UHI | PERTH

Audit Committee

Agenda

Meeting reference: Audit 2025-26/03
Date: Thursday 09 April at 5:00pm
Location: Online
Purpose: Rescheduled 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			
4a	Minutes of the Meeting of Audit Committee held on 08 December 2025	Clerk	Chair	Paper 1
4b	Minutes of the Extraordinary Joint Meeting of Finance & Resources and Audit Committees held on 13 January 2026	Clerk	Chair	Paper 2
5	Actions arising from previous minutes			
6	**Items for Approval**			
*6.1	Contract Strategy – Internal Audit **RESERVED ITEM**	APUC	Clerk	Paper 3
7	**Monitoring & Compliance**			
*7.1	Strategic Risk Register (including Audit Actions Update)	Project & Risk Officer	Chief Financial Officer	Paper 4
*7.2	National Fraud Initiative	Interim Director of Finance	Interim Director of Finance	Paper 5
*7.3	Academic Partner Annual Assurances – Expectations & Future Reporting	UHI	Clerk	Paper 6

8	**Audit Plans, Reports & Updates**			
*8.1	Internal Audit Report 2026/04 Student Support	Internal Auditor	Internal Auditor	Paper 7
9	**FOI & Data Protection**			
*9.1	Freedom of Information & Data Protection quarterly update	Clerk	Clerk	Paper 8
10	**Committee Updates**			
10.1	Health & Safety Committee minutes: • 12 March 2026			Paper 9
11	**Date and time of next meeting:** • Thursday 04 June 2026	Clerk		
*12	**Review of Meeting & Terms of Reference** (Committee to check against the Terms of Reference to ensure all competent business has been covered)			Paper 10

Audit Committee

DRAFT Minutes

Meeting reference: Audit2025-26/02
Date: Thursday 08 December 2025
Location: Online

Members present: Debbie McIlwraith Cameron, Chair, Audit Committee
Mary Fraser, Board Member
Rosie Howie, Board Member
John McMullen, Board Member
Chris Whatley, Board Member
Richard Fyfe, Staff Board Member

In attendance: Catherine Etri, Interim Principal
Lynn Murray, Depute Principal (Operations)
Fiona Cameron, Interim Director of Finance
David Gourley, Director of Learning Strategies, Enhancement & Resources
Ian McCartney, Clerk to the Board
David Archibald, Henderson Loggie, Internal Auditor
Claire West, Deloitte's, External Auditor
Noel Simbarashe Jana, Deloitte's, External Auditor

Apologies: Millie Foster, Student Board Member

Chair: **Debbie McIlwraith Cameron**

Minute Taker: Ian McCartney

Quorum: 3

MINUTES

Item		Action
1.	**Welcome & Apologies** Chair welcomed all to meeting, and noted apologies.	
2.	**Additions to the Agenda** There were no additions made to the agenda.	
3.	**Declaration of Conflict of Interest in any Agenda Item** There were no conflicts of interest noted.	
4.	**Minutes of Meeting of Audit Committee, 30 September 2025** Depute Principal (Operations) provided a slight amended in wording around Item 7.1. With this amendment agreed, 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	**Internal Audit Annual Report 2024/25** Internal Auditor presented Paper 2, noting changes to the planned programme around Financial Sustainability, as previously agreed. Internal Auditor confirmed that Henderson Loggie had acted independently during and was compliant with Global Internal Audit standards. Internal Auditor noted there were a number of positive reports, however some significant issues and priority recommendations had been drawn out as detailed in the report, including a number of follow-up reviews that were outstanding or had gone past recommendation dates. Internal Audit advised that the overall opinion of the report showed sufficient positivity around risk, control and governance, and no concerns had been noted around value for money. Chair sought reassurance around references to single points of failure in International as noted in the Report and wondered whether this could be addressed with support from UHI. Principal advised that UHI generally require support from UHI Perth on	

	issues such as Visas, therefore the risk is in the opposite direction. Staffing is in place to mitigate the risk re single point of failure in this area, but this will require to be reviewed in the near term. Committee **ENDORSED** Paper 2, which would require formal approval by the Board of Management.	
7.1	**Strategic Risk Register** Depute Principal (Operations) presented Paper 3, noting the revamped nature of the report following previous approval to replace the Enterprise Risk Management report. Depute Principal (Operations), advised that the report may need further tweaking. Board Member noted that it would be useful to view an Excel version of the report rather than a PDF due to readability issues. Clear advised that the Excel version would be uploaded to the Audit Committee Teams page. Board Member queried whether the Risk Scores took account of the Internal Audit reports. Depute Principal (Operations) confirmed that this was part of the evidence supplied. Committee **ENDORSED** the Strategic Risk report in its new format.	
7.2	**Cybersecurity - Half-Year Report** Director of Learning Strategies, Enhancement & Resources presented Paper 4, which drew attention to major threats on the landscape, including AI-driven malware, more sophisticated malware and ransomware and the need to ensure synergy of systems with UHI. Director LSER also advised that the college was working towards the Cyber Essentials+ standards, and training will be a key issue moving forward, including around incorporation of elements such as fake phishing tests. Committee **NOTED** Paper 4	
8.1	**Internal Audit Report 2025/07 – General Review of Financial Controls and Independent Review of Finance Function** Internal Auditor presented Paper 5, highlighting the 12 recommendations that had been advised with the Report Depute Principal (Operations) advised that the report dealt mainly with legacy issues noted that sufficient resource will allow the finance team to focus on development work as well as business as usual. Depute Principal (Operations) further advised that systems also need to be improved – while there were some quick fixes in	

	this regard, others would need additional attention. Internal Auditor noted that the capacity to deliver the FRP should be the main priority for the College. Committee **NOTED** Paper 5.	
8.2	**Internal Audit 2025/26 – Follow-Up Reviews 2024/25** Internal Auditor presented Paper 6, highlighting that there were 37 "live" recommendations in the Follow-Up Review report; 9 had been closed off and 6 had been considered but not implemented, therefore 22 recommendations were being carried forward. Committee **NOTED** Paper 6.	
8.3	**Draft Performance Report for Y/E 31 July 2025** Depute Principal (Operations) presented Paper 7, a draft version of the Performance Report section of the Financial Statements to allow for initial scrutiny, with Committee invited to provide feedback to Depute Principal (Operations) outside of the meeting. Depute Principal (Operations) advised that delays to the External Audit had been experienced, caused by technical issues around AST and sign-off from the External Auditor's pensions specialists. It has also been indicated that additional audit fees will be charged based on the unexpected work around AST. The delays have affected the college's scheduled reporting and approval timescales, and a letter to Audit Scotland expressing concern around the implications of the delays had been drafted, which had subsequently been issued by UHI. Depute Principal (Operations) advised Committee on the likely timescales moving forward with a view to having the final report approved and lodged by the end of the calendar year. Committee **NOTED** Paper 7.	
8.4	**Section 22 & Wider Scope External Audit Reports** External Auditor provided a verbal update on the Wider Scope External Report from the External Auditor, who advised that a number of interviews had been held to better understand the key factors around budgetary controls and significant risks. In addition, it was reported that there were issues around how AST should be presented within the accounts from both accounting and governance perspective. Committee also received an update on the Section 22 Report from	

	the Depute Principal (Operations), who advised that a Public Audit Committee hearing had been held with the previous Chair, Principal and Vice Principal (Operations), which had focused on relations with UHI and the top slice, among other items. A written submission for the January hearing had been issued by the Interim Chair and Interim Principal, and this had been published on the Scottish Parliament's website. The submission addressed outstanding issues from the initial Public Audit Committee (PAC) hearing. Internal Auditor raised concern around references to the delivery of the Internal Audit Service and approval of the Internal Audit Plan within the initial PAC hearing, noting that it had been assumed that clarifications would have been provided to the PAC before now. A meeting between Internal and External Auditors and Audit Scotland was proposed to clarify understanding of the issues and to determine next steps. Committee were also advised that PWC had been conducting due diligence work around liquidity funding on behalf of SFC; a draft report had been received which requires a speedy turnaround, however this requires review for accuracy.	
9	**Freedom of Information & Data Protection – Quarterly Update** Clerk presented the Freedom of Information & Data Protection quarterly update for the period to October 2025. Clerk advised that ICO had been informed of a potential issue around a minor data breach, as a precautionary measure. Committee **NOTED** Paper 8.	
10	**Committee Updates** Committee **NOTED** minutes from the following meetings: • Health & Safety Committee – 18 September 2025 • Health & Safety Committee – 13 November 2025	
11.	**Date & Time of Next Meeting** • Thursday 19 March 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 ☑**

UHI | PERTH

Extraordinary Joint Meeting of Finance & Resources Committee and Audit Committee

DRAFT Minutes

Meeting reference: EJM_F&R_Audit2025-26/01
Date: Tuesday 13 January 2025
Location: Online

Members present: Ian Robotham, Chair of the Finance and Resources Committee
Debbie McIlwraith Cameron, Chair of the Audit Committee
Alistair Wylie, Interim Chair of Board
Catherine Etri, Interim Principal
Sarah Cordwell, Board Member
Deirdre Joy, Board Member
Christopher Whatley, Board Member
John McMullen, Board Member
Chris Lusk, Board Member
Mary Fraser, Board Member
Rosie Howie, Board Member
Ronnie Dewar, Trade Union Board ember
Andi Garrity, Student Board Member
Richard Fyfe, Staff Board Member
Patrick O' Donnell, Staff Board Member

In attendance: Lynn Murray, Depute Principal (Operations)
Gail Dunn, Chief Financial Officer
Fiona Cameron, Interim Director of Finance
Jill Elder, Depute Principal
David Archibald, Henderson Loggie – Internal Auditor
Noel Jana, Deloitte – External Auditor

Apologies: David MacLuskey, Board Member
Laeeq Rehman, Board Member

Chair: Ian Robotham, Chair of the Finance and Resources Committee

Minute Taker: Isobel Syme, PA to the Senior Leadership Team

Quorum: 4

MINUTES

Item		Action
1.	**Welcome and Apologies** Chair welcomed everyone to the meeting.	
2.	**Additions to the Agenda** None	
3.	**Declaration of Conflict of Interest in any Agenda Item** There were no declarations made.	
4.	**Draft UHI Perth Group Report & Financial Statements for the Year ended 31 July 2025 (paper 1)** Depute Principal (Operations) presented Paper 1 and brought the joint Committee's attention to the AOP (Adjusted Operating Position) on page 17 of £594k deficit for 2024/25, which is better than had been forecasted at October 2025 (£1.2m deficit) due mainly to double-counting of a pension charge. The AOP for 2023/24 was restated from £2m deficit to £1.4m deficit (including £300k deficit for AST) due to a job evaluation adjustment of £500k which had been excluded and an unfunded pension charge of £100k, which had been included in error. There will be a further small change to the AOP, following recent identification of a difference, in the report and financial statements presented to the Board for approval on 19 January. **Action -** Depute Principal (Operations) Board member asked for the status of paper 1 and what happens next. Depute Principal (Operations) noted that this is the final version before it goes to the Board on 19 January for approval. Once approved it needs to be signed by UHI Perth's interim Chair, interim Principal and Deloitte's Engagement Partner before being sent to Audit Scotland, who will table the report and financial statements at the Scottish Parliament. Chair then went through the report asking for any comments on the key areas: Performance Overview – none. Performance Analysis – Board member queried the adjustment for the AOP for this year. Interim Director of Finance noted that 48K net interest cost for pensions had been double counted in 2024/25. Accountability Report – none.	Depute Principal (Operations)

