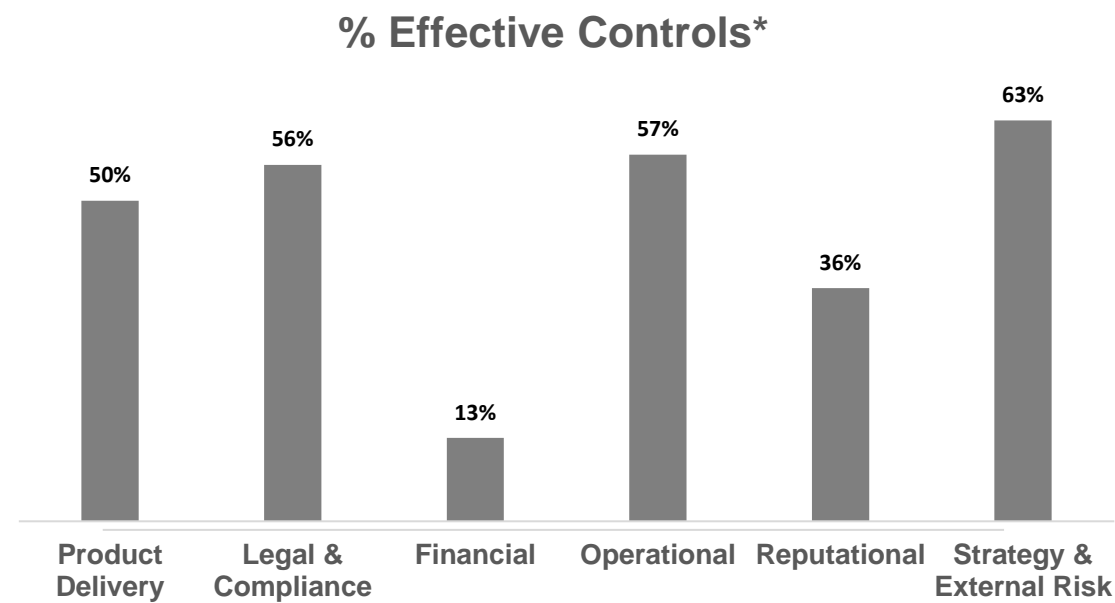
## Risk Overview December 2024

### Risk Progress Update December 2024



All individual risk sheets can be accessed via the following link:  
[ERM Risk Register 2024-25.](#)

# Risk Overview December 2024



\* Calculated by Percentage. of Controls 100% Complete and tested for effectiveness / Total No. of Controls per Category

# Product Delivery Risk Overview December 2024

All individual risk sheets can be accessed via the following link:  
[ERM Risk Register 2024-25](#).

## Risks

### Products & Services

The curriculum can impact on student numbers, retention, student outcomes, partnerships, costs and our overall reputation. Curriculum planning should ensure that all associated risks are managed.

### The chart data shows

The risk control remains 100% and effective. Mitigations for this risk are addressed through the annual curriculum review, target-setting processes, reforecasting activities, and Self-Evaluation Action Planning (SEAP)."

### Competition & Market

Failure to understand the requirements of our markets or to react to the competition can result in missed opportunities, falling student numbers and negatively impact on our reputation.

### The chart data shows

The risk control to create an income strategy is managed through budget planning and has moved from 50% to 90% complete. Market and competition insights are gained via local and regional strategic partnerships; however, the control to issue quarterly reports to the SLT remains pending.

### Product/Service Delivery

If our delivery, whether it be through teaching or technology, is not at the required standard then it can impact on student numbers, retention, achievement and reputation.

### The chart data shows

Both risk controls remain assessed at 100% effectiveness. Mitigations for this risk are addressed through the embedding of SEAP with Learning and Teaching Enhancement becoming central to the tertiary quality framework. Staff development needs are identified through the professional review process.

### Physical/Digital Estates & Infrastructure

Managing the campus to meet changing student and learning requirements is important. The campus plays an important role in student numbers and the student experience.

### The chart data shows

The risk control to create an income strategy has moved from 50% to 60% complete with PLG project groups looking at site planning needs for today and in the future. Budget planning identifies key areas for investment across the estate.

■ Last Report    ■ Current    ■ < 50% Complete    ■ 50%- 75% Complete    ■ > 75% Complete



# Legal & Compliance Risk Overview December 2024

■ Last Report

■ Current

■ < 50% Complete

■ 50%- 75% Complete

■ > 75% Complete

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#).

## Risks

### Contracts

Entering into a contract that breaks the law or creates a high level of risk for UHI Perth could impact on reputation, student numbers and threaten financial sustainability.

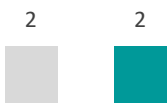
#### The chart data shows

No change. Both controls 50% complete and will move to 100% complete with the major review of the Contracts Policy due by the end of the academic year. Robust procurement processes are in place to manage this risk.

### Risk Causes



### Controls Identified



### Controls 100% Complete & Effective

0 0

### Progress Status of Incomplete Controls

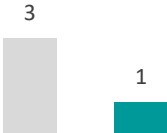


### Employment Law

It is critical that UHI Perth complies with all employment law. There could be significant damage to reputation and financial penalties for non-compliance.

#### The chart data shows

The risk control measures within the HR team are fully implemented and operating effectively at 100%. The remaining 2 controls, covering policies and procedures and staff awareness, are 90% complete, with progress dependent on updating the Equality & Diversity Policy, which is currently delayed at UHI level.

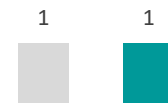


### Litigation

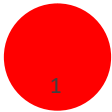
Despite our controls there could be a situation where litigation is taken out against UHI Perth. This can have a negative impact on reputation leading to lower student numbers and partnerships with business. Litigation could also lead to financial penalties. UHI Perth needs to have a process to deal with litigations as they arise.

#### The chart data shows

No change since last reporting cycle. Insurance cover is in place for Professional indemnity and Public/Employer liability. Litigation will also sit within the assurance mapping report that is scheduled to be in place by the end of this academic year, 2024/25.



0 0

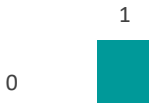
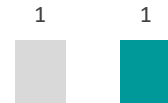


### Governance

Lack of robust/compliant/effective governance structure

#### The chart data shows

The risk control is 100% complete and effective. Compliance is assured by the [Code of Good Governance](#) annual checklist which was presented to Audit Committee in September 2024.



0

# Legal & Compliance Risk **Cont.** December 2024

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#).

## Risks

### Health & Safety

The health & safety of staff, students and visitors is a high priority for UHI Perth. Failure to achieve this would have a significant impact on our reputation.

### International Business

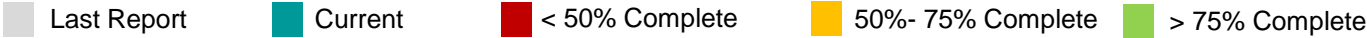
Failure to comply with laws/regulations relating to the different countries we do our International business with could have a significant negative impact on UHI Perth.

### The chart data shows

No change. The risk control and its effectiveness has been assessed as 100% complete. The mitigations around this risk are managed through the quarterly reporting of the H&S Risk Register to Audit Committee. Also, the most recent internal audit in 2023/24 found reporting control to be 'good'.

### The chart data shows

The risk control has progressed to 75% completion. Comprehensive processes are in place at UHI level for managing international business and due diligence is applied at all stages. However, it still must be identified whether appropriate reporting at Board level is taking place.



# Financial Risk Overview December 2024

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#)

## Risks

### Cash

To ensure financial sustainability it is essential that UHI Perth forecast their cash position and manage their cash to ensure that the college does not run out of money.

### The chart data shows

The risk control around monthly reporting of cash flow and a quarterly cash update has progressed to 75% complete with a template being developed to adapt the monthly report to SFC into a format that can go to SLT. Work on this is expected to be completed by the end of March 2025.

### Financial Management

It is essential that the college has a budget and forecast process in place, provides management accounting information, all the way up to Board of Management level, on our performance versus target.

### The chart data shows

Progress has been made since the last reporting cycle. The 2024-25 budget paper has been presented, although not approved. Work has still to begin on the budget and forecasting process, which is expected to be developed by early 2025 and finalised by the end of the academic year.

### Financial Controls

The effective control of significant financial risks, through an ERM process, need to be in place. These controls should be designed to prevent or detect fraud, theft and/or loss of college assets.

### The chart data shows

No change. There has been limited progress made with the risk control to implement financial controls using COSO methodology. This methodology will be reviewed as part of the preparation for an internal audit looking at financial controls planned for the end of academic year 2024/25.

### Other Significant Financial Risk

If pension rates increase and are unfunded then it can threaten the financial sustainability of the college. Job evaluation outcome could result in significant financial exposure to UHI Perth.

### The chart data shows

The control to report the Financial Outlook and other significant financial risks on a quarterly basis to the F&R Committee is in place. However, challenges persist regarding the effectiveness of all financial reporting until the Finance team is adequately resourced and structured.

■ Last Report   ■ Current   ■ < 50% Complete   ■ 50%- 75% Complete   ■ > 75% Complete

Risk Causes	Controls Identified	Controls 100% Complete & Effective		Progress Status of Incomplete Controls
<div>2</div> <div><div></div><div></div></div>	<div>2</div> <div><div></div><div></div></div>	0	0	<div><div>1</div></div>
<div>2</div> <div><div></div><div></div></div>	<div>5</div> <div><div></div><div></div></div>	0	0	<div><div>2</div><div>3</div></div>
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<div>2</div> <div><div></div><div></div></div>	<div>1</div> <div><div></div><div></div></div>	0	0	<div><div>1</div></div>

# Operational Risk Overview December 2024

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#)

## Risks

### Systems/Technology

Unsuitable systems or the inability to optimise the capabilities of current systems would result in poor outcomes for staff and students and would have a negative impact on student numbers, retention and reputation.

### The chart data shows

Two risk controls are fully implemented and effective.\* The budget for all software/hardware and IT licences now sits with ICT allowing greater control over this area. The 3<sup>rd</sup> control relates to data security and the annual audit for the Cybersecurity Essentials certification is currently in progress and is expected to pass successfully. \*NB Risks related to cybersecurity can never be entirely eliminated or guaranteed against.

### Staff

If staff are unsure what their role is or are not competent and/or motivated to carry out their role it could result in poor performance for staff and students, loss of staff, poor strategic outcomes etc.

### The chart data shows

The risk control around clear job descriptions for staff is achieved through the professional review process and is 100% complete. There has been no progress however with the controls around staff competence gaps and succession planning and these will be reviewed for feasibility in time for the next reporting cycle in line with the change in wording already applied to Product Delivery risk above. (see pg

### Processes

Poor processes can add significant cost and result in poor outcomes for staff and students. It is important that the college implements a system of continuous improvement to maximise performance

### The chart data shows

No progress reported in the last 2 reporting cycles. The continuous improvement recommendations are being prioritised by PLG however there is currently no dedicated staff resource to support this activity.



# Reputational Risk Overview December 2024

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#)

## Risks

### Business Relationships

Business relationships are critical to curriculum development, student outcomes and our reputation.

#### The chart data shows

No change since the previous report. Both controls around a business relationship report and the review of the Communications Strategy have been scoped however are now running past their original completion dates. The risk from not having the controls in place has been identified as significant and work will be prioritised to ensure progress is made for the next reporting cycle.

### Student Satisfaction

Poor student satisfaction feedback can have a negative impact on reputation, student numbers and retention.

#### The chart data shows

All 3 controls related to student surveys and feedback are implemented with 2 of the controls tested as effective. The 3rd control, which addresses 'closing the loop' on student feedback, is operational and its effectiveness will be evaluated from the output from the thematic review of the recent team self-evaluation exercise.

### Culture

Poor culture can have a negative reputational impact resulting in lower student numbers and retention. It can also make the recruitment of quality staff difficult.

#### The chart data shows

The control concerning Board approval of the strategic values is in place, and its effectiveness confirmed. However, there has been limited progress in embedding the strategic values and assessing the feasibility of this process. Progress has been made on the Staff Survey, which is scheduled for spring 2025, with the results expected by the end of the academic year.

### Media

Media has a number of risks to the success of UHI Perth.

#### The chart data shows

The identified control around promotional activity is 100% complete. However, its effectiveness cannot be fully verified. While the Marketing team works well and has strong professional ties with local media, there is an identified risk from the lack of a dedicated Communications role within the organisational structure.

Last Report

Current

< 50% Complete

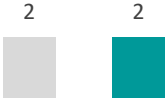
50%- 75% Complete

> 75% Complete

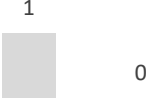
#### Risk Causes



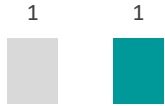
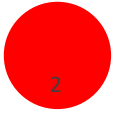
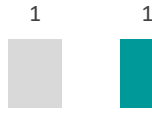
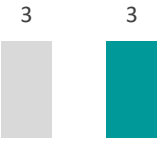
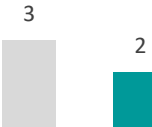
#### Controls Identified



#### Controls 100% Complete & Effective



#### Progress Status of Incomplete Controls





# Reputational Risk December 2024 Continued

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#)

## Risks

### Social Responsibility

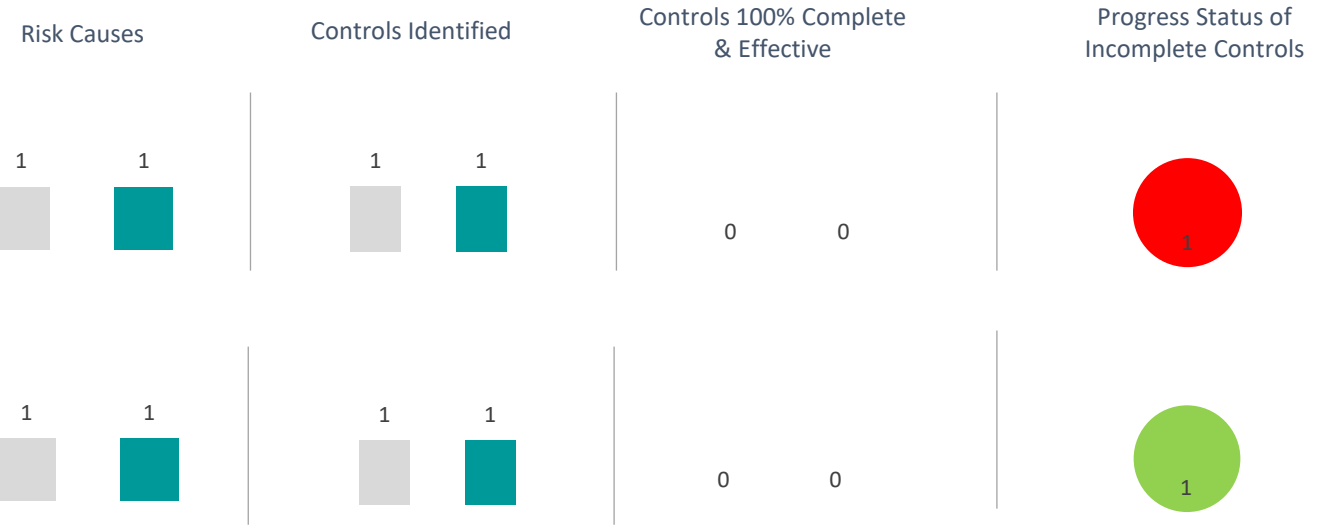
There would be risks to UHI Perth from not meeting its Social Responsibility.

The chart data shows  
No change since last report. As an organisation there will be many examples of what we do that benefits others eg in the local community. However, the control to put a Social Responsibility Plan in place is still to be developed. This needs be reviewed at SLT level and progress made for the next reporting cycle.

### Environment

The environment is a significant concern for staff, students and society. Governments set targets that, if not achieved, will impact on our reputation and income through lower student numbers.

The chart data shows  
A quarterly Estates report is submitted to the Finance & Resources Committee. It's effectiveness in providing an update on the Environmental plan will be evaluated for the next reporting cycle. The Director of Estates is currently working on an Environmental/ Sustainability Plan that flows from UHI's Sustainability Strategy, this will function as an operational handbook.



# Strategic/External Risk Overview December 2024

All individual risk sheets can be accessed via the following link: [ERM Risk Register 2024-25](#)

**Risks**  
**Strategy & Strategy Execution**  
UHI Perth’s strategy sets our direction and culture. Strategies must be flexible and should be reviewed annually. Just as important is the ability of an organisation to execute the strategy.

**The chart data shows**  
The control related to the Board-approved Strategic Plan is fully implemented and effective. While the control for reporting Strategic KPIs at Board level is in place, it has been assessed as not yet effective with the Strategic Development Committee requesting a review of the KPIs reporting to them. This will be incorporated into the ongoing KPI review being led by PLG as will the 3<sup>rd</sup> control to carry out an annual review of the Strategic Plan.

**UHI**  
The RSB and Executive Office have a significant amount of influence over what UHI Perth can and cannot do. UHI Perth must assess the risks associated with decisions made by the RSB and EO.

**The chart data shows**  
No change since the last reporting cycle. The risk control is achieved through the quarterly Principal’s Report to the Board and is 100% complete and effective.

**UK Governments**  
Actions and legislation through the UK and or Scottish Governments can have a significant impact on the college. We should assess the risks associated with Government decisions and plan to minimise any impact.

**The chart data shows**  
No change since the last reporting cycle. The risk control is achieved through the quarterly Principal’s Report to the Board and is 100% complete. The effectiveness of the control will be tested by next reporting cycle.

**Global Events**  
Global events can impact UHI Perth in many ways from student numbers to increasing costs. UHI Perth should monitor global events and assess risk. Plans should be put in place to minimise impact.

**The chart data shows**  
No change since the last reporting cycle. The risk control is achieved through the quarterly Principal’s Report to the Board and is 100% complete, the effectiveness of the control will be tested by next reporting cycle.



# Strategic/External Risk Continued December 2024

All individual risk sheets, can be accessed via the following link: [ERM Risk Register 2024-25](#)

## Risks

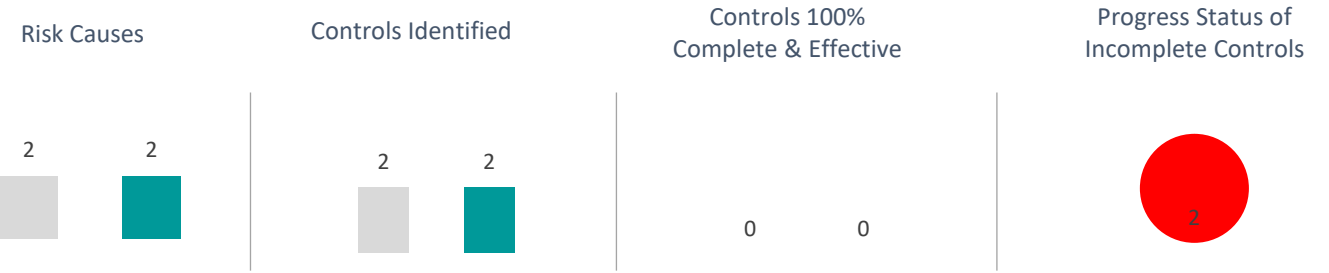
### Other Significant

#### Strategic/External Risk

AI is a growing risk which needs to be monitored and understood. Business continuity plans and operational resilience are key to anticipating and responding to strategic and external risk.

### The chart data shows

There has been some progress with reporting on the identified risk area. Reports on AI will be established to go to the Learner Experience Committee from Cycle 3 and a Business Continuity will go forward to Audit Committee in Cycle 4. Once these reports are established it will be possible to update the progress status of the controls for this risk area.



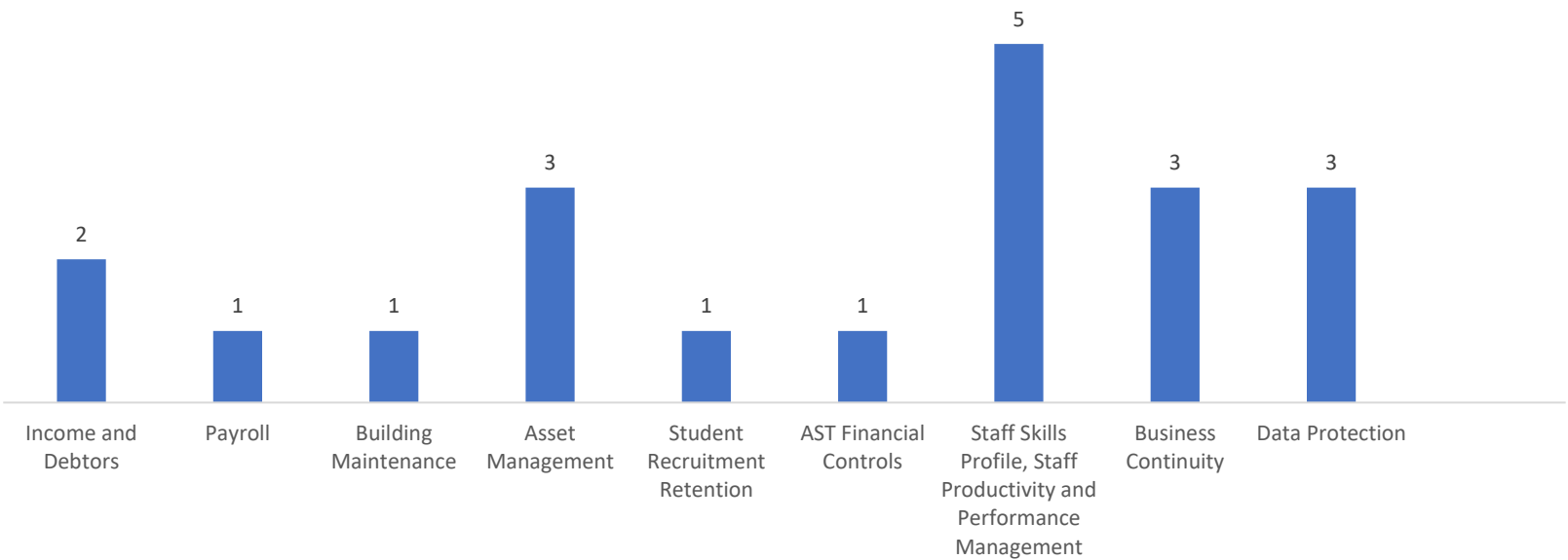
# Internal Audit Follow Up Actions Overview December 2024

## Progress report

Since the last Audit Committee meeting:

- A full progress review was carried out with audit owners.
- Work with the internal auditors on the status of actions from 2023/24 has completed, this will be presented to Audit in Follow-Up Review 2024/09
- Six further actions have been closed since the last report - 5 as 'Complete' and one as 'Considered not implemented'.
- There are 28 actions overall still outstanding from Follow-Up Internal Audit Report 2022/10 (15) and Follow-Up Review 20224/09 (13)

Internal Audit Follow Up Actions by Area December 2024



Action Grade:	Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit Committee.
	Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
	Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and

Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	November 2024 Progress
2022/05	Partnership Working	Agree with UHI the use of MS Dynamics CRM including data protection requirements and communicate use to academic and support services	Director of Curriculum: BSTW	30/06/2023		Considered but not implemented	Given the changes to the organisational structure at UHI Perth since this audit was conducted and current staffing levels within the Business Engagement Team this recommendation will not be taken forward at this time.
2022/05	Partnership Working	Identify staffing resource for supporting strategic objectives on key strategic partnership working including succession planning. Associated risks for delivering objectives should be monitored.	Depute Principal Operations	30/06/2023	28/06/2024	Complete	Key strategic partnerships including membership of committees and working groups have been allocated to members of PLG in line with their areas of responsibility and associated risks are captured within our risk register under Reputation.
2022/06	Income and Debtors	Include a formal credit note procedure in the Finance team procedural guidance under development including requirement for an audit trail for credit notes approval on bluQube	Director of Finance	31/12/2022	31/03/2025	In progress	A new completion date has been identified for this action.
2022/06	Income and Debtors	Existing debt recovery process to be documented and approved internally and incorporated within the procedural guidance under development and communicated to stakeholders.	Director of Finance	31/12/2022	31/03/2025	In progress	A new completion date has been identified for this action.
2022/07	Payroll	As part of the procurement process for the new HR and Payroll System, management should explore the potential inclusion of a timesheet module which will automate the submission and approval of timesheets.	Director of HROD and Payroll Manager	31/12/2022	31/12/2026	Little or no progress	No further progress at this stage. The collaborative purchase of a new HR system is currently not going ahead as the other APs have pulled out of the project and there is insufficient budget for UHI Perth to pay for it on its own. The College has extended its existing contracts for the existing HR and Payroll systems with Computers In Personnel (CIPHR) Ltd and Iris Software Ltd for 2 years. During this time the College will look at the options for streamlining timesheets.

2022/08	Building Maintenance	The College should develop a proactive rolling five-year programme of building condition surveys to identify and meet future estate maintenance needs.	Head of Estates	31/03/2023	30/06/2025	Partial Completion	The development of a rolling programme has been paused, due to funding and the plan to phase closure of Goodlyburn building. We'll be moving towards redoing Brahan next term as we firm up plans to begin moving departments up from Goodlyburn. This will form part of the Estates master planning exercise. Until the curriculum review is completed it won't be known what spaces are required. Please update recommendation to 'Partially implemented'.
2021/04	Asset Management	The College should develop a comprehensive approach to the identification, maintenance and security of all of its assets held. The revised approach should ensure that a complete asset register is created and maintained for all assets, not just those with a capitalised value or assets which are IT related.	Director of Finance	31/12/2022	03/06/2025	Little or no progress	A programme of inspections and the resource required to carry these out will be scoped with the Depute Principal Operations as part of the development of the revised Asset Register.
2021/04	Asset Management	To support the implementation of a revised approach to maintain a complete asset register in the College, guidance should also be prepared and implemented to support the revised approach.	Director of Finance	31/12/2022	31/07/2025	Little or no progress	Guidance will be prepared as part of the development of a revised Asset Register. Implementation will take place once the Asset Register is in place.
2021/04	Asset Management	The College should develop a programme of regular inspections to confirm assets are still held and in operational use or identify where they are lost or missing. As part of this approach a process should be developed on how to identify, report and investigate any missing assets. This approach should be aligned to align with the guidance.	Director of Finance	31/12/2022	30/08/2025	Little or no progress	A programme of inspections and the resource required to carry these out will be scoped with the Depute Principal Operations as part of the development of the revised Asset Register.
2021/06	Student Recruitment & Retention	The online Attendance and Performance Monitoring Procedures should be updated with business continuity arrangements and in line with good version-controlled practices	Director of Student Experience	30/06/2022	28/02/2025	In progress	A completely new Attendance and Performance Monitoring Procedure will be taken to Perth Leadership Group for approval and implementation by February 2025.

2020/08	AST Financial Controls	The current update of the Perth College UHI's Financial Regulations should take account of AST business requirements to ensure they are adequately addressed. Alternatively, consideration could be given to creating specific Financial Regulations which meet the business needs of AST; the AST Board and the governance requirements of the Perth College UHI Board of Management. Any separate Financial Regulations developed for AST will require the approval of the AST Board, as well as Perth College UHI's Board of Management, to ensure that they satisfy the public sector financial and governance requirements.	AST GM	28/02/2021	01/06/2025	Little or no progress	Other AST and Finance business priorities have meant there has been little progress made to date. A new completion date has been set for 01/06/2025 to allow this recommendation to be reviewed and progressed.
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should ensure that there is a strategic workforce plan in place that reflects the vision for Perth College and aligns with its review of the Corporate Strategy and Learning, Teaching, and Assessment Strategy.	Director of HROD	30/04/2022	03/06/2025	Partial Completion	No change. The new organisational structure reflects the UHI Perth vision aligned with the UHI Perth Strategic Plan 2022.27 and work due to commence on the strategic workforce plan.
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should develop a timeline and action plan to implement a formal succession planning process for its management and leadership teams and this should be aligned with the strategic workforce plan highlighted in R2.	Director of HROD	30/06/2022	03/06/2025	Little or no progress	A Succession Planning timeline and action plan has still to be created and implemented following the completion of the Strategic Workforce Plan.
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should consider developing a change process and documenting the arrangements for Sector Managers to request, and obtain formal approval, for securing outsourced staff from other departments. Outsourced staff should be accurately accounted for within the new department's	Director of HROD	31/05/2022	03/06/2025	In progress	Being built into the new CPR model - this is being taken forward by Finance/SDD's. The wider HR process also needs to be considered..
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should update the CPD policy and ensure that procedures are updated, and version controlled in line with good practice. This work should dovetail with the actions on developing a revised strategic workforce plan set out in R2. The governance arrangements should be updated in the revised policy.	Director of HROD	31/05/2022	03/06/2025	Little or no progress	Although work looking at UHI Perth's approach to CPD has begun, the work to update the policy is due to begin later in the academic year as identified in the Policy Approval Schedule for 2024-25.



2021/08	Staff Skills Profile, Staff Productivity and Performance Management	All line managers should ensure timely submission of completed induction documentation to the HR Department. Management should consider automating the induction process, as an integral part of the current evaluation of the HR system specification, to allow line managers to self service employee records and to allow HR to readily and effectively identify gaps or support needs for line managers and new staff.	Director of HROD	30/06/2022	01/06/2025	Complete	The procurement of a new HR system is no longer going ahead so unable to implement this aspect. New induction guidance for managers has been created, Probation is logged in CIPHR and the induction procedure has been updated. Management will continue to improve this process eg consider corporate induction.
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	During the review of the new HR system (R7), management should consider automating the probationary reviews process so that managers are updating the new system as probation progresses. In the interim period, line management should also be reminded of their responsibilities to complete induction, in line with agreed requirements, through targeted manager training. Staff who have not completed formal reviews during the COVID-19 pandemic should be reviewed to identify any additional pay due to them and to confirm that they have had their training needs assessed. The financial consequences of any CPD requirements identified should be considered as part of the next departmental budget review exercise.	Director of HROD	30/06/2022	01/06/2025	Complete	The procurement of a new HR system will no longer be going ahead therefore the College cannot specify in the tender. New guidance has been created and issued, probation is logged on CIPHR and all issues with increment are dealt with.
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	During the current ongoing review of the HR System (R7), management should consider the user requirements for Occupational Development and define what constitutes an effective CPD management system for UHI Perth. A process should be established to ensure all training is accredited within training records.	Director of HROD	30/06/2023	31/12/2025	Complete	The purchase of a new HR system is currently not going ahead as the other APs have pulled out of the project and there is insufficient budget for Perth to pay for it on its own. HR remind managers to set up event management in CIPHR, although it is acknowledged that this is not always done.
2023-05	KPI & Performance Monitoring	We recommend that a cyclical programme of spot checks be introduced, which will allow periodic examination of the source data and the methodology used to calculate the figures reported to management and to the Board. This will allow assurances to be provided annually to the Board as part of the annual review of all 36 performance metrics	Depute Principal Operations/ Risk & Project Officer	30/06/2024	30/01/2025	Complete	The Risk & Project Officer meets quarterly with PLG KPI owners to check progress with KPIs and examination of the source data and methodology.



2023/06	Procurement & Creditors	<p>Review the procurement documentation in place, and applies the following:</p> <ul style="list-style-type: none"> <li>•Revise the Procurement Strategy objectives and align them with the College's Strategic Plan 2022-2027.</li> <li>•Update the Procurement Policy, including procurement thresholds currently utilised in practice.</li> <li>•Communicate any other developments such as movements in spending priorities, changes in responsibilities, additional considerations in regard to value for money, sustainability, transparency etc.</li> </ul>	Procurement Manager	31/10/2023	30/01/2025	In progress	Policies are updated and awaiting further approval, changes in management have slowed the process.
2023/06	Procurement & Creditors	identify any legacy non-compliant contracts in place and determine whether they are still fit-for-purpose, and subsequently carry out fully compliant procurement exercises where there are currently legacy contracts in place to achieve better effectiveness and value-for-money and demonstrate a transparent approach to purchasing.	Procurement Manager		Ongoing	Partial Completion	The spend analysis is reviewed monthly, there is currently 1 contract in this category which was recently tendered as a collaborative exercise however the contract has been put on hold for the moment and it is uncertain whether it will be going ahead. A fully compliant procurement exercise will take place if it does go ahead.
2023/06	Procurement & Creditors	The College should progress the Head of Finance's request to provide the Board with access to the PECOS system to ensure that items exceeding the delegated authority limit for the Principal can be authorised on PECOS by a representative from the Board of Management prior to being issued to the supplier	Director of Finance/Clerk to BOM	31/01/2024	20/12/2024	In progress	Chair of Board (failing whom Vice Chair of Board) identified as nominated Board Members. Board Members not yet added to PECOS
2023/06	Procurement & Creditors	It is recommended that the College implement a formal check within the system, of all invoices to ensure these are matched to POs and Goods Received Notes (GRN) or confirmations of the receipt of the goods/ services from the purchaser prior to the relevant invoice being paid.	Director of Finance	31/03/2024	31/03/2025	Little or no progress	Current status of this action to be reviewed by the Director of Finance and progressed accordingly.
2023/06	Procurement & Creditors	It is recommended that the College set and formally document a tolerable variance between the invoice value and the purchase order value.	Director of Finance	31/01/2024	31/03/2025	Little or no progress	Current status of this action to be reviewed by the Director of Finance and progressed accordingly.
2023/06	Procurement & Creditors	It is recommended that the College introduce an approval process for the amendment of supplier standing data. This could be done in the form of built-in preventive controls in the Finance system that prevent unilateral processing of any changes without suitable independent approval.	Director of Finance	31/01/2024	31/03/2025	Little or no progress	Current status of this action to be reviewed by the Director of Finance and progressed accordingly.

