

Audit Committee

Minutes

Meeting reference: Audit2025-26/03

Date: Thursday 09 April 2026 (Rescheduled from Thursday 19 March 2026)

Location: Online

Members present: Chris Whatley, Vice Chair, Audit Committee
Mary Fraser, Board Member
Rosie Howie, Board Member
John McMullen, Board Member
Richard Fyfe, Staff Board Member
Millie Foster, Student Board Member

In attendance: Catherine Etri, Interim Principal
Gail Dunn, Chief Financial Officer
Ian McCartney, Clerk to the Board
David Archibald, Henderson Loggie, Internal Auditor (from Item 7.1)
Claire West, Deloitte's, External Auditor

Apologies: Fiona Cameron, Interim Director of Finance
Noel Simbarashe Jana, Deloitte's, External Auditor

Chair: **Chris Whatley**

Minute Taker: Ian McCartney

Quorum: 3

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MINUTES

Item		Action
1.	Welcome & Apologies Vice Chair welcomed all to meeting, noting thanks for Committee agreeing to the rescheduled date, 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.	
4a.	Minutes of Meeting of Audit Committee held on 08 September 2025 The minutes were approved as a true and accurate record of the meeting.	
4b.	Minutes of Extraordinary Joint Meeting of Finance & Resources and Audit Committee held on 13 January 2026 The minutes were approved as a true and accurate record of the meeting.	
5.	Matters Arising from previous minutes With reference to Item 8.4 of the minutes of Audit Committee held on 08 September 2025, Committee were informed that direct communication had taken place between the Internal Auditor and the Public Audit Committee (PAC) to clarify the record as to approval of the Internal Audit Plan and a positive response from the Chair of PAC had been published on the PAC website which formally acknowledged and recorded the points raised by Internal Auditor, and the matter was now considered closed.	
6.1	RESERVED ITEM Contract Strategy – Internal Audit Committee considered and APPROVED Paper 3, which would allowed the procurement process to proceed on a Direct Award basis.	

7.1	Strategic Risk Register Chief Financial Officer presented Paper 4, noting the only movement shown in the report centred around Financial Risk due to the likelihood of increased costs due to conflict in the Middle East – while this had been partially mitigated by pre-purchase of gas and electricity via APUC, the risk still needs to be reflected. Board Member noted that there were some target dates that had been exceeded around Procurement and Creditors. Chief Financial Officer confirmed that these were scheduled for review. Chief Financial Officer highlighted the Internal Audit follow-up actions sections of the report, and noted that, while Level 2 actions had previously been prioritised, improved capacity within the organisation has allowed Level 3 actions to be tackled, resulting in a total of 12 actions closed off since the previous report. It is hoped that this change of pace will continue, with deadlines for those actions still outstanding to be reviewed if past originally scheduled date. Board Member noted that the Financial Controls audit action was overdue and sought a progress update. Chief Financial Officer noted that these actions were being worked through with the Finance Team, although some items of nomenclature will need to be clarified. Board Member queried the recruitment status of the Head of Finance role. Chief Financial Officer advised that shortlisting was ongoing with interviews scheduled for mid-April. Committee NOTED Paper 4.	
7.2	National Fraud Initiative Chief Financial Officer presented Paper 5, noting the mandatory date of the matching exercise and the reasons for this report being missed in previous year resulting in current red status. Chief Financial Officer advised that a test process was to be conducted to allow information to be updated, and that compliance with NFI would be included in the Fraud Policy moving forward. Clerk advised that NFI would also be included in Annual Committee Calendar within the standard business scheduled within Board Cycle 1 to ensure that the local compliance matching exercise was presented to Audit Committee for assurance in a timeous manner. Committee NOTED Paper 5.	

7.2	Academic Partner Annual Assurances – Expectations & Future Reporting Clerk introduced Paper 6, noting that the letter from the Chair of UHI Audit Committee had only recently been received, but did not appear on initial scrutiny to raise immediate concern. Internal Auditor clarified that the letter was intended to provide a definitive list for all Academic Partners within UHI to ensure there was no room for misunderstanding around local responsibilities. Clerk proposed that the item be deferred to the next meeting to allow a proper matching exercise to take place. Committee AGREED to this proposal, and NOTED Paper 6 pending the agreed action.	
8.1	Internal Audit Report 2026/04 – Student Support Internal Auditor presented Paper 7, providing the context around the report which had arisen from a shift in focus around care-experienced students' needs, and in particular specific needs not necessarily being identified or known at the point of enrolment, which had in turn led to a need to look at more flexible interventions. Internal Auditor noted an overall positive report, highlighting the increase in demand within this area, the mechanisms in identifying students in need of support, and the best ways to direct resources to those who actually need them. Interim Principal advised that Management were satisfied with the report and its contents and recommendations and noted that new Inspection regimes will impact on future reporting in this area. Committee NOTED Paper 7.	
9	Freedom of Information & Data Protection – Quarterly Update Clerk presented the Freedom of Information & Data Protection quarterly update for the period to January 2026 for information. Clerk advised on FOI request had been rejected on grounds of cost, noting that a formula devised by the UHI Data Protection team had been used in these calculations. Committee NOTED Paper 8.	

10	Committee Updates Committee NOTED minutes from the following meetings: • Health & Safety Committee – 12 March 2026 Board Member queried the 2 RIDDOR reports noted within the Report. Clerk was requested to seek clarity on any associated actions arising from these reports. Board Member queried the levels of mandatory H&S training not being completed in time. Interim Principal noted that the Depute Principal has picked up on this area and will be addressing the issue. Board Member noted that a Summary of Assurance would be useful for Board-level scrutiny. Interim Principal advised that the replacement staff member taking over from the Health Safety & Wellbeing Adviser role would be recruited as an Officer rather than Adviser, and that reporting protocols will change as a result.	Clerk
11.	Date & Time of Next Meeting • Thursday 04 June 2026	
12.	Review of Meeting Clerk noted that the Terms of Reference reflected the alterations approved by Board, which had tidied up nomenclature amendments. 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** ☒