	Corporate Accountability Report – none. Independent Auditors Report - none Annual Accounts – Board member noted that on page 100 figures cannot be seen. **Action** – Depute Principal (Operations) Board member noted the need for the internal auditor's contract to be renewed in July this year. Chief Financial Officer noted that a desktop evaluation of the framework will take place and this will be looked at in good time. The draft UHI Perth Group Report & Financial Statements for the year ended 31 July 2025 (Paper 1) was **endorsed**.	Depute Principal (Operations)
5.	**Draft External Audit Annual Report 2024-25 (paper 2a), including Draft Letter of Representation (paper 2b)** External Auditor presented the draft external audit annual report 2024-25 and highlighted some key areas. Uncorrected misstatements identified during the audit increase the deficit for the year by £48K, however the External Auditor does not consider this materially impacts the overall financial performance and the position presented in the financial statements. Audit risks identified included: operating within the funding provided; completeness of income and management override of controls. Other areas of focus included: AST administration; the defined benefits pension scheme. Wider scope – looked at financial management and financial sustainability including the financial recovery plan (FRP). Quality Indicators included: • Timing of key accounting judgements – complex accounting matters should be addressed timely to ensure accurate financial reporting. • Access to the Finance team and other key personnel – most were available when input was required. • Control environment and findings - noted the pension strain costs and inaccurate figures being provided by the Tayside Pension Fund (TPF) to the actuaries, which prompted discussion. The Interim Chair of the Board raised concerns and asked how we can improve this if we do not have responsibility for it. The External Auditor provided examples of where errors	

	had been made. The Depute Principal (Operations) and Chief Financial Officer accepted the recommendation that in future UHI Perth Finance Team would check information from the TPF before it is passed to the actuary. **Action** - Chief Financial Officer	Chief Financial Officer
	The internal auditor highlights capacity of the Finance Team as an area for improvement.	
	The FRP was noted and that UHI Perth has made significant efforts to manage the projected deficit through various actions. It was noted that the three-year plan does not include an assumption to repay the liquidity support of £1.5 million advanced by SFC.	
	Additional external audit costs were identified as having been incurred arising primarily from the following: AST administration, pension strain costs, Section 22.	
	Board members expressed the view that it is unacceptable that we are being asked to pay increased fees as a result of inaccuracies caused by TPF given that we are paying TPF to administer the fund on our behalf and asked that this is taken forward with TPF. **Action** – Chief Financial Officer.	Chief Financial Officer
	Interim Chair of the Board queried some of the information on page 31 with regard to Deloitte's view on vision, leadership and governance and the need for a refreshed board effectiveness review. It was noted that due to various circumstances a review of the board composition and skills had taken place during the last round of recruitment. A standard internal annual review would take place during this board cycle. The Internal Auditor noted that guidance was changed requiring a review to be carried out every 3-5 years. It was agreed that the wording on page 31 will be changed. **Action** – External Auditor.	External Auditor
	The Chair thanked the Depute Principal (Operations), Interim Director of Finance, the Finance Manager, Finance Team and the external auditors for the significant work that had been done.	
	External Auditor presented Paper 2b and highlighted two paragraphs that are not included as standard in the letter of representation - paragraph 19 relating to the administration of AST and paragraph 34 relating to the correction of a material misstatement of prior year financial statements.	
6.	**Internal Audit Annual Report 2024-25 (paper 3), including Student Support Funds & Student Activity Data** Internal Auditor presented Paper 3 noting that with the exception of the issues highlighted in paragraph 1.9 to 1.12 UHI Perth has adequate and effective arrangements in place.	

	Internal Auditor drew attention to the following highlighted areas: • Publicity and communications require improvement, while noting that significant improvements have already taken place. • General review of key financial controls and an independent review of the Finance function. • Follow up reviews including 22 of 37 actions which require to be followed up. Board member noted that they have not seen the risk register yet. Depute Principal (Operations) noted that a change to the Enterprise Risk Management approach had been agreed and this will be discussed at the Board meeting on 19 January. Internal Auditor provided additional information on the risk appetite set by the Board. Board member queried the wording of 1.14 'adequate and effective arrangements'. Internal Auditor noted that these are mandated requirements and wording. Committee **noted** Paper 3	
7.	**Draft Audit Committee Annual Report to the Board of Management** For noting. Board member explained that this is a standard pro-forma and summarised events that are well known to Board members. The Depute Principal (Operations) noted that section 7 should be updated to reflect that the Public Audit Committee has concluded their investigations. **Action:** Clerk to the Board Paper 4 was **endorsed** subject to this change being made.	Clerk to the Board
8.	**Review of Meeting** **(Committee to check against the Terms of Reference to ensure all competent business has been covered)** Committee confirmed that the meeting had been conducted in line with its Terms of Reference.	
9.	**Date & Time of Next Meetings:** Board – 19 January 2026 at 5 pm Finance and Resources Committee – 10 March 2026 at 5 pm Audit Committee – 19 March 2026 at 5 pm	

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 ☑**

UHI | PERTH

Committee Cover Sheet

Paper No.4

Name of Committee	Audit Committee
Subject	Full Risk Report Board Cycle 3 including Internal Audit Follow Up Actions
Date of Committee meeting	09/04/2026
Author	Chief Financial Officer/Risk and Project Officer
Date paper prepared	24/03/2026
Executive Summary 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 Strategic Risk Register. And update on progress against outstanding internal audit actions.
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Members of the Senior Leadership Team and Perth Leadership Group were all consulted to provide their updates. Paper presented to Board of Management, 31/03/2026
Action requested	☐ For information ☒ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion	This is the Strategic Risk Register for UHI Perth identifying the risks to its financial sustainability and achieving strategic objectives.

Committee Cover Sheet

of this paper to the nominated Committee.	
Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	Yes Where resource is required to mitigate against risk
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	Yes Financial and strategic sustainability.
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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.

UHI | PERTH

Committee Cover Sheet

Status (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.

Please select a justification from the list, below:

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

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

UHI Perth Risk Management Report March 2026

Prepared by Chief Financial Officer/Risk & Project Officer

Risk Approach March 2026

Overview

It was agreed at the Audit Committee meeting in September to move away from the ERM format for the UHI Perth Strategic Risk Register and adopt a simpler approach aligning with the risk register used by the UHI academic partners. A common format and timeline are still under development by the UHI Finance Directors Partnership Group (FDPG) with UHI Perth actively involved in this work. In the interim, the existing UHI Perth Risk Register has been revised to reflect the FDPG agreed template, which will form the foundation for the new unified approach.

Changes to the Risk Environment

UHI Perth Leadership

Catherine has agreed to remain in post as Interim Principal and Chief Executive until a new Principal is appointed. The recruitment exercise earlier this year was unsuccessful, a further exercise is planned before the end of the academic year.

Financial Outlook

A full Financial Forecast to 31 July 2026 at 31 January 2026 was presented to the Finance and Resources Committee on 10 March. This projects a forecast deficit of £43k compared to the deficit budget of £232k. The variance of £189k is comprised of £1,094k increase in income and £905k increase in expenditure.

Campus Transformation

UHI Perth has embarked on an ambitious campus transformation programme with John McGee as Campus Transformation Officer. The programme will look to secure funding to develop a modern, future focused campus, strengthen industry collaborations and support Perth's long-term financial sustainability. A strategic outline bid was submitted to Tay Cities Deal on 13 March outlining these proposals.

UHI Transformation

The combined feedback from partnerships Boards of Management on the draft Full Business Case was presented to UHI Court on 11 February and a 6-month extension to the project timelines was agreed to address all the points raised before submitting a final proposal to the Scottish Government later this year.

External Risk

The international conflict in the Middle East is causing economic uncertainty to world markets affecting global energy and other commodity prices. We are already seeing fuel price increases and would expect gas prices to increase as well as supply chain interruptions.

Risk Approach March 2026 (continued)

Changes to Board Risk Appetite

No changes to existing categories for this cycle.

Changes to Risk Register Since Last Reporting Cycle

No new risks added to the register
No changes to risk descriptions
Residual Financial Risk likelihood score increased to reflect the impact of the Middle East conflict on global energy prices.

Summary of strategic risks (residual scores v risk appetite)

- **Red Score (Above tolerance)**

+10 (4) Financial
+3 (7) Reputational

- **Amber Score (Equal tolerance)**

↔ (3) Legal & Compliance
↔ (5) Operational

- **Green Score (Below tolerance)**

-2 (1) Product Delivery – Academic Income
-2 (2) Product Delivery – Commercial Income
-3 (6) People
-2 (8) Strategic & External Risk

Risk Approach March 2026 (continued)

Below Tolerance

Risk 1: Product Delivery – Academic Income
Future actions: Full curriculum review planned for 2026/27.

Risk 2: Product Delivery – Commercial Income
Future actions: Development of a new Commercial Strategy; the Governance, Growth and Change Manager role will support commercial growth.

Risk 6: People
Future actions: Strengthen internal communications and review Professional Review processes and mandatory training to ensure effectiveness.

Risk 8: Strategic & External
Future actions: Recruitment of new Principal and Chief Executive will inform next Strategy; a slimline operational planning process planned for 2027/28.

Risk Approach March 2026 (continued)

🔴 **Within Tolerance**

Risk 3: Legal & Compliance
Future actions: New GGC Manager role will have a focus on compliance and governance.

Risk 5: Operational
Future actions: Review of business continuity planning; planning for Martyn's Law and review of CPD policy and procedure.

Risk Approach March 2026 (continued)

🔴 **Outwith Tolerance**

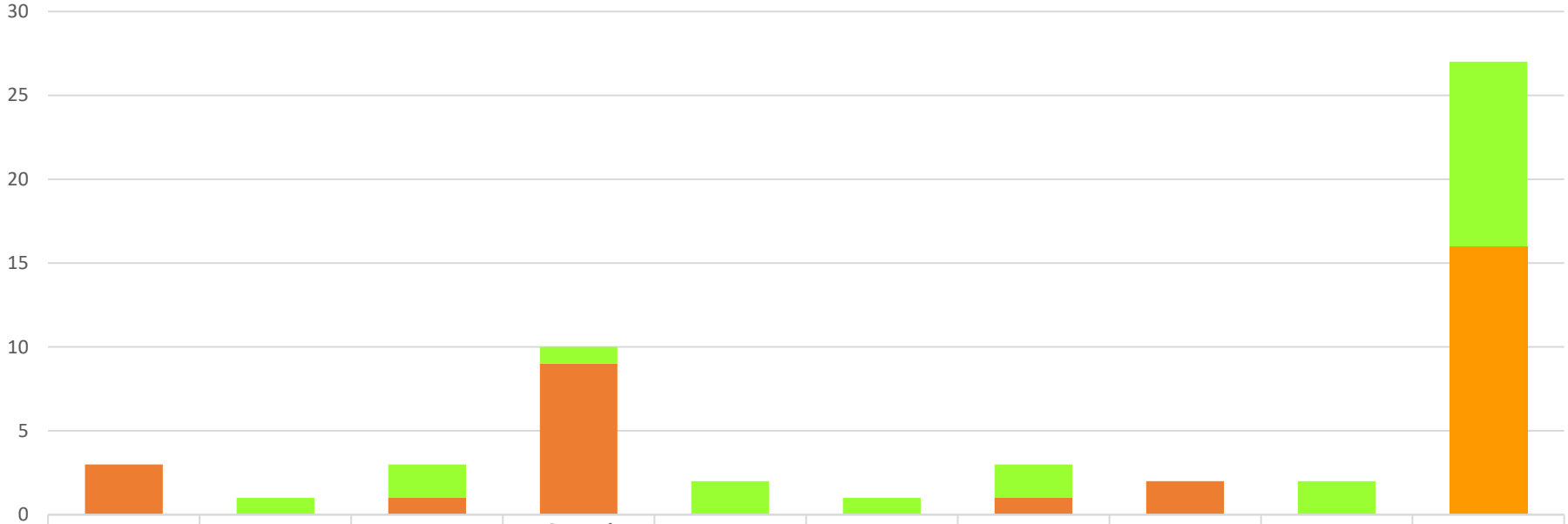
Risk 4: Financial
Future actions: Prioritise and implement improvements identified through Internal Audit and by the Finance team.

Risk 7: Reputational
Future actions: Review, update and implement a marketing and communications strategy.

Internal Audit Follow Up Actions Overview March 2026

Progress report on Outstanding Actions from the Internal Audit Programme

- We are prioritising all outstanding Priority Level 2 (significant risk) and Priority Level 3 (minor risk) actions to ensure timely completion of all actions.
- A further 2 Priority 2 and 10 Priority 3 actions have been closed since the last report and 3 actions from the 2024/25 Audit Programme remain outstanding (see chart below).
- The General Financial Controls audit has the highest number of outstanding actions, with 9 at Priority Level 2; however, all remain on track for completion within the original timeline.
- A full progress update is provided in the Internal Audit Action Plan table on the following pages.