2023-07	Data Protection	Consideration should be given to establishing a network of data protection champions to support the data protection team and the DPO. This network of data protection champions should comprise of a data protection lead within each support department / academic team who would have defined responsibility for communicating information on data protection training to team members and assisting the data protection team in dealing with any data breaches, subject access requests, data retention and general data protection queries.	Clerk to BOM	30/04/2024	30/04/2025	Little or no progress	Work will progress to meet the revised 30/04/25 completion date.
2023-07	Data Protection	The data protection metrics reported to the Audit Committee should be expanded to include details of the number and proportion of SAR responses being completed within statutory timescales and the compliance rates achieved for completion of staff data protection training.  A data protection compliance monitoring procedure and audit plan should be developed, which reflects and builds upon existing practices. This procedure and plan should identify the form, frequency and method of compliance monitoring and should describe how and when the results of this activity should be reported.	Clerk to BOM	30/04/2024	18/12/2024	Little or no progress	Work will progress to meet the revised 18/12/24 completion date.
2023-07	Data Protection	Completion of the ICO accountability self-assessment and tracker tools, with advice provided by the DPO, will assist in identifying any areas where further work requires to be undertaken to demonstrate accountability and compliance with data protection legislation.	Clerk to BOM	30/04/2024	18/12/2024	Partial Completion	Work has been progressed with UHI DPO re implementation of the ICO accountability tracker with a view to having an initial draft completed for scrutiny by Audit Committee meeting in December 2024
2023-09	Business Continuity	It is recommended that the College gives priority to finalising and issuing its IT Business Continuity plan so that it can be utilised in conjunction with the existing wider business continuity documentation in circulation.	Director of Information Services/ Director of Estates	01/04/2024	31/01/2025	Partial Completion	A draft ICT Business Continuity Plan has been prepared which will go to the wider Perth Leadership Group (PLG) for endorsement. In the event of a cyber incident Perth would follow the UHI Business Continuity Plan due to the shared nature of the network and services
2023-09	Business Continuity	It is recommended that the College consider storing hard copy business continuity documentation as part of an incident “grab bag” located in dedicated locations in each separate building within the College. Details of these specific locations - and the contents of the “grab bag” -should be disseminated to the relevant managers across the College.	Risk & Project Officer	31/01/2024	31/01/2025	Partial Completion	Grab bags have been purchased and potential locations identified. Will be put in place following the completion of the updating of the current Business Continuity Plan

2023-09

Business  
Continuity

It is recommended that the College develops a testing program for the business continuity plans, with scenario-based tests undertaken on a rolling basis, to help ensure that staff can demonstrate their understanding of the plans.

Risk &  
Project  
Officer

31/01/2024 31/01/2025

Little or no  
progress

This will be scoped as part of the update of the current Business Continuity Plan. As part of our insurance renewal this year our broker's Risk Management team will carry out a business continuity exercise with senior managers to give us insight on how robust our current systems and process are including our business continuity plan.

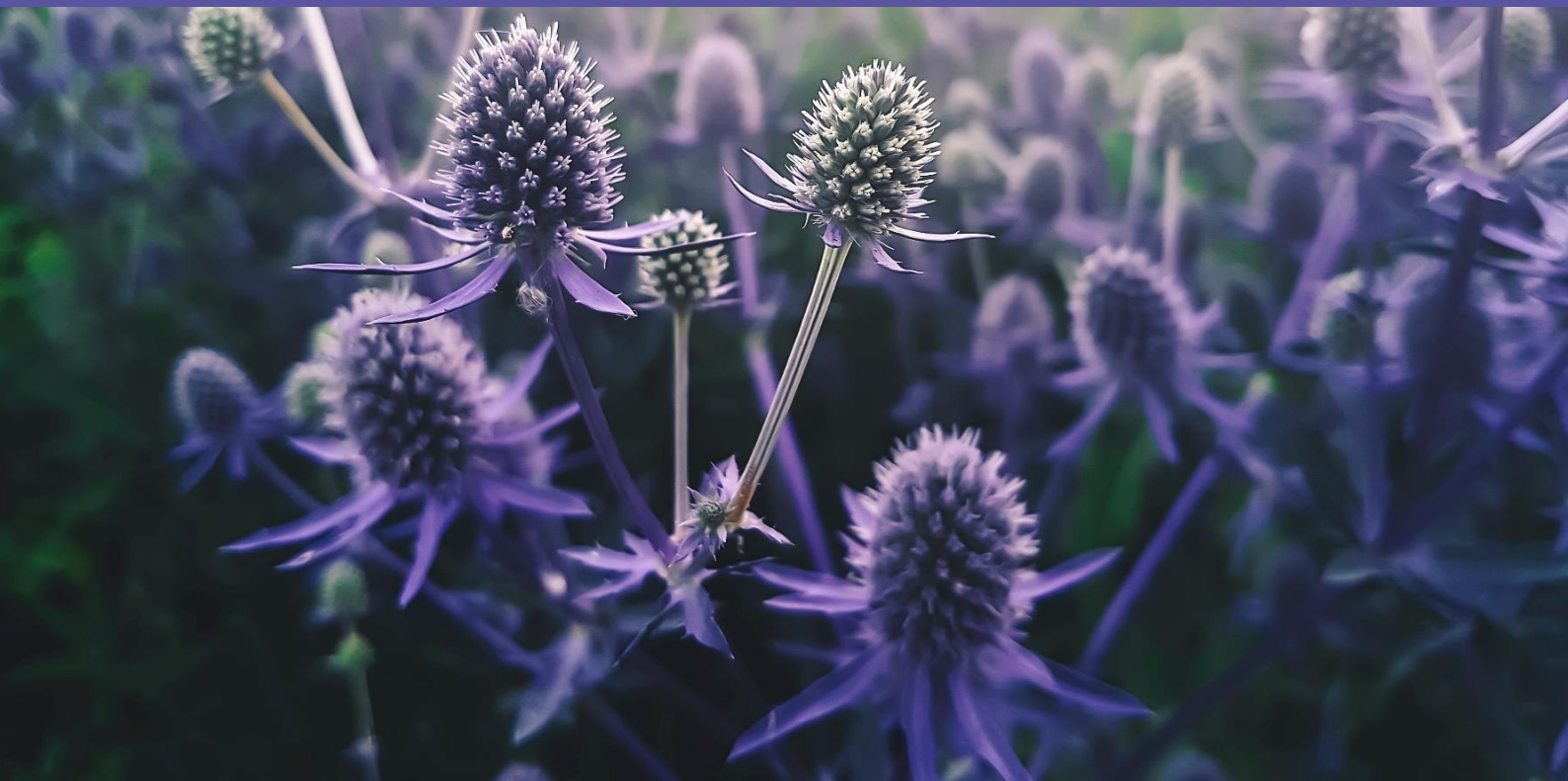
# UHI Perth

## Annual Report to the Board of Management and the Principal on the Provision of Internal Audit Services for 2023/24

Internal Audit report No: 2024/10

Draft issued: 2 December 2024

Final issued: 5 December 2024



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# Annual Report and Opinion

## Introduction

- 1.1 We were re-appointed in July 2021 as internal auditors of UHI Perth ('the College') for the period 1 August 2021 to 31 July 2024, with the option for the College to extend for a further two 12-month periods, subject to mutual agreement. This report summarises the internal audit work performed during 2023/24.
- 1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2021/22 (internal audit report 2022/04, finalised on 24 May 2022). The ANA was prepared following discussion with senior management, the Chair of the Board and the Chair of the Audit Committee and review of key documentation. Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle from 2021/22 to 2023/24 and this was approved by the Audit Committee at its meeting on 31 May 2022.
- 1.3 The work undertaken in the year followed that set out in the Strategic Plan for 2023/24.
- 1.4 The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is set out at Section 4.

## Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
  - Confirm our independence;
  - Provide information about the year's activity and the work planned for next year in this report; and
  - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
  - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
  - Ensuring compliance with best professional practice, in particular the PSIAS;
  - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
  - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
  - Annual completion of a checklist to confirm PSIAS compliance.

## Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted in March 2019, when we were part of the MHA network, included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.

## Significant Issues

- 1.9 All work conducted in 2023/24 assessed systems as either 'Good' or 'Satisfactory' and provided an unqualified audit opinion on College returns. There were no significant issues identifying major internal control weaknesses arising from our internal audit work. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.
- 1.10 We found that the College had made limited progress in implementing the internal audit recommendations followed-up as part of our 2023/24 Follow Up reviews. Only six of the 34 recommendations followed-up were assessed as 'fully implemented'. Two recommendations were considered but not implemented, with 15 recommendations classified as 'partially implemented' and 11 categorised as showing 'little or no progress'.

## Opinion

- 1.11 In our opinion, with the exception of the follow up issues described in paragraph 1.10 above, the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2023/24 and in previous years since our initial appointment.



## Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2024/01	Internal Audit Annual Plan 2023/24	N/A	-	-	-	-
2024/02	2022/23 Student Activity Data	Audit opinion unqualified	3	-	-	3
2024/03	2022/23 Student Support Funds	Audit opinion unqualified	2	-	1	1
2024/04	Risk Management	Good	2	-	-	2
2024/05	Health, Safety and Wellbeing	Satisfactory	3	-	2	1
2024/06	Cyber Security	Satisfactory	1	-	-	1
2024/07	ICT and Digital Transformation Strategy Implementation	Satisfactory	-	-	-	-
2024/08	Fraud Prevention, Detection and Response	Satisfactory	5	-	1	4
2024/09	Follow-Up Reviews	N/A	26 of 34 recommendations required further action	-	7	19

Overall gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.





Recommendation grades are defined as follows:

<b>Priority 1</b>	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

## Summary of Results and Conclusions

### **2024/01 – Internal Audit Annual Plan 2023/24**

#### **Final Issued – March 2024**

The purpose of this document was to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2024. The plan is based on the proposed allocation of audit days for 2023/24 as set out in the Internal Audit Strategic Plan 2021 to 2024. The preparation of the Strategic Plan involved dialogue with senior management, the Chair of the Board and the Chair of the Audit Committee, and it was approved by the Audit Committee at its meeting on 31 May 2022.

The outline scope, objectives and audit approach for each audit assignment to be undertaken, arrived at following discussion with the Vice Principal – Operations, were set out in the report. The outline scopes were refined and finalised after discussion with responsible managers in each audit area.

### 2024/02 – 2022/23 Student Activity Data

#### Final Issued – November 2023

In accordance with the Credits Audit Guidance, we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Our report was submitted to the SFC on 19 October 2023. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance.
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements

Three Priority 3 recommendations were identified from our audit testing for 2022/23 including that the College should: ensure that in-year data integrity checks of the FES data include a review of source of finance codes to ensure that fundable students are correctly classified; ensure that the required date input into SITS is calculated in line with the SFC guidance at a course level, and where relevant, at a student level; and in line with the College's internal procedures ensure that part-time fee waiver forms are retained in all cases to show the nature of the evidence presented by the students.



### 2024/03 – 2022/23 Student Support Funds

#### Final Issued – November 2023

For the 2022/23 academic year two specific fund statements were required for audit:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; and
- Education Maintenance Allowance Return.

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- The information disclosed in each of the returns for the year ending 31 July 2023, is in agreement with underlying records.

We were able to certify both fund statements for the year and submit these to the SFC without reservation.

In addition, the following points were noted during the course of our audit:

#### Additional Support Needs (ASN) taxis

For one Bursary student in our sample who had received ASN taxis totalling £11,548 the College could not provide an application form. We were advised that the student withdrew from her course before the taxi applications were finalised. Management advised that the student in our sample was a returning student from the previous year and was viewed as a low-risk application. We recommended that the College ensure that Bursary applications are completed for all ASN students at the start of the academic year or prior to the provision of the service if they enrol later in the year.

#### Bursary study materials

Included within Bursary study expenses on the FES for 2022/23 was £43,429.28 relating to study materials purchased directly by the College and provided to Bursary students. For each College department there is a list showing the students funded and the unit cost / total charge. We selected the Beauty Therapy and Motor Vehicle departments for testing and agreed the students and amounts claimed to the FES. We also checked the unit prices to purchase invoices and / or purchase orders. For the NQ Beauty Therapy course, study costs for a kit were agreed to invoice. For Access to Beauty Therapy the same kit was used but the study costs were charged net of VAT giving rise to an underclaim. For two of the books sampled from courses in the Motor Vehicle department, we found that the costs charged for the student varied from the costs paid by the College (both over and under). We established that this was because the College had allocated the cost of the books to students at the RRP of the book, instead of the actual purchase price paid. Although these differences were minor, and overall there was an underclaim for our sample, the process could be improved and we recommended that the College ensure that study materials purchased directly by the College and provided to Bursary students are included in the FES at the actual purchase price to the College. To avoid this from happening in future, the Student Funding Adviser has asked the department to provide the 2023/24 purchase invoices, so that the funds can be allocated correctly.



2024/04 – Risk Management

The scope of the audit was to consider whether there are corporate procedures in place to adequately assess risk and minimise the possibility of unexpected and unplanned situations developing, which are in line with good practice.

The table opposite notes each separate objective for this review and records the results.

Strengths

- There has been significant work undertaken by management to establish an ERM Framework and identify strategic risks that would impact the College achieving its corporate objectives;
- Risk management arrangements are formally led by the Board of Management and were operationally led by the former VP Operations who has now retired from the College (March 2024). Moving forward it will be led by the new Depute Principal Operations and the Risk Management and Project Officer who worked closely with the former VP Operations on the new ERM Framework;
- The Audit Committee has delegated authority, on behalf of the Board of Management, to review all College strategic risks via the Risk Register at each of its quarterly meetings;
- The Board of Management reviews the College Risk Register twice per year. This analysis is supported by narrative reports on the risk management arrangements and with commentary on the assurances provided. The College risks are also reviewed by the Board of Management as part of its review and approval of the annual financial statements;
- The status of each risk is tracked within the new Risk Register and controls that are 100% complete are tested for effectiveness with the risk owners each quarter. Once internal control testing arrangements are fully embedded the College will further develop an assurance map across the three lines of defence;
- The Board of Management has set its risk appetite for 13 risk categories. In line with good practice, the Board is in the process of reviewing the appropriateness of the current risk appetite. The Board of Management is to review its risk appetite annually;
- Operationally, there is autonomy to develop subject specific risk registers. For example, the Health and Safety Risk Register or project risk registers. There were no major projects underway at the time of our audit;

Final Issued – May 2024

The objective of this audit was to obtain reasonable assurance that:	
1. There is a process in place to provide reasonable assurance to the Board of Management and to the Principal in relation to the declaration on risk required for the financial statements.	Good
2. The process in place applies good practice in risk management.	Good
3. Key risks have been identified and are being appropriately controlled, mitigated, reported, and discussed at appropriate levels of management and the Board.	Good
Overall Level of Assurance	Good



### 2024/04 – Risk Management (Continued)

#### ***Strengths (continued)***

- Risks are scored on a 5x5 matrix based on the likelihood and impact of the risk to the College before (inherent) and after (residual) mitigations are applied; and
- Positive feedback was provided on risk and assurance reporting arrangements to the Board of Management by both the Chair of the Board of Management and the Chair of the Audit Committee.

#### ***Opportunities for enhancement***

Work is still in progress to draft the revised Risk Management Policy. Activity was also underway to embed arrangements and develop processes which will allow challenge of the identified control environment by the Risk Management and Project Officer. Given that these issues are already in hand, no specific recommendations were raised in these areas. However, we did note the following points for improvement, which should be implemented to further strengthen risk management arrangements:

- The current cover paper for management reports, to the Audit Committee and the Board of Management, has a 'Risk Implications' section. However, the associated guidance does not instruct the author to identify the strategic risk and the associated risk appetite in drafting the paper; and
- The College has not been able to access UHI's Risk Register for several months to allow College review of any interdependencies or shared risks. The Depute Principal Operations should proactively contact the UHI Governance and Records Management Team at Executive Office to discuss the information requirements in relation to the UHI Risk Register.



### 2024/05 – Health, Safety and Wellbeing

This audit reviewed the arrangements in place within the College to deal with Health, Safety and Wellbeing. The main objective of this audit was to review the College's overall arrangements for dealing with Health, Safety and Wellbeing and to consider whether these are adequate and operating effectively in practice.

The table opposite notes each separate objective for this review and records the results.

#### Strengths

- A Health and Safety Policy is in place and available to all staff, students and stakeholders.
- A Health and Safety Policy Arrangements document is in place detailing the key processes.
- Risk identification and assessment procedures are in place for all College activities.
- Refresher training of mandatory Health and Safety modules is undertaken every three years.
- Training for new equipment is undertaken using the manufacturer's instructions with the Health, Safety and Wellbeing Adviser assisting the process owner where it is deemed necessary.
- Training for new legislation is undertaken with the Health, Safety and Wellbeing Adviser assisting the process owner.
- An internal audit program is in place, with audits conducted over all high-risk areas on an annual basis.
- Audit questionnaires and guidance for compliance is provided to all process owners in advance of the audit being conducted.
- An accident and incident recording and reporting process is in place at the College.
- The Accident and Incident form is available on the Health, Safety and Wellbeing area of each department's Sharepoint site.
- Investigation and follow up is undertaken for all accidents and incidents which require it.
- A Health, Safety and Wellbeing report is provided to the Health and Safety Committee which meets four times per year.
- A Health and Safety Operational Risk Register is maintained, which includes actions in place to minimise Health and Safety risks and any further action required. This is reviewed by the Health and Safety Committee quarterly and Audit Committee every six months.

### Final Issued – May 2024

The objective of the audit was to obtain reasonable assurance that the College has:	
1. A Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff	Good
2. A formal risk identification and assessment process.	Requires Improvement
3. A Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation.	Requires Improvement
4. Regular monitoring of Health, Safety and Wellbeing systems to ensure that they are functioning effectively including Health and Safety audits, carried out either internally or by external agencies such as the Health and Safety Executive.	Good
5. An incident and accident recording system with follow-up and implementation of new controls where required.	Good
6. Regular reporting of Health, Safety and Wellbeing to the College Senior Leadership Team and to the Board of Management.	Good
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>



### 2024/05 – Health, Safety and Wellbeing (Continued)

#### ***Strengths (continued)***

- An annual Health and Safety report is provided to the Board of Management at the end of each academic year.

#### ***Weaknesses***

- From a sample of 10 risk assessments reviewed, it was noted that three of these had not been reviewed and updated annually in line with the College's procedures, and the date of manager review had not been recorded for another. Two of the risk assessments inspected were noted as having been prepared and reviewed by the same Technician, and although it was noted from discussions with the Health, Safety and Wellbeing Adviser that the Technician was sufficiently skilled to do so, the College's Policy includes the requirement for management review and sign off of each completed risk assessment.
- From inspection of the mandatory Health and Safety training report, it was noted at the time of the audit fieldwork that there were members of staff who had joined the College in the current academic year and whose probationary period (six months) had elapsed, who had not yet completed their mandatory training (completion rates between 72 and 79%). This mandatory training should be completed every three years by existing staff as a refresher however the report highlighted completion rates between 77 and 79% for all staff.





2024/06 – Cyber Security

This audit reviewed the arrangements in place, which are designed to ensure that the College has clearly identified the ICT / cyber security controls which the College is responsible for, and has taken appropriate steps to ensure that those controls are operating effectively. Controls that are managed by UHI IT and Digital Infrastructure (ITDI) were identified, but were not tested as part of this audit.

The table opposite notes each separate objective for this review and records the results.

**Strengths**

We assessed the College’s IT / cyber security controls against recognised good practice to confirm that the minimum expected controls are in place and to confirm that the College recognises and understands the split of responsibility for the organisational and technical IT / cyber security controls. From our review of responses provided by the College we confirmed that the College clearly understands the controls for which it is responsible for, and that processes are in place to monitor these, and those which are managed centrally by ITDI. We also confirmed that College ownership of controls is in line with the information provided by ITDI.

We noted that there was no Service Level Agreement (SLA) in place, which formally sets out the agreed services and their terms of provision between the ITDI and the College and other UHI Academic Partners. However, at the time of our audit fieldwork the UHI Director of ITDI was in the process of working with UHI Academic Partners to develop an SLA, although a timescale for completion of the SLA had not been identified at the time of our review.

**Opportunities for Improvement**

Whilst the risk of data corruption due to poor external (cyber) controls is noted on the Risk Register, with a mitigation to ensure a system of controls is in place to prevent cyberattacks that is reviewed and reported on a regular basis, there is no regular reporting of cyber security arrangements to the Audit Committee and to the Board. Discussions relating to cyber security have been limited to the review of the ERM Report and any related changes to the College risk appetite (in relation to cyber risks) by the Audit Committee. We have recommended that the College’s cyber risk management approach should be regularly communicated to management and to the Board, so that they have a sufficient understanding of how cyber security risks should be managed and to help them make decisions about how to best manage these risks.

Final Issued – September 2024

The objective of the audit was to ensure that:	
1. Responsibility for the organisational and technical IT / cyber security controls protecting the College’s systems and data has been clearly defined between the College and the UHI ITDI team.	Satisfactory
2. IT / cyber security controls managed by the College are being monitored and are operating effectively.	Good
3. There is appropriate IT / cyber security assurance reporting to the College Board.	Satisfactory
Overall Level of Assurance	Satisfactory



### 2024/06 – Cyber Security (Continued)

#### ***Opportunities for Improvement (continued)***

It is good practice for updates on the cyber threat landscape, events, actions and plans surrounding cyber security within the College and wider education sector to be reported regularly to the Senior Leadership Team, Perth Leadership Group and to the Board, for example at least every six months. Reporting should include a summary of the top-rated cyber risks for the College and details of mitigations already in place and those which are planned to address known or emerging threats.



## 2024/07 – ICT and Digital Transformation Strategy Implementation

This audit included a review of processes for the development of the Digital Transformation Strategy within the College. We reviewed the adequacy and effectiveness of the governance, processes and risk management over the definition, maintenance and delivery of the Strategy designed to help the College meet its objectives and maximise the benefits of digital initiatives for the organisation. A key focus of our review was to ensure that there is adequate internal and external stakeholder engagement and the extent to which the strategy addresses their requirements.

The table opposite notes each separate objective for this review and records the results.

### Strengths

- The College ICT and Digital Transformation Strategy 2022-2025 sets out a framework for the use of digital technologies to support the College's strategic, business and learning objectives. The Strategy has been aligned with and developed to support the delivery of the UHI Perth Strategy 2022-2027.
- We noted that a key underlying theme of the ICT and Digital Transformation Strategy relates to technology architecture, where the focus is to design, develop and maintain a technology infrastructure to support the current and future digital needs of the College, and to improving the digital capabilities of both staff and students.
- Structures have been implemented to ensure that appropriate staff groups are engaged in reviewing processes to identify opportunities to work smarter, more efficiently and more collaboratively with both internal and external stakeholders. A Continuous Improvement team has been established to identify process improvement opportunities to support digital transformation, however the Business Systems Developer post holder resigned earlier in the year and recruitment for the role is underway. Further resource previously identified for the team has not transpired.
- Review of business cases for implementing new technology and systems includes consideration of compatibility with existing infrastructure, systems, and technology, as well as future planned projects. The project monitoring process ensures that projects remain strategically aligned and on track to deliver the intended benefits.

## Final Issued – September 2024

The objective of the audit was to obtain reasonable assurance that:	
1. A technology infrastructure has been implemented to enable and support the achievement of the Digital Transformation Strategy.	Requires Improvement
2. Appropriate governance structures are in place which ensure that business and organisation wide project plans relating to data, systems and services, and technology are aligned to support the achievement of the Digital Transformation Strategy.	Good
3. All internal and external stakeholders have been identified and formally engaged with to ensure that the Digital Transformation Strategy meets stakeholder expectations for technology utilisation and process objectives.	Satisfactory
4. There is clear alignment of the Digital Transformation Strategy objectives with Strategic Plan and supporting strategies objectives.	Good
5. Staff, students and other stakeholders are supported in developing digital skills to ensure access and inclusion are maintained.	Requires Improvement
6. There is regular reporting to stakeholders on progress with achieving the Digital Transformation Strategy.	Good
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>



### 2024/07 – ICT and Digital Transformation Strategy Implementation (Continued)

#### ***Weaknesses and Opportunities***

Reductions in Scottish Funding Council (SFC) funding, which has been experienced during the period covered by the ICT and Digital Transformation Strategy, and pressures on internal budgeting arrangements due to competing priorities and cost pressures, has meant that the College has faced significant challenges in identifying the level of resources required to support the ICT and Digital Transformation Strategy, and also maintain existing systems and equipment. This spans investment in systems, applications, and digital tools, which are now being increasingly adopted across the sector for staff and students, but have yet to be fully implemented by the College due to these financial pressures. It also includes investment in the IT infrastructure which underpin these services, and also the organisational structures and training for digital users.

At the time of our review, we noted that 60 Windows 10 devices were being used in the delivery of learning and teaching. These devices will reach the end of their useful life within the next 12 months. Currently, these devices are already incompatible with all platforms and applications used by the College. A significant number of devices deployed utilise older generation processors, which impacts on speed and performance, and square monitors with poor resolutions are in use in ICT suites which is creating a significant variation in the student experience of ICT services, and student digital skills development, as they prepare for the workplace.

We noted during a campus visit to Perth that the College has, as far as possible given the limited resources available to invest in new equipment, attempted to make available a minimum specification of equipment in each teaching space to enable effective digital learning. However, we also noted that the type, age and condition of equipment available across the Perth campus varies significantly.



### 2024/07 – ICT and Digital Transformation Strategy Implementation (Continued)

#### ***Weaknesses and Opportunities (continued)***

College management has previously identified that teaching spaces are not being utilised efficiently. One of the factors that has been identified is the lack, or unsuitability, of digital learning equipment available in some spaces. We were advised that this situation has led to staff to avoid using these spaces, thus placing greater demand on other teaching spaces. A consequence of teaching activity delivered in teaching spaces, which are not equipped with appropriate ICT equipment, is that staff are not required to make best use of their digital skills in the classroom and this may also deter some staff from developing digital skills due to the lack of equipment to effectively utilise those skills. ICT, Estates and Learning & Teaching teams were discussing a potential project to undertake a further review of teaching spaces with a view to standardising the age, type and condition of ICT equipment fitted in all learning spaces.

The expectation amongst employers is that students leaving the College and entering the workplace must do so with at least a basic understanding of digital skills. However, the expectation levels of employers is increasing due to the pace of advancement in digital technology. By not making the best use of digital resources and tools in the design of the curriculum delivery, there is a real risk that students will not be as well equipped for employment, or advancement to higher education or training as students are from other institutions, including other UHI partners. This may represent a reputational risk for the College due to a negative student experience, and ultimately a reduction in enrolments, Credits and income. The Director of Teaching, Learning and Quality Enhancement is responsible for ensuring academic staff utilise their digital skills appropriately and effectively in curriculum design and delivery. Usage of the Virtual Learning Environment (VLE) and other College digital platforms is to be monitored during 2024/25 to gauge the impact on curriculum delivery and inform future decisions regarding investment in digital infrastructure and training.

It is clear that further investment in ICT equipment, beyond the levels already confirmed in the 2024/25 budget, is required. Whilst we would normally recommend that an ICT resource review was undertaken to support a business case for allocating additional College funds to improve ICT equipment, we have not raised a recommendation at this time due to the limitations of SFC funding and College funding availability.

## 2024/08 – Fraud Prevention, Detection and Response

This scope of this audit was to carry out a review of the corporate-wide anti-fraud framework in place within the College.

The table opposite notes each separate objective for this review and records the results.

### Strengths

- All College policies and procedures are available to all staff, students and stakeholders via the College's website.
- The College has a fraud investigation procedure in place, which defines the steps to be undertaken should a suspected fraud be identified, including the formation of an investigation team.
- Training is in place, at the point of staff induction, to aid staff understanding of anti-bribery and cyber security processes.
- Controls are in place for mitigating the risk of misappropriation of College assets, with these risks managed at an operational level.
- Controls are in place to mitigate the risk of IT related fraud, with regular updates on prevalent threats provided to staff and students.
- The College's IT systems are maintained, monitored and regularly updated to reduce the risk of external threats.
- The College's SLT is responsible for ensuring that there is an open culture in place at the College to help ensure transparency in all its activities.

### Action In Progress

- The College is in the process of reviewing its credit card payment processes, to ensure that only those with a requirement for a credit card have access to one, and that any spend is only undertaken when there is no alternative payment method.
- Responsibility for the National Fraud Initiative (NFI) exercise has now moved to the Depute Principal Operations and the Finance Director who, going forward, have indicated that they will engage with the External Auditors to improve the quality of information provided.
- The College's Estates team is in the process of implementing the Trackplan system, on which it will document all its assets, their location and any service / maintenance dates, which will form part of the fraud prevention processes as assets will be centrally monitored.

## Final Issued – September 2024

The objectives of the audit were to ensure that:	
1. Anti-fraud policies and procedures exist within the College that are in line with best practice.	Satisfactory
2. Clear leadership, roles and responsibilities have been set out for implementation of the anti-fraud framework.	Satisfactory
3. There is a process in place to assess the nature and extent of the College's exposure to potential external and internal risks of fraud.	Requires Improvement
4. Anti-fraud policies and procedures are embedded and understood throughout the College through appropriate training and communication.	Satisfactory
5. The College has put in place a process to monitor and review procedures designed to prevent fraud and make improvements where necessary.	Satisfactory
6. There are clear procedures for employees and Board of Management members to raise concerns or whistleblow if they believe there has been fraud or other wrongdoing within the College.	Satisfactory
7. Appropriate procedures are in place for the investigation and reporting of a fraud.	Good
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>



### 2024/08 – Fraud Prevention, Detection and Response (Continued)

#### ***Action In Progress (continued)***

- The College's HR system is at the end of its contract at the time of this review and, as such, was not updated to implement multi-factor authentication measures, however this contract is now being extended and MFA will now be put in place.

#### ***Weaknesses***

- The College's Fraud Prevention Policy and Response Plan requires to be updated to reflect the current roles and responsibilities for managing the risk of fraud within the College, including an update to assign a fraud champion within the College to act as a reference point for staff.
- The College has not undertaken a fraud specific risk assessment to formally identify and document the key fraud risks and the controls in place to manage them.
- The College's Whistleblowing Policy does not define an independent party to contact for reporting suspected fraud, and the communication methods are not reflective of the current processes in place within the College.
- There is no programme of targeted fraud specific staff training, which is relevant to specific roles, for those working in high-risk roles.
- The College does not have an anti-money laundering policy in place.



### 2024/09 – Follow-Up Reviews

#### Final Issued – November 2024

As part of the Internal Audit programme at the College for 2023/24 we carried out a follow-up review of the recommendations made in the following Internal Audit reports finalised during 2022/23, which included recommendations from earlier reports where previous follow-up identified that the recommendations were outstanding:

- Internal Audit Report 2023/04 – Follow Up Reviews 2022/23;
- Internal Audit Report 2023/05 – Performance Reporting / KPIs;
- Internal Audit Report 2023/06 – Procurement and Creditors / Purchasing – Sustainable Procurement;
- Internal Audit Report 2023/07 – Data Protection; and
- Internal Audit Report 2023/09 – Business Continuity.

The objective of each of our follow-up reviews was to assess whether recommendations made in previous reports had been appropriately implemented and to ensure that where little or no progress had been made towards implementation, that plans were in place to progress them.

The College has made limited progress in implementing the recommendations followed-up as part of this review with six of 34 (18%) recommendations being categorised as 'fully implemented'. 15 recommendations (44%) were assessed as 'partially implemented' and 11 recommendations (32%) assessed as 'little or no progress made', these recommendations will be subject to follow-up at a later date. Two recommendations (6%) were assessed as 'Considered but not implemented': in internal audit report 2022/05 – Partnership Working (included in 2022/23 Follow Up Reviews) we recommended that an agreement for use of Microsoft Dynamics CRM should be reached with UHI that is mutually beneficial to both parties. Follow-up in November 2023 noted that a review of all commercial activities at UHI Perth was being undertaken and due to complete in March 2024. In relation to a CRM system, Raisers Edge was already in place and had been identified as a more optimal system than MS Dynamics. The adoption of Raisers Edge was to be confirmed on completion of the review. At October 2024, management advised that given the changes to the organisational structure at UHI Perth since this audit was conducted and current staffing levels within the Business Engagement Team, this recommendation will not be taken forward at this time. Report 2022/05 also recommended that UHI and UHI Perth management mutually agree the financial arrangements between parties. At October 2024, work is ongoing to create an Outline Business Case on a future structure of UHI, which will supersede this action.





