UHI | PERTH

Audit Committee

Agenda

Meeting reference: Audit 2025-26/04
Date: Monday 08 June 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			
4	Minutes of the Meeting of Audit Committee held on 09 April 2026	Clerk	Chair	Paper 1
5	Actions arising from previous minutes			
6	**Monitoring & Compliance**			
*6.1	Strategic Risk Register (including Audit Actions Update)	Project & Risk Officer	Chief Financial Officer	Paper 2
*6.2	Academic Partner Annual Assurances – Expectations & Future Reporting	UHI	Clerk	Paper 3
*6.3	Data Protection Accountability Report	Clerk	Clerk	Paper 4
7	**Audit Plans, Reports & Updates**			
*7.1	Internal Audit Report 2026/05 - Teaching Staff Utilisation Business Process Review	Internal Auditor	Internal Auditor	Paper 5
*7.2	Internal Audit Report 2026/06 - Business Development	Internal Auditor	Internal Auditor	Paper 6

*7.3	Internal Audit – Draft Strategic Plan 2026-2029	Internal Auditor	Internal Auditor	Paper 7
*7.4	External Audit – Audit Plan 2025/26 - update	Chief Financial Officer	Interim Director of Finance	Paper 8
8	**FOI & Data Protection**			
*8.1	Freedom of Information & Data Protection quarterly update	Clerk	Clerk	Paper 9
9	**Committee Updates**			
9.1	Health & Safety Committee minutes: • None available			
10	**Date and time of next meeting:** • tbc	Clerk		
*11	**Review of Meeting & Terms of Reference** (Committee to check against the Terms of Reference to ensure all competent business has been covered)			Paper 10

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Audit Committee

DRAFT 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

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, nothing 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.	Clerk
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 of 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 ☑**

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Committee Cover Sheet

Paper No.2

Name of Committee	Board of Management
Subject	Full Risk Report Board Cycle 4 including Internal Audit Follow Up Actions
Date of Committee meeting	08/06/2026
Author	Chief Financial Officer/Risk and Project Officer
Date paper prepared	01/06/2026
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 were consulted to provide their updates.
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.	This is the Strategic Risk Register for UHI Perth identifying the risks to its financial sustainability and achieving strategic objectives.

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Committee Cover Sheet

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.
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.

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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

UHI Perth Risk Management Report
May 2026

Prepared by Chief Financial Officer/Risk & Project Officer

Risk Approach May 2026

Overview

A comprehensive review of the risk register by the Senior Leadership Team (SLT) concluded that the organisation's overall risk profile remained stable, while noting the ongoing challenges associated with financial sustainability.

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 new Chair of UHI Perth Board will determine the process and set the timescales for undertaking the recruitment exercise.

Financial Outlook

A summary of the full Financial Year Forecast as at 31 March 2026, was presented to the Finance and Resources Committee on 26 May. This projects an improved break-even position from a deficit of £175k. This change mainly relates to income, with the £262k release of 2023/24 clawback.

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 project to transform the Brahan Refectory and Library spaces is currently being scoped, with delivery planned over the summer period in time for the beginning of the new academic year.

UHI Transformation

UHI leaders met at the 2nd UHI Transformation summit on 19 May to agree the next phase of the Transformation programme and to reaffirm a collective commitment to shaping the future of UHI together. The programme has evolved from considering 6 options to developing the new operating model. The next phase of the programme will focus on reducing duplication, improving efficiency and experience, strengthening academic collaboration and growing income through a more coordinated and ambitious approach.

External Risk

The international conflict in the Middle East continues to cause economic uncertainty to world markets affecting global energy and other commodity prices.

Risk Approach May 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
No changes to residual risk scores which stay stable
Residual Financial Risk likelihood score although stable, is still above tolerance.

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



Strategic Risk Register - v3

Risk Approach May 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.

Strategic Risk Register - v3

Risk Approach May 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.

Strategic Risk Register - v3

Risk Approach May 2026 (continued)

🟥 **Outwith Tolerance**

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

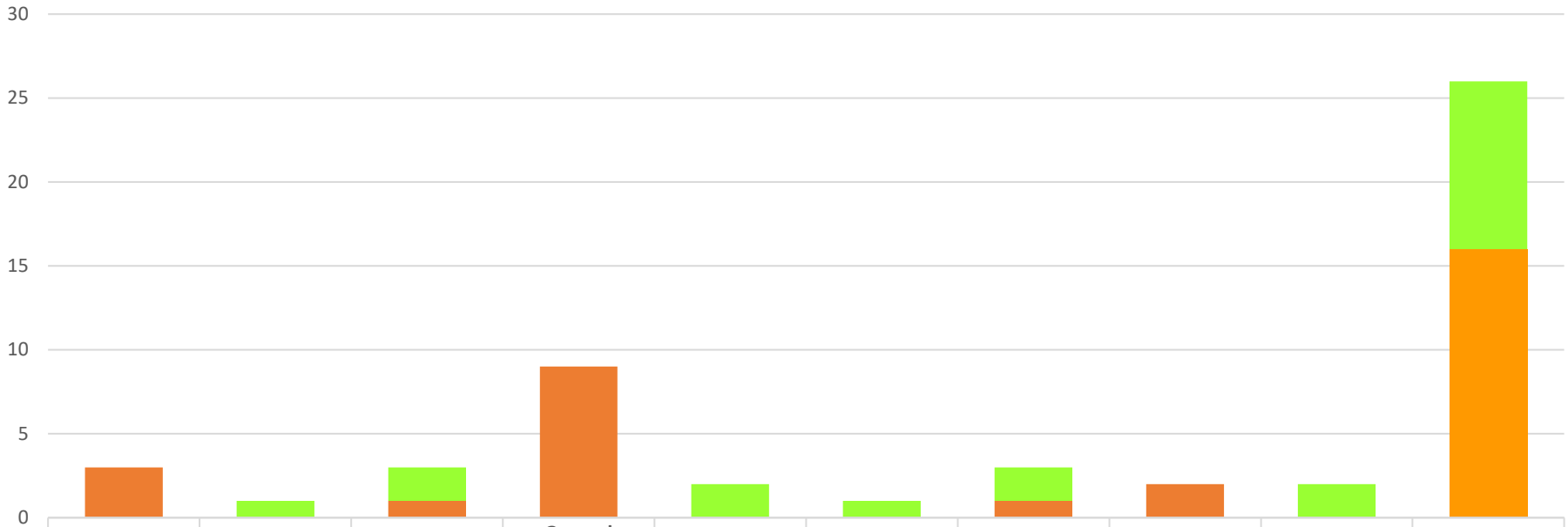
Risk 7: Reputational
Future actions: Review, update and implement a marketing and communications strategy.

Strategic Risk Register - v3

Internal Audit Follow Up Actions Overview May 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 1 Priority 3 action has been closed since the last report and 26 actions 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 revised timelines and will be one of the priorities for the new Head of Finance along with all outstanding Finance actions.
- 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	0	2	1	2	0	2	10
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 management.						
			Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness						

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	May 2026 Update	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	Still working to have a plan in place ahead of the end-of-July deadline.	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	Still working to have a plan in place ahead of the end-of-July deadline.	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	Still working to have a plan in place ahead of the end-of-July deadline.	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.	
2021/08	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	The CFO is reviewing staffing requirements against current staffing levels to identify any over or under resourcing. Any temporary budget needs will be included in the departmental budget. Work is ongoing toward the end-of-July deadline.	Will review whether this is now embedded into budget planning.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	May 2026 Update	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	Policy approved at PLG on 14 April and will now go to the next JNC for its approval prior to publication.	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	Still working to the end-of-July deadline.	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	Still working to the end-of-July deadline.	Currently being reviewed by CFO who will take to SLT/PLG for discussion and approval.	
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	31/07/2026	In progress	Currently arranging for APUC to come into the college to discuss and review our procurement procedures and highlight any potential risks. This will be incorporated into our Procurement strategy and policy. Working to an end of July deadline.	Procurement Manager has passed all reviewed policies to CFO for review.	