	Asset Management	Business Continuity	Fraud Prevention	General Financial Controls	Income & Debtors	International	Procurement & Creditors	Publicity & Communications	Staff Skills, Profile	Total
Priority 3	0	1	2	1	2	1	2	0	2	11
Priority 2	3	0	1	9	0	0	1	2	0	16

	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					
			Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance					
Audit Report	**Topic**	**Priority Level**	**Recommendation**	**Owner**	**Agreed Date**	**Revised Date**	**Status**	**March 2026 Update**	**RAG**
2021/04	Asset Manage-ment	2	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.	Chief Financial Officer	31/12/2022	31/07/2026	In progress	This will be discussed at PLG to see what's currently in place and how it will be taken forward. We will research what other colleges have and put a plan in place before the deadline.	
2021/04	Asset Manage-ment	2	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.	Chief Financial Officer	31/12/2022	31/07/2026	In progress	This will be discussed at PLG to see what's currently in place and how it will be taken forward. We will research what other colleges have and put a plan in place before the deadline.	
2021/04	Asset Manage-ment	2	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.	Chief Financial Officer	31/12/2022	31/07/2026	In progress	This will be discussed at PLG to see what's currently in place and how it will be taken forward. We will research what other colleges have and put a plan in place before the deadline.	
2021/06	Student Recruitment & Retention	3	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	31/01/2026	Complete	Now fully completed, we have rewritten both our Attendance and Performance Monitoring Policy and Procedure, and we will be sharing this wider with the relevant teams and making the appropriate changes (eg correspondence with students)	
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	3	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 budget.	Chief Financial Officer/ Directors of Curriculum	31/05/2022	31/07/2026	In progress	Will review whether this is now embedded into budget planning.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2021/08	Staff Skills Profile, Staff Productivity and Performance Management	3	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, with specific reference made to the role of the Engagement Committee and the Finance and General Purposes Committee in providing ongoing oversight	Depute Principal	31/05/2022	31/07/2026	Partial Completion	Further reviewed to include enhanced equality, diversity and inclusion elements to the policy. Currently being reviewed by Depute Principal before going back to JNC/PLG for endorsement/approval.	
2022/06	Income and Debtors	3	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	Chief Financial Officer	31/12/2022	31/07/2026	In progress	This task has been assigned to Finance Assistant who is looking at the procedure and creating a MS form for requests	
2022/06	Income and Debtors	3	Existing debt recovery process to be documented and approved internally and incorporated within the procedural guidance under development and communicated to stakeholders.	Chief Financial Officer	31/12/2022	31/07/2026	In progress	Currently being reviewed by CFO who will take to SLT/PLG for discussion and approval.	
2022/08	Building Maintenance	3	The College should develop a proactive rolling five-year programme of building condition surveys to identify and meet future estate maintenance needs.	Director of LSER	31/03/2023	30/06/2026	Considered but not implemented	Due to the various projects underway as part of the Tay Cities Deal and Campus Transformation, which will involve a wholesale review of our current estate and buildings, a five-year programme is not considered practical at this time.	
2023/05	KPI & Performance Monitoring	3	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	Chief Financial Officer/ Risk & Project Officer	30/06/2024	30/01/2025	Complete	During 2025–26, regular meetings with KPI owners will include spot checks of KPI source data to ensure effective monitoring of strategic objectives.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2023/06	Procurement & Creditors	3	Review the procurement documentation in place, and applies the following: •Revise the Procurement Strategy objectives and align them with the College's Strategic Plan 2022-2027. •Update the Procurement Policy, including procurement thresholds currently utilised in practice. •Communicate any other developments such as movements in spending priorities, changes in responsibilities, additional considerations in regard to value for money, sustainability, transparency etc.	Chief Financial Officer	31/10/2023	31/03/2026	In progress	Procurement Manager has passed all reviewed policies to CFO for review.	
2023/06	Procurement & Creditors	3	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.	Chief Financial Officer	Ongoing	31/07/2026	Partial Completion	The Ciphr/Payroll tender remains on the system pending a UHI-level decision on whether and how the project will be progressed. This position is unlikely to change until the proposed UHI Transformation merger has taken place.	
2023/06	Procurement & Creditors	3	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.	Chief Financial Officer	31/03/2024	31/07/2026	Complete	There are processes and procedures in place to ensure that all invoices are checked to a PO/GRN prior to the invoice being paid.	
2023/06	Procurement & Creditors	3	It is recommended that the College set and formally document a tolerable variance between the invoice value and the purchase order value.	Chief Financial Officer	31/01/2024	31/07/2026	Complete	There is a tolerance level of £100 within the current processes	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2023/06	Procurement & Creditors	2	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.	Chief Financial Officer	31/01/2024	31/07/2026	In progress	This action will be considered as part of the procedural notes that are being developed for general ledger as part of the review of the key Financial Controls of the Finance Function.	
2023/09	Business Continuity	3	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 LSER	01/04/2024	30/06/2026	Complete	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	3	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	31/06/26	In progress	A testing exercise will be delivered to PLG on 31 March. Following this, a testing programme and frequency will be agreed. De-escalation training delivered by CDN will also be scheduled for PLG by the end of the academic year.	
2024/04	Risk Management	3	R2 – The Depute Principal Operations should proactively contact the UHI Governance and Records Management Team at Executive Office, which provides support to Academic Partner risk managers, Boards and Audit Committees, to discuss information requirements in relation to the UHI Risk Register.	Chief Financial Officer	31/05/2024	30/06/2025	Complete	The CFO attends the monthly Partnership Finance Directors' meeting where risk and the format of the UHI Risk Register is discussed. Perth has adopted a new format for its own Risk Register that closely aligns with the identified requirements.	
2024/08	Fraud Prevention, Detection and Response	3	R1 To develop an Anti-Money Laundering Policy and communicate to all staff	Chief Financial Officer	30/04/2025	31/07/2026	Little or no progress	The Finance team will engage with other colleges to explore what they have in place. It will also review mandatory training provision.	
2024/08	Fraud Prevention, Detection and Response	3	R2 To update Fraud Prevention Policy and Response Plan and: assign responsibility to SLT member appoint a fraud champion set up staff communication channel on risks for awareness communicate these changes to staff	Chief Financial Officer	30/04/2025	31/07/2026	In progress	The fraud policy review is currently on the CFO's action list, with the intention of meeting the July 2026 deadline.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2024/08	Fraud Prevention, Detection and Response	3	R5 Update the Whistleblowing Policy to assign responsibility for the maintenance of the policy to a named member of the SLT, to define a nominated person with whom staff can raise concerns if they require someone independent of their business area, as well as updating to reflect the current terms for management teams, also defining the technology which should be used to report an issue.	Depute Principal	30/04/2025	31/01/2026	Complete	The updated Policy was approved by the Board of Management on 19 January and has been published on the UHI Perth website.	
2024/08	Fraud Prevention, Detection and Response	2	R3 Undertake a fraud risk assessment across all operations, document key risks and assign priorities, document the controls in place	Chief Financial Officer	31/07/2025	31/07/2026	In progress	Work has been carried out on updating our National Fraud Intiatives procedures to ensure they are up to date and NFI is incorporated into annual checks and into the review of our Fraud Policy.	
2025/04	International Activity	3	**R1:** To review International Strategy to ensure alignment with wider UHI Perth strategy	Depute Principal	31/05/2025	31/07/2026	Partial Completion	Draft strategy endorsed by PLG on 03 February and will go forward to the BOM for full approval on 31 March.	
2025/05	Student Engagement	3	R1: Review communication channels used to engage with students on campus eg digital display boards, social media and additional physical presence on campus. To be monitored for effectiveness.	Director of Student Experience/ UHI Perth HISA President	30/11/2025	31/07/2026	Complete	We continue to work with Marketing as well as our own internal channels to communication and engage with students. Two new external agencies are now on campus to work alongside and complement our own internal support services. In total, we now have 6 external agencies on campus. All have use of a dedicated, timetabled space. We will continue to review and grow our use of digital display boards across Campus.	
2025/06	Publicity and Communications	2	**R1:** To develop a Marketing and Communications Strategy in line with UHI Perth Strategic Plan 2022-27	Interim Principal/ Marketing TL	31/03/2026	31/07/2026	Little or no progress	Marketing and Communications will sit within the remit of the new Governance, Growth and Change Manager once appointed.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2025/06	Publicity and Communications	2	**R2** Review and update crisis communications plan/arrangements 1. Review the 'Crisis Comms Quick Guide'. 2. Ensure expertise of Marketing/SLT/PLG in handling crisis comms. 3. Ensure robust comms channels with stakeholders during a crisis are in place. 4. Establish a robust post-incident 'lessons learned' looking at comms	Interim Principal/ Marketing TL	31/01/2026	30/04/2026	In progress	Work to review the Crisis Communications plan and arrangements in progress with Marketing Team Leader and Risk Officer.	
2025/06	Publicity and Communications	2	**R3**: Internal communication arrangements: 1. Issue more frequent key communications 2. Raise awareness of PerthHUB as staff comms tool. 3. Review arrangements for comms with HISA as fit for purpose	Interim Principal/ Marketing TL	31/10/2025	31/01/2026	Complete	Communication of key messages and news posts from PerthHUB to go out on a regular basis to all staff. This will be supported by the Executive Support Team who will take this forward in liaison with PLG members.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	3	The existing Word documents should be consolidated into a single Payroll Manual, which should be reviewed to ensure that it accurately reflects the current payroll arrangements.	Payroll Manager	01/12/2025	31/05/2026	In progress	This is in progress, Payroll manager is working on this with a deadline of 30th April 2026. This will then allow time for CFO/HoF to review before 31 May 2026.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	A refreshed version of the Procurement Strategy should be published on the procurement page on the UHI Perth website.	Chief Financial Officer	01/12/2025	31/03/2026	Partial Completion	A refreshed version of the Procurement Strategy has already been drafted and awaiting review. This will be reviewed by CFO and approved by the Finance and Resources Committee.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Procedural notes for General Ledger should be developed which map out the process to be followed when creating/deleting financial ledger codes and processing journals. In addition, the process monthly balance sheet reconciliations should be mapped out and responsibility for completion of reconciliations on each balance sheet line should be aligned with a suitably senior member of the Finance team	Finance Manager/ Chief Financial Officer	01/12/2025	31/03/2026	In progress	1) Process for Creation/deletion of financial ledger codes - o/s - this is to be reviewed as part of bluqube updates 2) Process for Processing journals - o/s 3) Monthly balance sheet reconciliation have all been assigned to Assistant Business Partner, with monthly recs taking place, and key accounts have been highlighted for further discussion with FBPs. More work to be done but this area is in progress with Finance Manager tasked with review of these.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Key financial controls to be documented, monitored with frequency of checks and ownership aligned with key individuals and oversight of all aspects with one individual. To be incorporated as part of Team meetings.	Finance Manager/Chief Financial Officer	01/12/2025	31/03/2026	Little or no progress	Key financial controls identified to be obtained from Henderson Loggie. Internal document will be created with frequency checks, ownership and discussion at monthly Team meetings.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Monthly meetings to be diarised between budget holders and Finance Business Partners, as part of an annual calendar of key deadlines and tasks throughout the financial year. To be published on staff intranet.	Finance Manager/Chief Financial Officer	01/12/2025	31/07/2026	In progress	Monthly meetings are being diarised in advance. Calendar has not been finalised or published yet.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Review and update Financial Regulations 2021.	Chief Financial Officer	01/12/2025	28/02/2026	Partial Completion	Draft completed. Publication pending updated Board Committee ToRs at the end of Board Cycle 3.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Introduction of a quality assurance process to ensure the robustness of financial forecasting.	Interim Director of Finance/CFO	01/12/2025	30/04/2026	In progress	Action is required to ensure that a process is in place to quality assure financial forecasts through engagement with budget holders. This is already in train as the Finance team has had meetings for the 2 month period to 30 September 2025, and questions are being asked as set out.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	a) HR to prepare a staffing establishment list to share with Finance/Budget holders as part of budget process. B) Contract/timesheet analysis to be shared monthly with Payroll/Finance BPs to inform meetings with budget holders.	a) Depute Principal b) Finance Manager/ CFO	01/12/2025	31/03/26 30/11/26	Complete	Due to the current HR System, any establishment list needs to be maintained manually. HR have provided a current list of staff with details of the known vacancies as part of the 2026-27 budget setting process. Contract/timesheet monitoring/analysis has been put in place during the financial year 2025-26, which will continue under the current HR/Payroll Systems.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Review of the existing capacity and capability of the Finance team to deliver all of the required activity, in order to identify the investment required in people, training and systems.	Chief Financial Officer	01/12/2025	30/06/2026	In progress	The new CFO to review structure and capacity. The Depute Principal (Operations) shared views with the new CFO during the handover	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	3	Physical visits by Finance Business Partners should be built into the monthly programme of one-to-one meetings with budget holders in order to increase awareness of the risks and challenges facing each part of the organisation.	Finance Manager	01/12/2025	30/11/2025	Complete	Finance Business Partners are aware that in person meetings should be carried out as a preference but Teams meetings may be necessary to meet deadlines.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2026 Update	RAG
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Dashboard reporting should be established to track completion of the key tasks contained in the annual timetable described above. Gaps or failures to achieve should be discussed at monthly Finance meetings and risk arising should influence changes to Risk Register and mitigations.	Chief Financial Officer	01/12/2025	31/03/2026	In progress	Once the annual timetable has been concluded, a tracking document will be created to monitor progress with risk assessment being discussed at monthly Finance meetings and with formal reporting to SLT, PLG, Audit Committee and RSB.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance Function	2	Allocate tasks as part of the development of the annual timetable prioritising actions from the Finance Improvement Plan to ensure resources are directed to enhancements with maximum impact to stakeholders.	Chief Financial Officer	01/12/2005	31/03/2026	In progress	Tasks will be allocated as part of the development of the annual timetable.	