## Annual Internal Audit Report 2023/24

### 2024/09 – Follow-Up Reviews (Continued)

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2023/04 – Follow Up 2022/23	1	-	-	-	-	-	-
	2	10	3	3	3	-	1
	3	11	3	5	2	-	1
Total		21	6	8	5	-	2
2023/05 – Performance Management and KPIs	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	1	-	-	-
Total		1	-	1	-	-	-
2023/06 – Procurement and Creditors	1	-	-	-	-	-	-
	2	1	-	-	1	-	-
	3	5	-	3	2	-	-
Total		6	-	3	3	-	-
2023/07 – Data Protection	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	1	2	-	-
Total		3	-	1	2	-	-
2023/09 – Business Continuity	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	2	1	-	-
Total		3	-	2	1	-	-
Grand Totals		34	6	15	11	-	2



## Time Spent - Budget v Actual 2023/24

	Report number	Planned days	Actual days feed	Days to fee at Nov 2024	Days to spend / WIP	Variance
<b>Reputation</b>						
<i>Health, Safety and Wellbeing</i>	2024/05	5	5	-	-	-
<b>Financial Issues</b>						
<i>Fraud Prevention, Detection and Response</i>	2024/08	4	4	-	-	-
<b>Organisational Issues</b>						
<i>Risk Management</i>	2024/04	5	5	-	-	-
<b>Information and IT</b>						
<i>Cyber security</i>	2024/06	5	5	-	-	-
<i>ICT and Digital Transformation Strategy implementation (with specific focus on digital capability)</i>	2024/07	4	4	-	-	-
<b>Other Audit Activities</b>						
Credits Audit	2024/02	5	5	-	-	-
Bursary, Childcare and Hardship Funds Audit	2024/03	4	4	-	-	-
EMA Audit	2024/03	1	1	-	-	-
Management and Planning )	2024/01	3	3	-	-	-
External audit / SFC )	& 2024/09					
Attendance at Audit Committee )						
Follow-up reviews		2	2	-	-	-
<b>Total</b>		<u>38</u> =====	<u>38</u> =====	<u>-</u> =====	<u>-</u> =====	<u>-</u> =====



## Operational Plan for 2024/25

- 5.1 Following the decision to invoke the extension period on the current internal audit contract, the decision was taken to develop a two-year internal audit programme, which is aligned to the extension period. The annual plan is based on the proposed allocation of audit days for 2024/25 as set out in the Internal Audit Strategic Plan 2024 to 2026. The preparation of the Strategic Plan involved dialogue with the Perth Leadership Group and was discussed at the Audit Committee meeting on 28 May 2024 and approved at the meeting on 9 October 2024.
- 5.2 An extract from the Strategic Plan, in relation to 2024/25, is attached.

## Proposed Allocation of Audit Days

	Category	Priority	Planned 24/25 Days
<b>Reputation</b>			
<i>Publicity and Communications</i>	Gov	H	5
<i>Health and Safety / Wellbeing</i>	Gov	H	
<b>Student Experience</b>			
<i>Curriculum</i>	Perf	M	
<i>Quality</i>	Perf	M	
<i>Student support</i>	Perf	M	
<i>Student recruitment and retention</i>	Fin/Perf	M/H	
<i>Student welfare – Duty of Care</i>	Perf	M	
<i>Students' Association</i>	Gov	M	5
<b>Staffing Issues</b>			
<i>Staff recruitment and retention</i>	Perf	M	
<i>Staff development</i>	Perf	M	
<i>Payroll</i>	Fin	M/H	
<i>Teaching staff utilisation BPR</i>	Perf / Fin	M	
<i>Integrated HR/Payroll system implementation?</i>	Gov/ Fin	H	
<b>Estates and Facilities</b>			
<i>Building maintenance</i>	Fin/Perf	M/H	
<i>Estates strategy / Estates projects</i>	Fin/Perf	M	
<i>Space management / room utilisation BPR</i>	Perf	H	
<i>Asset / fleet management</i>	Perf	M	
<b>Financial Issues</b>			
<i>Budgetary control</i>	Fin	M	
<i>Student invoicing and debt management</i>	Fin	M	
<i>General ledger</i>	Fin	L	
<i>Procurement and creditors / purchasing – Sustainable procurement</i>	Fin	M/H	
<i>Debtors / Income</i>	Fin	M/H	
<i>Cash &amp; Bank / Treasury management</i>	Fin	M	
<i>Fraud Prevention, Detection and Response</i>	Fin	M	
<i>Financial sustainability</i>	Fin	H	5
<i>General review of Financial Controls</i>	Fin	H	7

## Proposed Allocation of Audit Days (Continued)

	Category	Priority	Planned 24/25 Days
<b>Commercial Issues</b>			
<i>Business Development</i>	Fin/Perf	M	
<i>External Activities</i>	Gov/Fin/Perf	M	
<b>Organisational Issues</b>			
<i>Risk Management</i>	Perf	M/H	
<i>Business Continuity</i>	Perf	M	
<i>Corporate Governance</i>	Gov	M	
<i>Corporate Planning</i>	Perf	M	
<i>Performance reporting / KPIs</i>	Perf	M/H	
<i>Partnership Working (incl. Regional Engagement)</i>	Gov/Perf	H	
<i>International Activity</i>	Gov/Perf	H	5
<i>Equality, Diversity, and Inclusion</i>	Gov	L	
<i>Environmental Sustainability</i>	Gov/Perf	M	
<b>Information and IT</b>			
<i>Cyber security</i>	Perf	M/H	
<i>Data protection / records management</i>	Gov	H	
<i>FOI</i>	Gov	M	
<i>ICT and Digital Transformation Strategy implementation (with specific focus on digital capability)</i>	Perf	M/H	
<i>Licencing</i>	Perf	L	
<b>Other Audit Activities</b>			
Credits Audit	Required		6
Bursary, Childcare and Hardship Funds Audit	Required		5
EMA Audit	Required		1
Management and Planning )			3
External audit / SFC )			
Attendance at Audit Committee )			
Follow-up reviews			3
Audit Needs Assessment			1
<b>Total</b>			46
			=====

**Category:** Gov – Governance; Perf – Performance; Fin – Financial

**Priority:** H – High; M – Medium; L – Low



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**Aberdeen:** 1 Marischal Square, Broad Street, AB10 1BL  
**Dundee:** The Vision Building, 20 Greenmarket, DD1 4QB  
**Edinburgh:** Ground Floor, 11-15 Thistle Street, EH2 1DF  
**Glasgow:** 100 West George Street, G2 1PP

**T:** 01382 322 100  
**T:** 01382 200 055  
**T:** 0131 225 0200  
**T:** 0141 471 9870

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# UHI Perth

## 2023/24 Student Activity Data

**Internal Audit report No: 2025/02**

**Draft issued: 13 November 2024**

**Final issued: 15 November 2024**



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# Management Summary

## Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 27 August 2024, '*FES Return and Audit Guidance 2023-24*' requested submission by UHI Perth ('the College') of the FES return for session 2023/24, which includes the Credits data relating to College activity for the academic year 2023/24.

Guidance on completion of the 2023/24 return was issued by the SFC on 12 June 2023.

The Credits Audit Guidance requests that colleges obtain from their auditors their independent opinion on the accuracy of the FES return.

## Scope of the Audit

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

## Audit Staffing

An Audit Director with 31 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Senior Auditor and Auditor with seven and three-years' experience in the sector respectively. A Senior Manager with 19 years' experience in the sector was also involved at the planning, review and reporting stage.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 9½, split ½ day for the Audit Director, ½ day for the Senior Manager, 5 days for the Senior Auditor and 3½ days for the Auditor.

## Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

### Audit Findings (continued)

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

<b>Priority 1</b>	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the College to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

### Conclusion

Our report was submitted to the SFC on 12 November 2024. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance.
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

A copy of our Audit Certificate is included at Appendix I to this report.

### Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during our audit review.



## Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
2.2.1 – 2.2.5	<p><b>Systems and Procedures for Compilation of Returns</b></p> <p><b>Open / Distance Learning</b></p> <p><b>R1</b> The College should ensure evidence of progression and participation / engagement is retained to evidence eligibility of the Credits claimed for open / distance learning students. Where curriculum staff identify that no evidence is available, or that students are no longer engaging, this should be notified to the Student Records team to ensure that the Credits are removed from the Credits claim.</p>	3	The Student Records Manager will reach out to distance learning teaching staff regularly throughout the academic year to request progress updates and ensure any non-engagement by students is noted and actioned appropriately by the relevant staff.	Yes	Student Records Manager	Ongoing and end 2024/25
2.3.1 & 2.3.2	<p><b>Fee Waiver</b></p> <p><b>R2</b> Review the process for checking funding status for all part-time students to allow earlier follow-up where a student has not completed a fee waiver application and treating as self-financing where no evidence of fee waiver entitlement is provided.</p>	3	Reporting processes are in place to allow for checking fee waiver applications, but this will be reviewed throughout 2024/25 to further develop business processes which can then be applied to ensure fee waiver applications are checked in a timely manner.	Yes	Student Funding Adviser/Student Records Manager	Ongoing and end 2024/25



# Main Report

## 1. Introduction

### 1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 27 August 2024 sets out, at Annex C, the key risk areas in relation to the preparation of the FES return. These are:

- the average Credits claimed for full-time students exceeds levels indicated in the Credit guidance;
- incorrect Credit value is claimed for collaborative provision;
- claims for fee waivers and students with multiple enrolments;
- spanning courses;
- identification of non-fundable activity, both courses and students, including capturing of eligible enrolments and identification and recording of student withdrawals;
- recording of progress for students on open / distance learning programmes;
- identification and counting of infill students; and
- claims for non-accredited work experience / placement.

1.1.2 For academic year 2023/24 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, and obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; review of prior year recommendations; and the main findings from our audit work. As requested by the guidance, the report also includes a summary of adjusted and unadjusted errors found during the course of the audit.

## 2. Systems and Procedures for Compilation of Returns

### 2.1 Introduction

- 2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.
- 2.1.2 The following tests were carried out for a sample of 15 courses selected from the SITS system:
- a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance.
  - b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance.
  - c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance.
  - d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
  - e) Checked allocation of Credits to courses is in accordance with the Credits guidance and, where Credits were claimed beyond normal full-time levels, that the claims could be appropriately justified by the College.
- 2.1.3 For a total of 53 students selected from the above courses the following tests were carried out, where applicable:
- a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance.
  - b) Checked back to signed enrolment forms, or electronic equivalent, for the 2023/24 academic year.
  - c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled.
  - d) Checked to student attendance / engagement records and, for withdrawals, checked that the withdrawal date noted on the system was the last date of physical attendance or engagement;
  - e) For students following courses of open / distance learning vouched to study plan etc. and ensured that required criteria was met; and
  - f) For students undertaking non-accredited work experience / placement ensured that the Credits value had been calculated in line with the Credits guidance.
- 2.1.4 The following tests were carried out by reviewing records for all College courses:
- a) Compared the overall average Credits per full-time student against the SFC expected average of 17 Credits for full-time Further Education students;
  - b) Confirmed that there were no claims for more than one full-time enrolment per student for 2023/24 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established;
  - c) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
  - d) Confirmed that Credits for spanning courses were claimed in the correct year.
- 2.1.5 It was confirmed by the Student Records Manager that the College is not involved in any collaborative provision and no such courses were identified during our audit testing. No further work was therefore required in this area.
- 2.1.6 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.

## 2. Systems and Procedures for Compilation of Returns (continued)

### 2.1 Introduction (continued)

- 2.1.7 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex C of the Credits Audit Guidance and were working satisfactorily as described to us.
- 2.1.8 The remainder of this section discusses issues identified during our review of the 2023/24 student activity data.

### 2.2 Open / Distance Learning

- 2.2.1 The Credits guidance notes that Credits should only be claimed for distance learning students who remain active and fully engaged with their course.
- 2.2.2 For one distance learning course in our sample, English - Higher, for which 136 Credits had been claimed for 34 students, we noted from an initial sample of five students that, for two of them, the College was not able to provide evidence of engagement as the students did not complete any work on the course.
- 2.2.3 As a result of the above findings, the College looked at the wider population of students on this course to see if any other students would be impacted by a similar issue. It was identified that 4 Credits were being claimed for a further eight students who had withdrawn from the course without showing any engagement or with minimal contact and no course work submitted.
- 2.2.4 The limited evidence of progression for the 10 students noted above gives rise to an overclaim of 40 Credits for this course, which has not been adjusted in the final FES.
- 2.2.5 Our sample also included a flexible learning course and there were no issues with the Credits claimed for that course. There were no other distance learning courses where a significant number of Credits were being claimed. Only 13 Credits were being claimed for other courses with this Mode of Attendance and therefore no further testing was considered necessary.

#### **Recommendation**

**R1 The College should ensure evidence of progression and participation / engagement is retained to evidence eligibility of the Credits claimed for open / distance learning students. Where curriculum staff identify that no evidence is available, or that students are no longer engaging, this should be notified to the Student Records team to ensure that the Credits are removed from the Credits claim.**

### 2.3 Fee Waiver

- 2.3.1 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students, we confirmed that College staff had verified the entitlement to benefit on a fee waiver application form for six students. There was no fee waiver form for four students. Three of these students were Asylum Seekers enrolled on a course specifically for Asylum Seekers and evidence of their status was agreed by the College at application and enrolment.

## 2. Systems and Procedures for Compilation of Returns (continued)

### 2.3 Fee Waiver (continued)

- 2.3.2 The remaining student did not submit a fee waiver application and withdrew from his course on 30 November 2023, which was after the required date. No evidence was available for audit inspection that the College had verified the student's entitlement to fee waiver. Although the College does have a process in place to check funding status for all part-time students and allow follow-up where a student has not completed a fee waiver application as well as correction of incorrectly coded sources of finance, this process had not been completed early enough to capture evidence of fee waiver entitlement prior to this student leaving their course.

#### **Recommendation**

**R2 Review the process for checking funding status for all part-time students to allow earlier follow-up where a student has not completed a fee waiver application and treating as self-financing where no evidence of fee waiver entitlement is provided.**

## 3. Analytical Review

- 3.1 The analytical review by Price Group for the current year, included at Appendix III of this report, showed significant variances in Price Groups 1, 2, 3 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors. The College's credits target reduced from 24,780 in 2022/23 to 22,050 in 2023/24, a reduction of 11.0%.
- Price Group 1 – increase of 1,063 Credits mainly due to higher recruitment numbers and additional courses in SVS, Schools provision and Social Services areas;
  - Price Group 2 – decrease of 2,552 Credits due mainly to fewer school pupils enrolling on STEM courses in 2023/24 (1,346) compared to 2022/23 (5,146);
  - Price Group 3 – decrease of 725 Credits due to a general fluctuation in recruitment and retention in this group year-on-year and also reflective of the overall reduction in activity; and
  - Price Group 5 – decrease of 262 Credits mainly as a result of the College Certificate - Connect course not running in 2023/24.

## Appendix I – Copy of Audit Certificate

UHI Perth College  
Crieff Road  
Perth  
PH1 2NX

12 November 2024

To Whom it May Concern

### **Auditor's Report to the Members of the Board of Management of UHI Perth College**

We have audited the FES return which has been prepared by UHI Perth College under SFC's Credit Guidance for colleges issued 12 June 2023 and which has been confirmed as being free from material misstatement by the College's Principal in her Certificate dated 28 October 2024. We conducted our audit in accordance with the 2023-24 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

---

Stuart Inglis  
Director  
For and on behalf of Henderson Loggie LLP  
Chartered Accountants  
Dundee Office  
stuart.inglis@hlca.co.uk

12 November 2024

Date FES returned: 18 October 2024



## Appendix II – Summary of Adjusted and Unadjusted Errors

Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.2.2 – 2.2.4	Credits claimed for students who did not show progression on their distance learning programme	Unadjusted	-40 Credits



### Appendix III – Price Group Analytical Review 2022/23 and 2023/24 – Figures

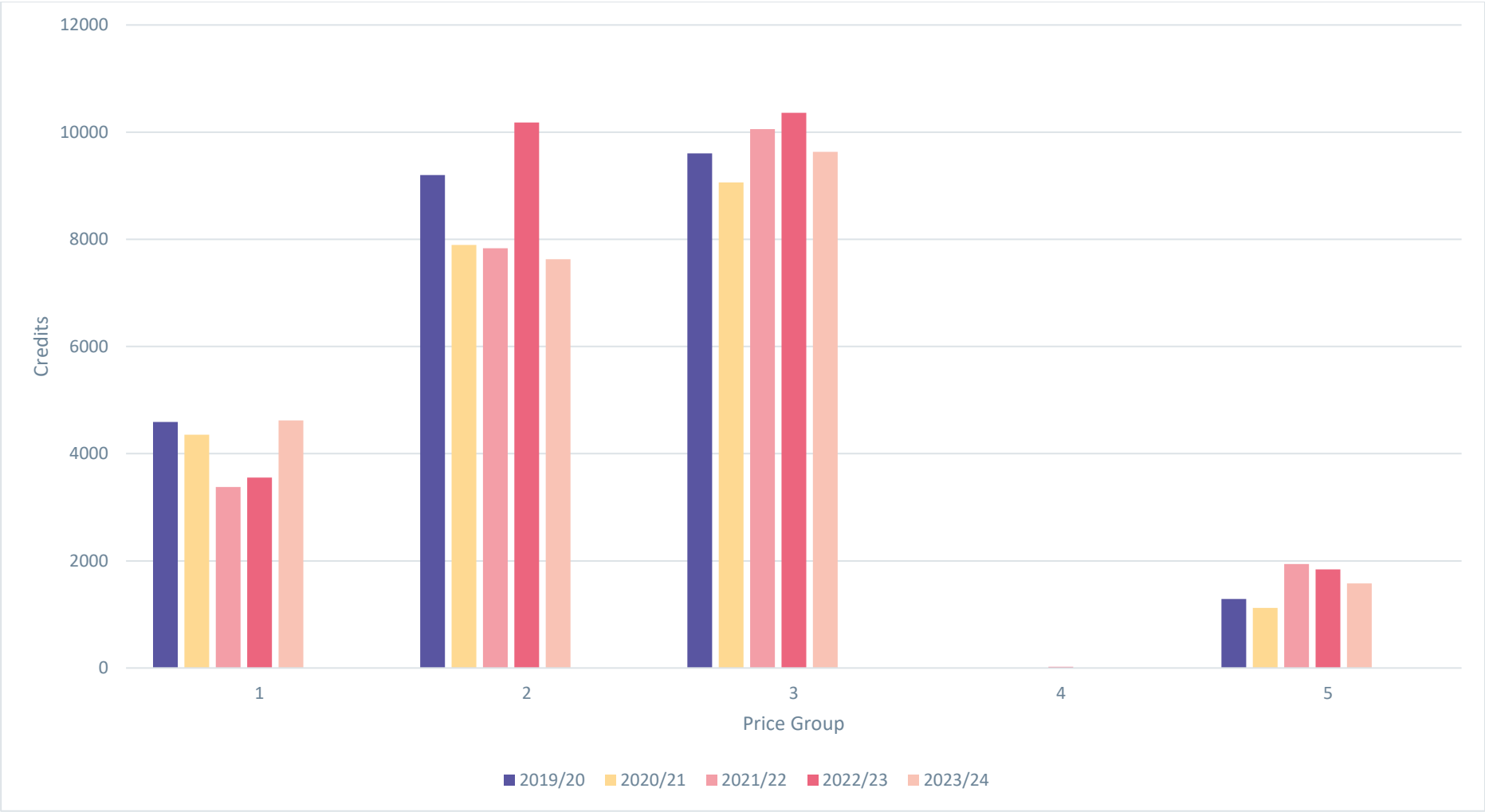
Price Group	2022/2023		2023/2024		Variance	Variance
	Credits		Credits		Credits	%
1	3,555		4,618		1,063	29.9
2	10,181		7,629		-2,552	(25.1)
3	10,361		9,636		-725	(7.0)
4	22		-		-22	(100.0)
5	1,840		1,578		-262	(14.2)
	<b>25,959</b>		<b>23,461</b>		<b>(2,498)</b>	<b>(9.6)</b>

College Funded Target 2023/24:

22,050 Credits



Appendix IV – Price Group Analytical Review 2019/20 to 2023/24 – Graph



## Appendix V – Updated Action Plan – Student Activity Data 2022/23

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date	Progress at October 2024
<b><i>Systems and Procedures for Compilation of Returns</i></b>  <b>Allocation of Credits to Courses</b>  <b>R1</b> Ensure that Credits claimed for students are based upon the value of the units listed on the student course record, which reflect the activity delivered in the year, and not based upon a default tariff.	3	Reporting has been developed to monitor Credits claimed and allow us to identify and correct any instances where a Credits claim does not accurately reflect activity delivered.	Y	Student Records Manager	Ongoing and by end AY2022-23	No similar issues noted during 2023/24 testing.  <b><i>Fully Implemented</i></b>
<b>Infill Courses</b>  <b>R2</b> Ensure that Credits claimed for infill students are based upon the value of the units which have been completed during the year, and not based upon a default tariff of planned units.	3	Reporting has been developed to monitor Credits claimed and allow us to identify and correct any instances where a Credits claim does not accurately reflect activity delivered.	Y	Student Records Manager	Ongoing and by end AY2022-23	No similar issues noted during 2023/24 testing.  <b><i>Fully Implemented</i></b>



## 2023/24 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date	Progress at October 2024
<b><i>Systems and Procedures for Compilation of Returns</i></b>  <b>Non-Fundable Students</b>  <b>R1</b> Ensure that in-year data integrity checks of the FES data include a review of source of finance codes to ensure that fundable students are correctly classified.	3	Data validation reports are run regularly throughout the year to ensure data accuracy. Within this suite of reports we have a specific source of finance report and we will use this to monitor and update source of finance codes where required to ensure correct classification.	Yes	Student Records Manager	Ongoing and by end AY2023/24	No similar issues noted during 2023/24 testing.  <b><i>Fully Implemented</i></b>
<b>Required Date</b>  <b>R2</b> Ensure that the required date input into SITS is calculated in line with the SFC guidance at a course level, and where relevant, at a student level.	3	As above, we will employ our range of data validation reports to monitor and update required dates throughout the year at both course and student level.	Yes	Student Records Manager	Ongoing and by end AY2023/24	No similar issues noted during 2023/24 testing.  <b><i>Fully Implemented</i></b>



## 2023/24 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date	Progress at October 2024
<b>Fee Waiver</b>  <b>R3</b> In line with the College's internal procedures ensure that part-time fee waiver forms are retained in all cases to show the nature of the evidence presented by the students.	3	<p>Source of finance report produced by Student Records Manager to allow Student Funding Adviser to go through report to check funding status for all part-time students. This will allow follow-up where student has not completed a fee waiver application as well as correction of incorrectly coded sources of finance.</p> <p>Second report to be run in February to pick up January starts and other late enrolments.</p> <p>Student Funding Adviser has created a spreadsheet to log part-time fee waiver applications, which has been shared with the Student Records Team. This allows for comments on applications as well as picking up and changing incorrectly coded source of finance data.</p>	Yes	Student Records Manager	Ongoing and by end AY2023/24	<p>No evidence of fee waiver entitlement was available for one part-time student sampled in 2023/24. See paragraph 2.3.1 and 2.3.2 in Main Report.</p> <p><b><i>Partially Implemented</i></b></p>



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**Aberdeen** 45 Queen's Road AB15 4ZN  
**Dundee** The Vision Building, 20 Greenmarket DD1 4QB  
**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF  
**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100      **F:** 01224 327 911  
**T:** 01382 200 055      **F:** 01382 221 240  
**T:** 0131 226 0200      **F:** 0131 220 3269  
**T:** 0141 471 9870

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# UHI Perth

## Student Support Funds 2023/24

**Internal Audit report No: 2025/03**

**Draft issued: 26 November 2024**

**2<sup>nd</sup> Draft issued: 2 December 2024**

**Final issued: 2 December 2024**





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# Management Summary

## Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) to provide financial help for students where access to, or continuance in, further education would otherwise be denied due to financial hardship. The maximum payable to individual students from the Further Education Discretionary Fund in the 2023/24 academic year was £5,000. Colleges could award sums above this limit in exceptional circumstances with prior approval from SFC.

**Childcare Funds** sit alongside the Discretionary Funds to provide assistance with the cost of formal childcare expenses. From academic year 2011/12, childcare funds for higher education students formerly allocated to colleges by the Student Awards Agency for Scotland (SAAS), were transferred to the SFC who now allocates childcare funding direct to colleges for all eligible further and higher education students. No limit is placed on the amounts individuals can access and colleges have the flexibility to determine award levels themselves. Priority must however be given to lone parents, part-time students and mature students when allocating funds from the Further Education Childcare Fund.

The Discretionary and Childcare Funds must be administered, and payments made, in accordance with SFC and SAAS guidelines.

**Bursary** funds are given to students at the discretion of a college to help maintain that student in their education beyond their compulsory school leaving date. An award can include allowances that cover a student's maintenance, travel and study costs. Colleges can also use bursary funds for allowances to cover costs incurred by a student due to an additional home, their dependants and / or additional support needs.

Colleges must apply the terms of the National Policy for Further Education Bursaries, together with applicable legislation and supplementary letters issued by the SFC, when using the funds allocated to them for bursary purposes. The policy sets out the minimum criteria, maximum rates and minimum contribution scales that a college must apply in allocating bursary funds, however, a college may vary the terms of the policy by imposing additional eligibility criteria or conditions. Figures used within the policy to calculate a student's award may be varied, but only in order to reduce the value of an award, although where a college chooses to supplement bursary funds from its own resources it may use the additional resources as it sees fit.

**Education Maintenance Allowances (EMAs)** provide financial support for 16 to 19 year-olds from low income households who are attending non-advanced full-time education at school, college or are home educated. Eligible students receive £30 per week, which is targeted at young people from the lowest income families.

EMAs must be administered, and payments made, in accordance with SFC and Scottish Government guidelines.

## Audit Scope

For the 2023/24 academic year two specific fund statements were required for audit:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; and
- Education Maintenance Allowance Return.

### Audit Objectives

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- The information disclosed in each of the returns for the year ending 31 July 2024, is in agreement with underlying records.

### Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government and identifying internal procedures;
- Agreeing income to amounts awarded;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by the SFC was utilised.

### Action Plan

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2 and the appendices.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

<b>Priority 1</b>	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the College to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

### Findings and Conclusions

We were able to certify both fund statements for the year and submit these to the SFC without reservation.

In our covering letter to the SFC enclosing the audited EMA Return we made the following minor observation arising from our audit work. Total EMA maintenance payments of £81,690 were made by the College in the year-ended 31 July 2024 compared with £81,720 included in the monthly returns and year-end statement. The difference of £30 relates to an overclaim for one student where a payment was returned in July 2024, which was adjusted by the College in the monthly return for September 2024.

### Findings and Conclusions (continued)

In addition, the following points were noted during the course of our audit:

#### **Bursary - Additional Support Needs (ASN)**

During our testing, we observed that the College's contract with Perth & Kinross Council (PKC) for the provision of taxi services to students with ASN included the costs for 25 bursary-funded students and 2 non-funded students. However, the College apportioned the total taxi costs equally over the funded students only, rather than all students who were utilising the taxi service. This means that a higher proportion of the costs was allocated to the bursary-funded students.

Of the two non-funded students, one student was studying a HE course and therefore was not eligible for FE bursary funding. The College utilised the taxi contract with PKC to provide transport for the student, which was then recharged to Social Work Scotland, reducing the overall cost of the taxi contract. However, the full cost of the taxi was not recharged to Social Work Scotland and instead has been covered by bursary funds. The College views this very much as a taxi contract for bursary funded students where a Social Work-funded student is riding along in return for a reduction in the contract cost. This taxi would be running for College students anyway and the College argument is that the reduction in the cost of the contract in the first place is a recognition that the Social Work student is travelling. The College noted that if this arrangement could not proceed due to issues apportioning the cost for Social Work students, this could result in a higher contact price for the College and the need for a separate contract for Social Work, which would not be a desirable outcome. There are two Social Work funded students using taxis again in 2024/25 and the Student Funding Adviser has asked PKC to give an estimate of the PKC Social Work department's weekly contribution to each taxi. We have accepted the College's approach for Social Work funded students.

The other student was studying on a part-time basis and was not eligible for bursary-funding. Transport was also provided to the student under the PKC taxi contract, however the costs were expected to be met by a parental contribution of £12.10 per week, for 34 weeks. As a result of an administrative oversight by the College, the total cost of £411.40 for the academic year was not obtained from their parents and has instead been covered by bursary funds. The student has not enrolled for academic year 2024/25 so no similar arrangements have been made for them.

In addition, we confirmed that the payroll costs for a College driver who was transporting two bursary-funded students and one non-funded student to and from the College between September 2023 and May 2024, were divided equally only amongst the two bursary-funded students. This means that a higher proportion of the costs was allocated to the bursary-funded students. We calculated the total overstatement for this student to be £2,847.16, based on equal split of the College driver's payroll costs amongst the three relevant students.

#### **Recommendation**

**R1 With the exception of Social Work funded students utilising the taxi contract with PKC the College should ensure that taxi costs and College driver costs incurred for students with ASN are apportioned amongst all relevant students, both bursary-funded and non-funded students, utilising either service and that only the element attributable to bursary-funded students is claimed through the FES.**

#### **Attendance Monitoring**

The National Policy for FE Bursaries AY 2023-24, states that colleges are not expected to operate a 100% attendance requirement however Bursary awards should be made based on students engaging appropriately in their studies. Colleges should withhold payment and seek refunds for periods where students have unsatisfactory attendance, if the student has not taken steps to participate in their studies or to engage with the college during periods of unauthorised absence. The College Further and Higher Education Childcare Fund guidance requires that student attendance / participation and progression is 'satisfactory' and in line with any other national or local guidance on this issue.

### Findings and Conclusions (continued)

#### Attendance Monitoring (continued)

The EMA Guidance for Colleges AY 2023-24 states that students must have a 100% agreed attendance to receive the weekly payment, and any absences authorised by the college should be treated as a day of attendance. Colleges can exercise flexibility when considering the attendance criteria for vulnerable students.

Attendance monitoring checks are normally undertaken by the Student Funding Team prior to each support funds instalments being made to student. Our testing for a sample of payments made in 2023/24 noted that although attendance registers were available from mid-September 2023, the College did not start actively checking attendance for the purposes of student support funding until after the October break. The first week after the October break was designated as a reading week where students were expected to work at home and no classes were delivered, which meant that attendance was not formally monitored by the Student Funding Team until November 2023.

The lack of attendance monitoring checks early on in the 2023/24 academic year meant that the conditions of award described above were not fully assessed by the College prior to releasing the funds to the students. However, we confirmed that the College's system is configured so that payments can only be made to current enrolled students, mitigating the risk of paying students who have withdrawn from their course. Our sample testing also confirmed that, for the period attendance monitoring records were available, students either: had full attendance; were noted as 'green' on the College's bespoke attendance and engagement monitoring system BRAG, which runs alongside the formal system of class registers; or there was evidence that the student's Personal Academic Tutor had been consulted before approval of payment.

The Student Funding Team had previously identified the weakness in attendance monitoring and for academic year 2024/25 College management advised that attendance monitoring checks were undertaken earlier in the academic year, for example from 4 October 2024 for bursary, which covered attendance from mid-September 2024. As improvements have already been made, no recommendation has been raised in this report.

Copies of the fund statements and audit certificates are provided at appendices I and II of this report.

### Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during our audit

## Action Plan

Page Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
Page 3	<b>Additional Support Needs (ASN) taxis and College car:</b>  <b>R1</b> With the exception of Social Work funded students utilising the taxi contract with PKC the College should ensure that taxi costs and College driver costs incurred for students with ASN are apportioned amongst all relevant students, both bursary-funded and non-funded students, utilising either service and that only the element attributable to bursary-funded students is claimed through the FES.	2	Agree with this approach.	Yes	Student Funding Adviser	Should be in place by January 2025. One student application still outstanding but should be done w/c 02/12/24.