Audit Report	Topic	Priority Level	Recommendation	Owner	Agreed Date	Revised Date	Status	May 2026 Update	March 2026 Update	RAG
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.	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	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	Still working to the end-of-July deadline.	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 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 number of testing scenarios were identified during the exercise delivered to PLG on 31 March. A testing programme based on these scenarios will be implemented for the new academic year.	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.	
2024/08	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 intention is to develop the policy to meet the end of July deadline. This will be led by the new Head of Finance.	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 incorporating NFI initiative 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 intention is still to review the policy to meet the end of July deadline.	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	May 2026 Update	March 2026 Update	RAG
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	The draft strategy was approved by the BOM on 31 March, subject to the recommendations made. This is on track to be completed by the end of July timeline.	Draft strategy endorsed by PLG on 03 February and will go forward to the BOM for full approval on 31 March.	
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	In progress	The GGC Manager is now in post and will take this action forward with the Marketing Team Leader.	Marketing and Communications will sit within the remit of the new Governance, Growth and Change Manager once appointed.	
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	Governance, Growth & Change Manager/ Marketing TL	31/01/2026	31/07/2026	Partial Completion	Still working to the end-of-July deadline.	Work to review the Crisis Communications plan and arrangements in progress with Marketing Team Leader and Risk Officer.	
2025/07	General Review of Key Financial Controls and Independent Review of Finance	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	Complete	This action is now complete.	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	31/07/2026	Partial Completion	Currently arranging for APUC to come into the college to discuss and review our procurement procedures and highlight any potential risks. This will be incorporated into our Procurement strategy and policy. Working to an end of July deadline.	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	May 2026 Update	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	31/07/2026	In progress	Working to meet the end-of-July deadline led by the new Head of Finance.	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	31/07/2026	Little or no progress	Working to meet the end-of-July deadline led by the new Head of Finance.	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	Working to meet the end-of-July deadline led by the new Head of Finance.	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	30/09/2026	Partial Completion	Complete pending updating the policies and procedures referred to in the Regulations and to take to Finance & Resources in Cycle 1 2026/27.	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	May 2026 Update	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	31/07/2026	In progress	Working to meet the end-of-July deadline led by the new Head of Finance.	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	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	18/12/2026	In progress	Improvements are being planned for processes, ie reports set up in bluqube which will reduce the time spent on manual reports. This is ongoing, would change the date to the end of the calendar year.	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	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	30/08/2026	In progress	Working to meet the end-of-August deadline led by the new Head of Finance.	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	30/08/2026	In progress	Working to meet the end-of-August deadline led by the new Head of Finance.	Tasks will be allocated as part of the development of the annual timetable.	

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Committee Cover Sheet

Paper No. 3

Name of Committee	Audit Committee
Subject	Academic Partner Annual Assurances – Expectations & Future Reporting
Date of Committee meeting	08/06/2026
Author	Clerk to the Board of Management
Date paper prepared	29/05/2026
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	A letter from the Chair of UHI Audit Committee to the 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 was presented to Audit Committee on 09 April 2026. This paper provides a comparison of UHI's expectations per this letter mapped against the current reporting provided by UHI Perth, plus potential 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.	Initially discussed at Audit Committee, 09 April 2026
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	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.

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Risk Register linked to the paper; and (b) the Board-approved risk 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.

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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

Academic Partner Annual Assurances - UHI Perth Mapping Exercise

Ref No	Item	Requirement/Expectation	Evidence/Explanation	Suggested or Required Action
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: Risk Management; Internal Control; Governance Arrangements; Economy, efficiency & effectiveness (Value for Money)	An Audit Committee Annual Report (ACAR) is presented to Board on behalf of Audit Committee every year for approval to provide an assessment of the adequacy and effectiveness of the College's systems of internal control.	n/a
		A clear and unambiguous opinion is provided against all required elements.	The specific sections reported within the ACAR relate to: summary of Internal & External Annual Reports; Effectiveness of Audit Committee; Value for Money; Review of the Effectiveness of Internal Control and Risk Management; other Audit matters; and an overal opinion on Compliance.	**Report to be reviewed to provide specific opinion on Governance Arrangements**
		Any limitations to assurance are fully explained.	Opinion & Conclusion section of ACAR makes specific reference to opinions of both External and Internal Auditors, and notes any required Disclosures.	n/a
		Recommendations or issues identified through internal and external audit are clearly reflected in the committee's own opinion	Opinion & Conclusion section of ACAR makes specific reference to opinions of both External and Internal Auditors, and notes any required Disclosures.	n/a
2	Internal audit - completeness and transparency of assurance	Submission of a complete internal audit annual report for the relevant year	An Internal Audit Annual Report is presented to Audit Committee during Board Cycle 2 of each Academic Year (ie November/December), covering the period to the end of the previous Academic Year	n/a
		Annual audit opinions that explicitly reference risk, control, governance, and value for money	Internal Audit Annual Report presented to Board & Audit Committee relating to 2024/25 noted: "UHI Perth has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money."	n/a
		Clear identification of any qualified opinions and the associated improvement actions	Any Significant Issues or qualified opinions are noted with the Internal Audit Annual Report, and clearly flagged	n/a
		Evidence of follow up and monitoring of internal audit recommendations by the Audit Committee	Internal Auditor reports on progress against recommendations under Follow-Up Review, which are allocated Audit Days within an agreed time allocation programme.	n/a
3	External audit - addressing high priority recommendations	Ensure high or medium priority findings are included within the Audit Committee's own annual report and opinion	ACAR includes an appendix for Annual Assessment of Effectiveness of Internal Control, which notes any identified Control Failing or Deficiency identified by the External Auditor	n/a

		Provide explicit assurance that these findings have been considered, monitored, and are being addressed within agreed timescales	Section of Report which highlights any identified Control Failing or Deficiency provides specific actions and timelines to address each identified issue	n/a
		Ensure the governance implications of repeated findings are property escalated	There is an expectation that repeated findings would be reported by the External Auditor and escalated accordingly	**Consideration should be given to specifically recording repeated findings within the ACAR**
4	Assurance on student support funds and credits	Monitor implementation of improvement actions from student support funds audits and credit audits	Internal Auditor includes specific reports and opinions on Student Activity Data and Student Support Funds within its Annual Report	n/a
		Ensure that any thematic or recurring issues are considered in the committee's overall assurance opinion	Notification of Student Activity Data and Stduent Support Funds are provided within the ACAR	**Consideration should be given to specifically recording themes and recurring issues in this area within the ACAR**
5	Submission timeliness and completeness	Full and timely submission of all assurance materials	Completion of ACAR dependent on submission of Internal and External Annual Audits prior to preparation. Recenty, UHI Perth has experienced challenges in presenting Annual Financial Statements and External Audit Annual Report in a timely manner to allow submission before RSB, SFC and Audit Scotland	n/a
		Clear notification to the university where delays or issues are anticipated.	During recent challenges, RSB was kept fully informed of delays at all times	n/a
		Confirmation that your Audit Committee has reviewed and approved all documents prior to submission	Confirmation included within ACAR	n/a

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Committee Cover Sheet

Paper No. 4

<table>
<tr><td>Name of Committee</td><td>Audit Committee</td></tr>
<tr><td>Subject</td><td>Data Protection Accountability Tracker – May 2026</td></tr>
<tr><td>Date of Committee meeting</td><td>08/06/2025</td></tr>
<tr><td>Author</td><td>Ian McCartney, Clerk to the Board</td></tr>
<tr><td>Date paper prepared</td><td>01/06/2025</td></tr>
<tr><td>Executive Summary
Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved</td><td>Since late 2024, UHI Perth has followed best practice protocols around compliance in Data Protection by matching against the Information Commissioner’s Office Accountability Framework.

Paper provided constitutes the most recent assessment against the framework and identifies the following:

<table>
<tr><th>Current Status assessment</th><th>Amount</th><th>%</th></tr>
<tr><td>Fully meeting expectations</td><td>240</td><td>71.0%</td></tr>
<tr><td>Partially meeting expectations</td><td>45</td><td>13.3%</td></tr>
<tr><td>Not meeting expectations</td><td>21</td><td>6.2%</td></tr>
<tr><td>Not applicable</td><td>32</td><td>9.5%</td></tr>
<tr><td></td><td>338</td><td></td></tr>
</table>
Committee is advised that progress has been very limited since the previous review due to other organisational priorities. Previous position provided below for comparative analysis:

<table>
<tr><th>Previous Status assessment</th><th>Amount</th><th>%</th></tr>
<tr><td>Fully meeting expectations</td><td>234</td><td>69.2%</td></tr>
<tr><td>Partially meeting expectations</td><td>50</td><td>14.8%</td></tr>
<tr><td>Not meeting expectations</td><td>22</td><td>6.5%</td></tr>
<tr><td>Not applicable</td><td>32</td><td>9.5%</td></tr>
<tr><td></td><td>338</td><td></td></tr>
</table>
</td></tr>
</table>

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	Progress has been recorded against the following references: 1.1.4; 1.3.2; 2.1.1; 2.2.3; 2.2.4; 2.4.3; 2.4.4; 3.1.2; 3.1.3; 3.1.4; 3.1.6; 4.4.1; 9.12.1; 10.1.1 **Committee is asked to note the current status of the Data Protection Accountability Tracker.**
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)
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
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?	Yes Paper identifies some risks which may require input to Risk Register
Equality & Diversity	No

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Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	
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.