Appendix 1 - Draft Strategic Risk Register

Ref	Risk Category	Risk Status	Risk Appetite		Risk Approach	Risk Description	Causes	Impacts/Evidence	Owner	Gross Risk			Existing Mitigations/Controls	Residual Risk			Trend	Residual Exceeds Appetite? +/-	Future Mitigating Actions	Action Owner	Completion Date
										Likeli-hood	Impact	Score		Likeli-hood	Impact	Score					
1	Product delivery Academic Income	Active	Minimal	6	Mitigate	We fail to provide the required products and services that meet the needs of learners, the business sector and the wider community in Perth.	Curriculum programmes aren't matched to market demands and the needs of learners and employers We don't effectively work in partnership with the UHI and other academic partners to design the curriculum Our processes and approach for reviewing and evaluating the quality of our products are insufficient. Estates planning is not aligned with the curriculum strategy	Student numbers Student Retention Student achievement Student progression FE to HE Poor reputation Student destinations (eg into employment)	Directors of Curriculum Director of Student Experience Director of LSER	3	4	12	Curriculum review Annual SFC Self Evaluation and Action Plan (SEAP) Student survey Employer engagement SDS Professional/peer review Budget planning School College Partnership Trade Organisations Tay Cities Regional Skills Plan	2	4	8	⟷	-2	Make sure that the income, curriculum and estates and learning and teaching strategies are aligned. Quarterly reporting on competitor and market activities related to our products and services. (not active, not working towards) A wider curriculum review is planned for 2026/27 to inform curriculum planning in 2027/28. ILQR implementation Peer Review of L&T	Directors of Curriculum Director of LSER	30/06/2026 01/09/26
2	Product Delivery Commercial Income	Active	Cautious	10	Mitigate	We fail to provide the required products and services that meet the needs of commercial users and profits are not generated.	Commercial activities aren't matched to the needs of users/ potential users. Our processes and approach for reviewing and evaluating the quality of our commercial activities and developing new activities are insufficient.	Customer numbers Reputation Level of income/ profit from commercial activity	Depute Principal	4	3	12	Market research - activities follow latest trends if positive business case Promotion of activities on social media Competitor analysis Targets for income and user numbers - monitoring Cost-effective use of permanent, bank and contracted staff Gym equipment kept up-to-date Clean facilities Friendly, helpful and experienced staff LEAP	2	4	8	⟷	-2	Restructuring proposal in ASW Work on Commercial Strategy New GGC Manager role to focus on growth in commercial activity.	01/09/2026	31/03/2026
3	Legal & Compliance	Active	Averse	3	Avoid	We fail to meet governance, external scrutiny and legal obligations.	Insufficient corporate governance arrangements Out of date/unclear policies and procedures Out of date with legislation Ineffective project management Insufficient resources/ experience in finance, procurement, health and safety and other governance functions Ineffective working arrangements between Board members and officers Poor assurance mapping Systems that support good corporate and financial governance are not fit for our needs Failing to meet legal requirements - Martyn's Law	Reputational damage Fraud Poor internal audit reports Qualified audit S22 report from Auditor General Systems create risks of meeting good financial governance	Depute Principal Chief Financial Officer	4	4	16	External and internal audit plans in place HR/ Finance functions Policies and procedures review timetable Mandatory training Compliance with Code of Good Governance Effectiveness of Board external reviews Health & Safety Committee meets quarterly Annual Health & Safety report to Board Sector/legal/health and safety/HR briefings from governing bodies. Staying abreast of legal and compliance developments. Use of external legal advisors for specialist legal advice.	1	3	3	⟷	-	Put in place a process for evaluating business cases and projects New GGC Manager role to strengthen focus on governance matters. Recruitment of a full-time Health, Safety & Wellbeing Officer to increase H&S capacity. Planning for Martyn's Law and what we need in place. - timeline 03 April 2027	Chief Financial Officer	31/12/2026
4	Financial	Active	Minimal	6	Avoid	We fail to ensure the financial sustainability of UHI Perth.	Scottish Government continue to provide flat cash funding while payroll and other costs increase and we continue to have a deficit budget. Assumptions against proposals in the financial recovery plan for income growth and cost reduction are not realised. Single year funding settlements to support longer term plans. Inability to hold reserves. Ineffective financial planning, not aligned to strategic and business plans. Fee income is not in line with projections. Course profitability model not in place Global energy price increases due to Middle East conflict.	Deficit budget Inability to invest in improved ICT hardware and software and estates Staff reductions in key functions Financial fraud. Financial penalties.	Chief Financial Officer	4	5	20	Financial Recovery Plan (FRP) in place for the next 3 years, reviewed monthly by the FRP Monitoring Committee and quarterly and by exception by UHI Perth Board. Regular meetings with Finance colleagues in the Regional Strategic Body, other UHI academic partners and FDs from Scottish Colleges. Annual external audits. Internal audits of finance function - Priority 2 and 3 recommendations. Regular financial monitoring and forecasting meetings between the Finance team and budget holders. Reports to the F&RC, Board and UHI. Cashflow forecasts provided monthly to the SFC.	4	4	16	⟷	+10	Ensure appropriate staffing structure within Finance Team Implement recommendations from the internal audit review of key financial controls and the Finance function. Prioritise and implement improvements identified by the Finance team. Ensure that budget monitoring and forecasting is carried out monthly between the Finance team and budget holders. Invest in the finance system to make sure it is fit for purpose. Implement process efficiencies in budget planning to ensure timely preparation and submission for June 2026 Board approval. Course profitability model roll out.	Chief Financial Officer	31/12/2026
5	Operational	Active	Open	15	Mitigate	We fail to deliver on operational requirements that ensure delivery of UHI Perth's strategic plan and objectives.	Lack of staff, skills and knowledge. Lack of understanding and awareness of staff. Systems/processes not fit for purpose. Insufficient horizon scanning of future threats. Lack of investment in ICT and estates infrastructure. Poor IT security measures. Cyber-attack. Lack of continuous improvement.	Major incident Loss of data and sensitive information/ data breaches Loss of use of core business systems. Overly bureaucratic or manual processes.	SLT/PLG	5	5	25	Business Continuity Planning in progress. UHI partners meet regularly and take action to manage risk across the ICT network. Cyberessentials and Cyberessentials plus certification. Relevant insurance in place. Phishing exercises carried out.	3	5	15	⟷	-	Review of Business Continuity Plan inc. ICT Establish a BCP testing programme. Delivery of scenario-based business continuity training to improve response capability eg CDN de-escalation training. Review of CPD Policy and Procedure Identify proactive/cost effective training opportunities to support staff CPD.	Director of LSER	30/06/2026
6	People	Active	Open	15	Avoid	We fail to develop and support UHI Perth staff appropriately to ensure we have a motivated and skilled workforce.	Staff feel pressure and stress eg through unmanagable workloads and uncertainty about future. Lack of a strategic workforce plan and ineffective workforce planning at directorate and team level. Lack of effective monitoring of workload and capacity. Managers are unaware of their duties in relation to suppporting staff. Single points of failure/ key person dependency/ gaps in knowledge and experience in several areas.	Increased staff turnover. Employment relations issues. Stress surveys/ staff surveys. Negative publicity. Unable to effectively maintain business as usual. Unable to deliver strategic plan.	Depute Principal/ Director of LSER	4	4	16	Annual professional review process. Annual Staff Stress Survey with actions monitored through the Stress Management Group. Team risk assessments and where required individual risk assessments. Monthly Perth Staff Group meeting chaired by the Depute Principal Operations. Communication with staff on important issues. Reinstatement of monthly staff updates from January 2026.	3	4	12	⟷	-3	Recruitment to new GGC Manager role will bring a clear focus to internal communications. Review PSG remit and membership to ensure staff representation remains appropriate. Review of Professional Review to ensure it remains fit for purpose. Review of mandatory training modules and delivery format by end of 2025/26.	Depute Principal Director of LSER	30/06/2026
7	Reputational	Active	Averse	3	Mitigate	We fail to protect our reputation.	Adverse publicity/negative external perception Insufficient management of key relationships Lack of communications/marketing strategy Consistent poor student experience Failure to proactively prepare for media scrutiny	Damage to reputation. Student recruitment. Weakened partnerships. Increased FOIs on sensitive issues. Increased external scrutiny. Poor media relations and negative press coverage.	Principal & Chief Executive	3	4	12	Annual marketing plan in place. Building relationships with key strategic and local partners eg SFC, UHI, PKC, other academic partners. Open and transparent relationship with the press. Student engagement. Engagement with students' association HISA Perth and attend Student Voice Representative meetings. Report to Finance and Resources Committee on sustainability.	2	3	6	⟷	+3	Continue to build relationships with the local media and sharing regular positive news stories. Continue to build relationships with key stakeholders and the local community. Review, update and implement a marketing and communications strategy. Strengthen internal controls and processes. New CCG Manager role	Principal & Chief Executive	Ongoing
8	Strategic & External Risk	Active	Minimal	6	Mitigate	We fail to deliver on strategic objectives. We have a lack of awareness of our external operating environment.	Strategic plan is not reviewed on an annual basis UHI/RSB decisions are not discussed with UHI Perth Board. External political/social environment does not inform strategic planning/decision making. UHI Transformation	Poor strategic KPIs Lack of effective strategic reporting Change impact from UHI Transformation	Principal & Chief Executive	3	4	12	Strategic Plan 2022-27 in place. Report KPIs to Board. Principal's report to Board. Chair's report to Board. Respond to information requests from UHI.	2	2	4	⟷	-2	FRP has superseded the annual Strategic Plan review, including KPI review, for 2025/26. Recruitment of new Principal will inform next Strategy and its development.- current plan expires in 2027 Slimline Operational Planning process in place for 26/27 with a full planning process planned for 2027/28.	Principal & Chief Executive	31/05/2026

Board of Management Risk Appetite Overview (last reviewed March 2024)

Risk Category	Risk Appetite	Max Risk Appetite Score	Risk Description	Risk Appetite Descriptor	Definition of Risk Appetite Category	Orange Book Definition of Risk Category	Orange Book Definition of Risk Appetite Category
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.	Decision making authority held by senior management. Development investment generally in standard practices.	Risks arising from weaknesses in the management of commercial partnerships, supply chains and contractual requirements, resulting in poor performance, inefficiency, poor value for money, fraud, and /or failure to meet business requirements/objectives.	Appetite for risk taking limited to low scale procurement activity. Decision making authority held by senior management.
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.	Decision making authority held by senior management. Development investment generally in standard practices.	Risks arising from weaknesses in the management of commercial partnerships, supply chains and contractual requirements, resulting in poor performance, inefficiency, poor value for money, fraud, and /or failure to meet business requirements/objectives.	Tendency to stick to the status quo, innovations generally avoided unless necessary. Decision making authority generally held by senior management. Management through leading indicators
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.	Priority to maintain close management control & oversight. Limited devolved authority. Limited flexibility in relation to working practices. Development investment in standard practices only.	Risks arising from a defective transaction, a claim being made (including a defence to a claim or a counterclaim) or some other legal event occurring that results in a liability or other loss, or a failure to take appropriate measures to meet legal or regulatory requirements or to protect assets (for example, intellectual property).	Play safe and avoid anything which could be challenged, even unsuccessfully.
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.	Decision making authority held by senior management. Development investment generally in standard practices.	Risks arising from not managing finances in accordance with requirements and financial constraints resulting in poor returns from investments, failure to manage assets/liabilities or to obtain value for money from the resources deployed, and/or non-compliant financial reporting.	Only prepared to accept the possibility of very limited financial impact if essential to delivery.
Operational	Open	15	Operating risks stem from inadequate processes and systems that affect an institution's ability to function efficiently and effectively. Operational agility is critical to staying competitive, flexible, and relevant as strategies and business models shift.	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.	Prepared to invest in our people to create innovative mix of skills environment. Responsibility for non-critical decisions may be devolved.	Risks arising from inadequate, poorly designed or ineffective/inefficient internal processes resulting in fraud, error, impaired customer service (quality and/or quantity of service), non-compliance and/or poor value for money.	Innovation supported, with clear demonstration of benefit / improvement in management control. Responsibility for non-critical decisions may be devolved.
People	Open	15	People risk arises in various forms, driven by the organisation's need to build a strong workforce, its approach and processes for the upskilling of its staff, ensuring legal and regulatory protection and staff wellbeing, resilience and agility.	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.	Seek safe and standard people policy. Decision making authority generally held by senior management.	Risks arising from ineffective leadership and engagement, suboptimal culture, inappropriate behaviours, the unavailability of sufficient capacity and capability, industrial action and/or non-compliance with relevant employment legislation/HR policies resulting in negative impact on performance.	Prepared to invest in our people to create innovative mix of skills environment. Responsibility for noncritical decisions may be devolved
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.	Priority to maintain close management control & oversight. Limited devolved authority. Limited flexibility in relation to working practices. Development investment in standard practices only.	Risks arising from adverse events, including ethical violations, a lack of sustainability, systemic or repeated failures or poor quality or a lack of innovation, leading to damages to reputation and or destruction of trust and relations	Zero appetite for any decisions with high chance of repercussion for organisations' reputation.
Strategic/External	Minimal	6	Strategic/External risk relates to external areas that could impact on the ability of UIH 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.	Decision making authority held by senior management. Development investment generally in standard practices.	Risks arising from identifying and pursuing a strategy, which is poorly defined, is based on flawed or inaccurate data or fails to support the delivery of commitments, plans or objectives due to a changing macro-environment (eg political, economic, social, technological, environment and legislative change).	Guiding principles or rules in place that minimise risk in organisational actions and the pursuit of priorities. Organisational strategy is refreshed at 4-5 year intervals