**Appendix I – Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate**

## Appendix II – Education Maintenance Allowance Return and Audit Certificate





## Appendix III – Updated Action Plan – Student Support Funds 2019/20

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress Previously Reported	Progress at November 2024
<b>R3</b> Ensure that the Bursary award letters contain details of all support provided to students, including where possible an estimate of Additional Support Needs costs (taxis and other).	<b>3</b>	<p>Will need to work with Perth and Kinross Council (PKC) to establish if they can give a meaningful estimate of cost to put on letter, as we are recharged per term and don't usually receive term 1 recharge until January.</p> <p>If not, a generic text letter will have to suffice.</p> <p>Will look to do this retrospectively for 2020/21 students if possible.</p> <p><b>Updated management comments at November 2021:</b> This was problematic due to the pandemic, where there were lockdowns post-Christmas resulting in uncertainty about travel costs, so we will need to go back to PKC to discuss feasibility of this recommendation.</p> <p>In terms of Study Expenses, we have started to put expenses payable to the academic department on the award letter for 2021/22. It is only for a few courses so far, but the plan would be to increase this in future years now that it has been shown to work.</p>	Yes	Student Funding Adviser	February 2021	<p><b>At November 2021</b> Whilst ASN costs for taxis etc. and study expenses paid to the College could be agreed to supporting backup and were noted as part of the students' award and payment schedule, which they could access through their Hub account, these amounts were input retrospectively for 2020/21 and not at the start of the academic year.</p> <p>(continued below)</p>	<p>From our sample testing for 2023/24, we noted that an estimate of the ASN awards were still not included on the original award letters.</p> <p><b>Partially Implemented</b></p> <p><b>Revised completion date:</b> 31 January 2025</p>

## 2023/24 Student Support Funds

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress Previously Reported	Progress at November 2024
		<p><b>Updated management comments at November 2022:</b> We now have a suite of funding award letters that allow us to separate out payments / awards made to third parties or the College rather than direct to the student. However, we still have the issue that any value attached to the taxi provision will necessarily be an estimate at the time an award notice is issued. For 2022/23, estimates of taxi costs are available for all services for the year, so we should be able to allocate across eligible students once their applications are finalised.</p> <p><b>Updated management comments at November 2023:</b> With the College's updated procedure to ensure that ASN taxi applications are completed, and request made to PKC for weekly taxi contract costs, this should be resolved by the end of January at the latest. However, as previously noted, these will be estimated figures from PKC and the Student Funding Adviser is still unsure of the benefit to the student of this appearing on their award letters.</p>				<p><b>At November 2022</b> From our sample testing for 2021/22, we noted that study costs payable to the College (excluding laptop) were included on the original award letters but not ASN costs.</p> <p><b>At October 2023</b> From our sample testing for 2022/23, we noted that an estimate of the ASN awards were still not included on the original award letters but added in at the end of the year.</p> <p><b>Partially Implemented</b></p> <p><b>Revised completion date:</b> 31 January 2024</p>	



## 2023/24 Student Support Funds

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress Previously Reported	Progress at November 2024
		<p><b>Updated management comments at November 2024:</b> PKC has given us estimates of weekly taxi costs and we have done a reconciliation of students using taxis and the College car. We have only one outstanding funding application that needs to be completed. A colleague has arranged to do that by 11 December 2024 subject to student attendance.</p> <p>Once that is done, an award letter can be issued to all students. However, it must be stressed as in previous years that this will be an estimated figure only.</p>					



## Appendix IV – Updated Action Plan – Student Support Funds 2021/22

Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2023	Progress at November 2024
<b>R1</b> Ensure that EMA spot check testing of 5% of applications is carried out throughout the year to give regular and timely updates on the operation of the systems.	<b>3</b>	<p>This work will be carried out between January and May in conjunction with a member of a different team who is not involved in the EMA assessment and payment process.</p> <p><b>Updated management comments at November 2023:</b> The Student Funding Adviser tries to get someone independent of the Funding Team to carry out the spot checks, but it is dependent on them finding time out with their own contracted workloads, which can be difficult. For 2022/23, information was made available for checking in March 2023, but this could not be completed until June due to workload. For 2023/24, the Student Funding Adviser is considering asking more than one member of staff to carry out a smaller number of checks each, however this would need approval from senior management.</p>	Yes	Student Funding Adviser (Scott Young)	May 2023	<p>The EMA Spot checks for 2022/23 were all completed in June 2023.</p> <p><b><i>Little or No Progress Made</i></b></p> <p><b>Revised completion date:</b> 31 July 2024</p>	<p>We confirmed that the EMA spot checks for 2023/24 have been completed across February, March, and April 2024.</p> <p><b><i>Fully Implemented</i></b></p>

## Appendix V – Updated Action Plan – Student Support Funds 2022/23

Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at November 2024
<b>R1</b> Ensure that Bursary applications are completed for all ASN students at the start of the academic year or prior to the provision of the service if they enrol later in the year.	<b>2</b>	<p>Group session to complete applications for this group held in October.</p> <p>There are three students still requiring follow-up; two that have applied but not submitted all evidence and one that is a Christmas leaver who has not applied but may need funding for travel in January.</p>	Yes	Student Funding Adviser	31 January 2024	<p>We noted that one out of the five funding applications for students with Additional Support Needs (ASN) sampled was completed in November 2023, following the start of their course.</p> <p>A colleague in Student Funding now guides some students with ASN through completing their funding applications in group sessions early on in the academic year. These students may otherwise struggle to independently complete the applications in advance of the start of term. Student Funding checks the applications received and cross-checks them against the list of students that are being provided the Taxi / College car service to ensure that no students who receive ASN funding have not completed an application.</p> <p><b><i>Fully Implemented</i></b></p>

## 2023/24 Student Support Funds

Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at November 2024
<b>R2</b> Ensure that study materials purchased directly by the College and provided to Bursary students are included in the FES at the actual purchase price to the College.	<b>3</b>	Work will be ongoing throughout the year as study expenses payable to departments are added to awards. Generally, this is done on a class-by-class basis, so correct information can be sought as each group is processed.	Yes	Student Funding Adviser	Ongoing, but will need to be completed for FES return at end of academic year.	<p>As far as possible, study costs allocated to fundable students were determined based on the invoiced price in AY 2023/24.</p> <p>Audit testing for 2023/24 found no discrepancies between the unit prices on a sample of invoices tested and the study costs allocated to fundable students on the FES.</p> <p><b><i>Fully Implemented</i></b></p>



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**Aberdeen** 45 Queen's Road AB15 4ZN

**Dundee** The Vision Building, 20 Greenmarket DD1 4QB

**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF

**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100

**T:** 01382 200 055

**T:** 0131 226 0200

**T:** 0141 471 9870

**F:** 01224 327 911

**F:** 01382 221 240

**F:** 0131 220 3269

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Our ref: PERT294/DA/STI

Your ref:

Scottish Funding Council  
Apex 2  
97 Haymarket Terrace  
Edinburgh  
EH12 5HD

17 October 2024


To Whom it May Concern

**UHI Perth College  
Discretionary Fund, Childcare Fund and Bursary Return 2023/24**

On behalf of our above-named client, we attach the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2023/24.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis  
Director  
For and on behalf of Henderson Loggie LLP  
Chartered Accountants  
Dundee Office  
stuart.inglis@hlca.co.uk

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**Aberdeen** 45 Queen's Road AB15 4ZN  
**Dundee** The Vision Building, 20 Greenmarket DD1 4QB  
**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF  
**Glasgow** 100 West George Street, G2 1PP

T: 01224 322 100 F: 01224 327 911  
T: 01382 200 055 F: 01382 221 240  
T: 0131 226 0200 F: 0131 220 3269  
T: 0141 471 9870

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College - 5360455 - Perth College

Report - Student Support Funding

College Name: Perth College

College Contact: Scott Young

College Number: 5360455

Phone Number: 01738 877375

1st August 2023 - 31st July 2024

Bursary Funds Expenditure	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
Maintenance Costs	4 6312	120 370807	10 37910	135 569950	89 642600	88 87739	0 0	446 1715318
Dependents Allowance	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Approved Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Personal Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Study Expenses	114 17592	54 6391	4 198	72 10176	40 5307	60 10311	1 155	345 50130
Travel Expenses	7 6802	8 3502	3 858	50 33791	1 778	22 10470	1 121	92 56322
Special Educational Needs	3 17149	20 103541	0 0	0 0	2 13459	0 0	0 0	25 134149
Total Bursary	120 47855	129 484244	10 38966	136 613918	89 662144	88 108520	1 276	573 1955923

Discretionary Funds Expenditure	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE Discretionary	6 4265	13 4991	9 18720	53 72891	13 13775	29 14119	1 55	124 128816

Childcare Fund Expenditure

	Headcount Expenditure (£)
Total FE Childcare Fund	36 137190
Total HE Childcare Fund *	30 121205

\* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time Headcount Expenditure (£)	Full-time Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE childcare, lone parent	0 0	15 44967	15 44967
FE childcare, other	0 0	21 92223	21 92223
HE childcare, lone parent	0 0	13 56144	13 56144
HE childcare, other	0 0	17 65060	17 65060

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary. On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. \* Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.



Principals Signature .....

HENDERSON LOGGIE LLP

Auditors Name (in printed capitals) .....

Auditors Signature.....

DIRECTOR  
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS  
17 OCTOBER 2024

Date of Signature.....

Our ref: PERT294/DA/STI

Your ref:

Scottish Funding Council  
Apex 2  
97 Haymarket Terrace  
Edinburgh  
EH12 5HD

17 October 2024

To Whom it May Concern

**2023/24 Education Maintenance Allowance  
UHI Perth College**

In accordance with the Scottish Funding Council's EMA audit guidance we attach an 'Auditors' Report' in relation to the above College's EMA Academic year-end statement for 2023/24 (copy attached).

Although we have not raised any reservations in our Auditors' Report we have one minor observation to make arising from our audit work. Total EMA maintenance payments of £81,690 were made by the College in the year-ended 31 July 2024 compared with £81,720 included in the monthly returns and year-end statement. The difference of £30 relates to an overclaim for one student where a payment was returned in July 2024, which was adjusted by the College in the monthly return for September 2024.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis  
Director  
For and on behalf of Henderson Loggie LLP  
Chartered Accountants  
Dundee Office  
stuart.inglis@hlca.co.uk

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T: 01382 200 055 F: 01382 221 240  
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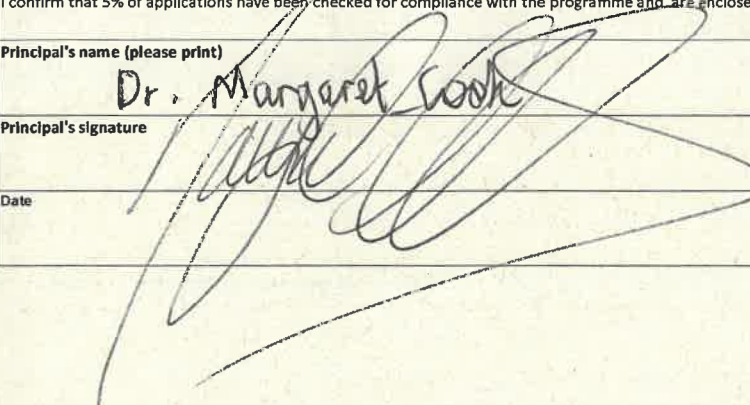


College: Perth  
AY 2023-24

College	Full Time students		Part Time Students						Maintenance		Administration				Payments made to College				
	No of claims FT	Total maintenance FT	No of claims PT	Total maintenance PT	Total Maintenance	Admin Claim (Jan, Feb, July)	Headcount (Oct)	Notes	College Maintenance Adjustment	SubTotal Maintenance (=F+K)	College Administration Adjustment	Annual Admin payment to be made 2024	Total EMA Admin (=G+S+T)	Total EMA Spend (=L+U)	Month	Administration	Maintenance	Total	Balance
August 2023	0	£0	0	£0	£0	£0	0		£0	£0	£0	£0	£0	£0	August 2023	£0	£0	£0	£0
September 2023	0	£0	0	£0	£4,560	£0	0		£0	£4,560	£0	£0	£0	£4,560	September 2023	£0	£4,560	£4,560	£0
October 2023	0	£0	0	£0	£7,890	£0	0		£0	£7,890	£0	£0	£0	£7,890	October 2023	£0	£7,890	£7,890	£0
November 2023	0	£0	0	£0	£10,140	£0	0		£0	£10,140	£0	£0	£0	£10,140	November 2023	£0	£10,140	£10,140	£0
December 2023	0	£0	0	£0	£10,560	£0	0		£0	£10,560	£0	£0	£0	£10,560	December 2023	£0	£10,560	£10,560	£0
January 2024	0	£0	0	£0	£5,070	£0	0		£0	£5,070	£0	£0	£0	£5,070	January 2024	£0	£5,070	£5,070	£0
February 2024	0	£0	0	£0	£11,760	£1,230	82		£0	£11,760	£0	£0	£1,230	£27,480	February 2024	£1,230	£26,250	£27,480	£0
March 2024	0	£0	0	£0	£14,640	£0	0		£0	£14,640	£0	£0	£0	£150	March 2024	£0	£150	£150	£0
April 2024	0	£0	0	£0	£4,560	£0	0		£0	£4,560	£0	£8,000	£8,000	£12,560	April 2024	£8,000	£4,560	£12,560	£0
May 2024	0	£0	0	£0	£8,220	£0	0		£0	£8,220	£0	£0	£0	£8,220	May 2024	£0	£8,220	£8,220	£0
June 2024	0	£0	0	£0	£4,320	£285	19		£0	£4,320	£0	£0	£285	£4,605	June 2024	£285	£4,320	£4,605	£0
July 2024	0	£0	0	£0	£0	£0	0		£0	£0	£0	£0	£0	£0	July 2024	£0	£0	£0	£0
Totals	0	£0	0	£0	£81,720	£1,515	101		£0	£81,720	£0	£8,000	£9,515	£91,235		£9,515	£81,720	£91,235	£0

**Principal's declaration**  
I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.  
I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

**Principal's name (please print)**  
Dr. Margaret Cook

**Principal's signature**  


**Date**  
2/10/24

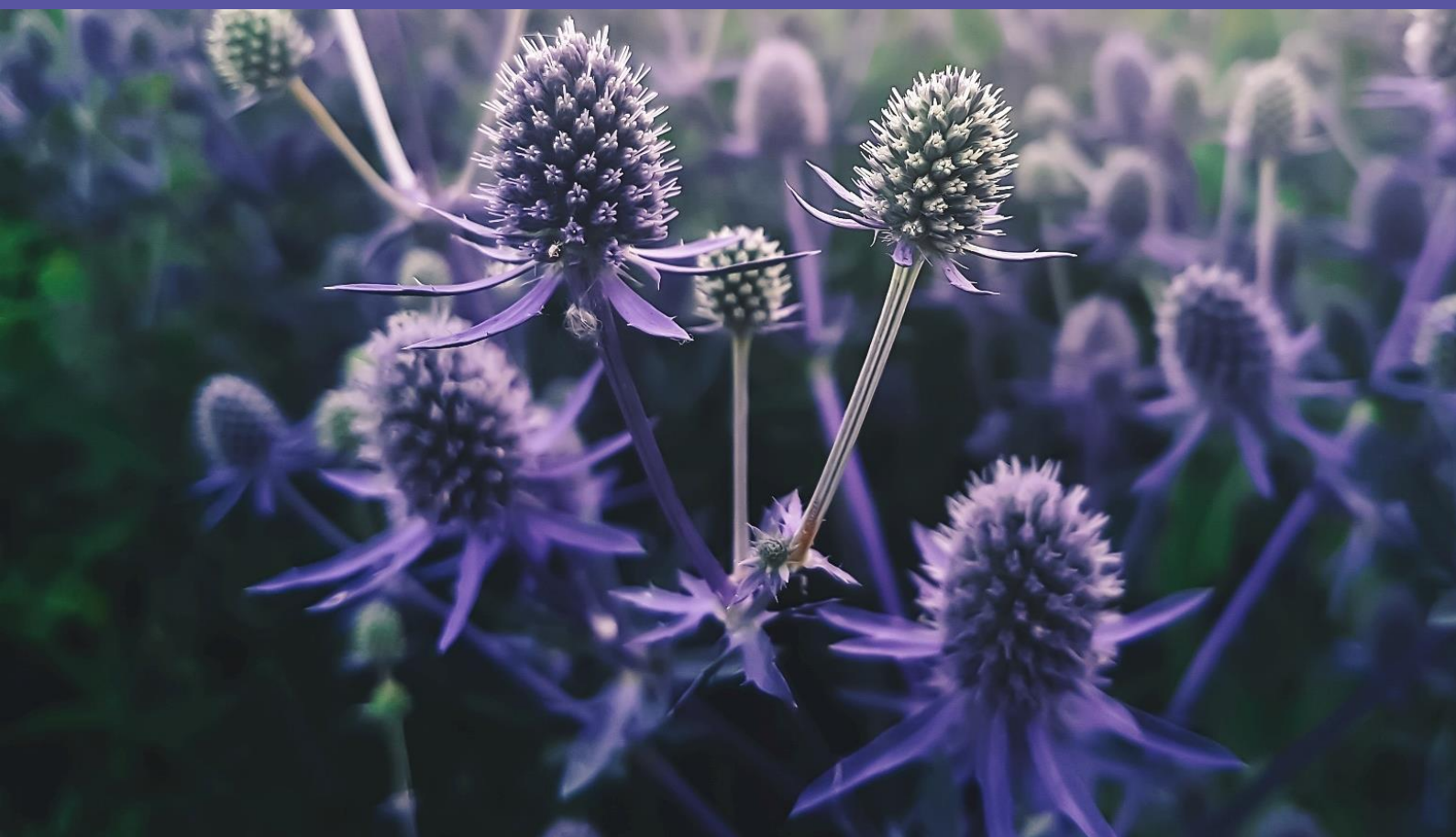
# UHI Perth

## Follow Up Reviews 2023/24

Internal Audit report No: 2024/09

Draft issued: 2 December 2024

Final issued: 5 December 2024



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# Management Summary

## Introduction and Background

As part of the Internal Audit programme at UHI Perth ('the College') for 2023/24 we carried out a follow-up review of the recommendations made in the following Internal Audit reports finalised during 2022/23, which included recommendations from earlier reports where previous follow-up identified that the recommendations were outstanding:

- Internal Audit Report 2023/04 – Follow Up Reviews 2022/23;
- Internal Audit Report 2023/05 – Performance Reporting / KPIs;
- Internal Audit Report 2023/06 – Procurement and Creditors / Purchasing – Sustainable Procurement;
- Internal Audit Report 2023/07 – Data Protection; and
- Internal Audit Report 2023/09 – Business Continuity.

There were no recommendations in reports 2023/01– Internal Audit Annual Plan 2022/23 and 2023/10 – Annual Report 2022/23, and as such no follow up has been undertaken for these reports. Report 2023/08 – Teaching Space Management / Room Utilisation – Business Process Review included a list of prioritised improvement points for College management to further investigate and take forward as necessary.

Recommendations raised in reports 2023/02 – 2021/22 Student Activity Data and 2023/03 – Student Support Funds 2021/22 have been followed up separately in reports 2024/02 – 2022/23 Student Activity Data and 2024/03 – Student Support Funds 2022/23, and as such have not been included in this report.

## Objectives of the Audit

The objective of each of our follow-up reviews is to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

## Audit Approach

For the recommendations made in each of the reports listed above we ascertained by enquiry and review of supporting evidence whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

## Overall Conclusion

The College has made limited progress in implementing the recommendations followed-up as part of this review with only six of 34 (18%) recommendations being categorised as 'fully implemented'. 15 recommendations (44%) were assessed as 'partially implemented' and 11 recommendations (32%) assessed as 'little or no progress made', these recommendations will be subject to follow-up at a later date. Two recommendations (6%) were assessed as 'Considered but not implemented': in internal audit report 2022/05 – Partnership Working (included in 2022/23 Follow Up Reviews) we recommended that an agreement for use of Microsoft Dynamics CRM should be reached with UHI that is mutually beneficial to both parties. Follow-up in November 2023 noted that a review of all commercial activities at UHI Perth was being undertaken and due to complete in March 2024. In relation to a CRM system, Raisers Edge was already in place and had been identified as a more optimal system than MS Dynamics. The adoption of Raisers Edge was to be confirmed on completion of the review. At October 2024, management advised that given the changes to the organisational structure at UHI Perth since this audit was conducted and current staffing levels within the Business Engagement Team, this recommendation will not be taken forward at this time. Report 2022/05 also recommended that UHI and UHI Perth management mutually agree the financial arrangements between parties. At October 2024, work is ongoing to create an Outline Business Case on a future structure of UHI, which will supersede this action.

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2023/04 – Follow Up Reviews 2022/23	1	-	-	-	-	-	-
	2	10	3	3	3	-	1
	3	11	3	5	2	-	1
<b>Total</b>		<b>21</b>	<b>6</b>	<b>8</b>	<b>5</b>	<b>-</b>	<b>2</b>
2023/05 – Performance Reporting / KPIs	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	1	-	-	-
<b>Total</b>		<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
2023/06 – Procurement and Creditors / Purchasing – Sustainable Procurement	1	-	-	-	-	-	-
	2	1	-	-	1	-	-
	3	5	-	3	2	-	-
<b>Total</b>		<b>6</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
2023/07 – Data Protection	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	1	2	-	-
<b>Total</b>		<b>3</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>-</b>
2023/09 – Business Continuity	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	2	1	-	-
<b>Total</b>		<b>3</b>	<b>-</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>Grand Totals</b>		<b>34</b>	<b>6</b>	<b>15</b>	<b>11</b>	<b>-</b>	<b>2</b>



## Overall Conclusion (continued)

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

<b>Priority 1</b>	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the College to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

## Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.



## Appendix I - Updated Action Plan

### Internal Audit Report 2023/04 – Follow Up Reviews 2022/23

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2020/05 – Health and Safety						
<b>R1</b> The College should ensure that all health and safety policies are reviewed and updated in line with the agreed review schedule.	<b>3</b>	Agreed.	Director of HR and OD	10 December 2020	<p><b>November 2020:</b> This process has been started, but will be completed during the 20/21 academic year.</p> <p><b>November 2021:</b> Nine policies and the H&amp;S arrangements have been reviewed, updated, and published on the website. All others are in the process of being reviewed.</p> <p><b>November 2022:</b> The Policies and Procedures Group, which is a sub-committee of the Health and Safety Committee have been reviewing policies and procedures with consultation and review from the H&amp;S Committee. and have amended review period to 2 years with the exception of the Health &amp; Safety policy which is reviewed annually.</p> <p>Of the 23 documents falling under Policy and Procedures, 20 have been reviewed.</p> <p>There are three documents outstanding, Stress Management and Drug and Alcohol which will be reviewed and finalised in early 2023 and Overseas Travel. Our policies will reflect current practice and be approved by management and staff representatives.</p> <p><b>(continued on next page)</b></p>	<p><b>Progress Update October 2024:</b> Fully implemented, review schedule for 2024/25 agreed and on track.</p> <p><b>Status of Implementation:</b> <i>Fully Implemented</i></p>



Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2020/05 – Health and Safety						
R1 (continued)					<p><b>November 2023:</b> One policy document is still to be reviewed and finalised.</p> <p><i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 1 March 2024</p>	



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2020/08 – AST Financial Controls						
<p><b>R1</b> The current update of the Perth College UHI's Financial Regulations should take account of AST business requirements to ensure they are adequately addressed. Alternatively, consideration could be given to excluding AST from the Perth College UHI Financial Regulations and creating specific Financial Regulations which meet the business needs of AST; the AST Board and the governance requirements of the Perth College UHI Board of Management.</p> <p>Any separate Financial Regulations developed for AST will require the approval of the AST Board, as well as Perth College UHI's Board of Management, to ensure that they satisfy the public sector financial and governance requirements.</p>	2	<p>Agreed.</p> <p>AST General Manager has previously discussed this with the Board Secretary, and they concluded that once the work was done regarding sign-off / referral levels for Perth College, then a similar scale of levels had to be established for AST.</p> <p>There also needs to be consideration whether the referral points for AST should be the AST board or nominated directors (eg Perth College Principal) or whether the escalation could be to Perth College personnel (eg VP External or Finance Director) who were not part of the formal AST governance process, specifically the AST Board.</p>	AST General Manager	28 February 2021	<p><b>November 2021:</b> There has been delayed action on this matter due to the additional work in managing the business through COVID-19.</p> <p>Considerable management effort has also been used on cash generation, coupled with a requirement to demonstrate that the business can satisfy a Going Concern question from the external auditors.</p> <p>This action was always subject to a conclusion of those same discussions within the College, who only approved their new levels at the October 2021 Board of Management Meeting. Those were issued to AST on 19th November and will now be reviewed prior to AST proposing a matching document for approval by the AST Board.</p> <p>Whilst there is an AST Board Meeting on 23rd November, realistically the agreement of a formally approved governance document will have to occur at the next session, which is on 24th February 2022.</p> <p><b>November 2022:</b> This is still a work in progress and multiple other business challenges have resulted in this being pushed out to July 2023 for completion. However, AST work with UHI Perth finance staff who are aware of the UHI Perth regulations and the requirements of external accounting regulations, so risk is low at the moment.</p> <p><b>(continued on next page)</b></p>	<p><b>Progress Update October 2024:</b> No further developments since previous management response.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 2 June 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2020/08 – AST Financial Controls						
<b>R1 (continued)</b>		The next AST Board meeting is 25th February 2021 and it is proposed that revised procedures and financial levels should be presented at the board meeting for approval, prior to referral to the F&GP then Perth College Main boards			<b>November 2023:</b> Other business priorities meant the document has not been drafted and this failure has already been discussed with Armstrong Watson as part of the FY2022/23 audit. Best endeavours for Nov-23 AST Board Meeting is the revised internal target.  <b><i>Partially Implemented</i></b>  <b>Revised Completion Date:</b> 30 November 2023	



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/04 – Asset Management						
<b>R1</b> The College should develop a comprehensive approach to the identification, maintenance and security of all of its assets held. The revised approach should ensure that a complete asset register is created and maintained for all College assets and not just those with a capitalised value or assets which are IT related.	<b>2</b>	We agree that a more comprehensive solution is required. We will contact a number of other Colleges and develop a solution that falls in line with current best practice in the sector.	Director of Finance	31 December 2022	<p><b>November 2022:</b> The IT team have been going room to room documenting non capitalised IT assets. The work around PC equipment is around 70% complete and will continue with the expectation that this will be completed Q1 23.</p> <p><b>November 2023:</b> The work around IT equipment is around 95% complete with only some data cleansing still to be carried out. A single asset register is not appropriate. It is not appropriate for the IT Asset Register to be mixed with a fixed asset register. The priority is to update the college capitalised assets register (fixed asset register) however this remains a resourcing and prioritisation issue.</p> <p><i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 22 December 2023</p>	<p><b>Progress Update October 2024:</b> A programme of inspections and the resource required to carry these out will be scoped with the Depute Principal Operations as part of the development of the revised Asset Register.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 3 June 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/04 – Asset Management						
<p><b>R2</b> To support the implementation of a revised approach to maintain a complete asset register in the College (see R1 above), guidance should also be prepared and implemented to support the revised approach. This guidance should outline the revised approach and detail roles and responsibilities for:</p> <ul style="list-style-type: none"> <li>• Identification of current assets and their inclusion within a College wide register:</li> <li>• Additions to the register:</li> <li>• Amendments to assets held on the register, including change of the asset location:</li> <li>• Loans from the asset registers;</li> <li>• Disposal of assets; and</li> <li>• Security of the assets with regular audits in place to confirm their continued existence.</li> </ul>	2	<p>We agree that a more comprehensive solution is required. We will contact a number of other Colleges and develop a solution that falls in line with current best practice in the sector.</p>	Director of Finance	31 December 2022	<p><b>November 2022:</b> We are awaiting the completion of the exercise above (see R1) before setting the policy and procedures to maintain a better asset register moving forwards. It's expected this will be completed Q1 23.</p> <p><b>November 2023:</b> This remains a resourcing and prioritisation issue</p> <p><b>Little or No Progress</b></p> <p><b>Revised Completion Date:</b> Not yet known</p>	<p><b>Progress Update October 2024:</b> Guidance will be prepared as part of the development of a revised Asset Register. Implementation will take place once the Asset Register is in place.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 31 July 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/04 – Asset Management						
<p><b>R4</b> The College should develop a programme of regular inspections to confirm assets are still held and in operational use or identify where they are lost or missing.</p> <p>As part of this approach a process should be developed on how to identify, report and investigate any missing assets. This approach should be aligned to align with the guidance described in <b>R2</b> within this report.</p>	<b>2</b>	We agree that a more comprehensive solution is required. We will contact a number of other Colleges and develop a solution that falls in line with current best practice in the sector.	Director of Finance	31 December 2022	<p><b>November 2022:</b> The College have started this process, utilising a Foundation Apprentice however they are only available one day a week so it's expected this could take some time to complete. It's estimated that this will be completed by 31 December 2023 with a growing percentage cover through the year.</p> <p><b>November 2023:</b> This remains a resourcing and prioritisation issue</p> <p><b>Little or No Progress</b></p> <p><b>Revised Completion Date:</b> Not yet known</p>	<p><b>Progress Update October 2024:</b> A programme of inspections and the resource required to carry these out will be scoped with the Depute Principal Operations as part of the development of the revised Asset Register.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 29 August 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/06 – Student Recruitment and Retention						
<p><b>R2</b> A lessons learned review of the Cyber Incident should be completed and contingency measures for monitoring student attendance and performance during scenario events, such as where the BRAG is not accessible.</p> <p>Contingency processes should also be documented to ensure that a consistent approach is used across the College.</p> <p>The online Attendance and Performance Monitoring Procedures should be updated with business continuity arrangements and in line with good version-controlled practices.</p>	3	<p>The BRAG procedure will be reviewed next academic year 21/22.</p> <p>Contingency planning will be reviewed and documented onto Sharepoint.</p>	Director of Student Experience	30 June 2022	<p><b>November 2022:</b> BRAG – complete overview has taken place and a newly developed system is being launched imminently. We have gone through a rigorous DIPA including Data Security etc. where there is minimal risk of the system not being accessible – it is being stored and supported on the Cloud. The Procedure surrounding this will be reviewed and updated accordingly, this is still WIP.</p> <p><b>November 2023:</b> Complete re-design of the BRAG system was implemented mid-Sept for staff use. Not all users have direct access to BRAG, but a suite of reports via METIS. Attendance/Performance Procedure is still work in progress</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 28 June 2024</p>	<p><b>Progress Update October 2024:</b> A completely new Attendance and Performance Monitoring Procedure will be taken to Perth Leadership Group for approval and implementation by February 2025.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 28 February 2025</p>





## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<b>R2</b> Management should ensure that there is a strategic workforce plan in place that reflects the vision for Perth College and aligns with its review of the Corporate Strategy and Learning, Teaching, and Assessment Strategy around the following: <ul style="list-style-type: none"> <li>• Staff profile for the academic and professional services workforce</li> <li>• Teaching training</li> <li>• Digital skills</li> <li>• Industry standard skills</li> <li>• Wellbeing and resilience,</li> <li>• Equality and diversity agenda,</li> <li>• How the workforce will meet other agendas, such as STEM or industry/ business partnerships,</li> <li>• Recruitment, turnover, and retention,</li> <li>• Performance management,</li> <li>• Succession planning, and</li> <li>• Leadership development.</li> </ul>	2	Workforce Strategy to be created once new Strategic Plan is in place for the College	Director of HR & OD	30 April 2022	<p><b>November 2022:</b> There has been no progress at this stage due to Strategic plan having not being in place until the start of the 2022/23 academic year.</p> <p><b>November 2023:</b> Deferred until the restructuring is complete.</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> The new organisational structure reflects the UHI Perth vision aligned with the UHI Perth Strategic Plan 2022.27 and work due to commence on the strategic workforce plan.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 3 June 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<b>R3</b> Management should develop a timeline and action plan to implement a formal succession planning process for its management and leadership teams and this should be aligned with the strategic workforce plan highlighted in <b>R2</b> .	<b>2</b>	Timeline and Action plan to be created and implemented.	Director of HR & OD	30 June 2022	<p><b>November 2022:</b> There has been no progress at this stage due to Strategic plan having not being in place until the start of the 2022/23 academic year.</p> <p><b>November 2023:</b> Deferred until the restructuring is complete.</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> A Succession Planning timeline and action plan has still to be created and implemented following the completion of the Strategic Workforce Plan.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 3 June 2025</p>
<p><b>R4</b> Management should consider developing a change process and documenting the arrangements for Sector Managers to request, and obtain formal approval, for securing outsourced staff from other departments.</p> <p>Outsourced staff should be accurately accounted for within the new department's budget.</p>	<b>3</b>	Process to be considered and, if approved, implemented.	Director of HR & OD with Directors of Curriculum, Director of Finance	31 May 2022	<p><b>November 2022:</b> There has been no progress at this stage.</p> <p><b>November 2023:</b> To be built into Course profitability process – (managed by SDD/Finance).</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> Work is progressing on the Course Profitability model, however there is a wider HR process to be considered.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 3 June 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<p><b>R5</b> Management should update the CPD policy and ensure that procedures are updated, and version controlled in line with good practice. This work should dovetail with the actions on developing a revised strategic workforce plan set out in R2.</p> <p>The governance arrangements should be updated in the revised policy, with specific reference made to the role of the Engagement Committee and the Finance and General Purposes Committee in providing ongoing oversight.</p>	3	<p>College to review proposed UHI wide CPD policy and whether a local procedure / guidelines are needed.</p> <p>Governance to be brought in line with Board structure.</p>	Director of HR & OD	31 May 2022	<p><b>November 2022:</b> This is still being considered within UHI. Once this stage is complete, the College can consider the proposition.</p> <p><b>November 2023:</b> To be started once restructuring is complete.</p> <p><b><i>Little or No Progress Made</i></b></p> <p><b>Revised Completion Date:</b> 1 June 2024</p>	<p><b>Progress Update October 2024:</b> The CPD Strategy, Policy &amp; Procedures (POL152) will be reviewed and updated as part of the master policies and procedures renewal schedule for 2024-25. Work looking at UHI Perth's approach to CPD has begun, although the work to update the policy has not yet commenced</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 3 June 2025</p>

## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<p><b>R7</b> All line managers should ensure timely submission of completed induction documentation to the HR Department.</p> <p>Management should consider automating the induction process, as an integral part of the current evaluation of the HR system specification, to allow line managers to self service employee records and to allow HR to readily and effectively identify gaps or support needs for line managers and new staff.</p>	<b>2</b>	<p>New guidance on induction/probation to be created and implemented for Managers.</p> <p>Completion of probation to be logged onto CIPHR for ease of reporting.</p> <p>Induction/probation to be considered in specification of HR system tender</p>	Director of HR & OD	30 June 2022	<p><b>November 2022:</b> Logging of completion of probation in CIPHR – completed.</p> <p>Guidance in progress</p> <p>Tender for new HR system still in progress</p> <p><b>November 2023:</b> Procurement of the new HR system has been delayed</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> The procurement of a new HR system is no longer going ahead so unable to implement this aspect. New induction guidance for managers has been created, probation is logged in CIPHR and the induction procedure has been updated. Management will continue to improve this process e.g. consider corporate induction.</p> <p><b>Status of Implementation:</b> <i>Fully Implemented</i></p>

## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<p><b>R8</b> During the review of the new HR system (<b>R7</b>), management should consider automating the probationary reviews process so that managers are updating the new system as probation progresses.</p> <p>In the interim period, line management should also be reminded of their responsibilities to complete induction, in line with agreed requirements, through targeted manager training.</p> <p>Staff who have not completed formal reviews during the COVID-19 pandemic should be reviewed to identify any additional pay due to them and to confirm that they have had their training needs assessed. The financial consequences of any CPD requirements identified should be considered as part of the next departmental budget review exercise.</p>	2	<p>New guidance on induction/probation to be created and implemented for Managers.</p> <p>Completion of probation to be logged onto CIPHR for ease of reporting.</p> <p>Induction/probation to be considered in specification of HR system tender</p> <p>Review of staff where probation not completed therefore probationary increment withheld to be undertaken</p>	Director of HR & OD	30 June 2022	<p><b>November 2022:</b> Logging of completion of probation in CIPHR – completed</p> <p>Review of staff - completed</p> <p>Guidance in progress</p> <p>Tender for new HR system still in progress</p> <p><b>November 2023:</b> Procurement of the new HR system has been delayed.</p> <p><b><i>Partially Implemented</i></b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> The procurement of a new HR system will no longer be going ahead therefore the College cannot specify in the tender. New guidance has been created and issued, probation is logged on CIPHR and all issues with increment are dealt with.</p> <p><b>Status of Implementation:</b> <i>Fully Implemented</i></p>

## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2021/08 – Staff Skills Profile, Staff Productivity and Performance Management						
<p><b>R9</b> During the current ongoing review of the HR System (<b>R7</b>), management should consider the user requirements for Occupational Development and define what constitutes an effective CPD management system for Perth College UHI.</p> <p>A process should be established to ensure all training is accredited within training records.</p>	3	<p>To be considered as part of system review.</p> <p>Staff and Managers delivering sessions reminded of need for sessions to be created in CIPHR so that staff can easily log attendance</p>	Director of HR & OD	30 June 2022	<p><b>November 2022:</b> This is an ongoing action.</p> <p>Reminders are issued at with the last one at CMT in November 2022</p> <p>Tender for new HR system still in progress</p> <p><b>November 2023:</b> Procurement of the new HR system has been delayed.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 1 December 2024</p>	<p><b>Progress Update October 2024:</b> The purchase of a new HR system is currently not going ahead as the other APs have pulled out of the project and there is insufficient budget for Perth to pay for it on its own. HR remind managers to set up event management in CIPHR, although it is acknowledged that this is not always done.</p> <p><b>Status of Implementation:</b> <i>Fully Implemented</i></p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/05 – Partnership Working						
<p><b>R1</b> To support the College, an agreement for use of Microsoft Dynamics CRM should be reached with UHI that is mutually beneficial to both parties.</p> <p>This agreement should set out the terms and conditions for the use of Microsoft Dynamics, the information that should be retained, and what can or cannot be accessed by academic partners. It should also consider GDPR requirements.</p> <p>The use of Microsoft Dynamics CRM should be communicated to Academic and Support Services to ensure data retained is kept up to date.</p>	3	<p>Resource to manage and maintain this data would be required to ensure a successful introduction of the MS Dynamic System.</p> <p>The resource implications of this will be reviewed to ensure data integrity and data reporting is accurate and utilised to support and enhance engagements with businesses across all College Teams</p>	Director of Curriculum - BSTW	30 June 2023	<p><b>November 2023:</b> A review of all commercial activities at UHI Perth is being undertaken and due to complete in March 2024. In relation to a CRM system, Raisers Edge is already in place and has been identified as a more optimal system than MS Dynamics. The adoption of Raisers Edge will be confirmed on completion of the review.</p> <p><b><i>Partially Implemented</i></b></p> <p><b>Revised Completion Date:</b> 28 June 2024</p>	<p><b>Progress Update October 2024:</b> Given the changes to the organisational structure at UHI Perth since this audit was conducted and current staffing levels within the Business Engagement Team this recommendation will not be taken forward at this time.</p> <p><b>Status of Implementation:</b> <i>Considered but not Implemented</i></p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/05 – Partnership Working						
<p><b>R2</b> Resource to deliver on the College's strategic objectives particularly in relation to partnership working and collaboration should be identified and succession planning for key roles. The associated risks for delivering on key strategic partnerships should also be identified and mitigating controls and actions identified for monitoring purposes, such as by the Curriculum Business Planning Group.</p> <p>Support for the VP External Engagement should be identified, such as deputies for attending the range of external committee forums and boards required for supporting partnership working.</p>	3	<p>The Head of Business Development, the Director of International and the Marketing Team Leader deputise for the VP External where required.</p> <p>Succession planning is an issue across the College, and this is being reviewed within the new College Strategy. A leadership development programme to support Managers to encourage the Team Leaders to participate to increase opportunities for progression throughout the College. A commercial strategy will be developed to include a resourcing plan to identify areas of commercial opportunity/ risk where investment will be required to capitalise upon diverse income streams.</p>	Depute Principals	30 June 2023	<p><b>November 2023:</b> A review of all commercial activities at UHI Perth and how this should be resourced is being undertaken and due to complete in March 2024. This review will also inform whether there is a need for a separate Commercial Strategy and its focus.</p> <p><b><i>Partially Implemented</i></b></p> <p><b>Revised Completion Date:</b> 28 June 2024</p>	<p><b>Progress Update October 2024:</b> Key strategic partnerships including membership of committees and working groups have been allocated to members of PLG in line with their areas of responsibility and associated risks are captured within the College risk register under Reputation.</p> <p><b>Status of Implementation:</b> Fully Implemented</p>





## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/05 – Partnership Working						
<p><b>R4</b> The UHI and Perth College UHI management require to mutually agree the financial arrangements between parties. This agreement should be documented for transparency, such as an appendix to the terms and conditions set out in their Memorandum of Understanding.</p> <p>The agreement should also document the terms and conditions of the partnership, including decision making, intellectual property, copyright, data sharing and ownership of commercial and marketing data.</p> <p>The MoU should be frequently reviewed such as every 2 years or when there is significant change in the economic operating environment in line with good practice.</p>	2	<p>The draft UHI Partnership Agreement was deemed to be insufficient in its identification of the value provided by UHI centrally in support of the Academic Partners. As a result this was rejected by Perth College UHI Board of Management as well as by other AP Boards. The UHI 2024 change process includes governance, and this is likely to be addressed as part of that workstream.</p>	Principal as part of wider UHI	Project estimated target date of <b>31 July 2024</b> (which is subject to change)	<p><b>November 2023:</b> <b><i>Not Past Agreed Completion Date</i></b></p>	<p><b>Progress Update October 2024:</b> Work is ongoing to create an Outline Business Case on a future structure of UHI. This will supersede this action.</p> <p><b>Status of Implementation:</b> <i>Considered but not Implemented</i></p>

## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/06 – Income and Debtors						
<b>R1</b> We recommend that a formal credit note procedure should be included in the procedural guidance which is currently being developed. This should specifically include a requirement to maintain an audit trail for credit notes approval through the consistent attachment of supporting electronic records on the bluQube system.	<b>3</b>	We agree that a formal credit note procedure should be included in the procedural guidance and that this guidance should specifically include a requirement to maintain an audit trail for credit notes approval through the consistent attachment of supporting electronic records on the bluQube system.	Director of Finance	31 December 2022	<p><b>November 2023:</b> This has not been commenced due to year end requirements and the lack of a systems accountant</p> <p><b>Little or No Progress</b></p> <p><b>Revised Completion Date:</b> 31 July 2024</p>	<p><b>Progress Update October 2024:</b> A new completion date has been identified for this action.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 31 March 2025</p>
<b>R2</b> We recommend that the existing debt recovery process should be documented and approved internally and incorporated within the procedural guidance (which is currently being developed) and that this guidance should be communicated to all relevant stakeholders (including students and other customers).	<b>3</b>	We agree that the existing debt recovery process should be documented and approved internally and incorporated within the procedural guidance and that this guidance should be communicated to all relevant stakeholders (including students and other customers).	Director of Finance	31 December 2022	<p><b>November 2023:</b> There has been a review and better understanding of existing processes but no progress on implementing a written policy as the thresholds for what the College does need to be agreed.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 31 July 2024</p>	<p><b>Progress Update October 2024:</b> A new completion date has been identified for this action.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 31 March 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/07 - Payroll						
<b>R1</b> As part of the procurement process for the new HR and Payroll System, management should explore the potential inclusion of a timesheet module which will automate the submission and approval of timesheets for effective and efficient review and processing by the HR and Payroll teams.	<b>3</b>	Recommendation accepted as part of Phase 2 of the HR and Payroll System project.	Director of HR & OD and Director of Finance	31 December 2024	<p><b>November 2023:</b> Procurement of the new HR and Payroll systems has been delayed, and so has the implementation of the action as a result. The ability to support the logging, calculating, approval and processing of timesheets is to be included within the new HR system.</p> <p><b><i>Not Past Agreed Completion Date</i></b></p>	<p><b>Progress Update October 2024:</b> No further progress at this stage. The collaborative purchase of a new HR system is currently not going ahead as the other APs have pulled out of the project and there is insufficient budget for UHI Perth to pay for it on its own. Because of this, the College has extended its existing contracts for the existing HR and Payroll systems with Computers In Personnel (CIPHR) Ltd and Iris Software Ltd for 2 years. During this time the College will look at the options for streamlining timesheets.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 31 December 2026</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
<b>2022/08 – Building Maintenance</b>						
<p><b>R2</b> We recommend that the Estates master budget template should be amended to include a breakdown of all planned funded repairs and maintenance.</p> <p>In the future, the maintenance budget position should be discussed at monthly meetings between the Finance business partner and the Head of Estates. Any actions agreed should be recorded and subsequently followed up, and a summary of these actions should be included in the updates provided to FRC meetings.</p>	<b>2</b>	<ul style="list-style-type: none"> <li>The master budget template will be amended</li> <li>Monthly meetings between the Finance business partner and the Head of Estates will be scheduled</li> <li>Actions from these meetings will be recorded, monitored and included in Head of estates report to FRC</li> </ul>	Director of Finance/ Director of Estates	28 February 2023	<p><b>November 2023:</b> <b>Master Budget Template:</b> This is still a work in progress – Estates are now meeting the Finance manager once a month to review spend to date and flag committed costs. There is also a weekly quick catch-up meeting to review outstanding invoices every Friday. This is very early days with a set agenda or minutes not being recorded – the meetings were carried out only for the previous 2 months so far and the format is being experimented with.</p> <p><b>Monthly Meetings between the Finance Business Partner and the Head of Estates:</b> These are in the diaries for the last Tuesday of the month. Minutes and agenda will be finalised at the next meeting. So far it has been a review of each budget line with flags if monthly estimates are close to being exceeded. These are set at approx. £40k per month.</p> <p>Actions from the meetings will be reported to the FRC once established.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 30 November 2023</p>	<p><b>Progress Update October 2024:</b> Complete.</p> <p><b>Status of Implementation:</b> <i>Fully Implemented</i></p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress October 2024
2022/08 – Building Maintenance						
<b>R3</b> The College should develop a proactive rolling five-year programme of building condition surveys to identify and meet future estate maintenance needs.	<b>3</b>	The College will develop a proactive rolling five-year programme of building condition surveys to identify and meet future estate maintenance needs.	Director of Estates	31 March 2023	<p><b>November 2023:</b> The condition surveys have now begun, with fixed wire testing, roof surveys being completed this year. The College have also employed an architect to update the site drawings. This will enable the planned preventative maintenance records to be kept more accurately. The engineering surveys for lifts, automatic doors, legionella etc. have all been completed with recommendations issued. These are all on separate files at the moment however will be transferred into the new IT software as part of the first phase of roll out. The College is also due to complete a feasibility study into the environmental sustainability of the buildings, and is working on a grant application for this just now, with submission due mid-January. Condition surveys and new EPC's will be required early 2024 for this work.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 31 January 2024</p>	<p><b>Progress Update October 2024:</b> The workstream work and financial sustainability project have identified areas for investment, however the financial climate makes progress extremely difficult.</p> <p>The development of a rolling programme has been paused, due to funding and the plan to phase closure of Goodlyburn building. The College will be moving towards redoing Brahan next term as it firms up plans to begin moving departments from Goodlyburn. This will form part of the Estates master planning exercise. Until the curriculum review is completed it won't be known what spaces are required.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 30 June 2025</p>



## Appendix II - Updated Action Plan

### Internal Audit Report 2023/05 – Performance Reporting / KPIs

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<b>R1</b> – We recommend that a cyclical programme of spot checks be introduced, which will allow periodic examination of the source data and the methodology used to calculate the figures reported to management and to the Board. This will allow assurances to be provided annually to the Board as part of the annual review of all 36 performance metrics.	<b>3</b>	We agree with the recommendation to introduce a cyclical programme of spot checks on source KPI data.	Depute Principal Operations/ Risk Management and Project Officer	30 June 2024	<p><b>Progress Update October 2024:</b> Regular meetings with KPI owners take place aligned to the Board reporting cycle to check progress. These will be adapted to include spot checks of source KPI data</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 31 January 2025</p>

## Appendix III - Updated Action Plan

### Internal Audit Report 2023/06 – Procurement and Creditors / Purchasing – Sustainable Procurement

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<p><b>R1 -</b> Although the College would not be considered to be a contracting authority with significant procurement spend (and as such be required to publish and revise a Procurement Strategy) it has previously produced one for the period 2019-2021. It is therefore recommended that the College reviews the procurement documentation in place, and applies the following:</p> <ul style="list-style-type: none"> <li>Revise the Procurement Strategy objectives and align them with the College's Strategic Plan 2022-2027.</li> <li>Update the Procurement Policy, including procurement thresholds currently utilised in practice.</li> <li>Communicate any other developments such as movements in spending priorities, changes in responsibilities, additional considerations in regard to value for money, sustainability, transparency etc.</li> </ul>	<b>3</b>	<p>The current Procurement Strategy and Policy are in the process of being updated to align with the new UHI College Strategic plan update 2022 -2027.</p> <p>An updated procedure regarding spending priorities, ordering process and changes in responsibilities (within Pecos) is currently out for final review to be distributed to all staff.</p>	Director of Finance	31 October 2023	<p><b>Progress Update October 2024:</b> Policies are updated and awaiting further approval.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 31 January 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<p><b>R2</b> – It is recommended that the College identifies any legacy non-compliant contracts in place and determines whether they are still fit-for-purpose, and subsequently carry out fully compliant procurement exercises where there are currently legacy contracts in place to achieve better effectiveness and value-for-money and demonstrate a transparent approach to purchasing.</p>	3	<p>Procurement has a list of non-compliant contracts which are being reviewed and retendered where possible. Focus is directed on the basis of highest spend first. Other legacy contracts are sometimes identified through spend analysis and this process will be ongoing to ensure complete coverage. There are currently “5” legacy non-compliant contracts in place and “4” are due to be retendered by 31 July 2024.</p>	Director of Finance	Ongoing	<p><b>Progress Update October 2024:</b> There are currently three remaining non-compliant contracts, although two are not now being progressed:</p> <p><b>Braehead Foods</b> – Tenders for provision already in progress via compliant frameworks, these will be awarded before end of 2025</p> <p><b>CIPHR Ltd and IRIS Software Ltd</b> - UHI collaborative tender for HR &amp; Payroll software was undertaken but a decision has been made not to progress.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 31 December 2025</p>
<p><b>R3</b> - The College should progress the Head of Finance’s request to provide the Board with access to the PECOS system to ensure that items exceeding the delegated authority limit for the Principal can be authorised on PECOS by a representative from the Board of Management prior to being issued to the supplier</p>	3	<p>The approval limits in PECOS need to be changed along with its structure. We need agreement from the Board as to who will be their PECOS approver.</p> <p>The expenditure tested was part of the capital grant expenditure, which as a block was approved by the Board.</p>	Director of Finance and Clerk to the Board	31 January 2024	<p><b>Progress Update October 2024:</b> Chair of Board (failing whom Vice Chair of Board) identified as nominated Board Members. Board Members to be added to PECOS.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Completion Date:</b> 20 December 2024</p>





## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<b>R4</b> – It is recommended that the College implement a formal check within the system, of all invoices to ensure these are matched to POs and Goods Received Notes (GRN) or confirmations of the receipt of the goods/ services from the purchaser prior to the relevant invoice being paid.	3	<p>This can be achieved by requiring goods receipting to take place in Bluqube and expecting budget holders to do this in a timely manner. That is a substantial change which requires updates to Pecos and Bluqube as well as the buy in of budget holders. This is not a quick process.</p> <p>As has already been explained, the PO match control does not exist in Bluqube so the system control is not an option and will not be implemented.</p>	Director of Finance	31 March 2024	<p><b>Progress Update October 2024:</b> Current status of this action to be reviewed by the Director of Finance and progressed accordingly.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Completion Date:</b> 28 March 2025</p>
<b>R5</b> – It is recommended that the College set and formally document a tolerable variance between the invoice value and the purchase order value.	3	<p>Agreed re tolerance but we do not have the capacity to continually request updates to PO's. Therefore, if a PO does not match within tolerance then the invoice will be recorded as a No PO invoice.</p>	Director of Finance	31 January 2024	<p><b>Progress Update October 2024:</b> Current status of this action to be reviewed by the Director of Finance and progressed accordingly.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Implementation Date:</b> 28 March 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<b>R6</b> – It is recommended that the College introduce an approval process for the amendment of supplier standing data. This could be done in the form of built-in preventive controls in the Finance system that prevent unilateral processing of any changes without suitable independent approval.	2	Agreed subject to timescales. It is not as simple as just turning it on though as access classes will have to be updated and we have no systems accountant to do this so it will have to fit in with other demands.	Director of Finance	31 January 2024	<p><b>Progress Update October 2024:</b> Current status of this action to be reviewed by the Director of Finance and progressed accordingly.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Implementation Date:</b> 28 March 2025</p>



## Appendix IV - Updated Action Plan

### Internal Audit Report 2023/07- Data Protection

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<b>R1</b> Consideration should be given to establishing a network of data protection champions to support the data protection team and the DPO. This network of data protection champions should comprise of a data protection lead within each support department / academic team who would have defined responsibility for communicating information on data protection training to team members and assisting the data protection team in dealing with any data breaches, subject access requests, data retention and general data protection queries.	3	The recommendation will be taken forward once the Clerk to the Board returns to work on a full-time basis following a period of absence.	Clerk to BOM	30 April 2024	<p><b>Progress Update October 2024:</b> No progress has been made on implementing this recommendation.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Implementation Date:</b> 30 April 2025</p>
<b>R2</b> The current data protection metrics reported to the Audit Committee should be expanded to include details of the number and proportion of SAR responses being completed within statutory timescales and the compliance rates achieved for completion of staff data protection training.	3	Agree with the recommendation and will take forward once the Clerk to the Board returns to work on a full-time basis following a period of absence.	Clerk to BOM	28 February 2024	<p><b>Progress Update October 2024:</b> No progress has been made on implementing this recommendation.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Implementation Date:</b> 18 December 2024</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<p><b>R3</b> A data protection compliance monitoring procedure and audit plan should be developed, which reflects and builds upon existing practices. This procedure and plan should identify the form, frequency and method of compliance monitoring and should describe how and when the results of this activity should be reported.</p> <p>Completion of the ICO accountability self-assessment and tracker tools, with advice provided by the DPO, will assist in identifying any areas where further work requires to be undertaken to demonstrate accountability and compliance with data protection legislation.</p>	3	Agree with the recommendation and will take forward once the Clerk to the Board returns to work on a full-time basis following a period of absence.	Clerk to BOM	30 April 2024	<p><b>Progress Update October 2024:</b> Work has been progressed with UHI DPO re implementation of the ICO accountability tracker with a view to having an initial draft completed for scrutiny by Audit Committee meeting in December 2024.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Implementation Date:</b> 18 December 2024</p>



## Appendix V - Updated Action Plan

### Internal Audit Report 2023/09 – Business Continuity

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<b>R1</b> – It is recommended that the College gives priority to finalising and issuing its IT Business Continuity plan so that it can be utilised in conjunction with the existing wider business continuity documentation in circulation.	3	<p>Recommendation is accepted, will be taken forward by Head of ICT.</p> <p>Current BCP plan states that Teaching would revert to remote provision.</p> <p>L&amp;T to be moved to within MS Teams across partnership.</p>	Director of Information Services/Director of Estates	1 April 2024	<p><b>Progress Update October 2024:</b> A draft ICT Business Continuity Plan has been prepared by the Directors of Information Services and Estates which will go out to the wider PLG for endorsement. In the event of a cyber incident Perth would follow the UHI Business Continuity Plan due to the shared nature of the network and services.</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Implementation Date:</b> 31 January 2025</p>
<b>R2</b> – It is recommended that the College consider storing hard copy business continuity documentation as part of an incident “grab bag” located in dedicated locations in each separate building within the College. Details of these specific locations - and the contents of the “grab bag” - should be disseminated to the relevant managers across the College.	3	<p>Recommendation accepted and will be taken forward as part of the Business Continuity SLWG.</p>	Depute Principal Operations/ Risk Management and Project Officer	31 January 2024	<p><b>Progress Update October 2024:</b> Grab bags have been purchased and potential locations identified. Will be put in place following the completion of the updating of the current Business Continuity Plan</p> <p><b>Status of Implementation:</b> <i>Partially Implemented</i></p> <p><b>Revised Implementation Date:</b> 31 January 2025</p>



## Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at October 2024
<p><b>R3</b> – It is recommended that the College develops a testing program for the business continuity plans, with scenario-based tests undertaken on a rolling basis, to help ensure that staff can demonstrate their understanding of the plans.</p>	3	<p>Recommendation accepted and will be taken forward as part of the Business Continuity SLWG.</p>	<p>Depute Principal Operations/ Risk Management and Project Officer</p>	<p>31 January 2024</p>	<p><b>Progress Update October 2024:</b> This will be scoped as part of the update of the current Business Continuity Plan. As part of the College's insurance renewal this year its broker's Risk Management team will carry out a business continuity exercise with senior managers to give the College insight on how robust its current systems and process are including the business continuity plan.</p> <p><b>Status of Implementation:</b> <i>Little or no Progress</i></p> <p><b>Revised Implementation Date:</b> 30 April 2025</p>



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**Aberdeen** 45 Queen's Road AB15 4ZN  
**Dundee** The Vision Building, 20 Greenmarket DD1 4QB  
**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF  
**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100      **F:** 01224 327 911  
**T:** 01382 200 055      **F:** 01382 221 240  
**T:** 0131 226 0200      **F:** 0131 220 3269  
**T:** 0141 471 9870

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**Committee Cover Sheet**

Paper No. 7

<b>Name of Committee</b>	Audit Committee
<b>Subject</b>	FOI & Data Protection Quarterly Update
<b>Date of Committee meeting</b>	11/12/2024
<b>Author</b>	Ian McCartney, Clerk to the Board
<b>Date paper prepared</b>	03/12/2024
<b>Executive Summary</b> Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Summary of data relating to FOI requests and other data protection issues raised for the Quarter to 31 October 2024
<b>Committee Consultation</b> Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Information provided in this paper is provided within quarterly statistics provided to the Scottish Information Commissioner
<b>Action requested</b>	<input checked="" type="checkbox"/> For information <input type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> Recommended with guidance (please provide further information, below)
<b>Strategic Impact</b> Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: <a href="#">Strategic-Plan-2022-27.pdf</a>  If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	College Growth & Ambition  SO4 – Our Ways Of Working



## Committee Cover Sheet

<p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>Trends inform Enterprise Risk Management</p>
<p><b>Equality &amp; Diversity</b></p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p><b>Data Protection</b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p><b>Island communities</b></p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p><b>Status</b></p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>If a paper needs to remain confidential for a prescribed period of time before being made 'open', please advise how long must the paper be withheld:</p> <p>Click or tap here to enter text.</p>

## Committee Cover Sheet

### Freedom of Information

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

Please select a justification from the list, below:

Its disclosure would substantially prejudice a programme of research	<input type="checkbox"/>	Its disclosure would substantially prejudice the effective conduct of public affairs	<input type="checkbox"/>
Its disclosure would substantially prejudice the commercial interests of any person or organisation	<input type="checkbox"/>	Its disclosure would constitute a breach of confidence actionable in court	<input type="checkbox"/>
Its disclosure would constitute a breach of the Data Protection Act	<input type="checkbox"/>	Other [please give further details] Click or tap here to enter text.	<input type="checkbox"/>

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>

and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# **Quarterly Freedom of Information & Data Protection Update**

## **Academic Year 2024/25 | Quarter 1 | August - October 2024**

### **1. Summary**

FOI requests for 2024/25 Q1 are in line with recent trends, and continue the trend of increasing proportions being requested through the WhatDoTheyKnow website.

Subject Access Requests and Data Breaches continue trend of limited reporting.

### **2. Freedom of Information**

#### **a. Total Number of FOI Requests 2024/25**

2024/25 Quarter 1	2023/24 Full Year	2022/23 Full Year	2021/22 Full Year	2019/20 Full Year	2018/19 Full Year
11	54	39	22	28	39

#### **b. FOI Request Topics – 2024/25**

Type	Q1
Academic-Related	4
Student-Related	1
Compliance	1
Finance/Procurement	1
Estates	0
HR/Legal	3
Operational Management	1
IT	0
TOTAL	11

#### **c. FOI Request Sources – 2024/25**

Type	Q1
Legal Representative	0
Campaigning Groups	1
Trade Union	1
Press/Media	1
Scottish Parliament	0
Staff	2
Student	0
University Research	0
Industry	1
Unknown/Anonymous	5
TOTAL	11

**d. FOI Response Times – 2024/25**

<b>Response Time</b>	<b>Q1</b>
Replied within Statutory Time	10
Late (completed)	1
To be completed	0
<b>TOTAL</b>	<b>11</b>

**3. Data Protection**

**a. Total Number of Requests/Incidents**

	<b>2024/25 Q1</b>	2023/24 Full Year	2022/23 Full year	2021/22 Full year	2020/21 Full Year	2019/20 Full Year	2018/19 Full Year
Subject Access Requests	1	2	5	5	6	6	10
Data Breaches	1	3	5	6	7	13	13

**b. Subject Access Request Response Time**

<b>Response Time</b>	<b>Q1</b>
Replied within Statutory Time	1
Late	0
To be completed	0
<b>TOTAL</b>	<b>1</b>

**c. Data Breach Information**

<b>Incident</b>	<b>Action Taken</b>	<b>ICO informed?</b>
<p>A member of staff advised HR that when opening the Return To Work template on PerthHub, the template already contained staff information.</p> <p>Upon investigation, it was discovered that the HR PerthHub pages utilised a Microsoft Word 'form' rather than Microsoft Forms, therefore if someone starts typing before downloading or before 'saving as' the file may be automatically saved given appropriate authorisation levels.</p>	<p>HR reviewed the form, and all of the personal data was removed and the correct template reinstated.</p> <p>Authorisation levels on accessible PerthHub pages were assessed, and appropriate documents were amended or removed.</p>	<p>No. Very low risk of misuse of personal data by the staff member who accessed it – staff member notified the DP team and is under contractual condition of confidentiality.</p> <p>The person who accessed the data is 'trusted' per paragraph 114 of the European Data Protection Board breach guidelines.</p>

Ian McCartney  
03 December 2024

## Committee Cover Sheet

Paper No. 8

<b>Name of Committee</b>	Audit Committee																		
<b>Subject</b>	ICO Accountability Tracker																		
<b>Date of Committee meeting</b>	11/12/2024																		
<b>Author</b>	Ian McCartney, Clerk to the Board																		
<b>Date paper prepared</b>	03/12/2024																		
<b>Executive Summary</b> Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	<p>UHI Data Protection Officer has recommended that UHI Perth follow best practice protocols around compliance in data protection by undertaking a matching exercise against the Information Commissioner’s Office Accountability Framework.</p> <p>Paper provided constitutes the first assessment against the framework and identifies the following:</p> <table><tr><td><b>Current Status assessment</b></td><td><b>Amount</b></td><td><b>%</b></td></tr><tr><td>Fully meeting expectations</td><td>228</td><td>67.4%</td></tr><tr><td>Partially meeting expectations</td><td>55</td><td>16.3%</td></tr><tr><td>Not meeting expectations</td><td>23</td><td>6.8%</td></tr><tr><td>Not applicable</td><td>32</td><td>9.5%</td></tr><tr><td></td><td>338</td><td></td></tr></table> <p>Committee are asked to note the Current Status, and that the Actions suggested have not yet had timescales allocated. This will require further consultation with agreed action owners.</p> <p>A progress report will be timetabled to allow monitoring by Committee.</p>	<b>Current Status assessment</b>	<b>Amount</b>	<b>%</b>	Fully meeting expectations	228	67.4%	Partially meeting expectations	55	16.3%	Not meeting expectations	23	6.8%	Not applicable	32	9.5%		338	
<b>Current Status assessment</b>	<b>Amount</b>	<b>%</b>																	
Fully meeting expectations	228	67.4%																	
Partially meeting expectations	55	16.3%																	
Not meeting expectations	23	6.8%																	
Not applicable	32	9.5%																	
	338																		
<b>Committee Consultation</b> Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	n/a																		

## Committee Cover Sheet

<b>Action requested</b>	<input checked="" type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> Recommended with guidance (please provide further information, below)
<b>Strategic Impact</b> Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: <a href="#">Strategic-Plan-2022-27.pdf</a> If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	College Growth & Ambition SO4 – Our Ways Of Working
<b>Resource implications</b> Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	No
<b>Risk implications</b> Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	Yes Paper identifies some risks which may require input to ERM
<b>Equality &amp; Diversity</b> Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
<b>Data Protection</b> Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No  Click or tap here to enter text.

## Committee Cover Sheet

<b>Island communities</b> Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?	No If yes, please give details: Click or tap here to enter text.
<b>Status</b> (ie confidential or non-confidential)	Non-Confidential  If a paper needs to remain confidential for a prescribed period of time before being made 'open', please advise how long must the paper be withheld: Click or tap here to enter text.

## Freedom of Information

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

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Its disclosure would substantially prejudice the commercial interests of any person or organisation	<input type="checkbox"/>	Its disclosure would constitute a breach of confidence actionable in court	<input type="checkbox"/>
Its disclosure would constitute a breach of the Data Protection Act	<input type="checkbox"/>	Other [please give further details] Click or tap here to enter text.	<input type="checkbox"/>

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and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

## Accountability Framework Tracker

You can use this Tracker to record and track your progress after you have completed the accountability self-assessment. We have split the Tracker into tabs across the bottom where you can record your progress.

The first tab is called 'Dashboard'. The dashboard will update automatically when you fill in the spreadsheet.

The next tab is called 'Master Sheet'. This shows the Accountability Framework and records all your responses in one place.

The other tabs show each category of the framework.

We have suggested some columns to help you to build your own action plan and improve your accountability. You can add new columns at the end of the existing columns and the 'Master Sheet' will update automatically. However, as the spreadsheet contains formula we would not recommend altering any of the existing columns.

### Key phrases:

**Current status** – This refers to whether you are 'fully meeting our expectation', 'partially meeting our expectation', or 'not meeting our expectation'. You can also record the status as 'not applicable' to your organisation. The self-assessment results will help you to fill in this column. You can choose the status from a drop-down list.

**Reasons for status** – You can record the reasons why you have chosen the 'Current status' for this expectation.

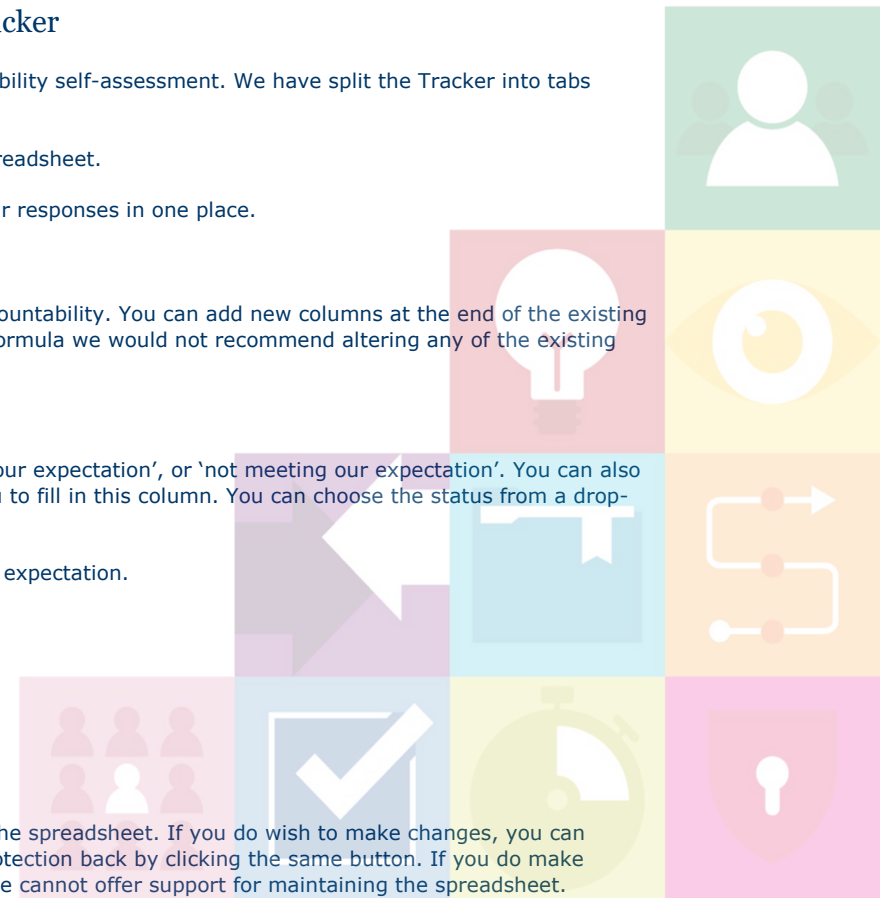
**Actions** – You can describe what you need to do next to meet the expectation.

**Action Owner(s)** – You can specify who is responsible for the action.

**Action Status** – You can choose what stage the action is at from a drop-down list.

**Due Date** – You can record when you expect to complete the action.

Some of the information on this Tracker is protected to help you to avoid unintentionally altering the spreadsheet. If you do wish to make changes, you can remove protection simply by clicking on 'Review' in the ribbon and 'Unprotect'. You can put the protection back by clicking the same button. If you do make changes, you may impact the dashboard, Master sheet or general functionality. Please note that we cannot offer support for maintaining the spreadsheet.