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:

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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

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

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action Owner	Action Status	Due Date (DD/MM/YYYY)
2.1	**Direction and support:** Your organisation's policies and procedures provide your staff with enough direction to understand their roles and responsibilities regarding data protection and information governance.	2.1.1	The policy framework stems from strategic business planning for data protection and information governance, which the highest management level endorses.	**Fully meeting our expectation**	DP Policy updated in 2025 to bring into line with UHI Policy				
		2.1.2	Policies cover data protection, records management and information security.	**Fully meeting our expectation**	All identified areas covered in current version of Policy				
		2.1.3	You make operational procedures, guidance and manuals readily available to support data protection policies and provide direction to operational staff.	**Fully meeting our expectation**	UHI provides a DP advice SharePoint page, with links to online DP training, and in-person DP training from DP team is available.				
		2.1.4	Policies and procedures clearly outline roles and responsibilities.	**Fully meeting our expectation**	DP policy sets out policy responsibilities. Procedures detail roles and responsibilities.				
2.2	**Review and approval:** You have a review and approval process to make sure that policies and procedures are consistent and effective.	2.2.1	All policies and procedures follow an agreed format and style.	**Fully meeting our expectation**	Per UHI agreed format				
		2.2.2	An appropriately senior staff member reviews and approves all new and existing policies and procedures.	**Fully meeting our expectation**	Policies are approved by PLG or appropriate Board Committee				
		2.2.3	Existing policies and procedures are reviewed in line with documented review dates, are up to date and fit for purpose.	**Fully meeting our expectation**	DP Policy updated in 2025 to bring into line with UHI Policy				
		2.2.4	You update policies and procedures without undue delay when they require changes, eg because of operational change, court or regulatory decisions, or changes in regulatory guidance.	**Fully meeting our expectation**	DP Policy updated in 2025 to bring into line with UHI Policy. Any legislative changes would be communicated from UHI DPO.				
		2.2.5	All policies, procedures and guidelines show document control information, including version number, owner, review date and change history.	**Fully meeting our expectation**	Per UHI agreed format				
2.3	**Staff awareness:** Staff are fully aware of the data protection and information governance policies and procedures that are relevant to their role.	2.3.1	Your staff read and understand the policies and procedures, including why they are important to implement and comply with.	**Not meeting our expectation**	No current way to assess awareness amongst staff members	Link to 1.1.2	Clerk		
		2.3.2	You tell staff about updated policies and procedures.	**Partially meeting our expectation**	Reliance is on staff keeping themselves updated on policies and procedures via Sharepoint News or PerthHub	Continue to send updates via SharePoint news site/Perth Hub	DPO/ Clerk		
		2.3.3	You make policies and procedures readily available for all staff on your organisation's intranet site (or equivalent shared area) or provide them in other ways that are easy to access.	**Fully meeting our expectation**	All available via PerthHub and UHI Perth website				
		2.3.4	Guidelines, posters or publications help to emphasise key messages and raise staff awareness of policies and procedures.	**Partially meeting our expectation**	Wide range of resources available on UHI DP Sharepoint page, but not known if widely accesssed by staff	Send updates via SharePoint news site/Perth Hub	DPO/ Clerk		
2.4	**Data Protection by design and by default:** Your policies and procedures foster a 'data protection by design and by default' approach across your organisation.	2.4.1	Where relevant, you consider policies and procedures across your organisation with data protection in mind.	**Not meeting our expectation**	No reference to DPIA on Policies, but EQIA must be approved.	Management to consider whether/how to translate EQIA approach to Policies for DPIA	PLG		
		2.4.2	You have policies and procedures to make sure that data protection issues are considered when systems, services, products and business practices involving personal data are designed and implemented, and that personal data is protected by default.	**Partially meeting our expectation**	No guarantee this happens/will happen across organisation, however evidence via data breaches, etc indicate that major risks are mitigated	Link to 1.1.2	Clerk		
		2.4.3	Your organisation's approach to implementing the data protection principles and safeguarding individuals' rights, including data minimisation, pseudonymisation and purpose limitation, is set out in policies and procedures.	**Fully meeting our expectation**	DP Policy updated in 2025 to bring into line with UHI Policy				
		2.4.4	The personal data of vulnerable groups, eg children, is given extra protection in policies and procedures.	**Partially meeting our expectation**	DP Policy updated in 2025 to bring into line with UHI Policy. No specific reference to Data Protection issues withing Safeguarding Policy.	Management to consider review of Safeguarding Policy to provide alignment	Policy Lead		

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

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

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

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

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

Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action owner	Action Status	Due date (DD/MM/YYYY)
5.1	**Privacy notice content:** Your organisation's privacy information or notice includes all the information required under Articles 13 and 14 of the UK GDPR.	5.1.1	Privacy information includes all relevant contact information, eg the name and contact details of your organisation (and your representative if applicable) and the DPO's contact details.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.2	Privacy information includes the purposes of the processing and the lawful bases (and, if applicable, the legitimate interests for the processing).	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.3	Privacy information includes the types of personal data you obtain and the data source, if the personal data is not obtained from the individual it relates to.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.4	Privacy information includes details of all personal data that you share with other organisations and, if applicable, details of transfers to any third countries or international organisations.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.5	Privacy information includes retention periods for the personal data, or if that is not possible, the criteria used to determine the period.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.6	Privacy information includes details about individuals' rights including, if applicable, the right to withdraw consent and the right to make a complaint.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.7	Privacy information includes details of whether individuals are under a statutory or contractual obligation to provide the personal data (if applicable, and if you collect the personal data from the individual it relates to).	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
		5.1.8	You provide individuals with privacy information about the source of the processed personal data if you don't obtain it from the individual concerned, eg if the data is from publicly accessible sources such as social media, the open electoral register or Companies House.	**Fully meeting our expectation**	Required in all Privacy Notices. Includes explanation when required.				
5.2	**Timely privacy information:** You have a recorded procedure to make sure that privacy information is provided to individuals at the right time, unless an exemption applies.	5.2.1	Individuals receive privacy information when their personal data is collected (eg when they fill in a form) or by observation (eg when using CCTV or people are tracked online).	**Partially meeting our expectation**	CCTV guidelines currently being reviewed	Liaise with UHI DP team to ensure compliance	Clerk		
		5.2.2	If you obtain personal data from a source other than the individual it relates to, privacy information is provided to individuals within a reasonable period no later than one month of obtaining the data.	**Fully meeting our expectation**	Contained within Privacy Notice guidance				
5.3	**Effective privacy information:** Your organisation provides privacy information that is: • concise; • transparent; • intelligible; • clear; • uses plain language; and • communicated in a way that is effective for the target audience.	5.3.1	You proactively make individuals aware of privacy information and have a free, easy way to access it.	**Fully meeting our expectation**	Regular signposting to website				
		5.3.2	You provide privacy information to individuals in electronic and hard-copy form, using a combination of appropriate techniques, such as a layered approach, icons and mobile and smart device functionalities.	**Fully meeting our expectation**	UHI DPO satisifed that normal means of delivery is apporpriate.				
		5.3.3	You write privacy information in clear and plain language that the intended audience can understand, and offer it in accessible formats if required.	**Fully meeting our expectation**	UHI DPO provides advice on new/reviewed Privacy Notices				
		5.3.4	You take particular care to write privacy information for children in clear, plain language, that is age-appropriate, and explains the risks involved in the processing and what safeguards are in place.	**Fully meeting our expectation**	UHI Privacy Notice guidance explains that staff must use appropriate language and advises using a reading age calculator. Does not include requirement to include risk details as UHI considers this is not required in Articles 13/14				
		5.4.1	You have procedures for individuals to access the personal data you use to create profiles, so they can review for accuracy and edit if needed.	**Not Applicable**	Not currently undertaken.				

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

Number	Our expectations	Reference	Ways to meet our expectations	Current status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
6.1	**Data-mapping:** Your organisation frequently carries out comprehensive data mapping exercises, providing a clear understanding of what information is held and where.	6.1.1	Your organisation carries out Information audits (or data mapping exercises) to find out what personal data is held and to understand how the information flows through your organisation.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners	UHI DP team		
		6.1.2	You keep the data map up-to-date and you clearly assign the responsibilities for maintaining and amending it.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners	UHI DP team		
		6.1.3	You consult staff across your organisation to make sure that there is an accurate picture of processing activities, for example by using questionnaires and staff surveys.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners	UHI DP team		
6.2	**Records of processing activities (ROPA):** Your organisation has a formal, documented, comprehensive and accurate ROPA based on a data mapping exercise that is regularly reviewed.	6.2.1	You record processing activities in electronic form so you can add, remove or amend information easily.	**Fully meeting our expectation**	All records stored digitally				
		6.2.2	Your organisation regularly reviews the record against processing activities, policies and procedures to make sure that it remains accurate and up-to-date, and you clearly assign responsibilities for doing this.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners	UHI DP team		
		6.2.3	You regularly review the processing activities and types of data you process for data minimisation purposes.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners	UHI DP team		
6.3	**ROPA requirements:** The ROPA contains all the relevant requirements set out in Article 30 of the UK GDPR.	6.3.1	The ROPA includes (as a minimum): • Your organisation's name and contact details, whether it is a controller or a processor (and where applicable, the joint controller, their representative and the DPO); • the purposes of the processing; • a description of the categories of individuals and personal data; • the categories of recipients of personal data; • details of transfers to third countries, including a record of the transfer mechanism safeguards in place; • retention schedules; and • a description of the technical and organisational security measures in place.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners			
		6.3.2	You have an internal record of all processing activities carried out by any processors on behalf of your organisation.	**Partially meeting our expectation**	UHI monitors Article 30 registers and Records Management file map	UHI currently reviewing process around Records Managemnent with Academic Partners			
6.4	**Good practice for ROPAs:** Your organisation's ROPA includes links to other relevant documentation as a matter of good practice.	6.4.1	The ROPA also includes, or links to documentation covering: • information required for privacy notices, such as the lawful basis for the processing and the source of the personal data; • records of consent; • controller-processor contracts; • the location of personal data; • DPIA reports; • records of personal data breaches; • information required for processing special category data or criminal conviction and offence data under the Data Protection Act 2018 (DPA 2018); and • retention and erasure policy documents.	**Fully meeting our expectation**	Referred elsewhere. Breach information held in central breach register				
6.5	**Documenting your lawful basis:** You document and appropriately justify your organisation's lawful basis for processing personal data in line with Article 6 of the UK GDPR (and Articles 9 and 10, if the	6.5.1	Your organisation selects the most appropriate lawful basis (or bases) for each activity following a review of the processing purposes.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.5.2	You document the lawful basis (or bases) relied upon and the reasons why.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.5.3	If your organisation processes special category data or criminal offence data, you identify and document a lawful basis for general processing and an additional condition for processing this type of data (or in the case of criminal offence data only, you identify the official authority to process).	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.5.4	In the case of special category or criminal offence data, you document consideration of the requirements of Article 9 or 10 of the UK GDPR and Schedule 1 of the DPA 2018 where relevant.	**Fully meeting our expectation**	Reviewed on case-by-case basis				