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

		Impact				
		Insignificant <£10K	Minor £10K<£50K	Significant £50K<£250K	Major £250K<£1M	Catastrophic >£1M
Likelihood						
Almost Certain	> 80%	5	10	15	20	25
Likely	61% - 80%	4	8	12	16	20
Possible	31% - 60%	3	6	9	12	15
Unlikely	10% - 30%	2	4	6	8	10
Very Rare	< 10%	1	2	3	4	5

Range	Risk Grade	Risk Appetite
1-3	Very low risk	Averse
4-6	Low risk	Minimalist
8-10	Moderate risk	Cautious
12-16	High risk	Open
20-25	Very high risk	Eager

Likelihood Criteria

Score	Descriptor	Probability
5 - Almost Certain	More than likely – the event is anticipated to occur	>80%
4- Likely	Fairly likely – the event will probably occur	61%-80%
3 - Possible	Possible – the event is expected to occur at some time	31%-60%
2 - Unlikely	Unlikely – the event could occur at some time	10%-30%
1 - Very Rare	Remote – the event may only occur in exceptional circumstances	<10%

Impact Criteria

Score	Descriptor	Financial	Operational	Reputational (needs to link to communications process for incident management)
5 - Catastrophic	A **disaster** with the potential to lead to: •loss of a major UHI partner •loss of major funding stream	> £500,000 or lead to likely loss of key partner	•Likely loss of key partner, curriculum area or department •Litigation in progress •Severe student dissatisfaction •Serious quality issues/high failure rates/major delivery problems	• Incident or event that could result in potentially long term damage to UHI's reputation. Strategy needed to manage the incident. • Adverse national media coverage • Credibility in marketplace and with stakeholders significantly undermined.
4 - Major	A **critical** event which threatens to lead to: •major reduction in funding •major reduction in teaching/research capacity	£250,000 - £500,000 or lead to possible loss of partner	•Possible loss of partner and litigation threatened •Major deterioration in quality/pass rates/delivery •Student dissatisfaction	• Incident/event that could result in limited medium – short term damage to UHI's reputation at local/regional level. • Adverse local media coverage • Credibility in marketplace/with stakeholders is affected.
3 - Significant	A **Significant** event, such as financial/ operational difficulty in a department or academic partner which requires additional management effort to resolve.	£50,000 - £250,000	•General deterioration in quality/delivery but not persistent •Persistence of issue could lead to litigation •Students expressing concern	• An incident/event that could result in limited short term damage to UHI's reputation and limited to a local level. • Criticism in sector or local press • Credibility noted in sector only
2 - Minor	An **adverse** event that can be accommodated with some management effort.	£10,000 - £50,000	•Some quality/delivery issues occurring regularly •Raised by students but not considered major	• Low media profile • Problem commented upon but credibility unaffected
1 - Insignificant	An adverse event that can be accommodated through normal operating procedures.	<£10,000	•Quality/delivery issue considered one-off •Raised by students but action in hand	• No adverse publicity • Credibility unaffected and goes unnoticed

Note: Select criteria most appropriate. Use highest score if more than one criterion applies.

UHI | PERTH

Paper No. 5

Name of Committee	Audit Committee
Subject	National Fraud Initiative.
Date of Committee meeting	09/04/2026
Author	Fiona Cameron, Interim Director of Finance
Date paper prepared	23/03/2026
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Update on the National Fraud Initiative
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	N/A
Action requested	☒ For information ☒ For discussion ☐ For endorsement ☒ For approval ☐ Recommended with guidance (please provide further information, below)
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? Authors must identify: (a) the relevant risk(s) from the ERM Risk Register linked to the paper; and (b) the Board-approved risk appetite level for each associated risk.	Yes (a) Financial – participation in the National Fraud Initiative mitigates financial risks around payment of staff and creditors, providing additional assurance that controls are working effectively. (b) Minimal risk appetite.

If yes, please provide details	
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	Financial Sustainability
Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	Yes Finance and Payroll teams required to extract and submit data as part of the process.
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No This is covered under “HR Records Privacy Notice”

Island communities 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.
Status (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.

Please select a justification from the list, below:

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

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

Background

1. The National Fraud Initiative (NFI) is a data matching exercise that helps prevent and detect fraud in public and private sectors. It matches electronic data between participating bodies and Colleges are expected to participate in this initiative with only payroll and creditor related information a mandatory requirement. This exercise is carried out every two years with the most recent one taking place at UHI Perth during the financial year 2024/25.

2. It was previously reported to the Audit Committee in May 2024, that historically there had been some issues with the NFI exercise, including access to the system. The NFI assessment questionnaire that Deloitte had provided Audit Scotland was also shared which included recommendations that then Depute Principle of Operations agreed would be taken forward when resources allowed.

NFI Exercise 2024/25

3. For the most recent exercise, information was due to be uploaded between October 24 and March 25. The Interim Director of Finance has recently met with the Audit Manager from Audit Scotland who confirmed that UHI Perth had experienced technical issues accessing the NFI portal to submit the data for the 2024/25 exercise and ultimately the deadline was missed and no data was submitted. They confirmed UHI Perth's assessment would be marked as Red "unsatisfactory" but would not be named in the report which is due to be published Summer 2026.

4. As before, UHI Perth's external auditors Deloitte will provide feedback on UHI Perth's participation in the 2024/25 exercise, which is not expected to be dissimilar to the previous report, however a number of improvements and actions are in place ahead of the upcoming exercise which will begin around October 2026.

    - Finance Manager to meet with Audit Manager from Audit Scotland in September 26, to ensure access to portal and do a test data upload.
    - National Fraud Initiative has been added as a regular task to Finance Team checklist.
    - CFO has agreed that NFI is to be incorporated into UHI Perth Fraud Policy.
    - Privacy notices are being checked and amended to ensure data sharing for the purpose of NFI is included.
    - NFI has been added as a standing item to Cycle 1 of the Audit Committee as Audit Committee are required to complete the self-appraisal checklist as part of the exercise, and updates will be provided as the exercise progresses.

Key Risks

5. Participation in the National Fraud Initiative cross checks payroll information across participating bodies, benefit systems and creditors ledgers, whilst creditor information is cross checked against payroll information and highlights any potential duplication of

payments. These checks provide assurance that controls are working effectively if no errors are found.

6. It is important to note that whilst the National Fraud Initiative is a mandatory exercise for colleges to participate in, it is not the only assessment of fraud risk used by UHI Perth. There is a Fraud Prevention Policy, and separate Risk Assessment, which are subject to Internal Audit reviews on a regular basis.

Recommendation

7. It is recommended that the committee agree to the participation in the National Fraud Initiative exercise and the actions being put in place to ensure satisfactory assessment of participation going forward.

UHI | PERTH

Committee Cover Sheet

Paper No. 6

Name of Committee	Audit Committee
Subject	Academic Partner Annual Assurances – Expectations & Future Reporting
Date of Committee meeting	09/04/2026
Author	UHI Audit Committee
Date paper prepared	02/04/2026
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Chair of UHI Audit Committee recently wrote to Chairs of Audit Committees of UHI Academic Partners outlining a range of expectations around annual audit reporting from Academic Partners to the Regional Strategic Body. This letter is shared in full for Audit Committee's consideration, and to prompt actions if required.
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	n/a
Action requested	☒ For information ☒ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? Authors must identify: (a) the relevant risk(s) from the ERM Risk Register linked to the paper; and (b) the Board-approved risk	Yes Failure to supply appropriate audit reassurances to the Regional Strategic Body may risk UHI Perth being held to be in breach of its statutory requirements.

UHI | PERTH

Committee Cover Sheet

appetite level for each associated risk. If yes, please provide details	
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	n/a
Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	No
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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.

UHI | PERTH

Committee Cover Sheet

Status (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.

Please select a justification from the list, below:

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

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

31 March 2026

Private and confidential
For the attention of UHI academic partner Audit Chairs

Dear Audit Chair

Academic partner annual assurance: expectations for future reporting

I am writing following the University Court Audit Committee's recent consideration of the 2024/25 academic partner Annual Assurance Statements and associated internal and external audit reports. I would like to thank you, your committee members, and your senior team for assisting with this process and for sharing your reports with the university. This process makes an important contribution to the university's role as the Regional Strategic Body (RSB), and to the collective assurance framework that supports good governance across the partnership.

As part of our review, a number of points emerged where greater consistency and stronger assurance would be beneficial. I am therefore writing to all academic partner Audit Committee Chairs to set out clear expectations for future years; informed by the principles of best practice, transparency, and continual improvement.

1. Audit Committee annual reports — required minimum content

The Audit Committee annual report is a critical source of assurance to the RSB. Future reports must explicitly provide an opinion on:

1. Risk management.
2. Internal control.
3. Governance arrangements.
4. Economy, efficiency, and effectiveness (Value for Money).

This is expected under established sector practice and is essential for the university to meet its obligations to the Scottish Funding Council (SFC) as the RSB.

Where these elements were included, the committee was assured. However, some reports did not provide a full opinion across all four areas. For future submissions, we expect all academic partner Audit Committees to ensure that:

- A clear and unambiguous opinion is provided against all required elements.
- Any limitations to assurance are fully explained.
- Recommendations or issues identified through internal and external audit are clearly reflected in the committee's own opinion.

2. Internal audit — completeness and transparency of assurance

The committee noted variation in both the coverage and clarity of internal audit annual opinions. In several cases:

- Value for Money was not referenced within the annual opinion.
- Qualified internal audit opinions were issued in respect of risk management, control, and governance.
- A number of reports highlighted significant issues requiring a structured response.

To address these identified issues from 2025-26 and going forward, we will expect:

- Submission of a complete internal audit annual report for the relevant year.
- Annual audit opinions that explicitly reference risk, control, governance, and value for money.
- Clear identification of any qualified opinions and the associated improvement actions.
- Evidence of follow up and monitoring of internal audit recommendations by the Audit Committee.

3. External audit — addressing high priority recommendations

The committee welcomed the unqualified external audit opinions on those annual report and accounts for 2024-25 that were available but noted the presence of several high priority recommendations relating to journal posting controls, impairment processes, and review of management information.

To address the recommendations made we would expect each Audit Committee to:

- Ensure high or medium priority findings are included within the Audit Committee's own annual report and opinion.
- Provide explicit assurance that these findings have been considered, monitored, and are being addressed within agreed timescales.
- Ensure the governance implications of repeated findings are properly escalated.

4. Assurance on student support funds and credits

Internal audit identified areas where systems and controls could be improved, although most recommendations were low or medium priority.

We expect Audit Committees to:

- Monitor implementation of improvement actions from student support funds audits and credits audits.
- Ensure that any thematic or recurring issues are considered in the committee's overall assurance opinion.

5. Submission timeliness and completeness

The university, as the RSB, relies on partners to provide unbiased and complete assurance documentation within agreed timeframes. Late, incomplete, or missing reports create risk for the whole partnership.

For 2025/26 reporting onwards, we expect:

- Full and timely submission of all assurance materials.
- Clear notification to the university where delays or issues are anticipated.
- Confirmation that your Audit Committee has reviewed and approved all documents prior to submission.

6. A shared commitment to quality and continuous improvement

I want to emphasise that the purpose of setting out these expectations is not to criticise, but to support a more consistent and robust assurance environment across the UHI partnership. As the RSB, the university must be able to demonstrate strong, transparent, and credible oversight to the SFC and to Court. Achieving this relies on the collective strength of our academic partners' governance arrangements.

We value the work of your Audit Committee and are committed to supporting you in delivering best practice and continuous improvement.

Please do not hesitate to contact me if you have any queries on these requirements or if you would like to discuss any of the points raised in this letter.