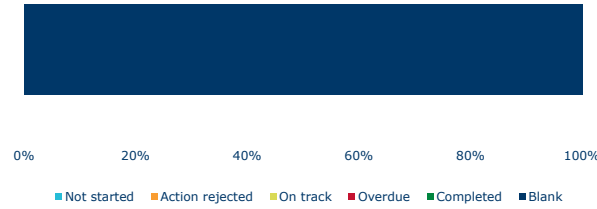




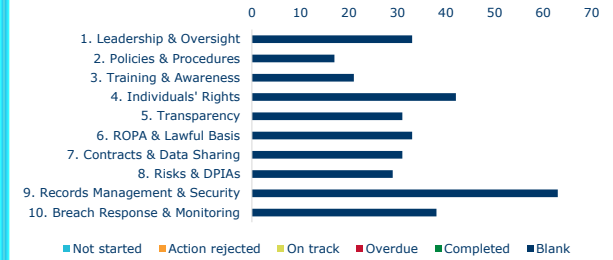
Breakdown of 'Current status' of all categories



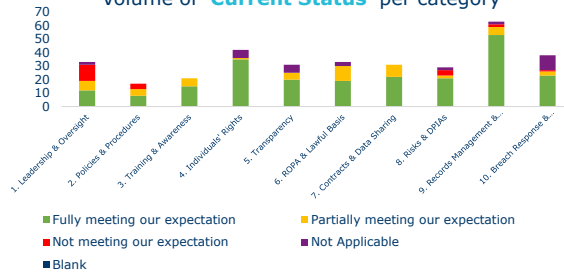
Breakdown of 'Action Status' for all categories



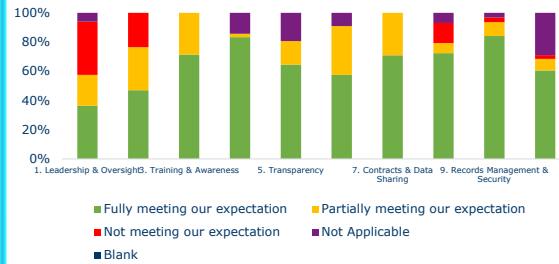
Volume of 'Action Status' per category



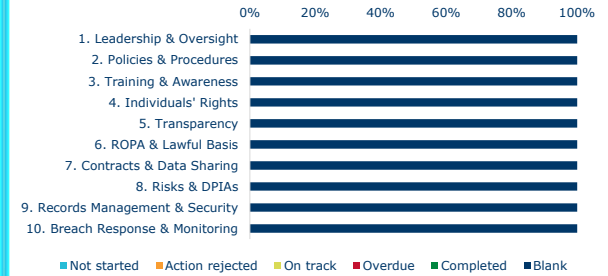
Volume of 'Current Status' per category



Breakdown of 'Current Status' per category



Breakdown of 'Action Status' per category



Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action Owner	Action Status	Due date (DD/MM/YYYY)
1.1	<b>Organisational structure:</b> There is an organisational structure for managing data protection and information governance, which provides strong leadership and oversight, clear reporting lines and responsibilities, and effective information flows. This could mean clear management roles and responsibilities for staff in the information security or records management departments	1.1.1	The board, or highest senior management level, has overall responsibility for data protection and information governance.	Fully meeting our expectation	Principal & Chief Executive has overall responsibility, including ownership of the Data Protection Policy.				
		1.1.2	Decision-makers lead by example and promote a proactive, positive culture of data protection compliance.	Partially meeting our expectation	Senior managers support the work of DP operatives	More specific reference to DP beyond Mandatory Training during Induction/Staff Conference would help develop culture	Clerk		
		1.1.3	You have clear reporting lines and information flows between relevant groups: such as From a management board to an audit committee, or from an executive team to an information governance steering group.	Fully meeting our expectation	Regular reporting of DP issues to Audit Committee. Key risks can be escalated to Board if required.				
		1.1.4	Policies clearly set out the organisational structure for managing data protection and information governance.	Partially meeting our expectation	DP Policy in situ but overdue for review	Lead Author to take forward	Clerk		
		1.1.5	Job descriptions clearly set out responsibilities and reporting lines to management.	Fully meeting our expectation	DP responsibilities identified in relevant staff JDs				
		1.1.6	Job descriptions are up to date, fit for purpose and are reviewed regularly.	Fully meeting our expectation	JDs reviewed annually as part of Professional Review process				
		1.1.7	Data protection and information governance staff understand the organisational structure and their responsibilities.	Fully meeting our expectation	Reviewed annually as part of Professional Review process				
1.2	<b>Whether to appoint a data protection officer (DPO):</b> If it is necessary to appoint a DPO under Article 37 of the UK GDPR, your organisation makes sure that the DPO's role is adequately supported and covers all the requirements and responsibilities.	1.2	The DPO has specific responsibilities in line with Article 39 of the UK GDPR for data protection compliance, data protection policies, awareness raising, training, and audits.	Fully meeting our expectation	DPO accessed via UHI				
		1.2.2	The DPO has expert knowledge of data protection law and practices.	Fully meeting our expectation	UHI DPO acts as part of FE/HE sector DPO shared-service team to enhance capacity and knowledge				
		1.2.3	The DPO has the authority, support and resources to do their job effectively.	Fully meeting our expectation	Yes, as far as is known				
		1.2.4	If your organisation is not required to appoint a DPO, you record the decision.	Not Applicable	DPO appointed				
		1.2.5	If your organisation is not required to appoint a DPO, you appropriately assign responsibility for data protection compliance and you have enough staff and resources to manage your obligations under data protection law.	Not Applicable	DPO appointed				
1.3	<b>Appropriate reporting:</b> The DPO is independent and unbiased. They must report to the highest management level and staff must be clear about how to contact them.	1.3.1	Staff know who the DPO is, what their role is and how to contact them.	Partially meeting our expectation	Staff who require interface with DPO (eg in writing Privacy Notices) understand role, however this is not likely to be position across organisation	Link to 1.1.2			
		1.3.2	All data protection issues involve the DPO in a timely manner.	Partially meeting our expectation	Not always - not inescapable for many processes	UHI has committed to ongoing improvement - DP team to identify processes that come to light where DP issues not embedded or "forced" into being considered in a timely way - with particular commitment to improved breach reporting across the partnership.	UHI DPO		
		1.3.3	Your organisation follows the DPO's advice and takes account of their knowledge about data protection obligations.	Fully meeting our expectation	Organisation takes DPO's advice and records reasons when it deviates.				
		1.3.4	The DPO performs their tasks independently, without any conflicts of interest, and does not take any direct operational decisions about the manner and purposes of processing personal data within your organisation.	Fully meeting our expectation	DPO is satisfied that they can operate independently - employed via HEFESTIS.				
		1.3.5	The DPO directly advises senior decision-makers and raises concerns with the highest management level.	Fully meeting our expectation	DPO reports to University Secretary and Head of Governance. Specific concerns re DP raise via UHI Audit Committee				
		1.3.6	The DPO provides regular updates to senior management about data protection compliance.	Partially meeting our expectation	Updates provided to Head of Governance and Audit Committee, but no formal reporting times and structures.	UHI DPO to arrange for quarterly reporting of accountability tracker progress	UHI DPO		
1.4	<b>Operational roles:</b> Your organisation's operational roles support the practical implementation of data protection and information governance.	1.4.1	Data protection and information governance staff have clear responsibilities for making sure that your organisation is data protection compliant.	Partially meeting our expectation	UHI DPO currently undertaking review of compliance with Article 30 (Records of processing activities)	Local DP operatives to liaise with UHI DPO re progress	Clerk		
		1.4.2	Your staff manage all records effectively and they keep information secure.	Partially meeting our expectation	Records Management programme being taken forward by UHI RM team, then rolled out to Academic Partners	Review this action and status with UHI RM Team	PLG		
		1.4.3	A network of support or nominated data protection leads help implement and maintain data protection policies at a local level.	Not meeting our expectation	No network exists	Local "Data Protection Champions" to be recruited and trained	PLG		
		1.4.4	Data protection and information governance staff have the authority, support and resources to carry out their responsibilities effectively.	Fully meeting our expectation	UHI DPO able to conduct arts 37-39 duties as an independent. Local DP operatives able to assist the organisation with data protection and make decisions for org with UHI DPO.				
1.5	<b>Oversight groups:</b> An oversight group provides direction and guidance across your organisation for data protection and information governance activities.	1.5.1	Key staff, eg the DPO, regularly attend the oversight group meetings.	Not meeting our expectation	No oversight group exists	Management to consider establishing an oversight group, and how/where such a group would report	PLG		
		1.5.2	An appropriately senior staff member chairs the group, eg the DPO or senior information risk owner (SIRO).	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
		1.5.3	Clear terms of reference set out the group's aims.	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
		1.5.4	The group's meeting minutes record what takes place.	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
		1.5.5	The group covers a full range of data protection related topics including Key Performance Indicators (KPIs), issues and risks.	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
		1.5.6	The group has a work or action plan that is monitored regularly.	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
		1.5.7	The board, or highest management level, considers data protection and information governance issues and risks reported by the oversight group.	Not meeting our expectation	No oversight group exists	Per 1.5.1	PLG		
1.6	<b>Operational group meetings:</b> In your organisation, operational level groups meet to discuss and coordinate data protection and information governance activities.	1.6.1	The groups meet and are attended by relevant staff regularly.	Not meeting our expectation	DP & IG not generally reported/discussed at this level	Management to consider how operational groups would take this forward	PLG		
		1.6.2	The groups produce minutes of the meetings and action plans.	Not meeting our expectation	DP & IG not generally reported/discussed at this level	Per 1.6.1	PLG		
		1.6.3	The agenda shows the groups discuss appropriate data protection and information governance issues regularly.	Not meeting our expectation	DP & IG not generally reported/discussed at this level	Per 1.6.1	PLG		
		1.6.4	Any data protection and information governance issues and risks that arise are reported to the oversight group.	Not meeting our expectation	No oversight group exists	Link 1.5.1 to 1.6.1	PLG		

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action Owner	Action Status	Due Date (DD/MM/YYYY)
2.1	<b>Direction and support:</b> Your organisation's policies and procedures provide your staff with enough direction to understand their roles and responsibilities regarding data protection and information governance.	2.1.1	The policy framework stems from strategic business planning for data protection and information governance, which the highest management level endorses.	Partially meeting our expectation	DP Policy in situ but overdue for review	Lead Author to take forward	Clerk		
		2.1.2	Policies cover data protection, records management and information security.	Fully meeting our expectation	All identified areas covered in current version of Policy				
		2.1.3	You make operational procedures, guidance and manuals readily available to support data protection policies and provide direction to operational staff.	Fully meeting our expectation	UHI provides a DP advice SharePoint page, with links to online DP training, and in-person DP training from DP team is available.				
		2.1.4	Policies and procedures clearly outline roles and responsibilities.	Fully meeting our expectation	DP policy sets out policy responsibilities. Procedures detail roles and responsibilities.				
2.2	<b>Review and approval:</b> You have a review and approval process to make sure that policies and procedures are consistent and effective.	2.2.1	All policies and procedures follow an agreed format and style.	Fully meeting our expectation	Per UHI agreed format				
		2.2.2	An appropriately senior staff member reviews and approves all new and existing policies and procedures.	Fully meeting our expectation	Policies are approved by PLG or appropriate Board Committee				
		2.2.3	Existing policies and procedures are reviewed in line with documented review dates, are up to date and fit for purpose.	Partially meeting our expectation	DP Policy is overdue for review	Per 2.1.1	Clerk		
		2.2.4	You update policies and procedures without undue delay when they require changes, eg because of operational change, court or regulatory decisions, or changes in regulatory guidance.	Partially meeting our expectation	DP Policy is overdue for review	Per 2.1.1	Clerk		
		2.2.5	All policies, procedures and guidelines show document control information, including version number, owner, review date and change history.	Fully meeting our expectation	Per UHI agreed format				
2.3	<b>Staff awareness:</b> Staff are fully aware of the data protection and information governance policies and procedures that are relevant to their role.	2.3.1	Your staff read and understand the policies and procedures, including why they are important to implement and comply with.	Not meeting our expectation	No current way to assess awareness amongst staff members	Link to 1.1.2	Clerk		
		2.3.2	You tell staff about updated policies and procedures.	Not meeting our expectation	Reliance is on staff keeping themselves updated on policies and procedures	Send updates via SharePoint news site/Perth Hub	Clerk		
		2.3.3	You make policies and procedures readily available for all staff on your organisation's intranet site (or equivalent shared area) or provide them in other ways that are easy to access.	Fully meeting our expectation	All available via PerthHub and UHI Perth website				
		2.3.4	Guidelines, posters or publications help to emphasise key messages and raise staff awareness of policies and procedures.	Partially meeting our expectation	Wide range of resources available on UHI DP Sharepoint page, but not known if widely accessed by staff	Send updates via SharePoint news site/Perth Hub	Clerk		
2.4	<b>Data Protection by design and by default:</b> Your policies and procedures foster a 'data protection by design and by default' approach across your organisation.	2.4.1	Where relevant, you consider policies and procedures across your organisation with data protection in mind.	Not meeting our expectation	No reference to DPIA on Policies, but EQIA must be approved.	Management to consider whether/how to translate EQIA approach to Policies for DPIA	PLG		
		2.4.2	You have policies and procedures to make sure that data protection issues are considered when systems, services, products and business practices involving personal data are designed and implemented, and that personal data is protected by default.	Partially meeting our expectation	No guarantee this happens/will happen across organisation, however evidence via data breaches, etc indicate that major risks are mitigated	Link to 1.1.2	Clerk		
		2.4.3	Your organisation's approach to implementing the data protection principles and safeguarding individuals' rights, including data minimisation, pseudonymisation and purpose limitation, is set out in policies and procedures.	Fully meeting our expectation	DP Policy in situ but overdue for review	Per 2.1.1	Clerk		
		2.4.4	The personal data of vulnerable groups, eg children, is given extra protection in policies and procedures.	Not meeting our expectation	No specific reference within current Policy, which is overdue for review	Per 2.1.1	Clerk		

Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons fo Status	Actions	Action Owner	Action Status	Due Date (DD/MM/YYYY)
3.1	<b>All staff training programme:</b> You have an all-staff data protection and information governance training programme.	3.1.1	Your programme incorporates national and sector-specific requirements.	Fully meeting our expectation	Covered via Mandatory Training				
		3.1.2	Your programme is comprehensive and includes training for all staff on key areas of data protection such as handling requests, data sharing, information security, personal data breaches and records management.	Partially meeting our expectation	Mandatory training is a generic module, sourced from outside organisation	Review content of Mandatory Training Module to ensure full coverage	Clerk		
		3.1.3	You consider the training needs of all staff and use this information to compile the training programme.	Partially meeting our expectation	Mandatory training is a generic module, sourced from outside organisation	Per 3.1.2	Clerk		
		3.1.4	You assign responsibilities for managing data protection and information governance training across your organisation and you have training plans or strategies in place to meet training needs within agreed time-scales.	Partially meeting our expectation	Mandatory training is a generic module, sourced from outside organisation	Per 3.1.2	Clerk		
		3.1.5	You have dedicated and trained resources available to deliver training to all staff.	Fully meeting our expectation	UHI DPO used for dedicated training when delivered				
		3.1.6	You regularly review your programme to make sure that it remains accurate and up-to-date.	Fully meeting our expectation	Bespoke in consultation with UHI DPO				
		3.1.7	Senior management sign off your programme.	Fully meeting our expectation	Overseen by Director of HR				
3.2	<b>Induction and refresher training:</b> Your training programme includes induction and refresher training for all staff on data protection and information governance.	3.2.1	Appropriate staff, such as the DPO or an information governance manager, oversee or approve induction training.	Partially meeting our expectation	Mandatory training is a generic module, sourced from outside organisation	Per 3.1.2	Clerk		
		3.2.2	All staff receive induction and refresher training, regardless of how long they will be working for your organisation, their contractual status, or grade.	Fully meeting our expectation	Via Mandatory Training timetable				
		3.2.3	Your staff receive induction training prior to accessing personal data and within one month of their start date.	Partially meeting our expectation	Not guaranteed	Continued monitoring of Mandatory Training of new starts	Director HR		
		3.2.4	Your staff complete refresher training at appropriate intervals.	Fully meeting our expectation	Via Mandatory Training timetable				
3.3	<b>Specialised roles:</b> Specialised roles or functions with key data protection responsibilities (such as DPOs, subject access and records management teams) receive additional training and professional development beyond the basic level provided to all staff.	3.3.1	You complete a training needs analysis for data protection and information governance staff to inform the training plan and to make sure it is specific to the individual's responsibilities.	Fully meeting our expectation	Not as specific as a TNA - training needs assessed during annual Professional Review process				
		3.3.2	You set out training and skills requirements in job descriptions.	Fully meeting our expectation	Noted in appropriate JDs				
		3.3.3	You have evidence to confirm that key roles complete up to date and appropriate specialised training and professional development, and they receive proportionate refresher training.	Fully meeting our expectation	Any specific training identified can be sourced via UHI DPO				
		3.3.4	You keep on record copies of the training material provided as well as details of who receives the training.	Fully meeting our expectation	Retained by UHI DPO				
3.4	<b>Monitoring:</b> Your organisation can demonstrate that staff understand the training. You verify their understanding and monitor it appropriately eg through assessments or surveys.	3.4.1	You conduct an assessment at the end of the training to test staff understanding and make sure that it is effective, which could include a minimum pass mark.	Fully meeting our expectation	Test at the end of the mandatory DP staff training module with 80% pass mark required, plus certification provided	Need to check DP online module for exam PLANNER	DPO		
		3.4.2	You keep copies of the training material provided on record as well as details of who receives the training.	Fully meeting our expectation	Retained within HR				
		3.4.3	You monitor training completion in line with organisational requirements at all levels of the organisation, and you follow up with staff who do not complete the training.	Fully meeting our expectation	Monitored by HR				
		3.4.4	Staff are able to provide feedback on the training they receive.	Fully meeting our expectation	Staff can provide feedback to HR				

3.5	<b>Awareness-raising:</b> You regularly raise awareness across your organisation of data protection, information governance, and associated policies and procedures in meetings or staff forums. You make it easy for staff to access relevant material.	3.5.1	You have evidence that your organisation regularly uses a variety of appropriate methods to raise staff awareness and the profile of data protection and information governance, for example by emails, team briefings and meetings, posters, handouts and blogs.	<b>Partially meeting our expectation</b>	Limited awareness-raising activity in evidence	Link to 1.1.2	Clerk		
		3.5.2	You make it easy for staff to access relevant material, and find out who to contact if they have any queries relating to data protection and information governance.	<b>Fully meeting our expectation</b>	UHI DP advice page available to all and linked to PerthHub. Clear info on how to contact DPO				

Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action owner	Action Status	Due date (DD/MM/YYYY)
4.1	<b>Informing individuals and identifying requests:</b> You inform individuals about their rights and all staff are aware of how to identify and deal with both verbal and written requests.	4.1.1	You give individuals clear and relevant information about their rights and how to exercise them.	Fully meeting our expectation	Information and form available on UHI website				
		4.1.2	Your policies and procedures set out processes for dealing with requests from individuals about their rights.	Fully meeting our expectation	DSR procedures and guidance for front-line staff on identifying and dealing with DSRs. Short version of procedures for all staff available on UHI DP advice page.				
		4.1.3	All staff receive training and guidance about how to recognise requests and where to send them.	Fully meeting our expectation	DSR guidance for front-line staff in DP advice area, and included in DPO training. DSR details included in Mandatory DP training.				
4.2	<b>Resources:</b> You have appropriate resources in place to handle requests from individuals about their personal data.	4.2.1	A specific person/s or team are responsible for managing and responding to requests.	Fully meeting our expectation	Clerk/RPO				
		4.2.2	Staff receive specialised training to handle requests, including regular refresher training.	Fully meeting our expectation	Available from UHI DPO when required				
		4.2.3	You have sufficient resources to deal with requests.	Fully meeting our expectation	Low level of DSR requests for organisation (monitored via quarterly updated to Audit Committee)				
		4.2.4	If a staff member is absent, other staff are trained to carry out key tasks.	Fully meeting our expectation	RPO covers requests in absence of Clerk				
		4.2.5	Your organisation can deal with any increase in requests or reduction in staffing levels.	Fully meeting our expectation	Trends do not indicate this to be the case. If required, would consult with UHI DPO	HEFESTIS considering development of requests service (FOI, SAR) to help organisations deal with increases, staff absence etc			
4.3	<b>Logging and tracking requests:</b> Your organisation logs receipt of all verbal and written requests from individuals and updates the log to track the handling of each request.	4.3.1	You have processes in place to make sure that the log is accurate and updated as appropriate.	Fully meeting our expectation	Email/Sharepoint log				
		4.3.2	The log shows the due date for requests, the actual date of the final response and the action taken.	Fully meeting our expectation	Sharepoint log				
		4.3.3	A checklist records the key stages in the request handling process, eg which systems or departments have been searched. This is either part of the log or a separate document.	Fully meeting our expectation	DSR procedure includes checklist for handling DSRs. Log will include detail of searches.				
		4.3.4	You have records of your organisation's request responses, and any disclosed or withheld information from subject access requests.	Fully meeting our expectation	Email/Sharepoint log				
4.4	<b>Timely responses:</b> You deal with requests in a timely manner that meets individual expectations and statutory timescales.	4.4.1	You action all requests within statutory timescales.	Partially meeting our expectation	High level of compliance - late responses very much the exception.	Greater staff awareness of reasons for responding to data requests would assist in achieving 100%. Link to 1.1.2	Clerk		
		4.4.2	The staff responsible for managing requests meet regularly to discuss any issues and investigate, prioritise or escalate any delayed cases.	Fully meeting our expectation	Taken forward on an individual basis				
		4.4.3	If you need an extension, you update individuals on the progress of their request and keep them informed.	Fully meeting our expectation	Requirement to do, and to record issue, in DSR log				

		4.4.4	If a request is refused, you have records about the reasons why and you inform individuals about the reasons for any refusals or exemptions.	Fully meeting our expectation	Requirement to do, and to record issue, in DSR log				
4.5	<b>Monitoring and evaluating performance:</b> Your organisation monitors how your staff handle requests and you use that information to make improvements.	4.5.1	The staff responsible for managing requests meet regularly to discuss any issues.	Fully meeting our expectation	Informal discussions on frequent basis				
		4.5.2	You produce regular reports on performance and case quality assessments to make sure that requests are handled appropriately.	Fully meeting our expectation	Quarterly report to Audit Committee				
		4.5.3	You share reports with senior management, that they review and action as appropriate at meetings.	Fully meeting our expectation	Quarterly report to Audit Committee				
		4.5.4	Your organisation analyses any trends in the nature or cause of requests to improve performance or reduce volumes.	Fully meeting our expectation	Quarterly report to Audit Committee				
4.6	<b>Inaccurate or incomplete information:</b> Your organisation has appropriate systems and procedures to change inaccurate information, add additional information to incomplete records or add a supplementary statement where necessary.	4.6.1	Your organisation takes proportionate and reasonable steps to check the accuracy of the personal data held and, if necessary, is able to rectify it.	Fully meeting our expectation	Students need to re-enrol annually. Staff have ability to change details via HR.				
		4.6.2	If your organisation is satisfied that the data is accurate, you have a procedure to explain this to the individual. You need to inform the individual of their right to complain, and as a matter of good practice, record on the system the fact that the individual disputes the accuracy of the information.	Fully meeting our expectation	All privacy notices include details of individuals' right to rectification. As does DSR policy.				
		4.6.3	If personal data has been disclosed to others, your organisation contacts each recipient to inform them about the rectification, unless this is impossible or involves disproportionate effort.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
		4.6.4	If asked, your organisation tells the data subject which third parties have received the personal data.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
4.7	<b>Erasure:</b> You have appropriate methods and procedures in place within your organisation to delete, suppress or otherwise stop processing personal data if required.	4.7.1	You erase personal data from back-up systems as well as live systems where necessary, and you clearly tell the individual what will happen to their data.	Fully meeting our expectation	Per Retention Policy				
		4.7.2	If the personal data is disclosed to others, your organisation contacts each recipient to inform them about the erasure, unless this is impossible or involves disproportionate effort.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
		4.7.3	If asked to, your organisation tells the data subject which third parties have received the personal data.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
		4.7.4	If personal data has been made public in an online environment, you take reasonable steps to tell other controllers, if they are processing it, to erase links to, copies or replication of that data.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
		4.7.5	Your organisation gives particular weight to a request for erasure where the processing is or was based on a child's consent, especially when processing any personal data on the internet.	Not Applicable					
	<b>Restriction:</b> Your organisation has	4.8.1	Your organisation restricts personal data in a way that is appropriate for the type of processing and the system, eg temporarily moving the data to another system or removing it from a website.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				

4.8	appropriate methods and procedures in place to restrict the processing of personal data if required.	4.8.2	If the personal data has been disclosed to others, your organisation contacts each recipient to tell them about the restriction, unless this is impossible or involves disproportionate effort.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
		4.8.3	If asked to, your organisation tells the data subject which third parties have received the personal data.	Fully meeting our expectation	Assessed on merit for each Data Breach incident				
4.9	<b>Data portability:</b> Individuals are able to move, copy or transfer their personal data from your organisation to another securely, without affecting the data.	4.9.1	When requested, you provide personal data in a structured, commonly used and machine readable format.	Fully meeting our expectation	PDF by default unless otherwise requested				
		4.9.2	Where possible and if an individual requests it, your organisation can directly transmit the information to another organisation.	Fully meeting our expectation	PDF by default unless otherwise requested				
4.10	<b>Rights relating to automated decision-making and profiling:</b> Your organisation can protect individual rights related to automated decision-making and profiling, particularly where the processing is solely automated with legal or similar significant effects.	4.10.1	You complete additional checks for vulnerable groups, such as children, for all automated decision-making and profiling.	Not Applicable	Not currently undertaken.				
		4.10.2	Your organisation only collects the minimum data needed and has a clear retention policy for the profiles created.	Not Applicable	Not currently undertaken.				
		4.10.3	If your organisation uses solely automated decisions that have legal or similarly significant effects on individuals, you have a recorded process to make sure that these decisions only occur in accordance with <a href="#">Article 22</a> of the UK GDPR. If this applies, your organisation must carry out a data protection impact assessment (DPIA).	Not Applicable	Not currently undertaken.				
		4.10.4	Where the decision is solely automated and has legal or similarly significant effects on individuals, a recorded process allows simple ways for individuals to request human intervention, express their opinion, and challenge a decision.	Not Applicable	Not currently undertaken.				
		4.10.5	You conduct regular checks for accuracy and bias to make sure that systems are working as intended, and you feed this back into the design process.	Not Applicable	Not currently undertaken.				
4.11	<b>Individual complaints:</b> Your organisation has procedures to recognise and respond to individuals' complaints about data protection, and individuals are made aware of their right to complain.	4.11.1	You have procedures to handle data protection complaints raised by individuals and you report their resolution to senior management.	Fully meeting our expectation	Complaints process included in all formal responses				
		4.11.2	The DPO's contact details or alternative contact points are publicly available if individuals wish to make a complaint about the use of their data.	Fully meeting our expectation	On website and include in all formal responses				
		4.11.3	You tell individuals about their right to make a complaint to the ICO in your privacy information.	Fully meeting our expectation	Complaints process included in all formal responses				



Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action owner	Action Status	Due date (DD/MM/YYYY)
5.1	<b>Privacy notice content:</b> Your organisation's privacy information or notice includes all the information required under <a href="#">Articles 13 and 14</a> of the UK GDPR.	5.1.1	Privacy information includes all relevant contact information, eg the name and contact details of your organisation (and your representative if applicable) and the DPO's contact details.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.2	Privacy information includes the purposes of the processing and the lawful bases (and, if applicable, the <del>legitimate interests</del> for the processing).	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.3	Privacy information includes the types of personal data you obtain and the data source, if the personal data is not obtained from the individual it relates to.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.4	Privacy information includes details of all personal data that you share with other organisations and, if applicable, details of transfers to any third countries or international organisations.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.5	Privacy information includes retention periods for the personal data, or if that is not possible, the criteria used to determine the period.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.6	Privacy information includes details about individuals' rights including, if applicable, the right to withdraw consent and the right to make a complaint.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.7	Privacy information includes details of whether individuals are under a statutory or contractual obligation to provide the personal data (if applicable, and if you collect the personal data from the individual it relates to).	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
		5.1.8	You provide individuals with privacy information about the source of the processed personal data if you don't obtain it from the individual concerned, eg if the data is from publicly accessible sources such as social media, the open electoral register or Companies House.	Fully meeting our expectation	Required in all Privacy Notices. Includes explanation when required.				
5.2	<b>Timely privacy information:</b> You have a recorded procedure to make sure that privacy information is provided to individuals at the right time, unless an exemption applies.	5.2.1	Individuals receive privacy information when their personal data is collected (eg when they fill in a form) or by observation (eg when using CCTV or people are tracked online).	Partially meeting our expectation	CCTV guidelines currently being reviewed	Liaise with UHI DP team to ensure compliance	Clerk		
		5.2.2	If you obtain personal data from a source other than the individual it relates to, privacy information is provided to individuals within a reasonable period no later than one month of obtaining the data.	Fully meeting our expectation	Contained within Privacy Notice guidance				
5.3	<b>Effective privacy information:</b> Your organisation provides privacy information that is: <ul style="list-style-type: none"> <li>• concise;</li> <li>• transparent;</li> <li>• intelligible;</li> <li>• clear;</li> <li>• uses plain language; and</li> <li>• communicated in a way that is effective for the target audience.</li> </ul>	5.3.1	You proactively make individuals aware of privacy information and have a free, easy way to access it.	Fully meeting our expectation	Regular signposting to website				
		5.3.2	You provide privacy information to individuals in electronic and hard-copy form, using a combination of appropriate techniques, such as a layered approach, icons and mobile and smart device functionalities.	Fully meeting our expectation	UHI DPO satisfied that normal means of delivery is appropriate.				
		5.3.3	You write privacy information in clear and plain language that the intended audience can understand, and offer it in accessible formats if required.	Fully meeting our expectation	UHI DPO provides advice on new/reviewed Privacy Notices				
		5.3.4	You take particular care to write privacy information for children in clear, plain language, that is age-appropriate, and explains the risks involved in the processing and what safeguards are in place.	Fully meeting our expectation	UHI Privacy Notice guidance explains that staff must use appropriate language and advises using a reading age calculator. Does not include requirement to include risk details as UHI considers this is not required in Articles 13/14				
		5.4.1	You have procedures for individuals to access the personal data you use to create profiles, so they can review for accuracy and edit if needed.	Not Applicable	Not currently undertaken.				