	processing involves special category or criminal offence data).	6.5.5	Where Schedule 1 requires it, there is an appropriate policy document including: • which Schedule 1 conditions you are relying on; • what procedures you have in place to ensure compliance with the data protection principle; • how special category or criminal offence data will be treated for retention and erasure purposes; • a review date; and • details of an individual assigned responsibility for the processing.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.5.6	You identify the lawful basis before starting any new processing.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
6.6	**Lawful basis transparency:** You make information about the purpose of the processing and the lawful basis publicly available. This is easy to locate, access and read.	6.6.1	You make information about the purposes of the processing, your lawful basis and relevant conditions for processing any special category data or criminal offence data publicly available in your organisation's privacy notice(s).	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.6.2	You provide information in an easily understandable format.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.6.3	If there is a genuine change in circumstances, or if your lawful basis must change due to a new and unanticipated purpose, you inform individuals in timely manner and record the changes.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
6.7	**Consent requirements:** If your organisation relies on consent for the processing of personal data, you comply with the consent requirements of the UK GDPR on being: • specific; • granular; • prominent; • opt-in; • documented; and • easily withdrawn.	6.7.1	Consent requests: • are kept separate from other terms and conditions; • require a positive opt-in and do not use pre-ticked boxes; • are clear and specific (not a pre-condition of signing up to a service); • inform individuals how to withdraw consent in an easy way; and • give your organisation's name as well as the names of any third parties relying on consent.	**Fully meeting our expectation**	Reviewed on case-by-case basis				
		6.7.2	You have records of what an individual has consented to, including what they were told and when and how they consented. The records are thorough and easy for relevant staff to access, review and withdraw if required.	**Partially meeting our expectation**	No standardised/ centralised process for review - ownership with individuals/ departments	UHI DPO reviewing - outcomes to be cascaded to local level	UHI DPO/Clerk		
		6.7.3	You have evidence and examples of how consent is sought from individuals, for example online forms or notices, opt in-tick boxes, and paper-based forms.	**Partially meeting our expectation**	No standardised/ centralised process for review - ownership with individuals/ departments	UHI DPO reviewing - outcomes to be cascaded to local level	UHI DPO/Clerk		
6.8	**Reviewing consent:** You proactively review records of previously gathered consent, which demonstrates a commitment to confirming and refreshing consents.	6.8.1	You have a procedure to review consents to check that the relationship, the processing and the purposes have not changed and to record any changes.	**Partially meeting our expectation**	No standardised/ centralised process for review - ownership with individuals/ departments	Procedure to be put in place - need to be proactive	UHI DPO/Clerk		
		6.8.2	Your organisation has a procedure to refresh consent at appropriate intervals.	**Partially meeting our expectation**	No standardised/ centralised process for review - ownership with individuals/ departments	Procedure to be put in place - need to be proactive	UHI DPO/Clerk		
		6.8.3	Your organisation uses privacy dashboards or other preference-management tools to help people manage their consent.	**Not Applicable**	Not a requirement				
	Risk-based age checks and	6.9.1	Your organisation makes reasonable efforts to check the age of those giving consent, particularly where the individual is a child.	**Fully meeting our expectation**	Not usually an issue for organisation - measures in place where appropriate				
		6.9.2	You have a reasonable and effective procedure to determine whether the individual in question can provide their own consent, and if not, an effective way to gain and record parental or guardian consent.	**Fully meeting our expectation**	Not usually an issue for organisation - measures in place where appropriate				

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

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
7.1	**Data sharing policies and procedures:** Your organisation's policies and procedures make sure that you appropriately manage data sharing decisions.	7.1.1	You have a review process, through a DPIA or similar exercise, to assess the legality, benefits and risks of the data sharing.	**Fully meeting our expectation**	Proposed DSAs assessed against UHI DSA checklist				
		7.1.2	You document all sharing decisions for audit, monitoring and investigation purposes and you regularly review them.	**Partially meeting our expectation**	Small, low-risk data sharing may be conducted without full decision-making being captured				
		7.1.3	Your organisation has clear policies, procedures and guidance about data sharing, including who has the authority to make decisions about systematic data sharing or one-off disclosures, and when it is appropriate to do so.	**Fully meeting our expectation**	While UHI does not have formal arrangements in place for who has authority, UHI provides training to all staff to seek DPO assistance.				
		7.1.4	Your organisation adequately trains all staff likely to make decisions about data sharing, and makes them aware of their responsibilities. You refresh this training appropriately.	**Partially meeting our expectation**	Mondatory Training does not cover the detail of data sharing arrangements in most cases.	UHI has assessed that it is not appropriate to make general training more detailed on data sharing, so are considering the following options: 1) more training / awareness raising with key contacts/leads; 2) targeted approach to training based on most liekly areas; 3) proactive roll out of general training, highlighting data sharing issues and encouraging engagement with UHI DP team	UHI DPO		
7.2	**Data sharing agreements:** You arrange and regularly review data sharing agreements with parties with whom you regularly share personal data.	7.2.1	You agree data sharing agreements with all the relevant parties and senior management signs them off.	**Fully meeting our expectation**	DSAs can also be signed off by lower-tier management where appropriate				
		7.2.2	The data sharing agreement includes details about: • the parties' roles; • the purpose of the data sharing; • what is going to happen to the data at each stage; and • sets standards (with a high privacy default for children).	**Fully meeting our expectation**	UHI DSA checklist				
		7.2.3	Where necessary, procedures and guidance covering each organisation's day-to-day operations support the agreements.	**Fully meeting our expectation**	UHI DSA checklist				
		7.2.4	If your organisation is acting as a joint controller (within the meaning of Article 26 of the UK GDPR), you set out responsibilities under an arrangement or a data sharing agreement, and you provide appropriate privacy information to individuals.	**Fully meeting our expectation**	UHI uses a comprehensive Article 26 joint controller agreement template				
		7.2.5	You have a regular review process to make sure that the information remains accurate and up to date, and to examine how the agreement is working.	**Fully meeting our expectation**	UHI DSA checklist				
		7.2.6	You keep a central log of the current data sharing agreements.	**Fully meeting our expectation**	Article 30 register acts as a log of data sharing agreements (DSAs, C2Ps				
7.3	**Restricted transfers:** Your organisation has procedures in place to make sure that	7.3.1	You consider whether the restricted transfer is covered by an adequacy decision or by 'appropriate safeguards' listed in data protection law, such as contracts incorporating standard contractual data protection clauses adopted by the Commission or Binding Corporate Rules.	**Fully meeting our expectation**	Staff are always advised to seek UHI DPO assistance if sharing involves international transfers				

	restricted transfers are made appropriately.	7.3.2	If a restricted transfer is not covered by an adequacy decision nor an appropriate safeguard, you consider whether it is covered by an exemption set out in Article 49 of the UK GDPR.	**Fully meeting our expectation**	Staff are always advised to seek UHI DPO assistance if sharing involves international transfers				
7.4	**Processors:** You have appropriate procedures in place regarding the work that processors do on you behalf.	7.4.1	You have written contracts with all processors.	**Fully meeting our expectation**	Where UHI DPO is advised of organisation employing a sub-processor, UHI DPO completes an Article 28 checklist on the relevant contract.				
		7.4.2	If using a processor, you assess the risk to individuals and make sure that these risks are mitigated effectively.	**Fully meeting our expectation**	Via Article 28 checklist				
		7.4.3	An appropriate level of management approves the contracts and both parties sign. The level of management required for approval is proportionate to the value and risk of the contract.	**Fully meeting our expectation**	Sign-off levels included in Delegation of Authority/ Financial Procedures				
		7.4.4	Each contract (or other legal act) sets out details of the processing including the: • subject matter of the processing; • duration of the processing; • nature and purpose of the processing; • type of personal data involved; • categories of data subject; and • controller's obligations and rights, in accordance with the list set out in Article 28(3) of the UK GDPR.	**Fully meeting our expectation**	Via Article 28 checklist				
		7.4.5	You keep a record or log of all current processor contracts, which you update when processors change.	**Partially meeting our expectation**	Article 30 register utilised, but this is partial and does not include controls to ensure they are updated	UHI DPO reviewing to include within shared procurement controls	UHI DPO/ Procurement		
		7.4.6	You review contracts periodically to make sure they remain up to date.	**Partially meeting our expectation**	Article 30 register utilised, but this is partial and does not include controls to ensure they are updated	Per 7.4.5	UHI DPO/ Procurement		
		7.4.7	If a processor uses a sub-processor to help with the processing it is doing on your behalf, they have written authorisation from your organisation and a written contract with that sub-processor.	**Fully meeting our expectation**	Via Article 28 checklist				
7.5	**Controller-processor contract requirements:** All of your controller-processor contracts cover the terms and clauses necessary to comply with data protection law.	7.5.1	The contract or other legal act includes terms or clauses stating that the processor must: • only act on the controller's documented instructions, unless required by law to act without such instructions; • ensure that people processing the data are subject to a duty of confidence; • help the controller respond to requests from individuals to exercise their rights; and • submit to audits and inspections.	**Fully meeting our expectation**	Via Article 28 checklist				
		7.5.2	Contracts include the technical and organisational security measures the processor will adopt (including encryption, pseudonymisation, resilience of processing systems and backing up personal data in order to be able to reinstate the system).	**Fully meeting our expectation**	Via Article 28 checklist				
		7.5.3	The contract inlcudes clauses to make sure that the processor either deletes or returns all personal data to the controller at the end of the contract. The processor must also delete existing personal data unless the law requires its storage.	**Fully meeting our expectation**	Via Article 28 checklist				