Yours sincerely

Allan Clow
Chair of UHI Audit Committee

cc: Academic partner Chairs
Academic partner Principals

LEVEL OF ASSURANCE
Satisfactory

Paper 7

UHI Perth

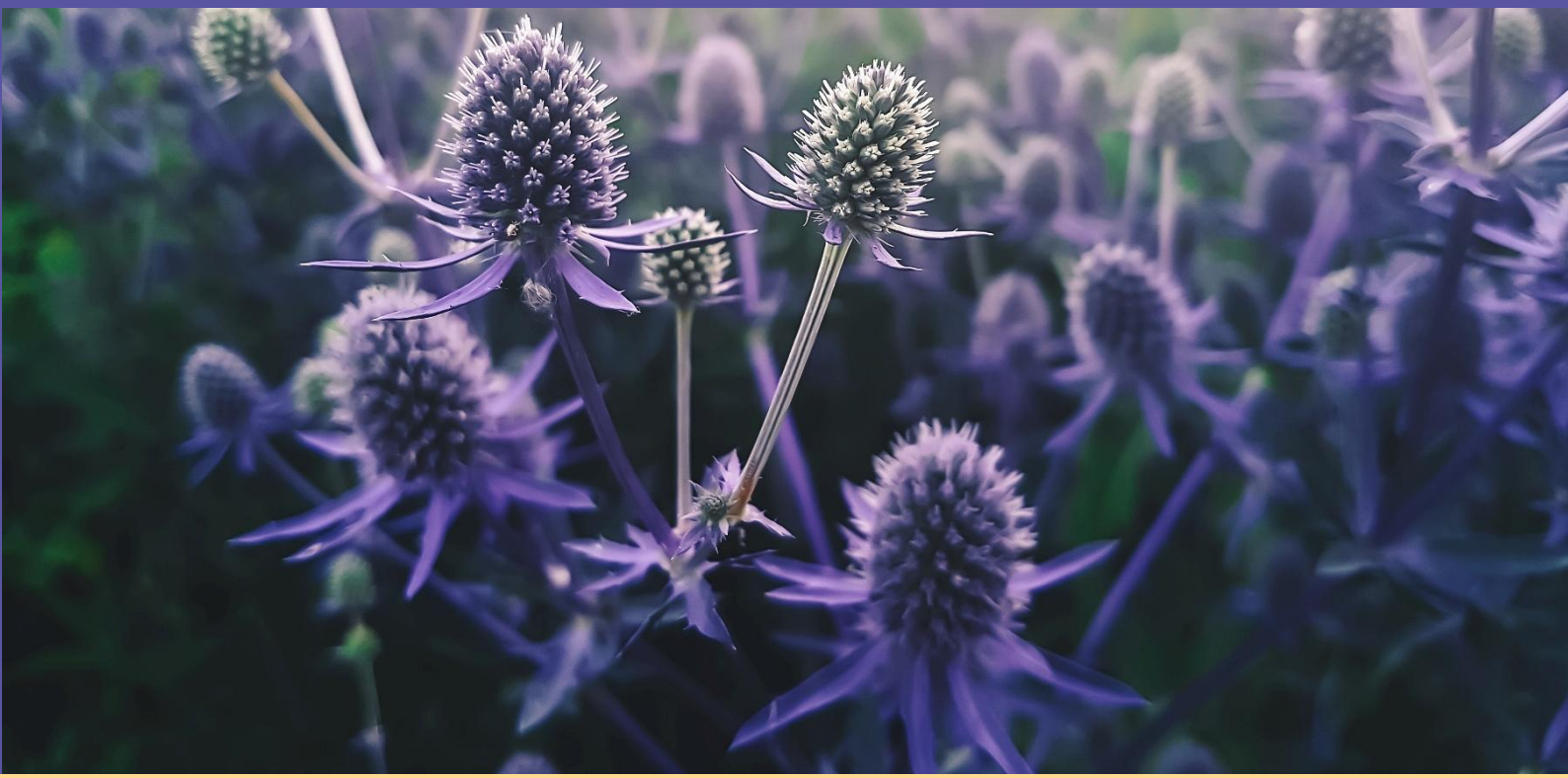
Student Support

Internal Audit report No: 2026/04

Draft issued: 29 January 2026

2nd Draft issued: 19 February 2026

Final issued: 5 March 2026



Henderson Loggie

Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

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

Action Grades

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 effectiveness.

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risk on the UHI Perth Strategic Risk Register as at December 2025:

- Risk 1 – We fail to provide the required products and services that meet the needs of learners, the business sector and the wider community in Perth (Residual risk score 6).

Background

As part of the Internal Audit programme at UHI Perth for 2025/26, we carried out a review of the systems in place for Student Support. The Audit Needs Assessment, agreed with management and the Audit Committee, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Principal and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

UHI Perth is one of the 10 academic partners of the University of the Highlands and Islands (UHI). UHI Perth is based at a single campus, delivering a range of programmes at both Further Education (FE) and Higher Education (HE) levels, through in-person and remote learning.

Provision of a positive student experience is key to ensuring strong student engagement, as well as ensuring teaching activity targets are met by UHI Perth. Student experience can be enhanced through ensuring that reasonable wellbeing, financial, and academic support is available to all students.

Services in this area are led by the Student Services team and the Student Funding team. All students are assigned a Personal Academic Tutor (PAT), providing academic pastoral care, who can provide basic advice and support around a variety of areas, and signposting to the relevant services.

Scope, Objectives and Overall Findings

The audit reviewed the support services available to students, with a specific focus on the role of Student Services and Student Funding staff.

The overall objective of our audit was to obtain reasonable assurance that there is appropriate provision of adequate advice and support to new students, students experiencing financial or other hardship and students with disabilities or special needs.

The table below notes the specific objectives for this review and records the results:

Objective	Findings			
The specific objectives of our audit were to ensure that there are processes and controls in place to be reasonably assured that students are:	**Level of Assurance**	**1**	**2**	**3**
		No. of Agreed Actions		
1. Orientated appropriately at the beginning of the year.	**Good**	0	0	0
2. Identified and provided with support if struggling financially.	**Good**	0	0	0
3. Identified and provided with support if struggling academically.	**Satisfactory**	0	0	1
4. Given adequate support if they have a disability.	**Satisfactory**	0	0	2
5. Made to feel part of the UHI Perth community.	**Good**	0	0	0
Overall Level of Assurance	**Satisfactory**	**0**	**0**	**3**
		System meets control objectives.		

Audit Approach

We assessed whether the above objectives were being met through discussion with the Director of Student Experience and Student Experience Manager, as well as other managers and staff in Student Services and Student Funding, and discussion with HISA Perth representatives. We also reviewed relevant documentation.

Summary of Main Findings

Strengths

- The UHI Perth website has a dedicated Student Support area, which explains how the Student Services team can be contacted and the types of support that are available to students.
- UHI Perth operates transition support services, supporting students that are enrolling at UHI Perth. They facilitate 'Get Ready for College' sessions over the summer and are available for bookable sessions.
- UHI Perth hosts an induction week for all students prior to their studies formally commencing.
- UHI Perth has a dedicated Student Funding team, who can provide ongoing support to students regarding the availability of funding, how to apply, and the evidence that will be required. The UHI Perth website has a dedicated Student Funding area with information about the funding available to full time and part time students.
- Support is targeted at key student groups, such as students with additional support needs, carers, care experienced, and estranged students.
- UHI Perth has a Digital Support scheme in place to provide loan equipment to students.
- There are dedicated study skills resources available on the UHI Perth website to support students who may be struggling academically.
- UHI Perth provides Essential Student Skills modules, available to all students, which cover areas such as time management, academic writing, and preparing for exams.
- There is a dedicated Study Skills team in place, who can provide support in a number of areas including organising workload, note taking, revision techniques, essay writing, and learning styles.
- UHI Perth has three part-time Learning Mentors who provide in-class academic and social support, with support made available across all curriculum areas
- Co-ordinated student support is provided by both Student Services and Academic teams, with staff from the Additional Support Service leading on identifying the level and type of support required.
- Students are encouraged to disclose any disability, or additional support need, to UHI Perth prior to enrolling. Students are also encouraged to flag requirements in-year if there are changes to their needs. Upon disclosure, Additional Support Service (ASS) staff will arrange to meet with the student to put in place the appropriate support measures. Additional Support Service staff help support the creation of Personal Learning Support Plans (PLSPs) and signpost to other services, as appropriate.
- There is an established Wellbeing and Support Service and Counselling Service who provide sessions to students that require mental health support and / or counselling during their time at UHI Perth.
- The Highlands and Islands Students' Association (HISA) offers a variety of student societies and sports clubs, some local and some run remotely in partnership with the other UHI partners.
- UHI Perth has dedicated resources in engaging students through the Student Engagement Coordinator, and wider Student Services team. The Student Engagement Coordinator undertakes a programme of in-class sessions, supporting students at induction and throughout the academic year.

Weaknesses

- There have been challenges in engaging some academic teams with the Learning Mentor team, which limits the reach the Learning Mentor team have within UHI Perth and the opportunities for collaboration. Consideration should also be given to developing a process for identifying and prioritising students who require Learning Mentor support, ensuring equitable access across departments
- There are increasing pressures on the Additional Support Service team. Due to limitations in capacity and increasingly complex support needs, consideration should be given to prioritisation based on student need to ensure that those most in need have appropriate support in place.

Summary of Main Findings (Continued)

Weaknesses (Continued)

- During discussions it was highlighted that some academic staff are not consistently applying the support set out within student PLSPs. This is largely due to the volume of PLSPs that may be in place in a single classroom, creating a complex mix of support needs.
- Staff have highlighted a notable increase in behavioural issues among students, which is impacting adversely on academic performance and engagement with UHI Perth services. Staff advised that they do not always have the ability to support students in the way they require, and funding limitations mean that external support may not be consistent or reliable.

Actions Already in Progress

- During our discussions it was noted that there is often a shortage of physical space in which to support students, reducing the level of support services that may be available at certain times. Further discussions noted that space is at a premium in UHI Perth. However, efforts have been made to more effectively use space, such as considering where a single room may be used to support multiple students, for example during examinations.

Acknowledgments

We would like to take this opportunity to thank the staff at UHI Perth who helped us during the course of our review.

Main Findings and Action Plan

Objective 1 - Students are orientated appropriately at the beginning of the year.

From our review of the UHI Perth Strategic Plan 2022 – 2027, we established that UHI Perth's vision is '*To empower our learners to achieve their full potential through a transformational student experience'*. One of the key Strategic Objectives is the Learner Experience, with key performance indicators (KPIs) focussed on key activities including health and wellbeing, attainment, and student satisfaction.

From our review of the UHI Perth website, we identified the information that is available to prospective students prior to applying to study at UHI Perth. The website has a dedicated Student Support area, which explains how the Student Services team can be contacted and setting out the types of support that are available to students. These include specific pages for student fees and funding, wellbeing and support, study skills, and additional support services.

UHI Perth also operates transition support services, supporting students that are enrolling in UHI Perth. The transition service can support students that are enrolling in Further Education (FE) or Higher Education (HE) courses, such as school leavers or mature students, and students enrolling in New Opportunities courses which can support students with additional support requirements. UHI Perth has two Transitions Officers who provide various types of support, including school visits, application support, campus tours, meetings with academic staff, and signposting to other student support services. Microsoft Forms are in place to facilitate booking sessions with the Transitions Officers and this helps to ensure a full transitions plan can be implemented. In addition to this, the team facilitate 'Get Ready for College' sessions over the summer period. These are hosted onsite at UHI Perth and include interactive chats with the Student Funding team, Additional Support team and Careers team, a full tour of the campus, introduction to the Students' Association, and information about other wellbeing support.

At the beginning of each academic year, UHI Perth hosts an induction week for all students prior to their studies formally commencing. This is an opportunity for students to meet UHI Perth staff and fellow students, as well as formally enrolling in UHI Perth. As part of the induction programme, various sessions are hosted by the various student support teams to make students aware of the services that are available and where to reach out to with any specific queries. In addition to this, a range of in-class workshops are delivered throughout the first semester on a range of subject areas. These sessions are shaped by student need and in the past have included, financial management, bullying, and online safety.

Student Support

Objective 2 - Students are identified and provided with support if struggling financially.

Prior to starting their studies at UHI Perth, HE students should make arrangements with regards to payment of fees or obtaining funding through the Student Awards Agency for Scotland (SAAS) as appropriate. Students that are on a low-income, or that are struggling financially may be entitled to additional funding through SAAS, dependent on the course they are undertaking. Student Funding staff work within the parameters of SFC guidance to provide the most appropriate funding packages for FE students, where students may be eligible for fee waivers, and SAAS for HE students and may include access to bursary funding, childcare funding, discretionary funding, or Education Maintenance Allowance (EMA). Information about the types of funding available is published on the UHI Perth website with Funding Guides in place for various types of funding available.

In addition to SFC and SAAS funding, staff will be made aware of available scholarships through the UHI Perth, the University of the Highlands and Islands (UHI), and external bodies, and can advise students about eligibility. Information about scholarships is published on the UHI website and students can filter these by campus, level of study, subject area, and nationality to search for suitable scholarship opportunities.

UHI Perth's dedicated Student Funding team can provide ongoing support to students about the availability of funding, how to apply, and the evidence that will be required. To support students in obtaining financial support, the Student Funding team offers daily drop-in sessions. These are typically delivered over lunchtime, to ensure maximum availability to students. During these sessions, students can speak directly with the team about specific queries or be directed to more specific support where appropriate. Drop-in sessions can also be used to support students with completion of funding applications, where support is needed.