5.4	<b>Automated decision-making and profiling:</b> Your organisation is transparent about any processing relating to automated decision-making and profiling.	5.4.2	If the decision is solely automated and has legal or similarly significant effects, you tell individuals about the processing - including what information you are using, why and what the impact is likely to be.	Not Applicable	Not currently undertaken.			
		5.4.3	If the purpose is initially unclear, you give individuals an indication of what your organisation is going to do with their data, and you proactively update your privacy information as this becomes clearer.	Not Applicable	Not currently undertaken.			
		5.4.4	If the decision is solely automated and has legal or similarly significant effects, your organisation explains the processing in a meaningful way that enables individuals to exercise their rights including obtaining human intervention, expressing their point of view and contesting the decision.	Not Applicable	Not currently undertaken.			
5.5	<b>Staff awareness:</b> Your organisation can demonstrate that any member of front line staff is able to explain the necessary privacy information to individuals and provide guidance to them.	5.5.1	You arrange organisation-wide staff training about privacy information.	Fully meeting our expectation	Staff have access to UHI's templates and guidance for Privacy Notices.			
		5.5.2	Front-line staff receive more specialised or specific training.	Partially meeting our expectation	Privacy Notice training is included in DPO training sessions.	Identify relevant front line staff and source training via UHI DPO	Clerk	
		5.5.3	Staff are aware of the various ways in which the organisation provides privacy information.	Fully meeting our expectation	Staff have access to UHI's templates and guidance for PNs.			
5.6	<b>Privacy information review:</b> Your organisation has procedures to review the privacy information provided to individuals regularly to make sure that it is accurate, up-to-date and effective.	5.6.1	You review privacy information against the records of processing activities, to make sure it remains up to date and that it actually explains what happens with individuals' personal data.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/departments	Management to consider how a standardised process could be implemented	PLG	
		5.6.2	You maintain a log of historical privacy notices, including the dates you made any changes, in order to allow a review of what privacy information was provided to individuals and when.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/departments	Per 5.6.1	PLG	
		5.6.3	Your organisation carries out user-testing to evaluate how effective their privacy information is.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/departments	Per 5.6.1	PLG	
		5.6.4	You analyse complaints from the public about how you use personal data, and in particular, any complaints about how you explain that use.	Fully meeting our expectation	UHI complaints process. DPO will always assist the complaints team with DP complaints and look at what can be improved			
		5.6.5	If you plan to use personal data for a new purpose, you have a procedure to update the privacy information and communicate the changes to individuals before starting any new processing.	Fully meeting our expectation	Set out clearly in section 5 of UHI Privacy Notice guidance. Requirement to update and provide Privacy Notice and consult UHI DPO before using data for new, or changed, purposes			
5.7	<b>Tools supporting transparency and control:</b> You are open about how you use personal data, and offer tools to support transparency and control, especially when processing children's personal data	5.7.1	Privacy policies are clear and easy for members of the public to access.	Fully meeting our expectation	Regular signposting to website			
		5.7.2	You provide individuals with tools, such as secure self-service systems, dashboards and just-in-time notices, so they can access, determine and manage how you use their personal data.	Not Applicable	UHI does not intend to do this - UHI provides PNs to individuals and offers them the ability to exercise their rights as required. Self-service systems are in place for editing details and consents/opt outs for staff and students. Individuals control their use of personal data by UHI by engaging selectively (as informed by PNs) and exercising their rights.			
		5.7.3	Your organisation offers strong privacy defaults and user-friendly options and controls.	Fully meeting our expectation	DPO provides advice to ensure			
		5.7.4	Where relevant, you have processes in place to help children exercise their data protection rights in an easily accessible way that they understand.	Fully meeting our expectation	DPO is always available to assist individuals exercising their rights, Online form for SARs in keeping with ordinary practice for large orgs in info age. Letter, email or other comms can be used. Student Support services also available.			
		5.7.5	You implement appropriate measures to protect children using digital services.	Not Applicable	Not subject to AADC			

Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
6.1	<b>Data-mapping:</b> Your organisation frequently carries out comprehensive data mapping exercises, providing a clear understanding of what information is held and where.	6.1.1	Your organisation carries out Information audits (or data mapping exercises) to find out what personal data is held and to understand how the information flows through your organisation.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners	UHI DP team		
		6.1.2	You keep the data map up-to-date and you clearly assign the responsibilities for maintaining and amending it.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners	UHI DP team		
		6.1.3	You consult staff across your organisation to make sure that there is an accurate picture of processing activities, for example by using questionnaires and staff surveys.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners	UHI DP team		
6.2	<b>Records of processing activities (ROPA):</b> Your organisation has a formal, documented, comprehensive and accurate ROPA based on a data mapping exercise that is regularly reviewed.	6.2.1	You record processing activities in electronic form so you can add, remove or amend information easily.	Fully meeting our expectation	All records stored digitally				
		6.2.2	Your organisation regularly reviews the record against processing activities, policies and procedures to make sure that it remains accurate and up-to-date, and you clearly assign responsibilities for doing this.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners	UHI DP team		
		6.2.3	You regularly review the processing activities and types of data you process for data minimisation purposes.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners	UHI DP team		
6.3	<b>ROPA requirements:</b> The ROPA contains all the relevant requirements set out in <a href="#">Article 30</a> of the UK GDPR.	6.3.1	The ROPA includes (as a minimum): <ul style="list-style-type: none"><li>• Your organisation's name and contact details, whether it is a controller or a processor (and where applicable, the joint controller, their representative and the DPO);</li><li>• the purposes of the processing;</li><li>• a description of the categories of individuals and personal data;</li><li>• the categories of recipients of personal data;</li><li>• details of transfers to third countries, including a record of the transfer mechanism safeguards in place;</li><li>• retention schedules; and</li><li>• a description of the technical and organisational security measures in place.</li></ul>	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners			
		6.3.2	You have an internal record of all processing activities carried out by any processors on behalf of your organisation.	Partially meeting our expectation	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Management with Academic Partners			
6.4	<b>Good practice for ROPAs:</b> Your organisation's ROPA includes links to other relevant documentation as a matter of good practice.	6.4.1	The ROPA also includes, or links to documentation covering: <ul style="list-style-type: none"><li>• information required for privacy notices, such as the lawful basis for the processing and the source of the personal data;</li><li>• records of consent;</li><li>• controller-processor contracts;</li><li>• the location of personal data;</li><li>• DPIA reports;</li><li>• records of personal data breaches;</li><li>• information required for processing special category data or criminal conviction and offence data under the Data Protection Act 2018 (DPA 2018); and</li><li>• retention and erasure policy documents.</li></ul>	Fully meeting our expectation	Referred elsewhere. Breach information held in central breach register				
6.5	<b>Documenting your lawful basis:</b> You document and appropriately justify your organisation's lawful basis for processing personal data in line with <a href="#">Article 6</a> of the UK GDPR (and Articles 9 and 10, if the	6.5.1	Your organisation selects the most appropriate lawful basis (or bases) for each activity following a review of the processing purposes.	Fully meeting our expectation	Reviewed on case-by-case basis				
		6.5.2	You document the lawful basis (or bases) relied upon and the reasons why.	Fully meeting our expectation	Reviewed on case-by-case basis				
		6.5.3	If your organisation processes special category data or criminal offence data, you identify and document a lawful basis for general processing and an additional condition for processing this type of data (or in the case of criminal offence data only, you identify the official authority to process).	Fully meeting our expectation	Reviewed on case-by-case basis				
		6.5.4	In the case of special category or criminal offence data, you document consideration of the requirements of <a href="#">Article 9</a> or <a href="#">Article 10</a> of the UK GDPR and Schedule 1 of the DPA 2018 where relevant.	Fully meeting our expectation	Reviewed on case-by-case basis				

	processing involves special category or criminal offence data).	6.5.5	Where <a href="#">Schedule 1</a> requires it, there is an appropriate policy document including: <ul style="list-style-type: none"> <li>• which Schedule 1 conditions you are relying on;</li> <li>• what procedures you have in place to ensure compliance with the data protection principle;</li> <li>• how special category or criminal offence data will be treated for retention and erasure purposes;</li> <li>• a review date; and</li> <li>• details of an individual assigned responsibility for the processing.</li> </ul>	Fully meeting our expectation	Reviewed on case-by-case basis			
		6.5.6	You identify the lawful basis before starting any new processing.	Fully meeting our expectation	Reviewed on case-by-case basis			
6.6	<b>Lawful basis transparency:</b> You make information about the purpose of the processing and the lawful basis publicly available. This is easy to locate, access and read.	6.6.1	You make information about the purposes of the processing, your lawful basis and relevant conditions for processing any special category data or criminal offence data publicly available in your organisation's privacy notice(s).	Fully meeting our expectation	Reviewed on case-by-case basis			
		6.6.2	You provide information in an easily understandable format.	Fully meeting our expectation	Reviewed on case-by-case basis			
		6.6.3	If there is a genuine change in circumstances, or if your lawful basis must change due to a new and unanticipated purpose, you inform individuals in timely manner and record the changes.	Fully meeting our expectation	Reviewed on case-by-case basis			
6.7	<b>Consent requirements:</b> If your organisation relies on consent for the processing of personal data, you comply with the consent requirements of the UK GDPR on being: <ul style="list-style-type: none"> <li>• specific;</li> <li>• granular;</li> <li>• prominent;</li> <li>• opt-in;</li> <li>• documented; and</li> <li>• easily withdrawn.</li> </ul>	6.7.1	Consent requests: <ul style="list-style-type: none"> <li>• are kept separate from other terms and conditions;</li> <li>• require a positive opt-in and do not use pre-ticked boxes;</li> <li>• are clear and specific (not a pre-condition of signing up to a service);</li> <li>• inform individuals how to withdraw consent in an easy way; and</li> <li>• give your organisation's name as well as the names of any third parties relying on consent.</li> </ul>	Fully meeting our expectation	Reviewed on case-by-case basis			
		6.7.2	You have records of what an individual has consented to, including what they were told and when and how they consented. The records are thorough and easy for relevant staff to access, review and withdraw if required.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/ departments	UHI DPO reviewing - outcomes to be cascaded to local level	UHI DPO/Clerk	
		6.7.3	You have evidence and examples of how consent is sought from individuals, for example online forms or notices, opt in-tick boxes, and paper-based forms.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/ departments	UHI DPO reviewing - outcomes to be cascaded to local level	UHI DPO/Clerk	
6.8	<b>Reviewing consent:</b> You proactively review records of previously gathered consent, which demonstrates a commitment to confirming and refreshing consents.	6.8.1	You have a procedure to review consents to check that the relationship, the processing and the purposes have not changed and to record any changes.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/ departments	Procedure to be put in place - need to be proactive	UHI DPO/Clerk	
		6.8.2	Your organisation has a procedure to refresh consent at appropriate intervals.	Partially meeting our expectation	No standardised/centralised process for review - ownership with individuals/ departments	Procedure to be put in place - need to be proactive	UHI DPO/Clerk	
		6.8.3	Your organisation uses privacy dashboards or other preference-management tools to help people manage their consent.	Not Applicable	Not a requirement			
		6.9.1	Your organisation makes reasonable efforts to check the age of those giving consent, particularly where the individual is a child.	Fully meeting our expectation	Not usually an issue for organisation - measures in place where appropriate			
	<b>Risk-based age checks and</b>	6.9.2	You have a reasonable and effective procedure to determine whether the individual in question can provide their own consent, and if not, an effective way to gain and record parental or guardian consent.	Fully meeting our expectation	Not usually an issue for organisation - measures in place where appropriate			

6.9	<b>parental/guardian consent:</b> Your organisation has effective systems to conduct risk-based age checks of individuals and, where required, to obtain and record parental or guardian consent.	6.9.3	When providing online services to children, your organisation has risk-based age checking systems in place to establish age with a level of certainty that is appropriate based on the risks to children's rights and freedoms.	Not Applicable					
		6.9.4	When providing online services to children, if the child is under 13, you have records of parental or guardian consent which are reviewed regularly, and you make reasonable efforts to verify that the person giving consent has parental or guardian responsibility. You give particular consideration when a child reaches the age of 13 and is able to provide their own consent.	Not Applicable					
6.10	<b>Legitimate Interest Assessment (LIA):</b> If your organisation's lawful basis is legitimate interests, you have completed an appropriate LIA prior to starting the processing.	6.10.1	The LIA identifies the legitimate interest, the benefits of the processing and whether it is necessary.	Fully meeting our expectation	UHI LIA template				
		6.10.2	The LIA includes a 'balancing test' to show how your organisation determines that its legitimate interests override the individuals' and considers the following issues: • not using people's data in intrusive ways or in ways which could cause harm, unless there is a very good reason; • protecting the interests of vulnerable groups such as people with learning disabilities or children; • whether you could introduce safeguards to reduce any potentially negative impact; • whether you could offer an opt-out; and • whether you require a DPIA.	Fully meeting our expectation	UHI LIA template				
		6.10.3	You clearly document the decision and the assessment.	Fully meeting our expectation	UHI LIA template				
		6.10.4	You complete the LIA prior to the start of the processing.	Fully meeting our expectation	UHI LIA template				
		6.10.5	You keep the LIA under review and refresh it if changes affect the outcome.	Fully meeting our expectation	Reviewed by UHI DPO				

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
7.1	<b>Data sharing policies and procedures:</b> Your organisation's policies and procedures make sure that you appropriately manage data sharing decisions.	7.1.1	You have a review process, through a DPIA or similar exercise, to assess the legality, benefits and risks of the data sharing.	Fully meeting our expectation	Proposed DSAs assessed against UHI DSA checklist				
		7.1.2	You document all sharing decisions for audit, monitoring and investigation purposes and you regularly review them.	Partially meeting our expectation	Small, low-risk data sharing may be conducted without full decision-making being captured				
		7.1.3	Your organisation has clear policies, procedures and guidance about data sharing, including who has the authority to make decisions about systematic data sharing or one-off disclosures, and when it is appropriate to do so.	Fully meeting our expectation	While UHI does not have formal arrangements in place for who has authority, UHI provides training to all staff to seek DPO assistance.				
		7.1.4	Your organisation adequately trains all staff likely to make decisions about data sharing, and makes them aware of their responsibilities. You refresh this training appropriately.	Partially meeting our expectation	Mandatory Training does not cover the detail of data sharing arrangements in most cases.	UHI has assessed that it is not appropriate to make general training more detailed on data sharing, so are considering the following options: 1) more training / awareness raising with key contacts/leads; 2) targeted approach to training based on most likely areas; 3) proactive roll out of general training, highlighting data sharing issues and encouraging engagement with UHI DP team	UHI DPO		
7.2	<b>Data sharing agreements:</b> You arrange and regularly review data sharing agreements with parties with whom you regularly share personal data.	7.2.1	You agree data sharing agreements with all the relevant parties and senior management signs them off.	Fully meeting our expectation	DSAs can also be signed off by lower-tier management where appropriate				
		7.2.2	The data sharing agreement includes details about: <ul style="list-style-type: none"> <li>the parties' roles;</li> <li>the purpose of the data sharing;</li> <li>what is going to happen to the data at each stage; and</li> <li>sets standards (with a high privacy default for children).</li> </ul>	Fully meeting our expectation	UHI DSA checklist				
		7.2.3	Where necessary, procedures and guidance covering each organisation's day-to-day operations support the agreements.	Fully meeting our expectation	UHI DSA checklist				
		7.2.4	If your organisation is acting as a joint controller (within the meaning of <a href="#">Article 26</a> of the UK GDPR), you set out responsibilities under an arrangement or a data sharing agreement, and you provide appropriate privacy information to individuals.	Fully meeting our expectation	UHI uses a comprehensive Article 26 joint controller agreement template				
		7.2.5	You have a regular review process to make sure that the information remains accurate and up to date, and to examine how the agreement is working.	Fully meeting our expectation	UHI DSA checklist				
		7.2.6	You keep a central log of the current data sharing agreements.	Fully meeting our expectation	Article 30 register acts as a log of data sharing agreements (DSAs, C2Ps)				
7.3	<b>Restricted transfers:</b> Your organisation has procedures in place to make sure that	7.3.1	You consider whether the restricted transfer is covered by an adequacy decision or by 'appropriate safeguards' listed in data protection law, such as contracts incorporating standard contractual data protection clauses adopted by the Commission or <a href="#">Binding Corporate Rules</a> .	Fully meeting our expectation	Staff are always advised to seek UHI DPO assistance if sharing involves international transfers				

	restricted transfers are made appropriately.	7.3.2	If a restricted transfer is not covered by an adequacy decision nor an appropriate safeguard, you consider whether it is covered by an exemption set out in <a href="#">Article 49</a> of the UK GDPR.	Fully meeting our expectation	Staff are always advised to seek UHI DPO assistance if sharing involves international transfers				
7.4	<b>Processors:</b> You have appropriate procedures in place regarding the work that processors do on your behalf.	7.4.1	You have written contracts with all processors.	Fully meeting our expectation	Where UHI DPO is advised of organisation employing a sub-processor, UHI DPO completes an Article 28 checklist on the relevant contract.				
		7.4.2	If using a processor, you assess the risk to individuals and make sure that these risks are mitigated effectively.	Fully meeting our expectation	Via Article 28 checklist				
		7.4.3	An appropriate level of management approves the contracts and both parties sign. The level of management required for approval is proportionate to the value and risk of the contract.	Fully meeting our expectation	Sign-off levels included in Delegation of Authority/ Financial Procedures				
		7.4.4	Each contract (or other legal act) sets out details of the processing including the: <ul style="list-style-type: none"> <li>• subject matter of the processing;</li> <li>• duration of the processing;</li> <li>• nature and purpose of the processing;</li> <li>• type of personal data involved;</li> <li>• categories of data subject; and</li> <li>• controller's obligations and rights, in accordance with the list set out in <a href="#">Article 28(3)</a> of the UK GDPR.</li> </ul>	Fully meeting our expectation	Via Article 28 checklist				
		7.4.5	You keep a record or log of all current processor contracts, which you update when processors change.	Partially meeting our expectation	Article 30 register utilised, but this is partial and does not include controls to ensure they are updated	UHI DPO reviewing to include within shared procurement controls	UHI DPO/ Procurement		
		7.4.6	You review contracts periodically to make sure they remain up to date.	Partially meeting our expectation	Article 30 register utilised, but this is partial and does not include controls to ensure they are updated	Per 7.4.5	UHI DPO/ Procurement		
		7.4.7	If a processor uses a sub-processor to help with the processing it is doing on your behalf, they have written authorisation from your organisation and a written contract with that sub-processor.	Fully meeting our expectation	Via Article 28 checklist				
7.5	<b>Controller-processor contract requirements:</b> All of your controller-processor contracts cover the terms and clauses necessary to comply with data protection law.	7.5.1	The contract or other legal act includes terms or clauses stating that the processor must: <ul style="list-style-type: none"> <li>• only act on the controller's documented instructions, unless required by law to act without such instructions;</li> <li>• ensure that people processing the data are subject to a duty of confidence;</li> <li>• help the controller respond to requests from individuals to exercise their rights; and</li> <li>• submit to audits and inspections.</li> </ul>	Fully meeting our expectation	Via Article 28 checklist				
		7.5.2	Contracts include the technical and organisational security measures the processor will adopt (including encryption, pseudonymisation, resilience of processing systems and backing up personal data in order to be able to reinstate the system).	Fully meeting our expectation	Via Article 28 checklist				
		7.5.3	The contract includes clauses to make sure that the processor either deletes or returns all personal data to the controller at the end of the contract. The processor must also delete existing personal data unless the law requires its storage.	Fully meeting our expectation	Via Article 28 checklist				

		7.5.4	Clauses are included to make sure that the processor assists the controller in meeting its UK GDPR obligations regarding the security of processing, the notification of personal data breaches and DPIAs.	Fully meeting our expectation	Via Article 28 checklist				
7.6	<b>Processor due diligence checks:</b> You carry out due diligence checks to guarantee that processors will implement appropriate technical and organisational measures to meet UK GDPR requirements.	7.6.1	The procurement process builds in due diligence checks proportionate to the risk of the processing before you agree a contract with a processor.	Partially meeting our expectation	Yes, in most cases when procuring via procurement. Not in all cases.	UHI DPO reviewing to include within shared procurement controls			
		7.6.2	The due diligence process includes data security checks, eg site visits, system testing and audit requests.	Partially meeting our expectation	Yes, in most cases when procuring via procurement. Not in all cases.	UHI DPO reviewing to include within shared procurement controls			
		7.6.3	The due diligence process includes checks to confirm a potential processor will protect data subjects' rights.	Partially meeting our expectation	Yes, in most cases when procuring via procurement. Not in all cases.	UHI DPO reviewing to include within shared procurement controls			
7.7	<b>Processor compliance reviews:</b> Your organisation reviews data processors' compliance with their contracts.	7.7.1	Contracts include clauses to allow your organisation to conduct audits or checks, to confirm the processor is complying with all contractual terms and conditions.	Fully meeting our expectation	Via Article 28 checklist				
		7.7.2	You carry out routine compliance checks, proportionate to the processing risks, to test that processors are complying with contractual agreements.	Partially meeting our expectation	Checks not routine	UHI DPO reviewing to include within shared procurement controls	UHI DPO/Procurement		
7.8	<b>Third party products and services:</b> Your organisation considers 'data protection by design' when selecting services and products to use in data processing activities.	7.8.1	When third parties supply products or services to process personal data, you choose suppliers that design their products or services with data protection in mind.	Partially meeting our expectation	DP is pass/fail in assessments	UHI DPO reviewing to include within shared procurement controls	UHI DPO/Procurement		
7.9	<b>Purpose limitation:</b> Your organisation proactively takes steps to only share necessary personal data with processors or other third parties.	7.9.1	Your organisation only shares the personal data necessary to achieve its specific purpose.	Fully meeting our expectation	Via Article 28 checklist				
		7.9.2	When information is shared, it is pseudonymised or minimised wherever possible. You also consider anonymisation so that the information is no longer personal data.	Fully meeting our expectation	Via Article 28 checklist				



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8.1	<b>Identifying, recording and managing risks:</b> Your organisation has appropriate policies, procedures and measures to identify, record and manage information risks.	8.1.1	An information risk policy (either a separate document or part of a wider corporate risk policy) sets out how your organisation and its data processors manage information risk, and how you monitor compliance with the information risk policy.	Fully meeting our expectation	UHI Information Security policy and Information Security risk matrix				
		8.1.2	You have a process to help staff report and escalate data protection and information governance concerns and risks to a central point, for example, staff forums.	Fully meeting our expectation	Relevant contact details advised in all Privacy Notices and policies/guidance. Policies on website				
		8.1.3	You identify and manage information risks in an appropriate risk register, which includes clear links between corporate and departmental risk registers and the risk assessment of information assets.	Fully meeting our expectation	Info risks included within ERM				
		8.1.4	You have formal procedures to identify, record and manage risks associated with information assets in an information asset register.	Not meeting our expectation	Collation of Info Asset Register currently being undertaken.	Numerous departmental registers being collated centrally	Director ICT		
		8.1.5	If you identify information risks, you have appropriate action plans, progress reports and a consideration of the lessons learnt to avoid future risk.	Fully meeting our expectation	Contained within ERM				
		8.1.6	You put measures in place to mitigate the risks identified within risk categories, and you test these regularly to make sure that they remain effective.	Fully meeting our expectation	Contained within ERM				
8.2	<b>Data protection by design and by default:</b> You take a data protection by design and default approach to managing risks, and, as appropriate, you build DPIA requirements into policies and procedures.	8.2.1	You reference DPIA requirements in all risk, project and change management policies and procedures, with links to DPIA policies and procedures.	Not meeting our expectation	No process currently in place	Management to consider how to implement	PLG		
		8.2.2	Your procedures state that, if required, a DPIA should begin at the project's outset, before processing starts, and that the DPIA must run alongside the planning and development process.	Not meeting our expectation	No process currently in place	Management to consider how to implement	PLG		
		8.2.3	You anticipate risks and privacy-invasive events before they occur, making sure that at the initial design phase of any system, product or process and throughout, you consider the: <ul style="list-style-type: none"> <li>intended processing activities;</li> <li>risks that these may pose to the rights and freedoms of individuals; and</li> <li>possible measures available to mitigate the risks.</li> </ul>	Not meeting our expectation	No process currently in place	Management to consider how to implement	PLG		
8.3	<b>DPIA policy and procedures:</b> You understand whether a DPIA is required, or where it would be good practice to do one. There is a clear DPIA policy and procedure.	8.3.1	You have a DPIA policy which includes: <ul style="list-style-type: none"> <li>clear procedures to decide whether you conduct a DPIA;</li> <li>what the DPIA should cover;</li> <li>who will authorise it; and</li> <li>how you will incorporate it into the overall planning.</li> </ul>	Partially meeting our expectation	UHI DPIA Template available	More awareness of when DPIA required needed throughout organisation - only those who know about UHI DPIA template use it	UHI DPO/ Clerk		
		8.3.2	You have a screening checklist to consider if you need a DPIA, including all the relevant considerations on the scope, type and manner of the proposed processing.	Fully meeting our expectation	UHI DPIA template				
		8.3.3	If the screening checklist indicates that you do not need a DPIA, you document this.	Fully meeting our expectation	UHI DPIA template				
		8.3.4	Your procedure includes the requirement to seek advice from the DPO and other internal staff as appropriate.	Fully meeting our expectation	UHI DPIA template				

		8.3.5	Your procedure includes consultation with controllers, data processors, individuals, their representatives and any other relevant stakeholders as appropriate.	Fully meeting our expectation	UHI DPIA template				
		8.3.6	Staff training includes the need to consider a DPIA at the early stages of any plan involving personal data, and where relevant, you train staff in how to carry out a DPIA.	Fully meeting our expectation	UHI DPIA template				
		8.3.7	You assign responsibility for completing DPIAs to a member of staff who has enough authority over a project to effect change, eg a project lead or manager.	Fully meeting our expectation	UHI DPIA template				
8.4	<b>DPIA content:</b> DPIAs always include the appropriate information and are comprehensively documented.	8.4.1	Your organisation has a standard, well-structured DPIA template which is written in plain English.	Fully meeting our expectation	UHI DPIA template				
		8.4.2	DPIAs: • include the nature, scope, context and purposes of the processing; • assess necessity, proportionality and compliance measures; • identify and assess risks to individuals; and • identify any additional measures to mitigate those risks.	Fully meeting our expectation	UHI DPIA template				
		8.4.3	DPIAs clearly set out the relationships and data flows between controllers, processors, data subjects and systems.	Fully meeting our expectation	UHI DPIA template				
		8.4.4	DPIAs identify measures that can be put in place to eliminate, mitigate or reduce high risks.	Fully meeting our expectation	UHI DPIA template				
		8.4.5	You have a documented process, with appropriate document controls, that you review periodically to make sure that it remains up-to-date.	Fully meeting our expectation	UHI DPIA template				
		8.4.6	You record your DPO's advice and recommendations, and the details of other consultations.	Fully meeting our expectation	UHI DPIA template				
		8.4.7	Appropriate people sign off DPIAs, such as a project lead or senior manager.	Partially meeting our expectation	Not always implemented across organisation	More awareness of when DPIA required needed throughout organisation	UHI DPO/ Clerk		
8.5	<b>DPIA risk mitigation and review:</b> You take appropriate and effective action to mitigate or manage any risks a DPIA identifies, and you have a DPIA review process.	8.5.1	You have a procedure to consult the ICO if you cannot mitigate residual high risks.	Fully meeting our expectation	Via UHI DPO				
		8.5.2	You integrate outcomes from DPIAs into relevant work plans, project action plans and risk registers.	Fully meeting our expectation	Cascaded from UHI DPO				
		8.5.3	You do not start high risk processing until mitigating measures are in place following the DPIA.	Fully meeting our expectation	Cascaded from UHI DPO				
		8.5.4	You have a procedure to communicate the outcomes of DPIAs to appropriate stakeholders, eg through a formal summarised report.	Not Applicable	UHI does not plan to do this regularly unless there is good reason to do so				
		8.5.5	You consider actively publishing DPIAs where possible, removing sensitive details if necessary.	Not Applicable	UHI does not plan to do this regularly unless there is good reason to do so				
		8.5.6	You agree and document a schedule for reviewing the DPIA regularly or when the nature, scope, context or purposes of the processing changes.	Fully meeting our expectation	When changes occur or where scheduled review is deemed necessary				

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9.1	<b>Creating, locating and retrieving records:</b> You have minimum standards for the creation of records and effective mechanisms to locate and retrieve them.	9.1.1	You have policies and procedures to make sure that you appropriately classify, title and index new records in a way that facilitates management, retrieval and disposal.	Fully meeting our expectation	UHI Records Management Policy; local Retention Policy				
		9.1.2	You identify where you use manual and electronic record-keeping systems and maintain a central log or information asset register.	Fully meeting our expectation	UHI Records Management Policy; local Retention Policy; retained file-plans				
		9.1.3	You know the whereabouts of records at all times, you track their movements, and you attempt to trace records that are missing or not returned.	Fully meeting our expectation	Paper records are centrally held or controlled by the UHI Archives and Records Manager				
		9.1.4	You index records stored off-site with unique references to enable accurate retrieval and subsequent tracking.	Fully meeting our expectation	Box list in place - records indexed by box and department (list of files per box).				
9.2	<b>Security for transfers:</b> You have appropriate security measures in place to protect data that is in transit, data you receive or transfer to another organisation.	9.2.1	You document rules to protect the internal and external transfer of records by post, fax and electronically, for example in a transfer policy or guidance.	Fully meeting our expectation	For sensitive personal data electronically - 'safely sending sensitive data document' guidance in UHI DP area, with means of controlling sharing within SharePoint. No specific policy for post & fax but numbers incidental.				
		9.2.2	You minimise data transferred off-site and keep it secure in transit.	Fully meeting our expectation	For sensitive personal data electronically - 'safely sending sensitive data document' guidance in UHI DP area, with means of controlling sharing within SharePoint. No specific policy for post & fax but numbers incidental.				
		9.2.3	When you transfer data off site, you use an appropriate form of transport, (for example, secure courier, encryption, secure file transfer protocol (SFTP) or Virtual Private Network (VPN)), and you check to make sure that the information has been received.	Fully meeting our expectation	UHI Dropbox encryption available in addition to 'safely sending sensitive data' document. SharePoint training and ongoing support provided to staff.				
		9.2.4	You have agreements in place with any third parties used to transfer business information between your organisation and third parties.	Fully meeting our expectation	Via DSAs				
9.3	<b>Data quality:</b> You have procedures in place to make sure that records containing personal data are accurate, adequate and not excessive.	9.3.1	You conduct regular data quality reviews of records containing personal data to make sure they are accurate, adequate and not excessive.	Partially meeting our expectation	Article 30, DPIAs, planned annual Records Management audits (via UHI)	Records Management audits to be rolled out	UHI DP team		
		9.3.2	You make staff aware of data quality issues following data quality checks or audits to prevent recurrence.	Partially meeting our expectation	Article 30, DPIAs, planned annual Records Management audits (via UHI)	Records Management audits to be rolled out	UHI DP team		
		9.3.3	Records containing personal data (whether 'active' or archived) are 'weeded' periodically to reduce the risks of inaccuracies and excessive retention.	Fully meeting our expectation	Retention Policy				
9.4	<b>Retention schedule:</b> You have an appropriate retention schedule outlining storage periods for all personal data, which you review regularly.	9.4.1	You have a retention schedule based on business need with reference to statutory requirements and other principles (for example the National Archives).	Fully meeting our expectation	Retention Policy				
		9.4.2	The schedule provides sufficient information to identify all records and to implement disposal decisions in line with the schedule.	Fully meeting our expectation	Retention Policy				
		9.4.3	You assign responsibilities to make sure that staff adhere to the schedule and you review it regularly.	Partially meeting our expectation	Retention Policy. Responsibilities to be enforced via file maps and annual RM audits	Records Management audits to be rolled out	UHI DP team		
		9.4.4	You regularly review retained data to identify opportunities for minimisation, pseudonymisation, or anonymisation, and you document this in the schedule.	Partially meeting our expectation	Retention Policy. Responsibilities to be enforced via file maps and annual RM audits	Records Management audits to be rolled out	UHI DP team		
		9.5.1	For paper documents, you use locked waste bins for records containing personal data, and either in-house or third party cross shredding or incineration is in place.	Fully meeting our expectation	Appropriate confidential waste arrangements in place				

9.5	<b>Destruction:</b> You cover methods of destruction in a policy and they are appropriate to prevent disclosure of personal data prior to, during or after disposal	9.5.2	For information held on electronic devices, wiping, degaussing or secure destruction of hardware (shredding) is in place.	Fully meeting our expectation	LIS policy for secure process of disposal				
		9.5.3	You either hold, collect or send away securely confidential waste awaiting destruction.	Fully meeting our expectation	BS standards compliant process for managing confidential waste				
		9.5.4	You have appropriate contracts in place with third parties to dispose of personal data, and they provide you with appropriate assurance that they have disposed of the data securely, for example through audit checks and destruction certificates.	Fully meeting our expectation	BS standards compliant process for managing confidential waste. Service providers must always be compliant with BS standards. Contracts always in place. Destruction certificates received				
		9.5.5	You have a log of all equipment and confidential waste sent for disposal or destruction.	Not Applicable	No log of data going into confidential bins, but log of ultimate disposal kept by confidential waste supplier - and destruction certificate from them.				
9.6	<b>Information Asset Register:</b> You have an asset register that records assets, systems and applications used for processing or storing personal data across your organisation.	9.6.1	Your organisation has an asset register that holds details of all information assets (software and hardware) including: • asset owners; • asset location; • retention periods; and • security measures deployed.	Fully meeting our expectation	Use of Snipe IT for this purpose				
		9.6.2	You review the register periodically to make sure it remains up to date and accurate.	Fully meeting our expectation	Annual RM audits	Annual RM audit			
		9.6.3	You periodically risk-assess assets within the register and you carry out physical checks to make sure that the hardware asset inventory remains accurate.	Partially meeting our expectation	Jem's financial register of assets. LIS is looking at improving this.	LIS check & Annual RM audit			
9.7	<b>Rules for acceptable software use:</b> You identify, document and implement rules for the acceptable use of software (systems or applications) processing or storing information.	9.7.1	You have Acceptable Use or terms and conditions of use procedures in place.	Fully meeting our expectation	UHI ICT acceptable use policy.				
		9.7.2	You have system operating procedures which document the security arrangements and measures in place to protect the data held within systems or applications.	Fully meeting our expectation	SharePoint operating procedures in place.	Check with LIS PLANNER			
		9.7.3	Your organisation monitors compliance with Acceptable Use rules and makes sure that staff are aware of any monitoring.	Fully meeting our expectation	UHI Records Management handle concerns identified or complaints. Staff and student privacy notices make monitoring and access for this purpose clear.				
9.8	<b>Access control:</b> You limit access to personal data to authorised staff only and regularly review users' access rights.	9.8.1	You have an Access Control policy which specifies that users must follow your organisation's practices in the use of secret authentication information, for example passwords or tokens.	Fully meeting our expectation	Multi-Factor Authentication in broad usage				
		9.8.2	You implement a formal user access provisioning procedure to assign access rights for staff (including temporary staff) and third party contractors to all relevant systems and services required to fulfil their role, for example 'new starter process'.	Fully meeting our expectation	HR manage via UHI Servicedesk tickets within set procedures.				
		9.8.3	You restrict and control the allocation and use of privileged access rights.	Fully meeting our expectation	Via UHI ICT				
		9.8.4	You keep a log of user access to systems holding personal data.	Fully meeting our expectation	Log in place for key systems such as SITS				
		9.8.5	You regularly review users' access rights and adjust or remove rights where appropriate, for example when an employee changes role or leaves the organisation.	Fully meeting our expectation	Via HR processes				
		9.9.1	You restrict access to systems or applications processing personal data to the absolute minimum in accordance with the principle of least privilege (for example read/write/delete/execute access rules are applied).	Fully meeting our expectation	Via UHI ICT				
		9.9.2	You apply minimum password complexity rules and limited log on attempts to systems or applications processing personal data.	Fully meeting our expectation	Via UHI ICT				
		9.9.3	You have password management controls in place, including default password changing, controlled use of any shared passwords and secure password storage (not in plain text).	Fully meeting our expectation	Via UHI ICT				