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

Number	Our expectations	Reference	Ways to meet our expectations	Current Status	Reasons for Status	Actions	Action owner	Action Status	Due Date (DD/MM/YYYY)
8.1	**Identifying, recording and managing risks:** Your organisation has appropriate policies, procedures and measures to identify, record and manage information risks.	8.1.1	An information risk policy (either a separate document or part of a wider corporate risk policy) sets out how your organisation and its data processors manage information risk, and how you monitor compliance with the information risk policy.	**Fully meeting our expectation**	UHI Information Security policy and Information Security risk matrix				
		8.1.2	You have a process to help staff report and escalate data protection and information governance concerns and risks to a central point, for example, staff forums.	**Fully meeting our expectation**	Relevant contact details advised in all Privacy Notices and policies/guidance. Policies on website				
		8.1.3	You identify and manage information risks in an appropriate risk register, which includes clear links between corporate and departmental risk registers and the risk assessment of information assets.	**Fully meeting our expectation**	Info risks included within Strategic Risk Register				
		8.1.4	You have formal procedures to identify, record and manage risks associated with information assets in an information asset register.	**Not meeting our expectation**	Collation of Info Asset Register currently being undertaken.	Numerous departmental registers being collated centrally	Director ICT (reallocate)		
		8.1.5	If you identify information risks, you have appropriate action plans, progress reports and a consideration of the lessons learnt to avoid future risk.	**Fully meeting our expectation**	Contained within Risk Register				
		8.1.6	You put measures in place to mitigate the risks identified within risk categories, and you test these regularly to make sure that they remain effective.	**Fully meeting our expectation**	Contained within Risk Register				
8.2	**Data protection by design and by default:** You take a data protection by design and default approach to managing risks, and, as appropriate, you build DPIA requirements into policies and procedures.	8.2.1	You reference DPIA requirements in all risk, project and change management policies and procedures, with links to DPIA policies and procedures.	**Not meeting our expectation**	No process currently in place	Management to consider how to implement	PLG		
		8.2.2	Your procedures state that, if required, a DPIA should begin at the project's outset, before processing starts, and that the DPIA must run alongside the planning and development process.	**Not meeting our expectation**	No process currently in place	Management to consider how to implement	PLG		
		8.2.3	You anticipate risks and privacy-invasive events before they occur, making sure that at the initial design phase of any system, product or process and throughout, you consider the: • intended processing activities; • risks that these may pose to the rights and freedoms of individuals; and • possible measures available to mitigate the risks.	**Not meeting our expectation**	No process currently in place	Management to consider how to implement	PLG		
8.3	**DPIA policy and procedures:** You understand whether a DPIA is required , or where it would be good practice to do one. There is a clear DPIA policy and procedure.	8.3.1	You have a DPIA policy which includes: • clear procedures to decide whether you conduct a DPIA; • what the DPIA should cover; • who will authorise it; and • how you will incorporate it into the overall planning.	**Partially meeting our expectation**	UHI DPIA Template available	More awareness of when DPIA required needed throughout organisation - only those who know about UHI DPIA template use it	UHI DPO/ Clerk		
		8.3.2	You have a screening checklist to consider if you need a DPIA, including all the relevant considerations on the scope, type and manner of the proposed processing.	**Fully meeting our expectation**	UHI DPIA template				
		8.3.3	If the screening checklist indicates that you do not need a DPIA, you document this.	**Fully meeting our expectation**	UHI DPIA template				
		8.3.4	Your procedure includes the requirement to seek advice from the DPO and other internal staff as appropriate.	**Fully meeting our expectation**	UHI DPIA template				

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

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

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

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

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

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

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

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

Paper 5

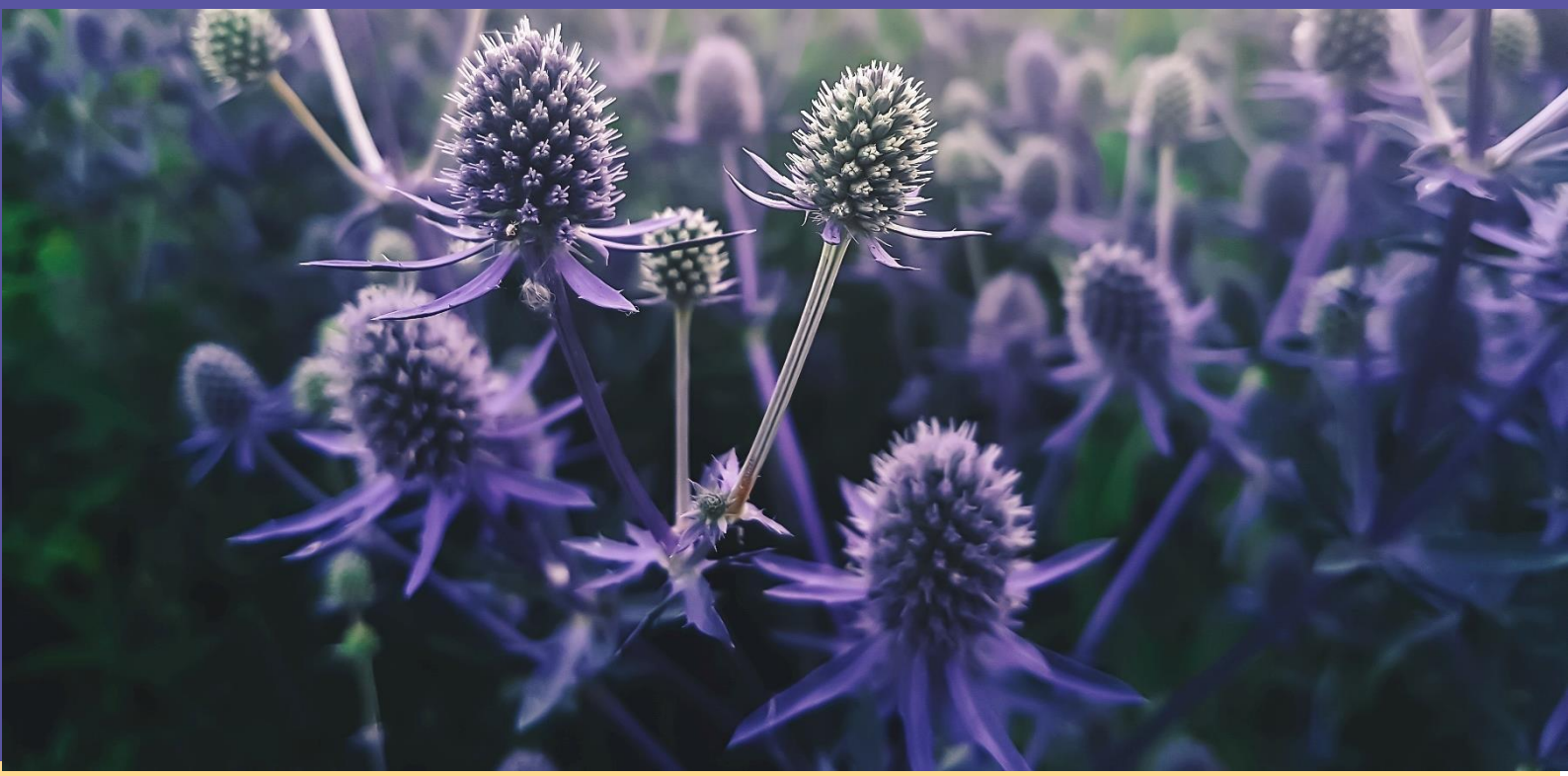
UHI Perth

Teaching Staff Utilisation Business Process Review

Internal Audit report No: 2026/05

Draft issued: 8 May 2026

Final issued: 4 June 2026



Henderson Loggie

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Management Summary

Background

As part of the 2025/26 Internal Audit Plan, UHI Perth ('the College') has engaged with Henderson Loggie to conduct a business process review of the systems in place for Teaching Staff Utilisation to identify opportunities and facilitate the agreement of recommendations for overall process improvements or more effective / efficient use of the current systems in place.

