

# Audit Committee

## DRAFT Minutes

**Meeting reference:** Audit2025-25/02

**Date:** Wednesday 11 December 2024

**Location:** ASW (Room 961)

**Members present:** Derek Waugh, Chair, Audit Committee  
Debbie McIlwraith Cameron, Board Member & Vice Chair Audit  
Ian Robotham, Board Member (from Item 5)  
Alistair Wylie, Board Member  
Patrick O'Donnell, Staff Board Member  
Andi Garrity, Student Board Member

**In attendance:** Margaret Cook, Principal  
Lorenz Cairns, Depute Principal (Academic) – (from Item 7.2)  
Lynn Murray, Depute Principal (Operations)  
Gavin Stevenson, Director of Finance  
Katy Lees, Director of HR & Organisational Development  
Ian McCartney, Clerk to the Board  
Stuart Inglis, Henderson Loggie, Internal Auditor  
Nicola Wright, Deloitte's, External Auditor  
Thomas Rotherham, Deloitte's, External Auditor

**Apologies:** David Archibald, Henderson Loggie, Internal Auditor

**Chair:** **Derek Waugh**

**Minute Taker:** Ian McCartney

**Quorum:** 3

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**We will act with integrity in everything we do**

**Student Centred + Innovative + Ambitious + Respectful + Inclusive + Collaborative**

## **MINUTES**

Item		Action
1.	<b>Welcome &amp; Apologies</b>  Chair welcomed all to meeting and noted apologies.	
2.	<b>Additions to the Agenda</b>  Depute Principal (Operations) advised Com that terms of liquidity payment had been received from UHI EO immediately prior to the meeting, and Committee was provided with a brief update re terms.	
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, 09 October 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 6.1 – Annual Health &amp; Safety Report</u> Director of HR confirmed that a corrected Report was submitted to the Board of Management meeting in October 2024.  <u>Item 7.1 – Enterprise Risk Management Report</u> Depute Principal (Operations) confirmed a People category had been added, and readability improvement made - per Paper 2 in this meeting's Agenda.  <u>Item 8.4 – Internal Audit Report – Fraud Prevention, Detection &amp; Response</u> Depute Principal (Academic) noted that this action would be taken forward when a full Finance Team was in place.  <u>Item 9.1 – FOI &amp; Data Protection Quarterly Update</u> Clerk confirmed that the ICO Accountability Framework had been completed, and was on today's Agenda under Paper 8.	
6.1	<b>Enterprise Risk Management Report &amp; Strategic Risk Register</b>  Depute Principal (Operations) presented Paper 2, a Full Risk Report showing progress against risks outlined by the ERM Risk Register. Committee were advised that the ERM process is being embedded to PLG level and controls are being worked through.  Depute Principal (Operations) noted that a new People Risk	

	<p>category had been added per action point from previous meeting. Some overlaps have been identified and these will be worked through during future iterations. Committee APPROVED the addition of People Risk to the ERM.</p> <p>Depute Principal (Operations) noted that some Financial Controls continued to be worked on, and these will be picked up by new Finance Manager and Associate Finance Business Partner.</p> <p>Chair queried whether recent lost momentum around Financial Controls is a cause for concern. Depute Principal (Operations) advised that this was a key area in objective setting within Professional Reviews within the finance team, which should ensure all key areas of concern are addressed.</p>	
<b>7.1</b>	<p><b>External Audit 2023/24 – Progress Update</b></p> <p>Depute Principal (Operations) and External Auditor provided an update on the current state of play around the External Audit.</p> <p>Committee were advised that both parties had agreed that the best course of action is to pause External Auditor activity on the 2023/24 External Audit to allow the Perth team to address the backlog of questions/responses that have built up. External Auditors will return in January to complete process with a view to the final audit and annual accounts to be ready for Board approval by end of February 2025.</p> <p>Management will continue to review progress through December, and additional support contract will be extended to end January. Further extension will be considered if end February completion date is at risk</p>	
<b>7.2</b>	<p><b>Internal Audit Annual Report 2023/24</b></p> <p>Internal Auditor presented Paper 3, identifying a positive report for the year demonstrating that the College has adequate and effective arrangements in place.</p> <p>Internal Auditor drew attention to Section 1.10, which showed limited progress on Follow-Ups (6 of 34 items fully implemented) – this would be covered in more detail under Item 7.5.</p> <p>Internal Auditor noted that Committee had previously approved the Internal Audit Plan for 2024/25 plan.</p> <p>Chair queried whether there was high-level summary available for the Students' Association Audit planned to commence early in the new year. Internal Auditor reported that the outline scope had been provided and a planning meeting would be organised with involved parties prior to fieldwork commencing. Student Board Member</p>	

