Audit Committee

Minutes

Meeting reference: Audit2025-26/01
Date: Tuesday 20 September 2025
Location: Online

Members present: Debbie McIlwraith Cameron, Chair, Audit Committee
Mary Fraser, Board Member (until Item 8.2)
John McMullen, Board Member
Richard Fyfe, Staff Board Member (until Item 7.2)

In attendance: Catherine Etri, Interim Principal
Lynn Murray, Depute Principal (Operations)
Katy Lees, Director of HR & Organisational Development
Fiona Cameron, Interim Director of Finance
Ian McCartney, Clerk to the Board
David Archibald, Henderson Loggie, Internal Auditor
Sandy Denholm, Deloitte's, External Auditor
Noel Simbarashe Jana, Deloitte's, External Auditor (from Item 7.2)

Apologies: Chris Whatley, Board Member
Millie Foster, Student Board Member

Chair: **Debbie McIlwraith Cameron**

Minute Taker: Ian McCartney

Quorum: 3

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

MINUTES

Item		Action
1.	**Welcome & Apologies** Chair welcomed all to meeting, particularly to new members of the Committee, and noted apologies.	
2.	**Additions to the Agenda** Chair noted that a later paper (Paper 12) had been issued ahead of the meeting to be discussed under Item 8.3.	
3.	**Declaration of Conflict of Interest in any Agenda Item** There were no conflicts of interest noted.	
4.	**Minutes of Meeting of Audit Committee, 28 May 2025** The minutes were approved as a true and accurate record of the meeting.	
5.	**Matters Arising from previous minutes** No matters arising that were not scheduled to be discussed with agenda items were raised.	
6.1	**Annual Health, Safety & Wellbeing Report** Director of HR summarised Paper 2. Board Member noted that the Report covered a lot of good ground such as student wellbeing, however advised that the provision of more assurance in areas such as key legislation and water hygiene would be useful to the Board. Board Member volunteered to work with staff to look at key areas where Report could be improved for future reporting. Board Member queried the position of HSE Management Standards. Director of HR clarified that the College was working towards achievement of these Standards, however is unlikely to fully achieve in the near future. Director of HR assured Committee that compliance needs identified in the Standards were being met. Chair directed Committee to section 4.5 of the Report around ASW for useful information that may not be widely known. Committee **NOTED** the Annual H&S Report and **ENDORSED** the H&S Policy Statement for signing.	

7.1	**Enterprise Risk Management Report & Strategic Risk Register**	
	Depute Principal (Operations) presented Paper 3, noting the background for the development of the ERM framework and the impact on Finance Team resources, concluding that the ERM was not fit for the organisation's purpose, and a more compact and useful summary was proposed for future use by Committee, which would also bring UHI Perth in line with the rest of the UHI Partnership.	
	Chair noted that UHI alignment would be useful in the current climate, and further note the current organisational priorities being presented by additional external scrutiny.	
	Following a brief discussion, Committee **APPROVED** Paper 3	
7.2	**Code of Good Governance – Annual Review of Compliance**	
	Clerk presented Paper 4, an annual review of compliance against the Code of Good Governance, highlighting the areas of improvement since the previous review, and noting that the single area not being assessed as "Effective" was beyond the powers of UHI Perth to deliver.	
	Internal Auditor advised that not all colleges provide their Boards with a similar review, and referred to the recent SFC paper of Expectations of Good Governance, so it was useful for Audit Committee to have some positive assurance around internal arrangements.	
	Committee **NOTED** Paper 4	
8.1	**Internal Audit Report 2025/01 – Review of Finance Function**	
	Internal Auditor apologised for the late delivery of the expanded review into the wider Finance function at UHI Perth. It had been hoped to present the report at this meeting, however the Draft version of the report had been presented to UHI Perth Management too late for their response to be concluded, and the scope of the report requires time for local analysis, in particular crossover impacts with delivery of the Financial Recovery Plan	
	Item deferred to Cycle 2 Audit Committee.	Internal Auditor
8.2	**Internal Audit 2025/26 – Final Annual Plan & Progress Report**	
	Internal Auditor presented Paper 5, a revised plan for 2025/26 audits, which laid out the proposed area for review during the academic year.	

	Audits were proposed for the following areas: • Student Support • Business Processes • Financial Sustainability • Business Development • Corporate Governance Committee were reminded that if any important events occurred during the year that required immediate attention or prioritisation, there was flexibility to move items around. Committee **APPROVED** Paper 5. At this stage, the meeting was no longer quorate, therefore all business conducted would be **ADVISORY ONLY**.	
8.3	**Section 22 & Wider Scope External Audit Reports** Committee received an update on the Section 22 & Wider Scope External Reports from the Depute Principal (Operations) – these matters were discussed at F&R and are also on the agenda for Board. Internal Auditor provided some useful guidance around Section 22 and warned of the likelihood of a repeat for 2024/25 if matters had been deemed to run into consecutive Financial Years. The Wider Scope issues were being dealt with as part of the current External Audit, and discussions were ongoing. Depute Principal (Operations) noted that AST accounts have been identified as requiring to be consolidated within Financial Statements by External Auditors, however this interpretation has been challenged by AST Administrators and AST Auditors, so further discussion is required. Should consolidation be required, UHI Perth would be required to cover costs. Committee **NOTED** Paper 12, which had been supplied as a late paper.	
9	**Freedom of Information & Data Protection – Quarterly Update** Clerk presented the Freedom of Information & Data Protection quarterly update, highlighting spike in media-related FOI requests during the quarter to 31 July 2025. Committee **NOTED** Paper 6.	
10	**Amendments to Terms of Reference for Health & Safety Committee**	

	Due to the meeting no longer being quorate, approval to proposed amendments to ToR for H&S Committee as outlined in Paper 7 would require online approval. **ADDENDUM TO MINUTES** Following an online approval process conducted, Paper 7 was **APPROVED** by Committee members (confirmed 21 October 2025).		
11.	**Date & Time of Next Meeting** • Monday 08 December 2025		
12.	**Review of Meeting** Committee confirmed that the meeting had been conducted in line with its Terms of Reference.		

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 ☑**