Scope and Objectives

The scope of this audit was to conduct a business process review (BPR) of the systems in place for Teaching Staff Utilisation to identify opportunities for improvement and facilitate the agreement of recommendations for overall process improvements.

The specific objectives of the review were to ensure that:

- The anticipated outcomes for all internal stakeholders from the timetabling and staff utilisation processes are clearly defined and connect to the staffing budget;
- The value of services provided as part of the timetabling and staff utilisation processes are quantified from a student perspective and from the perspective of external stakeholders (e.g., compliance with SFC Credits and Student Support Funds guidance);
- The steps in the value chain are identified;
- Steps which do not add value are identified with a view to eliminating them;
- Steps that create value occur in tight sequence and are reflected in an efficient and effective timetabling and staff allocation modelling process; and
- Arrangements are in place to deliver consistency in the timetabling and staff utilisation processes by embedding any agreed revisions in updated operating procedures for the College.

Audit Approach

We conducted facilitated workshops with management from Curriculum areas, including the two Curriculum Directors, Sector Managers, and a sample of Subject Leaders, and interviews with relevant managers and staff from Human Resources (HR), Finance, and Student Records. By utilising a range of business improvement tools to identify internal and external stakeholder and student needs, we examined the College's current procedures for the various stages of the processes for timetabling and the preparation of staff allocation models with a view to identifying and removing waste from the current processes and proposing procedural improvements.

The issues were discussed with senior management and an action plan was developed to drive improvement. The action plan considered the changes required to existing operating procedures to ensure that any changes to the timetabling and staff utilisation modelling processes are deliverable and embedded across the College.

Summary of Main Findings

- A Staff Conference (February 2026), supported by consultant-facilitated working groups, provided structured insight into staff pressures and operational challenges, supporting informed dialogue on teaching utilisation and workload management.
- A well-established MIS team provides stable, effective support to curriculum areas, with strong cross-departmental working relationships that underpin reliable planning, monitoring, and reporting.
- HR maintains a central staff record, with CIPHR holding key lifecycle data, including qualifications verified at recruitment, thus supporting workforce assurance and informed deployment decisions.
- The annually reviewed Timetabling and Room Booking Protocol provides a transparent framework for timetabling practice, setting expectations for collaboration, deadlines, room prioritisation, staff deployment (including PAT duties), and consistent use of Celcat coding.
- Curriculum review and development are supported by defined KPIs and a formal new course approval process, which has strengthened alignment between curriculum design, capacity planning, and space utilisation.
- Credit targets are actively monitored, with FTE aligned to headcount and clear student number controls in place for HE provisions, supporting sustainable teaching utilisation.
- Target-setting meetings are embedded and supported by a staffing model, enabling informed consideration of delivery capacity and teaching resource deployment.
- Active participation in the UHI curriculum planning committee supports coordinated degree provision and collaborative oversight of capacity and demand.
- The financial recovery plan has positively influenced planning behaviours, encouraging a more strategic and disciplined approach to resource deployment, teaching delivery, and utilisation across teams.

The review identified 13 areas for investigation or improvement. All identified actions are designed to enhance the efficiency and effectiveness of timetabling arrangements and the oversight of teaching staff utilisation. No issues were identified during the review that would expose the College to material or significant risk.

While actions would typically be prioritised, it was evident at the point of reporting that management had already begun progressing the feedback arising from the audit. Since initial discussions with the Executive Team in March 2026, recommendations from this review have been progressed through the 2026/27 timetabling process, demonstrating a proactive approach and a clear commitment to continuous improvement. This has included the establishment of an operational management group, the Timetabling Response and Information Group (TRIG), to provide oversight of the development and delivery of draft timetables for 2026/27, supporting improved oversight of teaching utilisation at the planning stage.

Insights from the 2026/27 timetabling process, together with the introduction of a refreshed and comprehensive Staff Costing Model by the new Chief Operating Officer, will support more informed and sustainable planning of teaching resources. The recommendations set out in this report provide a clear roadmap to support continued compliance and increased maturity of arrangements.

Acknowledgments

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

Improvement Points Identified from Interviews and Facilitated Sessions

We held a series of discussions with members of the College's Curriculum, MIS and HR teams with the aim of identifying areas of strength and weakness within the current teaching staff utilisation and timetabling processes and to identify areas that could be enhanced to improve existing arrangements. This occurred through a series of facilitated sessions held at Perth UHI on 5 March 2026.

All staff were encouraged to provide input, and all points were captured. This included a walkthrough of the timetabling process so to develop our understanding of how student data from Celcat and staff data from CIPHR to support the timetabling process. We also walked through how Curriculum Directors and Sector Managers use timetabling information to track actual teaching hours against those planned. We also completed a review of process documentation to allow better understanding of the control environment.

We identified areas that work well (and not so well) through detailed review of strengths, weaknesses, opportunities and threats via a SWOT analysis. This allowed opportunities for improvement to be identified.

Any threats to implementing possible solutions were also identified and discussed.

We also considered wastes to the current processes, falling into the seven waste categories originally devised by the automotive manufacturer Toyota. See below details of the seven wastes and some examples:

- **Transportation.** For example, the unnecessary movement of information, people, and switching between tasks too often, countless interruptions from colleagues;
- **Inventory.** For example, excessive information that takes up valuable time to export, or requires resources to manage it, or manual intervention for system integration;
- **Motion**. For example, unnecessary meetings or extra effort to find information or manual workarounds because of system inefficiencies;
- **Waiting.** For example, waiting for information of checks / sign offs to be completed before progressing to the next stage;
- **Overproduction.** Producing information that no one is going to use;
- **Overprocessing.** The process is doing more than is required; and
- **Defects.** The production of defective information or delivery of a service that requires either a rework or a scrapping of data. Slow system access impacting the efficiency of completing tasks or bugs in systems.

On 27 March 2026, we discussed the potential areas for improvement with the Interim Principal and Chief Executive, Depute Principal and Director of Curriculum – Arts, Humanities and Education. The recommendations were refined and provided to management for comment. Management Comments were received on 7 May 2026.

Improvement Points Identified from Interviews and Facilitated Sessions

No	Short Description	Detail	Management Comments
1.	**Timetabling Protocol Clarity and Consistent Application**	The Timetabling Protocol sets out high-level principles, but operational guidance, roles, minimum data requirements, and change-control expectations are not always clearly defined. This has contributed to variation in how deadlines, constraints, late changes, and workload rules are interpreted and applied across curriculum areas. **Risk:** Without clearer and more consistent guidance, there is a risk of avoidable rework, late amendments, timetable instability, and limited ability for management to challenge or support non-compliance. **Recommendation:** Refresh the Timetabling Protocol to include clear operational guidance (including roles and responsibilities, minimum data standards, change-control rules, and worked examples), supported by concise "what good looks like" examples to promote consistent understanding and application across the college.	Accepted and underway. This recommendation has already been actioned for AY 2026/27 through a substantive refresh of the Timetabling Protocol, including a deliberate shift in language and positioning from "guidance" to Timetabling Standards to reinforce clarity, consistency and enforceability. The revised standards now provide clear delineation of roles and responsibilities across Director of Curriculum, Sector Manager, Subject Leader and Lecturer levels, alongside defined deadlines, minimum data requirements and strengthened change-control expectations. This directly addresses the variation previously observed in interpretation and application across curriculum areas. At this stage, while the core operational framework is now in place and will be tested through implementation (including the planned summer timetable audit), worked "what good looks like" examples are not yet embedded within the documentation. These will be developed iteratively as part of the next refinement cycle, informed by audit findings and user feedback, to further support consistency and continuous improvement. **To be actioned by:** Director of Curriculum AHE **No later than:** 31 October 2026 **Status:** In progress

No	Short Description	Detail	Management Comments
2.	**Strengthened Timetabling Governance and Oversight**	There is currently no standing, cross-college forum to collectively oversee timetabling issues, utilisation trends, or recurring challenges. As a result, issues are often managed locally rather than through a coordinated, college-wide approach. **Risk:** In the absence of shared oversight, opportunities to address systemic issues, promote consistency, and resolve recurring conflicts may be missed or delayed. **Recommendation:** Establish a cross-college Timetabling Review Group, with representation from curriculum, MIS, HR, Estates, ICT and Student Records, to provide structured oversight during the timetable build period and ongoing review thereafter.	Accepted and implemented. A cross-college Timetabling Response and Information Group (TRIG) has been established and is now operational, with representation from Curriculum and MIS. TRIG meets on a fortnightly basis throughout the core timetabling period (May–August), providing structured, institution-wide oversight during the timetable build cycle. This includes coordinated review of emerging issues, utilisation trends, deadline adherence, and application of change-control processes. The group provides a formal mechanism to escalate and resolve cross-cutting challenges, ensuring consistency of approach across curriculum areas and reducing reliance on localised decision-making. This directly addresses the identified gap in collective oversight and supports a more proactive, data-informed and coordinated approach to timetabling governance. **To be actioned by:** Depute Principal **No later than:** 04 May 2026 **Status:** Fully implemented