	<p>sought clarification as to whether HISA would be involved at a regional as well as a local level. Principal agreed that this would be a sensible course of action.</p> <p>Student Board Member queried why the Equality &amp; Diversity review was showing as a low priority, noting that accessibility had been recently raised by student reps given the main lift will be out of action for a significant period of time. Internal Auditor noted that the Plan was allocated over a 3-year period so there was flexibility available if management agree to move this item to an earlier review slot. Management to consider.</p> <p>Committee <b>noted</b> Paper 3.</p>	
<b>7.3</b>	<p><b>Internal Audit Report 2023/24 – Student Activity Data</b></p> <p>Internal Auditor summarised Paper 4, noting this was a required audit. Report contained only minor recommendations and positive assurance was provided.</p> <p>Committee <b>noted</b> Paper 4.</p>	
<b>7.4</b>	<p><b>Internal Audit Report 2023/24 – Student Support Funds</b></p> <p>Internal Auditor summarised Paper 5, noting this was a required audit and contained a single return from a number of funds. Report was submitted without reservation, although a slight over-claim in Education Maintenance Allowance had been recorded.</p> <p>Internal Auditor highlighted that a minor issue had been raised re Attendance Monitoring which had been identified and addressed by management.</p> <p>Committee <b>noted</b> Paper 5.</p>	
<b>7.5</b>	<p><b>Internal Audit Report 2023/24 – Follow-Up Reviews</b></p> <p>Internal Auditor presented Paper 6, which highlighted lack of progress on a number of outstanding internal audit actions. Details around completion rates and individual action plans were provided within appendices of the paper.</p> <p>Principal offered assurances that management were conscious of the work that needs done to address these shortfalls, and there would be a focus on these items over the coming months with a view to providing a full progress update to next Audit Committee meeting including actions and timetables.</p> <p>Board Member sought clarification around whether listed completion dates are still being worked towards or will these require to be amended. Depute Principal (Operations) advised that</p>	

	<p>outstanding actions had been reviewed with the action owners and there are some dates which are felt to be unachievable and would require review.</p> <p>Chair noted that, while progress is disappointing, it is understandable given uncertainties around UHI transformation, shared systems &amp; availability of finance resource.</p> <p>Committee <b>noted</b> Paper 6.</p>	
<b>8.1</b>	<p><b>Freedom of Information &amp; Data Protection – Quarterly Update</b></p> <p>Clerk presented the Freedom of Information &amp; Data Protection quarterly update, noting that requests are in line with recent trends.</p> <p>Board Member requested that details on nature of response be added to the report. Clerk to action.</p> <p>Committee <b>NOTED</b> Paper 7.</p>	Clerk
<b>8.2</b>	<p><b>ICO Accountability Tracker</b></p> <p>Clerk introduced ICO Accountability Tracker, noting that several improvement opportunities have been identified. Clerk advised that it was intended to provide a progress report to Committee on the Tracker every 6 months.</p> <p>Board Member queried whether proposed actions would have an impact on ERM. Depute Principal (Operations) advised that the overall assurance framework is being reviewed which will cover off a number of areas and will provide evidence of controls.</p>	
<b>9</b>	<p><b>Committee Updates</b></p> <p>Committee received &amp; noted minutes of the Health &amp; Safety Committee from 04 September 2024</p> <p>Committee noted that a Board Health &amp; Safety Champion is still to be nominated for the Health &amp; Safety Committee. This matter is to be raised at the next Board meeting.</p>	Chair
<b>10</b>	<p><b>Date &amp; Time of Next Meeting</b></p> <ul style="list-style-type: none"> <li>Wednesday 19 March 2025</li> </ul>	
<b>11.</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>	

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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** ☒