One-to-one sessions are also available to students that have more complex queries and are bookable through Microsoft Bookings. Support is also targeted at key student groups, for example students with additional support needs that may require funding to support their studies, ESOL students, Care Experienced students and estranged students. Support is also available to distance learning students and targeted support sessions are held for these students for periods where they are on campus.

Objective 2 - Students are identified and provided with support if struggling financially (continued).

In addition to this, UHI Perth has a Digital Support scheme in place to provide loan equipment to students. The scheme originated during COVID when it was found that a number of students did not have access to equipment to allow them to continue their studies remotely. The scheme provides equipment, primarily laptops and internet dongles to allow for connectivity, to students on a one-year loan basis. Students on multi-year courses are able to extend loans for the whole duration of their studies and can be discussed with the relevant team members. Loans are made to students based on financial hardship or additional support needs requirements which can be made through a Personal Learning Support Plan (PLSP). There are processes in place to ensure that equipment is returned at the end of the loan period, including an IT loan agreement which is completed at the beginning of the loan period, and a reminder to return equipment prior to the student leaving UHI Perth.

During our discussions it was noted that financial resources are limited to the amounts granted to UHI Perth by the SFC and SAAS. This means that UHI Perth is limited in the level of support it can provide to students, with means testing and caps are applied, thus ensuring that funding is available for all students that are in need. Due to the increasing demand for support for students, UHI Perth has concerns about the continued level of support they can provide to students in need. At the time of the audit (November 2025), funding applications remained open to students, although pausing or closure of applications may be considered. UHI Perth has made a request to the SFC, via the In Year Redistribution sector exercise for further funding but there was no confirmation that this request would be granted at the time of the audit fieldwork.

Student Support

Objective 3 - Students are identified and provided with support if struggling academically.

The UHI Perth website has a dedicated section for Student Support information and contains guidance relating to study skills which can support students who are struggling academically. This links to the UHI Essential Student Skills modules, available to all students, which covers areas such as time management, academic writing and preparing for exams. Students are encouraged to access UHI resources, such as the studying online factsheet, or peer support which assists students in setting up study groups, presentations and mentoring for new students.

UHI Perth also has a dedicated Study Skills team who can provide support in a number of areas including organising workload, note taking, revision techniques, essay writing, and learning styles. The Study Skills team can provide support in both group settings, and one-to-one sessions which are bookable with the team via Microsoft Forms. Sessions can be delivered both face-to-face and online depending on student preference.

UHI Perth's Student Services team can provide more in depth or specific support to individual students. This team also offers support to staff and tutors to enable them to provide the right information and guidance to students where appropriate. In addition to any specific learning or physical difficulties that a student may have, the Student Services team covers a wide range of other matters that can impact on a student's ability to engage with their course and learning. The team demonstrated that they recognise that students may often experience several different issues that can be interlinked. However, the team is able to work holistically with students to develop a clearer understanding of all the different issues a student is experiencing in their student life.

The UHI Perth curriculum is designed to meet the needs of students at all levels, with appropriate progression available wherever possible, allowing students to learn at an appropriate level. UHI Perth has three part-time Learning Mentors that are part of the Student Services team and are able to provide both academic and social support to students within classes. This is largely delivered in-class alongside curriculum lecturers and tutors but may also include supporting small groups of students outside of the traditional classroom setting. The role of a Learning Mentor was originally focused on supporting students in core skills, such as numeracy, literacy, and ICT, however the role has expanded and now supports students across a range of curriculum areas. At present, Learning Mentors support students on 21 different courses, with approximately 400 students, including courses relating to ESOL, beauty, social science, and administration. Requests for Learning Mentor support can come from numerous sources, but typically directly from specific curriculum teams and Personal Academic Tutors (PATs).

Objective 3 - Students are identified and provided with support if struggling academically (continued).

Observation	Risk	Recommendation	Management Response	
During discussions with the Learning Mentors, it was established that there have been challenges engaging with some academic areas such as creative industries and motor vehicles. It is thought that this is largely due to a misunderstanding in the role that Learning Mentors can provide in supporting students, with some areas in particular reluctant to have any additional staff involvement in delivery of course materials. In addition to this, the Learning Mentors have limited scope to support any further students or classes with the resources and time available, meaning that some students that would benefit from the additional support, will not receive support from a Learning Mentor.	Students who require additional support may not receive it. Inconsistency in support available across academic areas.	**R1** Targeted engagement sessions should be held with academic teams to promote the services of the Learning Mentors and encourage collaborative working. Consideration should also be given to developing a process for identifying and prioritising students who require Learning Mentor support, ensuring equitable access across departments	Agreed. **To be actioned by:** Student Experience Manager **No later than:** 31 August 2026	
			Grade	**3**

Objective 4 - Students are given adequate support if they have a disability.

Co-ordinated student support is provided by both Student Services and Academic teams, with staff from the Additional Support Service leading on determining support required and academic staff assisting in implementing support as needed. Through discussion with the Student Experience Manager, it was established that students are encouraged to disclose any disability or additional support need to UHI Perth prior to enrolling, with the application form designed to give students the opportunity to disclose anything that may impact on their learning. This enables UHI Perth to provide support at both the application stage and through their time as a student.

Prior to commencing their studies at UHI Perth, any students that have disclosed a disability or additional support need during the application process will be contacted by the Student Services team to establish what support is needed. Details of students who have disclosed a disability or support need at application can be reviewed by the Student Services team through internal reports from the SITS system. Reports are generated every two weeks at a minimum throughout the year to identify any other students that have declared a disability or need for support. Students are given a further opportunity to declare a disability or additional support need at enrolment and are encouraged to flag this at any point in the year if further support is needed.

The Additional Support Service team consists of two Additional Support Officers, with support from other members of the Student Services team as appropriate. At the start of the academic year, the team will meet with all students that have declared a disability either at application or enrolment, and with all returning students that previously had a PLSP in place. This is an opportunity to discuss the individual needs of the student and arrange and implement appropriate support via the establishment or continuation of a PLSP. Students are welcome to bring a support worker, if needed, to meetings with the Student Services team to advocate for appropriate support and the plan can be amended throughout the year if support requirements change. The team also works closely with PATs to ensure that any required academic support will also be in place. The support available to students varies depending on need but may include use of specialist equipment, an allocated parking space, course material provided in alternative formats, or accommodations for exam taking such as scribes. For HE students, Disabled Students' Allowance (DSA) need assessments are also available through UHI Perth to support students with a formal diagnosis, and referrals can be made for diagnostic screenings. The Additional Support Service works closely with both the Wellbeing and Support Service and Counselling Service.

Objective 4 - Students are given adequate support if they have a disability.

The Study Skills Team receives referrals to support individual students through PATs, UHI Perth staff, the Transitions team, and student self-referral. Meetings are typically 1-to-1 with students and may focus on a variety of topics, for example core skills, with sessions tailored to individual students. The service is open to all students, with priority given to students with Additional Support Needs. The team also runs larger workshops on key topics of concern such as time management, exam preparation, or academic writing. Feedback from students had been very positive and access to these services have often allowed students to continue with their studies under difficult circumstances that would otherwise have made it impossible to continue with UHI Perth.

It was acknowledged that there have been difficulties in delivering support to some students due to limited space and room availability within UHI Perth. Space is often in high demand, meaning suitable rooms are not always accessible at key times, such as during examination periods. The Director of Student Experience confirmed this is a recognised issue, largely driven by campus size and the volume of on-campus delivery. Steps have been taken to maximise space utilisation, ensuring that space is used in the most effective way. For example, during examination periods, students may be allocated a separate room in which to complete their exam due to certain support needs. However, when discussed with academic and support staff, it was found that some students were able to be in an examination room with other students, freeing up more rooms during these peak periods. Further work is being done to explore options to further optimise room use and availability.

Objective 4 - Students are given adequate support if they have a disability (continued).

.

Observation	Risk	Recommendation	Management Response	
From discussion with members from all Student Services teams it was noted that there are extreme resourcing pressures on the services resulting in a reduction in the services that are available to students. The number of students with a PLSP has increased significantly since COVID, increasing from approx. 20% of students to 40% of all students. There are concerns that this may in future lead to scenarios where students are unable to access the level of support they require, combined with an ongoing landscape where often external sources are also unable to provide any additional support to UHI Perth. In addition to this, due to the volume and level of complexity within some PLSPs, it was felt by some interviewees that academic staff are not always consistently applying the adjustments that are required for students to be fully supported in their studies. While it is acknowledged that the support that staff are able to provide is very strong, capacity is reduced and the level of support required from staff is growing.	Students with PLSPs may not receive adequate support Increased workload may result in reduced quality of service to students	**R2** A review should be completed to assess capacity of the Additional Support Service team against projected PLSP demand. Prioritisation should be considered for PLSP support based on student need to ensure that those most in need have appropriate support in place. Targeted guidance and training should also be considered for academic staff to ensure the proper implementation of PLSPs. There should also be a review of the PLSP itself and the information contained to ensure it is fit for purpose and aligned with the course being delivered.	Agreed. **To be actioned by:** Director of Student Experience / Student Experience Manager **No later than:** 31 August 2026	
			Grade	**3**

Objective 4 - Students are given adequate support if they have a disability (continued).

Observation	Risk	Recommendation	Management Response	
Staff have highlighted a notable increase in behavioural issues among students, which is affecting academic performance and engagement with UHI Perth services. Additionally, the complexity of student needs is growing. While UHI Perth has historically maintained strong links with external agencies for emergency support, wider funding constraints have reduced the availability of these services, leaving staff to manage increasingly significant challenges internally.	Reduced student engagement and retention. Increased stress and workload for staff.	**R3** UHI Perth should considerer the implementation of a comprehensive behavioural management framework to proactively address and mitigate behavioural challenges. This should include an early identification and referral process and staff guidance. UHI Perth should also consider introducing workshops (and develop associated resources) on resilience and positive behaviour strategies, as part of the range of support available at induction and for ongoing support.	Agreed. **To be actioned by:** Director of Learning, Teaching and Quality / Director of Student Experience **No later than:** 31 August 2026	
			Grade	**3**

Student Support

Objective 5 - Students are made to feel part of the UHI Perth community.

As highlighted in Internal Audit Report 2025/05 - Student Engagement, issued in May 2025, there are numerous processes and initiatives in place to support students and ensure they feel part of the UHI Perth community.

The Highlands and Islands Students' Association (HISA) represents all students who study at the UHI and its academic partners. Each of the academic partners has a Local Officer to represent students at that institution and hold meetings with class reps, deliver events and activities and sit on various other committees. Through HISA, a variety of student societies and sports clubs are run, some local and some run remotely in partnership with the other UHI partners. The Student Voice Representative System is delivered in partnership between the University, academic partners, and the Students' Association. 'Reps' are elected by the students to share views about any aspect of the student experience and feed this back to the relevant individuals.

UHI Perth has dedicated resources in engaging students through the Student Engagement Coordinator and wider Student Services team. The Student Engagement Coordinator takes an active role in working with students, greeting students each day as they enter UHI Perth and signposting them to key initiatives and services offered by UHI Perth. UHI Perth operates 'The Big Project' which offers food and other supplies to students free of charge. The initiative was initially designed to support students struggling financially; however, it has been found that the project has helped students access student support resources from across UHI Perth, including emotional and academic support. Discussions with the Student Engagement Coordinator established that staff are able to monitor the students that are accessing the project resources, and target engagement based on their specific circumstances to encourage the use of other services that are available to students.

In addition to this, the Student Engagement Coordinator undertakes a programme of in-class sessions, supporting students at induction and throughout the academic year. Sessions are on key topics, with input from students, and may include financial concerns, bullying, and cyber safety. Students are encouraged to make suggestions and participate in sessions, further enhancing their experience with UHI Perth.

Henderson Loggie

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL **T:** 01224 322 100
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB **T:** 01382 200 055
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG **T:** 0131 226 0200
Glasgow: Suite 5.3, Kirkstane House, 139 St Vincent St, Glasgow G2 5JF **T:** 0141 471 9870

UHI | PERTH

Committee Cover Sheet

Paper No. 8

Name of Committee	Audit Committee
Subject	FOI & Data Protection Quarterly Update
Date of Committee meeting	06/042025
Author	Ian McCartney, Clerk to the Board
Date paper prepared	16/03/2025
Executive Summary 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 for the Quarter to 31 January 2026.
Committee Consultation 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
Action requested	☒ For information ☐ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf 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

UHI | PERTH

Committee Cover Sheet

Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	No
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	Yes Trends inform Enterprise Risk Management
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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.
Status (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.

UHI | PERTH

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	☐	Its disclosure would substantially prejudice the effective conduct of public affairs	☐
Its disclosure would substantially prejudice the commercial interests of any person or organisation	☐	Its disclosure would constitute a breach of confidence actionable in court	☐
Its disclosure would constitute a breach of the Data Protection Act	☐	Other [please give further details] Click or tap here to enter text.	☐

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

Quarterly Freedom of Information & Data Protection Update

Academic Year 2025/26 | Quarter 2 | Nov 2025-Jan 2026

1. Summary

Quarter 2 FOI request numbers are broadly in line with previous Q2 request rates, and topics/source of these requests are in line with what would be expected given recent profile of UHI Perth.