No	Short Description	Detail	Management Comments
3.	**Timetabling Discipline, Readiness and Escalation**	Differences exist in how curriculum areas meet timetabling deadlines and submission requirements, with limited visibility of readiness during the timetable build period. **Risk:** Late or incomplete submissions increase the risk of timetable instability, duplication of effort for MIS, and uneven staff or room utilisation. **Recommendation:** Introduce a simple, time-limited readiness and escalation mechanism (e.g. timetabling draft status reporting during the timetabling period), supported by clear escalation routes and reinforced expectations within the refreshed Timetabling Protocol.	Accepted. This has been addressed through the refresh of the Timetabling Operating Standards, which now establish clear accountability, defined milestones (including draft and final submission deadlines), and explicit escalation routes. Sector Managers are accountable for delivery against these timelines, with expectations clearly set regarding completeness and quality of submissions. In addition, structured oversight through TRIG (Timetabling Response and Information Group) provides a mechanism for monitoring progress during the timetable build period, enabling early identification of delays or risks and timely escalation where required. While formal dashboard reporting will continue to be developed, the immediate priority has been to embed clarity of ownership, strengthen escalation pathways, and ensure consistent application of expectations across all curriculum areas to improve timetable stability and reduce rework. **To be actioned by:** Director of Student Experience **No later than:** 19 August 2026 **Status:** In progress

No	Short Description	Detail	Management Comments
4.	**Change Control and Late Amendment Management**	Clear guidance on cut-off points, approval routes, and categorisation of late timetable changes is not consistently documented or communicated. **Risk:** Inconsistent handling of late changes may lead to room clashes, communication challenges for students, and increased pressure during enrolment and induction. **Recommendation:** Define and communicate clear late-change categories, cut-off points, and approval steps, supported by light-touch reporting on the volume and drivers of late amendments to inform continuous improvement.	Accepted. The immediate priority has been the rewrite and implementation of the Timetabling Operating Standards for AY 2026–27, which introduce clearer expectations around deadlines, accountability and change control. This provides a partial response to the issue by strengthening overall governance and reducing the likelihood of late changes through clearer upfront requirements. However, detailed categorisation of late changes, alongside explicit cut-off points and approval routes, is not yet fully developed within the current iteration. To address this, TRIG (Timetabling Response and Information Group) will actively monitor the volume, timing and underlying reasons for late timetable amendments during the build and post-deadline period. This insight will inform the next phase of refinement, enabling the introduction of clearer late-change categories, defined approval pathways and strengthened communication protocols to support consistency, minimise disruption for students, and reduce operational pressure during enrolment and induction. **To be actioned by:** Directors of Curriculum **No later than:** 19 August 2026 **Status:** In progress

No	Short Description	Detail	Management Comments
5.	**Staff Workload Transparency (PAT, Remission, APD and Hybrid Working)**	While workload categories such as PAT, remission, APD and hybrid working exist, recording and visibility are inconsistent across curriculum areas. Some activity is not explicitly timetabled, and there is no single overview of agreed hybrid-working patterns. **Risk:** Limited visibility increases the risk of uneven workloads, reduced assurance over alignment with the 23+1 framework, and challenges in effective timetabling and workforce planning. **Recommendation:** Ensure all staff activity is explicitly recorded and timetabled, supported by clear guidance and a central register for agreed hybrid-working arrangements, with periodic review to promote transparency and equity.	Accepted. The Timetabling Operating Standards for AY 2026–27, require that all staff activity, including PAT, APD, remission and teaching, is explicitly recorded and timetabled within CELCAT. The standards provide clearer specification of workload categories, alongside strengthened expectations regarding completeness and visibility across all curriculum areas. Compliance will be subject to monitoring and audit, including the planned summer timetable audit and ongoing review through TRIG. This will specifically assess the accurate application and “non-pollution” of workload categories (i.e. ensuring activities are correctly classified and not misrepresented), alongside alignment to the 23+1 framework. These measures will strengthen assurance, support equitable workload distribution, and improve the quality of data available for workforce planning and decision-making. **To be actioned by:** Director of Curriculum **No later than:** 19 August 2026 **Status:** In progress

No	Short Description	Detail	Management Comments
6.	**Workforce Data, HR Systems and Early HR Involvement**	HR capacity has been stretched following recent structural changes, which has limited the team's ability to engage routinely in curriculum planning or provide wider workforce-planning support. As a result, HR has not been able to adopt a business-partnering approach with faculties, and some staffing risks or recruitment needs are only identified later in the planning cycle. Additionally, staff interviewed reported that lecturer recruitment activity often begins only once a member of staff has left, and the process currently relies on manual forms and email exchanges. This can mean that key information is sometimes missing, and opportunities to anticipate staffing needs earlier in the planning cycle are reduced. **Risk:** Without timely, reliable workforce information and early HR engagement, staffing risks may continue to be identified late, increasing pressure on curriculum leaders and limiting proactive planning. **Recommendation:** Strengthen workforce visibility through regular HR workforce snapshots and improved data sharing between HR and timetabling functions, alongside piloting a light-touch HR business-partnering approach aligned to curriculum planning cycles i.e. via the Timetabling Review Group highlighted earlier.	Accepted. It is recognised that HR capacity and the absence of a consistent business-partnering model at directorate/sector level have limited early engagement in workforce planning. Immediate focus will be on strengthening forward planning mechanisms, particularly through the introduction of a more structured approach to endorsing early recruitment requests where staffing changes are foreseeable (e.g. retirements, maternity leave, known contract end dates). This will support earlier approval and reduce in-year disruption to delivery and timetabling. It is also acknowledged that the one-month notice period for lecturer roles presents an inherent constraint, limiting the ability to fully anticipate unplanned vacancies. As such, improving anticipatory planning for known changes becomes increasingly critical. In parallel, consideration will be given to developing a more effective HR business-partnering approach, extending beyond Director level to include closer working with Sector Managers, who hold more immediate oversight of staffing requirements and emerging risks. This will support earlier identification of workforce needs and improve alignment between curriculum planning, recruitment timelines and timetabling cycles. These actions, alongside improved data sharing and workforce visibility, will be progressed iteratively to enable a more proactive and coordinated approach to staffing and resource planning. **To be actioned by:** HR Manager **No later than:** 30 April 2027 **Status:** Early stages of development

No	Short Description	Detail	Management Comments
7.	**Staffing Model Alignment and Transparency**	In the interim of management developing and implementing a new staffing costing model at the college, our review of the Timetabling protocol and the current Staff Modelling 2025-26 noted several areas that did not align to expectations which may lead to inconsistent staffing conclusions between what the rules state and what the staffing model currently count. This may create a risk that staffing requirements may be inconsistently interpreted or understated. For example, ambiguity remains around the annual hours basis used for FTE conversion (782 hours versus the 860-hour maximum referenced in the protocols), and there is limited visibility at the Summary Level over how Programme Leadership, PAT delivery and union duties are translated from protocol rules into staffing FTE. Risk: Without clearer definitions and traceability, there is a risk of divergence between policy intent and workforce planning outcomes. **(continued on next page)**	Accepted. The new Chief Finance Officer is now in post and has been progressing the development of revised costing models, with a specific next phase focused on curriculum workforce planning. This work is explicitly intended to address the current ambiguities and strengthen alignment between timetabling protocols, staffing assumptions and financial modelling. As part of this, the CFO is leading work to provide greater clarity and consistency in how staffing is calculated and represented, including: Formal confirmation of the relationship between the 782 teaching hours model (23 × 34 weeks) and the 860-hour annual maximum, ensuring a shared understanding across HR, Finance, timetabling and curriculum teams Improved transparency and traceability from course-level delivery assumptions (credits, contact hours, PAT, ML/PL tariffs) through to sector-level FTE requirements Clear articulation of staffing assumptions, including the rationale for different resourcing scenarios (e.g. 98% vs 100%). In addition, the development of the costing model will incorporate strengthened controls, including reconciliation between CELCAT timetable data and staffing model outputs, to ensure alignment between planned and actual utilisation. This work will ensure that the Timetabling Operating Standards and staffing/costing models are fully aligned, reducing the risk of inconsistent interpretation and providing a more robust, transparent basis for workforce planning and decision-making going forward. **To be actioned by:** Chief Finance Officer **No later than:** 31 October 2026 **Status:** In progress

No	Short Description	Detail	Management Comments
7. (continued)	**Staffing Model Alignment and Transparency**	**Recommendations:** The model should ensure transparency and capture the following: • Formally confirm and document whether staffing FTE is calculated on a 782-hour teaching basis (23 × 34 weeks) and how this relates to the 860-hour annual maximum, to avoid inconsistent interpretation across HR, timetabling and curriculum teams. • Strengthen transparency from course delivery to staffing outputs - Improve traceability by clearly showing how course level rules (credits, contact hours, PAT, ML/PL tariffs) roll up into sector level FTE requirements, in line with good practice workload modelling principles. • Make recruitment and attrition assumptions explicit - Clearly define what the 98% versus 100% resourcing scenarios represent (e.g. contingency for recruitment volatility), aligning staffing assumptions with the protocol's caution around minimum recruitment targets. • Management should also consider introducing a control to reconcile CELCAT data with the staffing model and FTE assumptions used in the summary staffing model to ensure alignment to planned and actual teaching time utilisation. • Management should ensure that timetabling rules defined in the Timetabling Protocol align to future staff costing model information.	As above