9.9	<b>Unauthorised access:</b> You prevent unauthorised access to systems and applications, for example by passwords, technical vulnerability management, and malware prevention tools.	9.9.4	Emails content and attachment security solutions (encryption) appropriately protect emails containing sensitive personal data.	Fully meeting our expectation	Staff guidance provided on sending sensitive personal data by email - to use UHI dropbox encrypted or SharePoint. Also use alerts to advise users if they may be about to break these rules.				
		9.9.5	You log and monitor user and system activity to detect anything unusual.	Fully meeting our expectation	Firewall in place				
		9.9.6	You implement anti-malware and anti-virus (AV) protection across the network and on critical or sensitive information systems if appropriate.	Fully meeting our expectation	In place on all network and devices				
		9.9.7	Anti-malware and anti-virus protection is kept up to date and you configure it to perform regular scans.	Fully meeting our expectation	Auto daily update				
		9.9.8	Your organisation has access to and acts upon any updates on technical vulnerabilities to systems or software, for example vendor's alerts or patches.	Fully meeting our expectation	Updates from JISC, CISO, AppCheck, NCSC, Microsoft. Prioritise action on issues and monitor outstanding issues with risk scores.				
		9.9.9	You regularly run vulnerability scans.	Fully meeting our expectation	Via UHI ICT				
		9.9.10	You deploy URL or web content filtering to block specific websites or entire categories.	Fully meeting our expectation	Yes, content filtering in place.				
		9.9.11	You strictly control or prohibit the use of social media, or messaging apps such as WhatsApp to share personal data.	Fully meeting our expectation	Cannot install apps therefore only accessed via browsers. Covered under IHI Acceptable Use Policy				
		9.9.12	You have external and internal firewalls and intrusion detection systems in place as appropriate, to make sure that the information in networks and systems is protected from unauthorised access or attack, for example denial of service attacks.	Fully meeting our expectation	External and internal firewalls in place. Intrusion prevention system in place				
		9.9.13	You do not have unsupported operating systems in use, for example Windows XP, Windows Server 2003.	Fully meeting our expectation	None of these systems in use				
		9.9.14	You establish special controls to safeguard the confidentiality and integrity of data passing over public networks or over wireless networks, and to protect the connected systems and applications.	Fully meeting our expectation	An attempted connection to UHI networks through public network you will receive a MFA challenge (all MFA exceptions have been removed)				
9.10	<b>Mobile devices, home or remote working and removable media:</b> You have appropriate mechanisms in place to manage the security risks of using mobile devices, home or remote working and removable media.	9.10.1	You have a mobile device and a home/remote working policy that demonstrates how your organisation will manage the associated security risks.	Fully meeting our expectation	UHI Mobile Device policy/Home Working policy, MFA				
		9.10.2	You have protections in place to avoid the unauthorised access to, or disclosure of, the information processed by mobile devices, for example encryption and remote wiping capabilities.	Fully meeting our expectation	Remote wiping function for corporate devices. If device doesn't meet standards, then access to UHI system will not be allowed				
		9.10.3	You implement security measures to protect information processed when home or remote working, for example VPN and two factor authentication.	Fully meeting our expectation	VPN and MFA				
		9.10.4	Your organisation uses the most up to date version of its remote access solution. You are able to support and update devices remotely.	Fully meeting our expectation	Firewalls ensured up to date				
		9.10.5	Where you have a business need to store personal data on removable media, you minimise personal data and your organisation implements a software solution that can set permissions or restrictions for individual devices, as well as an entire class of devices.	Fully meeting our expectation	Not permitted, by policy				
		9.10.6	You do not allow equipment, information or software to be taken off-site without prior authorisation, and you have a log of all mobile devices and removable media used and who they are allocated to.	Fully meeting our expectation	Log of corporate devices. No log of removable media as use is not allowed under policy.				
		9.11.1	You protect secure areas (areas that contain either sensitive or critical information) by appropriate entry controls such as doors and locks, alarms, security lighting or CCTV.	Fully meeting our expectation	CCTV widely in place on campus covering key risk areas				

9.11	<b>Secure areas:</b> You secure physical areas to prevent unauthorised access, damage and interference to personal data.	9.11.2	You have visitor protocols in place such as signing-in procedures, name badges and escorted access.	Fully meeting our expectation	Sign-in procedures in place				
		9.11.3	You implement additional protection against external and environmental threats in secure areas such as server rooms.	Not Applicable	No server rooms on campus				
		9.11.4	Office equipment is appropriately placed and protected to reduce the risks from environmental threats and opportunities for unauthorised access.	Fully meeting our expectation	Risks mitigated				
		9.11.5	You securely store paper records and control access to them.	Fully meeting our expectation	Paper records are centrally held or controlled by the UHI Archives and Records Manager				
		9.11.6	You operate a clear desk policy across the organisation where personal data is processed.	Not meeting our expectation	No policy in operation	Management to consider how/when Clear Desk Policy may operate	PLG		
		9.11.7	You have regular clear desk 'sweeps' or checks and issues are fed back appropriately.	Not meeting our expectation	No policy in operation	Management to consider how/when Clear Desk Policy may operate	PLG		
		9.11.8	You operate a 'clear screen' policy across your organisation where personal data is processed.	Fully meeting our expectation	All screens lock after set period				
9.12	<b>Business continuity, disaster recovery and back-ups:</b> You have plans to deal with serious disruption, and you back up key systems, applications and data to protect against loss of personal data.	9.12.1	You have a risk-based business continuity plan to manage disruption and a disaster recovery plan to manage disasters, which identify records that are critical to the continued functioning of the organisation.	Partially meeting our expectation	Local Business Continuity re Records Management under review - majority of BCP re RM likely to default to UHI.	Review to be concluded	Director ICT		
		9.12.2	You take back-up copies of electronic information, software and systems (and ideally store them off-site).	Fully meeting our expectation	Stored off-site				
		9.13.3	The frequency of backups reflects the sensitivity and importance of the data.	Fully meeting our expectation	Recently updated				
		9.13.4	You regularly test back-ups and recovery processes to make sure they remain fit for purpose.	Fully meeting our expectation	Recently updated				

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
10.1	<b>Detecting, managing and recording incidents and breaches:</b> You have procedures in place to make sure that you detect, manage and appropriately record personal data incidents and breaches.	10.1.1	You have appropriate training in place so that staff are able to recognise a security incident and a personal data breach.	Partially meeting our expectation	Mandatory training is a generic module, sourced from outside organisation	Per 3.1.2	Clerk		
		10.1.2	A dedicated person or team manages security incidents and personal data breaches.	Fully meeting our expectation	Clerk/RPO				
		10.1.3	Staff know how to escalate a security incident promptly to the appropriate person or team to determine whether a breach has occurred.	Partially meeting our expectation	Risk of limited awareness	Link to 1.1.2	Clerk		
		10.1.4	Procedures and systems facilitate the reporting of security incidents and breaches.	Partially meeting our expectation	Risk of limited awareness	Link to 1.1.2	Clerk		
		10.1.5	Your organisation has a response plan for promptly addressing any security incidents and personal data breaches that occur.	Fully meeting our expectation	In place per 10.1.2				
		10.1.6	You centrally log/record/document both actual breaches and near misses (even if they do not need to be reported to the ICO or individuals).	Fully meeting our expectation	Logged locally and Breach Report issued to UHI DPO				
		10.1.7	The log documents the facts relating to the near miss or breach including: • its causes; • what happened; • the personal data affected; • the effects of the breach; and • any remedial action taken and rationale.	Fully meeting our expectation	Per UHI Breach Report template				
10.2	<b>Assessing and reporting breaches:</b> You have procedures to assess all security incidents and then report relevant breaches to the ICO within the statutory time frame.	10.2.1	You have a procedure to assess the likelihood and severity of the risk to individuals as a result of a personal data breach.	Fully meeting our expectation	Per UHI Breach Report template				
		10.2.2	You have a procedure to notify the ICO of a breach within 72 hours of becoming aware of it (even when all the information is not yet available) and you notify the ICO on time.	Fully meeting our expectation	Per UHI Breach Report template				
		10.2.3	The procedure includes details of what information must be given to the ICO about the breach.	Fully meeting our expectation	Per UHI Breach Report template				
		10.2.4	If you consider it unnecessary to report a breach, you document the reasons why your organisation considers the breach is unlikely to result in a risk to the rights and freedoms of individuals.	Fully meeting our expectation	Per UHI Breach Report template				
10.3	<b>Notifying individuals:</b> You have procedures to notify affected individuals where the breach is likely to result in a high risk to their rights and freedoms.	10.3.1	You have a procedure setting out how you will tell affected individuals about a breach when it is likely to result in a high risk to their rights and freedoms.	Fully meeting our expectation	Per UHI Breach Report template				
		10.3.2	You tell individuals about personal data breaches in clear, plain language without undue delay.	Fully meeting our expectation	Per UHI Breach Report template				
		10.3.3	The information you provide to individuals includes the DPO's details, a description of the likely consequences of the breach and the measures taken (including mitigating actions and any possible adverse effects).	Fully meeting our expectation	Per UHI Breach Report template				
		10.3.4	You provide individuals with advice to protect themselves from any effects of the breach.	Fully meeting our expectation	Per UHI Breach Report template				

10.4	<b>Reviewing and monitoring:</b> You review and monitor personal data breaches.	10.4.1	You analyse all personal data breach reports to prevent a recurrence.	Fully meeting our expectation	Per UHI Breach Report template				
		10.4.2	Your organisation monitors the type, volume and cost of incidents.	Fully meeting our expectation	Per UHI Breach Report template				
		10.4.3	You undertake trend analysis on breach reports over time to understand themes or issues, and outputs are reviewed by groups with oversight for data protection and information governance.	Fully meeting our expectation	Monitored by UHI DPO				
		10.4.4	Groups with oversight for data protection and information governance review the outputs.	Fully meeting our expectation	Monitored by UHI DPO				
10.5	<b>External audit or compliance check:</b> Your organisation arranges an external data protection and information governance audit, or other compliance checking procedure.	10.5.1	Your organisation completes externally-provided self-assessment tools to provide assurances on compliance with data protection and information security compliance.	Fully meeting our expectation	DP regularly reviewed by external Internal Auditor (max 5 years)				
		10.5.2	Your organisation is subject to or employs the services of an external auditor to provide independent assurances (or certification) on data protection and information security compliance.	Fully meeting our expectation	DP regularly reviewed by external Internal Auditor (max 5 years)				
		10.5.3	Your organisation adheres to an appropriate code of conduct or practice for your sector (if one exists).	Fully meeting our expectation	Compliant with audit processes under Auditor General for Scotland				
		10.5.4	You produce audit reports to document the findings.	Fully meeting our expectation	Audit reports on DP reported via Audit Committee				
		10.5.5	You have a central action plan in place to take forward the outputs from data protection and information governance audits.	Fully meeting our expectation	Monitored via Audit Progress Reports				
10.6	<b>Internal audit programme:</b> If your organisation has an internal audit programme, it covers data protection and information governance (for example security and records management) in sufficient detail.	10.6.1	You monitor your own data protection compliance and you regularly test the effectiveness of the measures you have in place.	Not Applicable	No programme in organisation				
		10.6.2	Your organisation regularly tests staff adherence to data protection and information governance policies and procedures.	Not Applicable	Per 10.6.1				
		10.6.3	You routinely conduct informal, ad-hoc monitoring and spot checks.	Not Applicable	Per 10.6.1				
		10.6.4	You make sure that your monitoring of policy compliance is unbiased by keeping it separate from those who implement the policies.	Not Applicable	Per 10.6.1				
		10.6.5	You have a central audit plan/schedule in place to show the planning of data protection and information governance internal audits.	Not Applicable	Per 10.6.1				
		10.6.6	You produce audit reports to document the findings.	Not Applicable	Per 10.6.1				
		10.6.7	You have a central action plan in place to take forward the outputs from data protection and information governance audits.	Not Applicable	Per 10.6.1				
10.7	<b>Performance and compliance information:</b> Your organisation has business targets relating to data protection compliance and information governance, and you can access the relevant information to assess against them	10.7.1	You have Key Performance Indicators (KPIs) regarding SAR performance (the volume of requests and the percentage completed within statutory timescales).	Not Applicable	Not business critical to require KPI				
		10.7.2	You have KPIs regarding the completion of data protection and information governance training, including a report showing the percentage of staff who have complete the training.	Not Applicable	Per 10.7.1				
		10.7.3	You have KPIs regarding information security, including the number of security breaches, incidents and near misses.	Not Applicable	Per 10.7.1				



	to assess against them.	10.7.4	You have KPIs regarding records management, including the use of metrics such as file retrieval statistics, adherence to disposal schedules, and the performance of the system in place to index and track paper files containing personal data.	Not Applicable	Per 10.7.1				
10.8	<b>Use of management information:</b> All relevant management information and the outcomes of monitoring and review activity are communicated to relevant internal stakeholders, including senior management as appropriate. This information informs discussions and actions.	10.8.1	You have a dashboard giving a high-level summary of all key data protection and information governance KPIs.	Fully meeting our expectation	Not KPI's but reported via ERM @ Audit Committee				
		10.8.2	The group(s) providing oversight of data protection and information governance regularly discuss KPIs and the outcomes of monitoring and reviews.	Not meeting our expectation	No group exists	Per 1.5.1	PLG		
		10.8.3	Data protection and information governance KPIs and the outcomes of monitoring and reviews are discussed regularly by groups at operational level, for example in team meetings.	Fully meeting our expectation	Not KPI's but reported via ERM @ Audit Committee				

## Health and Safety Committee

### Minutes

<b>Date and time:</b>	Wednesday 4 September 2024, 2.00pm – 4.00pm
<b>Location:</b>	MS Teams / Rm 019
<b>Members present:</b>	<p>Christiana Margiotti (CM), Director of Curriculum - AHE  Deborah Lally (DL), Director of Student Experience  Ian Bow (IB), Health, Safety and Wellbeing Advisor  Jill Martin (JM), Director of Information Services  Katy Lees (KFL), Director of HR and Organisational Development  Lynn Murray (LM), Depute Principal, Operations  Nicky Inglis (NI), Director of Curriculum - BSTW  Sarah-Louise Heap (SH), Deputy Training Manager, AST  Winston Flynn (WF), Unison Rep</p>
<b>Apologies:</b>	<p>Christine Paton (CP), General Manager, ASW  David Gourley (DG), Director of Teaching, Learning &amp; Quality Enhancement  Gavin Stevenson (GS), Director of Finance  Rosalind Bryce (RB), Director Of CMS  Steve Scott, EIS H&amp;S Representative  Xander McDade (XM), HISA Perth President</p>
<b>In Attendance:</b>	Andi Garrity (AG), HISA Perth Depute President, attending on behalf of the HISA Perth President
<b>Chair:</b>	Gavin Whigham (GW), Director of Estates
<b>Note Taker:</b>	Carolyn Sweeney-Wilson

### Minute

Item	Action
<p><b>1. Welcome and Apologies</b></p> <p>GW welcomed all to the meeting.</p> <p>Apologies were noted.</p>	
<p><b>2. Additions to the Agenda for AOCB</b></p> <p>H&amp;S integrated into what we do – LM  Board Champion – LM  First Aiders – AG</p>	

Item	Action
<p><b>3. Minute of Previous Meeting (Paper 1)</b></p> <p>The minute of the meeting held on 19 June 2024, having been previously circulated, was approved, as a true and accurate record of discussions.</p>	
<p><b>4. Review of actions from previous meeting / Matters arising that are <u>not included elsewhere on the agenda</u>:</b></p> <p>4.1 <u>Serious Assault:</u></p> <p>KFL advised that the action from the last meeting was underway and she was planning on having this completed this term. It was agreed this action would return to the next HSC meeting</p> <p><b><u>Action:</u></b> The relevant policy/s relating to violence against staff/students to return to HSC for review, but to be reviewed outwith the meeting, via email.</p> <p>4.2 <u>Waste Management Review:</u></p> <p>GW and DG were to discuss the tendering process for waste management, with regard to the performance of local companies in this process.</p> <p>GW said BIPA were currently on a month to month rolling contract and there was a tender currently ongoing. There was a national framework due out for this and GW said he hoped to make a decision on Friday.</p> <p><u>Other Items</u></p> <p><u>DSE forms:</u> IB said it was not his recollection that he was to issue instructions but rather he was to review this. IB had reviewed the DSE assessments and he had produced a document, which he proceeded to summarise for members. IB reminded HSC members this had to be reviewed every two years, or when there were any changes in workstation or health conditions etc. This also applied to the home working assessment and home assessment.</p> <p><u>Vehicle check sheets:</u> GW said he had not completed this action but would issue the information. He clarified that there was a check when the vehicle went out and also a weekly check, regardless of whether it had gone out. All works carried out on those vehicles were done by external vehicle mechanics.</p>	KFL

Item	Action
<p><b>5. Feedback on the Policies and Procedures (PPs) Sub-Group</b></p> <p>IB said that while the PPs Sub-Group worked well, it was sometimes difficult to get through the number of Policies and Procedures throughout the year.</p> <p>IB described the process the group undertook up to the point of a document being published. The Group were currently behind on 4 policies. He said the Smoking Policy was still to be ratified, particularly regarding the areas where people could, and could not, smoke. They were slightly behind on the two yearly review. The policies that were issued could be said to be okay.</p> <p>KFL said the challenge was getting people to the smoking shelter as they moved off to areas where the College did not want them to smoke.</p> <p>There followed a discussion about the issue of smoking around the campus, including that staff needed to be encouraged to speak to students, as well as noting concerns that the smoking shelters were not big enough for the number of smokers.</p> <p>IB said he hoped to have a further 4 policies completed before Christmas.</p> <p>LM asked if there was a more specific timetable for this. She explained that she was asking her staff to provide a deadline when their policies should be completed by, which would then be clear to staff when the policies would be expected to be available.</p> <p>NI said it was not just H&amp;S policies it was policies across the board.</p> <p>KFL said there should not be any policies with review dates on them.</p> <p>LM said that she would prefer dates on them.</p> <p>KFL said the dates were on the tracker, but not on the policies available to the public.</p> <p>LM asked IB to have a quarter date when he would expect to have policies reviewed by.</p> <p>IB said the recommendation by Auditors was to have reviews every 2 years.</p>	

Item	Action
<p><b>6. Minutes from the Stress Management Group (SMG)</b> (Papers 2 &amp; 3)</p> <p>The minutes of the previous SMG meetings, a formal sub-committee of the HSC, were circulated to Committee members for their information and was noted.</p> <p>KFL discussed the outcome of the Stress Management Survey and said she was waiting on feedback from the Staff Conference on this, but had nothing else to highlight at this time.</p>	
<p><b>7. Internal Audits</b></p> <p>7.1 <u>New Audits Completed</u></p> <p>IB noted that not all the Audits were completed due to industrial action so they would be brought to the next HSC meeting.</p> <p>7.1.1 <u>AETA Health and Safety Audit Summary and Action Plan</u> (Paper 4)</p> <p>IB reviewed this Audit for members and he reminded the committee of the change to the grading, which he had previously notified members of.</p> <p>This area had a lot of Priority 1s and IB was meeting with the Risk Assessor to discuss these.</p> <p>CM pointed out that this person was not the Assessor for Audio, just Theatre Arts.</p> <p>7.1.2 <u>Aviation Hub Health and Safety Audit Summary</u> (Paper 5)</p> <p>IB briefly reviewed this Audit.</p>	
<p><b>8. Health &amp; Safety Accident &amp; Incident Statistics – Quarter 4 - AY23-24</b> (Paper 6)</p> <p>IB reviewed his Paper 6.</p> <p>In particular he said that this quarter was reasonably quiet, but he referred to the RTC-RTI which happened in the rear carpark. IB also spoke about the incident regarding the College minibus.</p> <p>GW asked if there were any trends they needed to be aware of.</p> <p>IB said there was nothing specific. However, given it was Semester 1, there tended to be more cuts etc as the students were learning to use the tools of the trade.</p>	

Item	Action
<p>NI said, given Induction on H&amp;S had just been completed last week, he was concerned about the amount of smoking and people not wearing protective gloves only a week after having received their Inductions. He was worried about this information not being taken understood by the students and he felt this was something that needed to be reiterated to the students. This should not be happening this quick in the term.</p> <p>LM asked if this was something NI would raise with his staff.</p> <p>NI said he had already spoken to his staff about this, but it was also not possible for a member of staff to have eyes on every student and students were responsible for their own health and safety.</p> <p>There was a brief discussion about whether the College would be liable under HSE.</p> <p>GW said if an incident was investigated and as long as the College could prove reasonable procedures had been followed, the College would be covered.</p> <p>8.1     <u>Vehicle Checks</u></p> <p>This matter was discussed under Item 4.</p>	
<p><b>9.     Sickness Statistics</b></p>	
<p>KFL said she would bring these statistics to the next HSC meeting.</p> <p><b><u>Action:</u></b> KFL to bring the Sickness Statistics to the next HSC meeting.</p>	<b>KFL</b>
<p><b>10.   Health, Safety and Wellbeing Advisor update</b> (any other items not included elsewhere on the Agenda)</p>	
<p>IB updated HSC on other matters, including:</p> <p><u>Health and Safety:</u></p> <ol style="list-style-type: none"> <li>1. Health and Safety Audits complete for all “HIGH” risk areas. Last 2 to be reported November 2024 Committee.</li> <li>2. Planning for “LOW” and “MEDIUM” risk areas will commence once new structure/responsibilities confirmed.</li> <li>3. Estates Dept/Facilities to move to “HIGH” risk.</li> <li>4. Recurring observation during H&amp;S Audits is the review and approval of risk assessments. Should be reviewed annually and approved by the responsible manager for the area. Assessors to be aware of changes in structure/personalities.</li> </ol>	

Item	Action
<p>5. Air Quality Monitors: batteries have been replaced. Some monitors removed as not required in some areas. 6 monitors were missing.</p> <p>6. Internal H&amp;S training: HSWA had a verbal request for Risk Assessor training. Could departments identify to HSWA any specific H&amp;S related training needs, (general risk assessor, working at height, manual handling, stress risk assessment, hazardous substances awareness, hazardous substances (COSHH) risk assessor, fire extinguisher, evacuation procedures).</p> <p>7. Revision of <u>current</u> general risk assessors register, 58 in total. Placed in H&amp;S Committee SharePoint for this meeting. Managers to identify training general risk assessor needs for their area of responsibility.</p> <p>8. Near Miss reporting remained low. This needed to be promoted in terms of any unplanned event, that could have caused physical injury, or property loss or damage. For example, slipping on a wet floor with no sign, but not falling.</p> <p><u>Health and Wellbeing:</u></p> <p>1. Managing Stress for Managers training (49 current managers) trained. Stress surveys and stress risk assessments for departments, teams and individuals should now be taking place. Advice from the HSWA if required.</p> <p>2. HELP Employee Assistance Programme and website available with lots of information, advice, guidance  <a href="https://sqframework.co.uk/workplacewellbeing.com/">https://sqframework.co.uk/workplacewellbeing.com/</a></p> <p>3. Health and Wellbeing SharePoint, delayed revision, hope to have this completed by Christmas break.</p> <p>CM queried when RAs should receive update training.</p> <p>IB said this should be completed every 2-3 years.</p> <p>10.1 <u>H&amp;S DSE Assessments</u></p> <p>This matter was discussed under Item 8.</p>	
<p><b>11. Director of Estates – Update</b></p> <p>GW provided a brief update on Estate matters, including:</p> <p>1. On 16 September the Brahan roof would be repaired; this would require 1-2 weeks work, but was weather dependent.</p> <p>2. Installing of a new computer management tool (TrackPlan) which would hopefully go live for reactive repairs after the October break. Tablet computers sourced for Caretaking staff. TrackPlan would allow Caretakers to carry out pre-start</p>	

Item	Action
<p>planning for each job and Caretakers would then have their mobiles removed.</p> <ol style="list-style-type: none"> <li>3. To coincide with that, they had been trialling walkie talkie radios and referred to the system that SAMS used and this system was being trialled.</li> <li>4. PAT testing was due to be carried out in the October break.</li> <li>5. A person had been offered the post of Senior Cleaner and they would be conducting audit checks.</li> <li>6. GW also hoped to be appointing an inhouse plumber shortly as well.</li> <li>7. GW had also issued letters to all maintenance sub-contractors to advise that if they did not follow the College's RAs, or PPE requirements, they would be ushered off site.</li> </ol> <p>CM queried Trackplan asking if requests would go through UniDesk, or if this was a whole new ticket system.</p> <p>GW said this would be a whole new system, but was expecting staff to continue using UniDesk just now. TrackPlan would allow the person who logged the call to receive constant updates on the progress of the call out.</p> <p>DL suggested that the walkie talkies would also be useful for crisis duty, which her team covered, and she said she would discuss this with GW outwith the meeting.</p> <p>WF asked if there was a priority list for work around the campus.</p> <p>GW said there was and he could share that with WF.</p> <p>WF referred to the path through the trees, which was quite dangerous.</p> <p>GW said that action had been taken regarding this matter.</p>	<p><b>DL</b></p> <p><b>GW</b></p>
<p><b>12. H&amp;S Risk Register (Paper 7)</b></p>	<p>IB referred to his review prior to the June meeting. IB explained the colour coding and that the target dates were now out of date, due to not reviewing timeously.</p> <p>IB queried the committee as to whether they felt this reflected their own risk registers, within their own areas. This RR would have to be maintained and this tried to reflect the main H&amp;S risks for the whole organisation and queried if the committee agreed that these were in fact the main H&amp;S risks for the organisation.</p> <p>DL referred to the actions to lower the risk and suggested it might be worthwhile sending out reminders, particularly regarding lone working.</p>



Item	Action
<p>LM said this was raised at PLG and it would be added to the next agenda.</p>	<b>LM</b>
<p>NI also raised the matter of the College being open until 6pm each night, but later than that only on Tuesdays.</p>	
<p>LM said that a suggested time, when staff would need to sign-in, should be submitted to PLG and once a decision had been made at that committee, a communication would be circulated to staff regarding this.</p>	<b>LM</b>
<p>LM discussed the RR for the College and queried that Heads of Departments should be reviewing and monitoring this and also investigating what controls needed to be in place in their own department. She asked how IB would want this to work.</p>	
<p>IB explained what methods he had used in a previous employment and gave some examples. The departmental RR would feed into the organisational RR and this was how he perceived this working. This RR was looking at the minutiae details and a lot of the information was more informative than anything else.</p>	
<p>LM said it was important to have a process in place about what was being looked for in the College, then it should be brought back to the HSC to agree how actions should be carried out. She also talked about embedding H&amp;S and questioned whether this was discussed within departments. She suggested IB submit a process for this to HSC. In a lot of other organisations H&amp;S was included in every team meeting agenda.</p>	<b>IB</b>
<p>LM asked if a Board Champion had been appointed.</p>	
<p>KFL said that the Chairman had just completed the 1-2-1 meetings with Board members and she was waiting on the Chairman responding to her request regarding this. KFL said that any feedback to IB, on the RR, should be in a reasonable timescale.</p>	
<p>NI said the RR was produced by SLT and everyone should have an input. There followed a discussion about this and enterprise risk management.</p>	
<p>GW queried what KFL felt was a reasonable timescale.</p>	
<p>KFL suggested 2 weeks.</p>	
<p>The HSC agreed that feedback on the RR should be submitted to IB by 2 weeks from today (18<sup>th</sup> September).</p>	<b>ALL</b>
<p>KFL said IB would circulate a Word version of the RR and members could then highlight what they thought should be changed.</p>	<b>IB</b>

Item	Action
<p>The discussion continued around H&amp;S being on added to team meeting agendas and LM said this should be a standing item on all team meeting agendas. H&amp;S was also to be added as a standing item to PLG agendas.</p>	CSW
<p><b>13. AOCB</b></p> <p><u>First Aiders</u>  AG advised at Fresher's Fair there was an incident and it was noted the list of First Aiders that was available to HISA, was not up-to-date. Unfortunately, therefore, it took over 20 minutes for someone to respond to the call-out. AG said he was not sure if First Aid was something that HISA should have been providing, or whether this should be provided by ASW staff.</p> <p>IB said he circulated a list of available First Aiders, in terms of who was on call for the following week, to various people, including HISA. ASW themselves had First Aiders and HISA's RA indicated they should use the campus nominated First Aiders.</p> <p>CM queried if HISA were holding any events in ASW, should they be using campus the First Aiders on call list, or ASW First Aiders.</p> <p>IB said he would double-check which HISA person the on call list was circulated to.</p> <p>AG asked for the list to be issued to the HISA Perth inbox, rather than a specific person.</p> <p>IB said that he was certain that was the case, but he would check.</p> <p>13.1 <u>Terms of Reference (ToR)</u></p> <p>GW advised the ToR for HSC had now been updated and KFL would be circulating it to members.</p>	<p>IB</p> <p>KFL</p>
<p><b>14. Date of Next Meeting:</b></p> <ul style="list-style-type: none"> <li>13 November 2024</li> </ul> <p>All meetings take place on Wednesdays, 2.00-4.00pm, in Room 019</p>	
<p><b>Meeting finished at: 15.15</b></p>	

Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). There are certain limited exceptions, but generally all information contained in minutes is liable to be released if requested.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Notes taken to help record minutes are also subject to Freedom of Information requests and should be destroyed as soon as minutes are approved.

## AUDIT COMMITTEE

### Membership

No fewer than 3 Independent Members of the Board of Management.

One place reserved by invitation for a Student Member of the Board, as nominated by HISA Perth.

One place reserved by invitation for a Staff Member of the Board, to be determined by Staff Members of the Board

- Board members not eligible for appointment to Audit Committee are the Chair of the Board, the Principal, the Chair of the Finance & Resources Committee, the Staff Board Member nominated to Finance & Resources Committee, and the Student Board Member nominated by HISA Perth to Finance & Resources Committee.
- No member of the Finance & Resources Committee shall also be a member of the Audit Committee.
- The Chair of the Board, the Principal and the Chair of the Finance & Resources Committee shall be invited to attend meetings.
- The Committee may sit privately without any non-members present for all or part of a meeting if they so decide.
- The College Executive will attend meetings at the invitation of the Committee Chair and provide information for Agenda items

### In attendance

Depute Principal (Academic)

Depute Principal (Operations)

Other appropriate staff members of the College by invitation

Representatives of Internal and External Auditors of the College by invitation

### Quorum

The Quorum shall be 3 members.

### Frequency of Meetings

The Committee shall meet no less than three times per year.

### Terms of Reference

The Audit Committee's main responsibilities include advising the Board on whether:

- There are systems in place to ensure that the College's activities are managed in accordance with legislation and regulations governing the sector.
- A system of governance, internal control and risk management has been established and is being maintained, which provides reasonable assurance of effective and efficient operations and produces reliable financial information.
- There are systems in place to ensure the Committee engages with financial reporting issues

## **Internal Control**

1. Reviewing and advising the Board of Management of the internal and the external auditor's assessment of the effectiveness of the college's financial and other internal control systems, including controls specifically to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness; and
2. Reviewing and advising the Board of Management on its compliance with corporate governance requirements and good practice guidance including a strategic overview of risk management.
3. Strategic oversight of Health and Safety, Freedom of Information and Data Protection on behalf of the Board.

## **Internal Audit**

1. Advising the Board of Management on the selection, appointment or reappointment and remuneration, or removal of the internal audit provider.
2. Advising the Board of Management on the terms of reference for the internal audit service.
3. Reviewing the scope, efficiency and effectiveness of the work of internal audit, considering the adequacy of the resourcing of internal audit and advising the Board of Management on these matters.
4. Advising the Board of Management of the Audit Committee's approval of the basis for and the results of the internal audit needs assessment and the strategic and operational planning processes.
5. Approving the criteria for grading recommendations in assignment reports as proposed by the internal auditors.
6. Reviewing the internal auditor's monitoring of management action on the implementation of agreed recommendations reported in internal audit assignment reports and internal audit annual reports.
7. Considering salient issues arising from internal audit assignment reports, progress reports, annual reports and management's response thereto and informing the Board of Management thereof.
8. Informing the Board of Management of the Audit Committee's approval of the internal auditor's annual report.
9. Ensuring establishment of appropriate performance measures and indicators to monitor the effectiveness of the internal audit service.
10. Securing and monitoring appropriate liaison and co-ordination between internal and external audit.
11. Ensuring good communication between the Committee and the internal auditors.

12. Responding appropriately to notification of fraud or other improprieties received from the internal auditors or other persons.
13. Reviewing the Risk Management Register.

### **External Audit**

The appointment of external auditors to the College is directed by Audit Scotland.

1. Considering the college's annual financial statements and the external auditor's report prior to submission to the Board of Management by the Finance Committee. Care should be taken, however, to avoid undertaking work that properly belongs to the Finance and General Purposes Committee. If within its terms of reference, the Committee should consider the external audit opinion, the Statement of Members' Responsibilities and any relevant issue raised in the external auditor's management letter.
2. Reviewing the external auditor's annual Management Letter and monitoring management action on the implementation of the agreed recommendations contained therein.
3. Advising the Board of Management of salient issues arising from the external auditor's management letter and any other external audit reports, and of management's response thereto.
4. Reviewing the statement of corporate governance.
5. Establishing appropriate performance measures and indicators to monitor the effectiveness of the external audit provision.
6. Reviewing the external audit strategy and plan.
7. Holding discussions with external auditors and ensuring their attendance at Audit Committee and Board of Management meetings as required.
8. Considering the objectives and scope of any non-statutory audit work undertaken or to be undertaken, by the external auditor's firm and advising the Board of Management of any potential conflict of interest.
9. Securing appropriate liaison and co-ordination between external and internal audit.

### **Value for Money**

1. Establishing and overseeing a review process for evaluating the effectiveness of the college's arrangements for securing the economical, efficient and effective management of the college's resources and the promotion of best practice and protocols, and reporting to the Board of Management thereon.
2. Advising the Board of Management on potential topics for inclusion in a programme of value for money reviews and providing a view on the party

most appropriate to undertake individual assignments considering the required expertise and experience.

3. Advising the Board of Management of action that it may wish to consider in the light of national value for money studies in the further education sector.

### **Advice to the Board of Management**

1. Reviewing the college's compliance with the Code of Audit Practice and advising the Board of Management on this.
2. Producing an annual report for the Board of Management.
3. Advising the Board of Management of significant, relevant reports from the Scottish Funding Council and National Audit Office and successor bodies and, where appropriate, management's response thereto.
4. Reviewing reported cases of impropriety to establish whether they have been appropriately handled.

**Reviewed October 2024**