Report notes the rejection of an FOI Request on grounds of cost – this represents the first occasion that UHI Perth has rejected an FOI Request on this basis.

2. Freedom of Information

a. Total Number of Requests 2025/26

2025/26 Quarter 1	2025/26 YTD	2024/25 Full Year	2023/24 Full Year	2022/23 Full Year	2021/22 Full Year	2019/20 Full Year	2018/19 Full Year
9	23	38	54	39	22	28	39

b. Request Topics – 2025/26

Type	Q2	YTD
Academic-Related	0	1
Student-Related	0	0
Compliance	0	0
Finance/Procurement	1	4
Estates	0	1
HR/Legal	4	8
Operational Management	4	8
IT	0	1
TOTAL	9	23

c. Request Sources – 2025/26

Type	Q2	YTD
Legal Representative	0	0
Campaigning Groups	2	3
Trade Union	0	4
Press/Media	7	11
Scottish Parliament	0	0
Staff	0	0
Student	0	0
University Research	0	0
Industry	0	1
Unknown/Anonymous	0	4
TOTAL	9	23

d. Response Times – 2025/26

Response Time	Q2	YTD
Replied within Statutory Time	9	22
Late	0	1
To be completed	0	0
TOTAL	9	23

e. Nature of Response Provided – 2025/26

Type of Response	Q2	YTD
Fully disclosed	7	16
Partially disclosed	0	1
Exemption(s) applied	1	2
No data held	0	3
Request rejected*	1	1
TOTAL	9	23

*Request rejected on grounds of cost, per limits laid out in Section 12(1) of the Freedom of Information (Scotland) Act 2002.

3. Data Protection

a. Total Number of Requests/Incidents

	2025/26 Q2	2025/26 YTD	2024/25 Full Year	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	1	24	2	5	5	6	6	10
Data Breaches	2	2	4	3	5	6	7	13	13

b. Subject Access Request Response Time – 2025/26

Response Time	Q2	YTD
Replied within Statutory Time	1	1
Late	0	0
To be completed	0	0
TOTAL	1	1

c. Data Breach Information

Incident	Action Taken	ICO informed?
No incidents recorded within quarter		

Ian McCartney
16 March 2025

Health and Safety Committee – Meeting 3

Date and time: Thursday 12 March 2026, 2.00pm

Location: MS Teams / Rm 019

Members present:
David Gourley (DG), Director of TLQE
Ian Bow (IB), Health, Safety and Wellbeing Advisor
Ype Van Der Schaaf (YS), SM - Business & Hospitality
Jill Elder (JE), Depute Principal
Tessa Ward (TW), Estates Manager

Apologies:
Richard Fyfe (RF), Assistant HR & OD Business Partner
Steve Scott, EIS H&S Rep
Andi Garrity (AG), HISA Perth President
Christiana Margiotti (CM), Director of Curriculum – AHE
Deborah Lally (DL), Director of Student Experience
Nicky Inglis (NI), Director of Curriculum – BSTW

In Attendance:
Scott Innes (SI), SL – Business, Accounting and Administration, for Steve Scott
Sarah Pettigrew (SP), Assistant HR & OD Business Partner, for Richard Fyfe
David Watt (DW), SM - Music Industries & Theatre Arts, for Christiana Margiotti

Chair: David Gourley (DG), Director of LSE&R

Note Taker: Carolyn Sweeney-Wilson

Minute

Item		Action
1.	**Welcome and Apologies** DG welcomed all to the HSC meeting. Apologies were noted.	
2.	**Additions to the Agenda for AOCB** HISA update – AG submitted details by email.	

Item		Action
3.	**Minute of Previous Meeting** (Paper 1) Subject to a one word amendment, requested by IB, to point 7.1.2, the minute of the meeting held on 13 November 2025, having been previously circulated, was approved, as a true and accurate record of discussions.	
4.	**Review of actions from previous meeting / Matters arising that are not included elsewhere on the agenda**: 4.1 Unauthorised use of Workshops DG confirmed he had raised this matter at PLG, with the outcome being that staff should not be using the workshops outwith hours.	
5.	**Feedback on the Policies and Procedures (PPs) Sub-Group** IB advised he would update on this item during his update under item 13.	
6.	**Minutes from the Stress Management Group (SMG)** A reminder for HSC members that the Stress Survey Action Plans can be found in the Stress Management Group Teams Folder 6.1 Stress Management Group Terms of Reference – update (Paper 2) The SMG ToR was agreed.	
7.	**Internal Audits** IB discussed tracking actions from the audits and suggested that the relevant manager report back at the next available HSC meeting. Although this had always been left to the responsible manager, HSC agreed that it was important that areas provided feedback at HSC meetings. It was emphasised that Priority 1 actions must show evidence of being worked on. 7.1 New Audits Completed IB spoke to the reports he provided for this meeting. 7.1.1 Hospitality, Food & Textiles H&S Audit Summary (Paper 3) HSC noted this Audit.	

Item		Action
	7.1.2 Automotive Engineering H&S Summary (Paper 4) HSC noted this Audit. 7.1.3 Aviation Hub (Paper 5) HSC noted this Audit. 7.1.4 Engineering Workshops (Paper 6) HSC noted this Audit. 7.1.5 Audio, Art and Creative Technologies (Paper 7) HSC noted this Audit.	
8.	**Health & Safety Accident & Incident Statistics – Quarter 2 - AY25-26** (Paper 8) IB reviewed his report with HSC members. There were 2 RIDDOR reports sent to HSE in this period and IB spoke to his report on these incidents. There was a discussion about the incident involving the cleaner with the black bag and the protruding piece of metal and IB advised that the member of staff responsible for that area had been spoken with, as there was a specific waste bin for that type of waste and should not have been disposed of in general waste.	
9.	HSE Work Related Health & Safety Statistics – 2024-25 (Paper 9) IB said this paper was for reference only, so that members could see how serious work-related stress was around the UK and the impact this had on individuals. IB stressed the need for staff to complete their DSEs which should be completed once every 2 years.	
10.	Mandatory Training Compliance (Paper 10) IB discussed his paper regarding staff compliance with mandatory training. The discussion included whether all staff should complete Fire Marshall training and the need for clarity on staff responsibilities with regard to fire evacuation. The challenge of identifying Fire Marshalls was raised, especially as designated Fire Marshalls were not always on campus every day but, regardless,	

Item		Action
	everyone should exit the building during an alarm. It was agreed the 'Fire Safety Management Policy and Procedure' would be discussed outside the meeting and brought back to the next HSC for approval. CSW was asked to arrange a meeting, prior to IB's departure, involving DG, IB, TW, SS (or SI), RF, Mig Sherrit and Erin Grant. IB also noted that at Webster, Aramark staff would serve as both Fire Marshalls and duty Fire Officers in the event of a fire. The group discussed when staff should complete training after receiving notifications. SP mentioned that HR sends monthly reminders and it was agreed that training should be completed within a month of the reminder. There was also a consensus that the College needed to adopt a system for better tracking training completion. JE stated that this would be reviewed in her upcoming meeting on Mandatory Training. Fire Alarms incidents: IB reported on this and TW advised there were still 13 faults outstanding on the panel on the 2nd floor of the Brahan Building. The College would be going out for quotes soon for this.	**CSW** (completed)
11.	**Business Continuity Health & Safety Aspects** 11.1 H&S Risk Register (Paper 11) IB spoke to his paper. IB explained that the Risk Profile provided, at a glance, the status of the actions detailed in the Risk Register. 11.2 H&S Risk Profile (Paper 12) Discussed under item 11.1.	
12.	**Estates Update** • <u>Fire wash-up meeting:</u> TW discussed the need for a follow-up meeting after the fire in the kitchen. She wanted to be able to close off any follow-ups, after it was discussed at the Business Continuity meeting. • <u>Permit to work on campus:</u> TW had worked with IB and the Estates Team on developing a permit to work system. Two folders would be created: one for the permit to work and one for contractor work. These would contain the necessary procedures and permits for contractors to work on campus. A	

Item		Action
	way of working had been agreed with the team, but TW said she would require additional Admin support with this process. • Car park resurfacing and road works: DG advised plans were in place to resurface the car park, and the road to Goodlyburn, during the Easter break. • Flooding in Lecture Theatre and IT Suite: DG said an investigation was being carried out to establish the reasons behind the flooding. A funding application had also been made to the Government to provide financial support for these works. • EV charger and solar panels: TW mentioned that the EV charger was being repaired. Solar panels on the Residences were being worked on. • Fire suppression system in the Kitchens: Installation of a fire suppression system would commence during the Easter break and TW indicated she would liaise with YS regarding dates for this. • Asbestos removal: JE enquired about the ongoing asbestos removal program. IB explained that asbestos would be left in place if it was intact and not causing harm. It would only be removed when it became dangerous, or during refurbishments. TW noted there was a gap in the register, where some works were completed but not documented.	
13.	**Health, Safety and Wellbeing Advisor update** *(any other items not included elsewhere on the Agenda)* Fire-related Actions: • Fire extinguisher training: IB had conducted fire extinguisher training with Hospitality staff and Caretakers after the fire. Another session was scheduled for 13th March. IB would be liaising with Aramark to ensure all their staff received training. • Fire doors: Scottish Fire & Rescue had noted that items were being stored in stairwells and that fire doors were being wedged open. Staff were asked not to wedge fire doors open. In terms of stairwells being used for storage, these would need to be cleared. One area in particular mentioned was the cupboard in the stairwell, by the Goodlyburn Theatre. This would need to be cleared out and Estates would then change the locks to ensure it could no longer be used for storage. DW was asked to raise this with CM and to arrange for the storage area to be emptied.	**DW**

Item	Action
• Stress Survey: The stress survey was ongoing, with 131 employees completing it as of that morning. Once the survey was completed, the Stress Management Group would analyse the data and form an action plan. • H&S Policy & Procedures (PPs) Group: It was noted that membership of this group had dwindled and there were delays in IB receiving feedback from members on any PPs sent to them for comment. IB explained the process carried out for reviewing PPs and mentioned that the Internal Auditors, Henderson Loggie, had noted that PPs were not being reviewed in a timely manner – which should take place every 2 years. There were many policies, and the review process needed 6-8 weeks for completion, which was not happening. IB identified the need to make the process more effective going forward. **Action:** Review of the membership of the H&S PPs group needed to take place. There needed to be a commitment from the group to implement actions from Henderson Loggie. A meeting to be convened of this group, before IB's departure, involving SS, DW, YS, Stephen Ayton and someone from HR (SP to inform TW who from HR would attend).	**TW** **SP**
14. AOCB Martyn's Law: DG advised that this law would be coming into effect soon. DG suggested this should be a standing agenda item going forward and that DL should be invited to give an introduction on Martyn's Law and what the College needed to be doing to ensure compliance, at the next HSC meeting. IB said he had an infographic about this and would circulate it to HSC member for discussion at the next meeting. Campus Security: DG said that it would be important to review campus security and what staff should do if there was an incident. He confirmed that a Business Continuity desktop exercise had been scheduled for this. It was noted the Campus Security Policy sat with Estates. DG said that, strategically, going forward, consideration would need to be given if the campus should remain open to all. TW and DG would be reviewing the Campus Security Policy. HISA: (Note received from Andi Garrity, via email): With the 2026 Student Elections Post List, HISA was now moving to have one Sabbatical Officer with the title 'Perth Depute President' and no part-time officer at UHI Perth. AG requested that the ToR be	**CSW** **IB** **DG, TW**

Item		Action
	updated to indicate the change of title, effective from 1st July 2026, from HISA Perth President to HISA Perth Depute President. **Action:** ToR to be updated for AY2026-27 to show the change in title for the HISA representative to 'HISA Perth Depute President'. The ToR would be a paper at the first HSC meeting in AY2026-27. (**Addendum:** The ToR refers to a "Student Body Representative" – not a role title, so there is no need to update the ToR specifically with this change in role title.) Departure of Health and Safety and Wellbeing Adviser: The committee noted that IB would be retiring and this meeting would be his last. The committee expressed its sincere thanks and appreciation to IB for his contributions to the College and the Health and Safety Committee. IB's work had played a key role in ensuring the safety and well-being of staff, students and visitors, for which the committee expressed their gratitude for.	**CSW**
15.	**Key Messages** None for this meeting.	
16.	**Date of Next Meeting:** • 21 May 2026 All meetings are on Thursdays, from 14.00-16.00, in Rm 019	
	Meeting finished at: 15.35	

AUDIT COMMITTEE Paper 10

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
Chief Financial Officer
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 & Resources Committee. Care should be taken, however, to avoid undertaking work that properly belongs to the Finance & Resources 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 March 2026