No	Short Description	Detail	Management Comments
8.	**Utilisation Metrics, Analytics and Evidence-Based Planning**	There are currently no agreed utilisation benchmarks or routine dashboards to support consistent monitoring of room and staff utilisation across the college. **Risk:** Without shared metrics and analytics, it is difficult to evidence efficiency, target improvements, or assess the impact of changes, allowing perceptions of under-utilisation to persist without a common evidence base. **Recommendation:** Develop a small, agreed set of staff (and room) utilisation indicators and supporting dashboards to inform planning and decision-making, drawing on existing timetabling, actual teaching and PAT time, HR, sickness and student data.	Accepted. The development and implementation of Power BI dashboards is planned as a key area of focus over the next 12 months. These dashboards will draw on CELCAT, HR and student data to begin establishing consistent evidence base for monitoring: • Room utilisation • Staff utilisation (teaching, PAT, remission and associated activity) • Timetable submission progress and compliance An Initial spreadsheet-based pilot models will be introduced as part of the first roll-out of the Timetabling Operating Standards, with a small, agreed set of utilisation indicators defined and refined through TRIG, ensuring alignment with operational priorities and supporting more informed planning and decision-making. Over time, this will enable a more robust, transparent and institution-wide approach to evidencing efficiency, targeting improvements, and addressing perceptions of under-utilisation through a shared data framework. **To be actioned by:** Director of Student Experience **No later than:** 30 April 2027 **Status:** Training underway to enable development

No	Short Description	Detail	Management Comments
9.	**Training, Capability and Shared Understanding**	There is currently no formal, recurring training programme for all staff involved in timetabling, and as a result, familiarity with CELCAT categories, the 23+1 workload framework, remission, PAT scheduling and associated processes varies across curriculum areas. This can lead to differences in how the Timetabling Protocol and implications of non-compliances are interpreted and applied. **Risk:** Without consistent training, avoidable errors may occur, and practice may continue to rely on local custom rather than a shared, college-wide approach. This could affect the quality and consistency of timetable planning and place additional pressure on MIS and curriculum teams during the student enrolment period. **Recommendation:** An annual, mandatory, training programme for all staff, irrespective of experience, involved in submitting or building timetable information. This could include CELCAT use, key deadlines, event categories, the practical application of the 23+1 rule, remission and PAT requirements, servicing requests, and change-control processes and any changes brought in the review process.	Accepted. As part of the implementation of the Timetabling Operating Standards for AY 2026–27, an initial college-wide information and briefing will be delivered to all academic staff and those responsible for timetabling. This will ensure a shared understanding of the standards being introduced, including expectations around CELCAT usage, workload categories (23+1, PAT, remission), key deadlines, and change-control processes. It will also explicitly set out the approach to ongoing monitoring and the planned summer timetable audit, reinforcing accountability and the implications of non-compliance. Building on this, a formal annual training programme will be established for all staff involved in timetabling processes, regardless of experience. This will provide consistent, role-aligned training on system use, data requirements, and the practical application of the standards, alongside updates arising from audit findings and continuous improvement activity. It will also provide updates regarding systems and or reporting developments. This combined approach will support a consistent, institution-wide understanding, reduce reliance on localised practices, and improve the overall quality and reliability of timetable planning. **To be actioned by:** Depute Principal **No later than:** 30 April 2027 **Status:** 1st iteration in testing phase this year for refinement in the next cycle

No	Short Description	Detail	Management Comments
10.	**Targeted Support for High-Pressure and Specialist Areas**	Some curriculum areas experience sustained staffing pressure due to vacancies, specialist skills requirements, higher pastoral demand or reliance on bank staff. **Risk:** If pressures remain concentrated, there is a risk of continued timetable disruption, uneven workloads and reduced consistency in the student experience. **Recommendation:** Use workforce and utilisation data to identify high-pressure areas early and prioritise them for targeted recruitment, remission, servicing support and proactive workforce planning.	Accepted. This should be read in conjunction with the earlier management response regarding the development of the staffing and costing model, which is now being progressed by the Chief Finance Officer with a specific focus on curriculum workforce planning. This work will provide improved visibility of staffing pressures through clearer alignment between delivery requirements, workload assumptions and FTE modelling. As this develops, it will enable earlier identification of high-pressure curriculum areas, including those impacted by vacancies, specialist delivery requirements or increased pastoral demand. This enhanced insight will support a more targeted and proactive approach to workforce planning, including prioritised recruitment (particularly where needs can be anticipated), appropriate use of remission or servicing support, and more effective workload balancing. In the interim, monitoring through timetabling oversight processes will continue to highlight emerging pressure points; however, the full benefit of a systematic, data-informed approach will be realised as the CFO-led workforce planning model is implemented and embedded. **To be actioned by:** Chief Financial Officer **No later than:** 31 October 2026 **Status:** Data gathering stage to inform processes for next cycle

No	Short Description	Detail	Management Comments
11.	**Remission for UHI-Delivered Programmes**	Remission arrangements for UHI-delivered degree programmes have not been formally reviewed and are applied inconsistently, with limited visibility within timetabling systems. **Risk:** Undefined remission creates a risk of hidden workload, reduced teaching capacity, and limited ability to model staff utilisation accurately. **Recommendation:** Complete a formal review of UHI remission arrangements and update arrangements accordingly. For example, agree clear tariffs with partners, ensure remission is explicitly timetabled, and feed the impact into workforce planning modelling	Partially accepted. Remission tariffs for UHI-delivered provision are already clearly defined; however, it is recognised that there is inconsistency in how these are applied and recorded within timetabling systems, impacting visibility and workforce planning. It should be noted that current staff concerns largely relate to the UHI-induced reduction in remission tariffs, rather than a lack of definition. In response, UHI Perth is currently absorbing the cost of higher remission tariffs than the level of funding received from UHI, in order to maintain delivery quality and staff capacity. The immediate focus is therefore on ensuring that agreed remission is consistently and explicitly timetabled, improving transparency and enabling more accurate reflection within utilisation reporting and the emerging staffing model (as referenced in earlier CFO-led work). Any further review of remission arrangements will need to be considered in partnership with UHI, balancing financial sustainability with delivery requirements and staff workload, while ensuring that all remission activity is visible, consistently applied, and appropriately factored into workforce planning. **To be actioned by:** Depute Principal **No later than:** 30 April 2027 **Status:** Stage 1 in implementation but further amendments planned for next cycle

No	Short Description	Detail	Management Comments
12.	**Phased Digital Enablement Built on Strong Foundations**	There is an ambition to improve digital automation and analytics, but foundational process consistency and data quality are still being strengthened. **Risk:** Introducing automation too early may lead to fragmented solutions that do not deliver the intended benefits. **Recommendation:** Develop a phased roadmap that prioritises embedding consistent processes and reliable data before progressing to automation and advanced analytics.	Accepted. A key local priority is the transition to Power BI reporting, which will provide a more robust and scalable platform for analytics and decision-making. Initial dashboard development (e.g. utilisation, deadlines, workload) represents the first phase of this work. To support this transition, targeted training and development for the MIS team is planned, building internal capacity to design, manage and sustain Power BI reporting. This will ensure that capability is embedded within the organisation rather than reliant on fragmented or ad hoc solutions. Further automation and advanced analytics will be progressed only once these foundational elements of consistent processes, reliable data and internal capability are fully established and operating effectively. **To be actioned by:** Director of Student Experience **No later than:** 30 April 2027 **Status:** Training underway to enable development

No	Short Description	Detail	Management Comments
13.	**Role clarity, job descriptions & PAT coordination**	Following recent structural changes, some roles and responsibilities are not as clearly defined as they once were, particularly in relation to PAT duties and how these should link with Support Services. This has led to variation in practice across curriculum areas and differing expectations among staff. **Risk:** Without clearer role definitions and consistent coordination arrangements, there is a possibility of uneven student support and differences in workload distribution, which may affect both staff experience and the quality of support provided to learners. **Recommendation:** All curriculum job descriptions should be refreshed and communicated to staff. A concise Lecturer Duties Guide setting out expectations around teaching, student recruitment activity and PAT/APD responsibilities. Introducing a short PAT coordination protocol alongside this, clarifying how academic and support teams work together, would support greater consistency and help ensure shared understanding across the college.	Accepted. Significant progress has already been made through the development of a comprehensive role matrix, which clearly defines curriculum roles, responsibilities and accountability across all levels, including the UHI Roles of Associate Dean, Programme Leader and Modules Leader. This is designed to remove ambiguity, reduce duplication and ensure greater consistency in how duties are understood and applied across curriculum areas. This will be further supported by the supporting documents within the Timetabling operational standards 26-27 which clearly define APD. Annual PAT training is already in place; however, uptake has historically been limited. Moving forward, this will be strengthened through the introduction of mandatory training for all relevant staff, regardless of experience, to ensure that expectations, emerging developments, common challenges, and the range of available support services are clearly understood and consistently applied across all curriculum areas and that all are utilising the UHI guidelines that exist. Collectively, these actions will support clearer accountability, more equitable workload distribution and a more coordinated, consistent approach to student support. **To be actioned by:** Directors of Curriculum **No later than:** 28 August 2026 **Status:** Partially implemented and planned training underway

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LEVEL OF ASSURANCE

Requires improvement

Paper 6

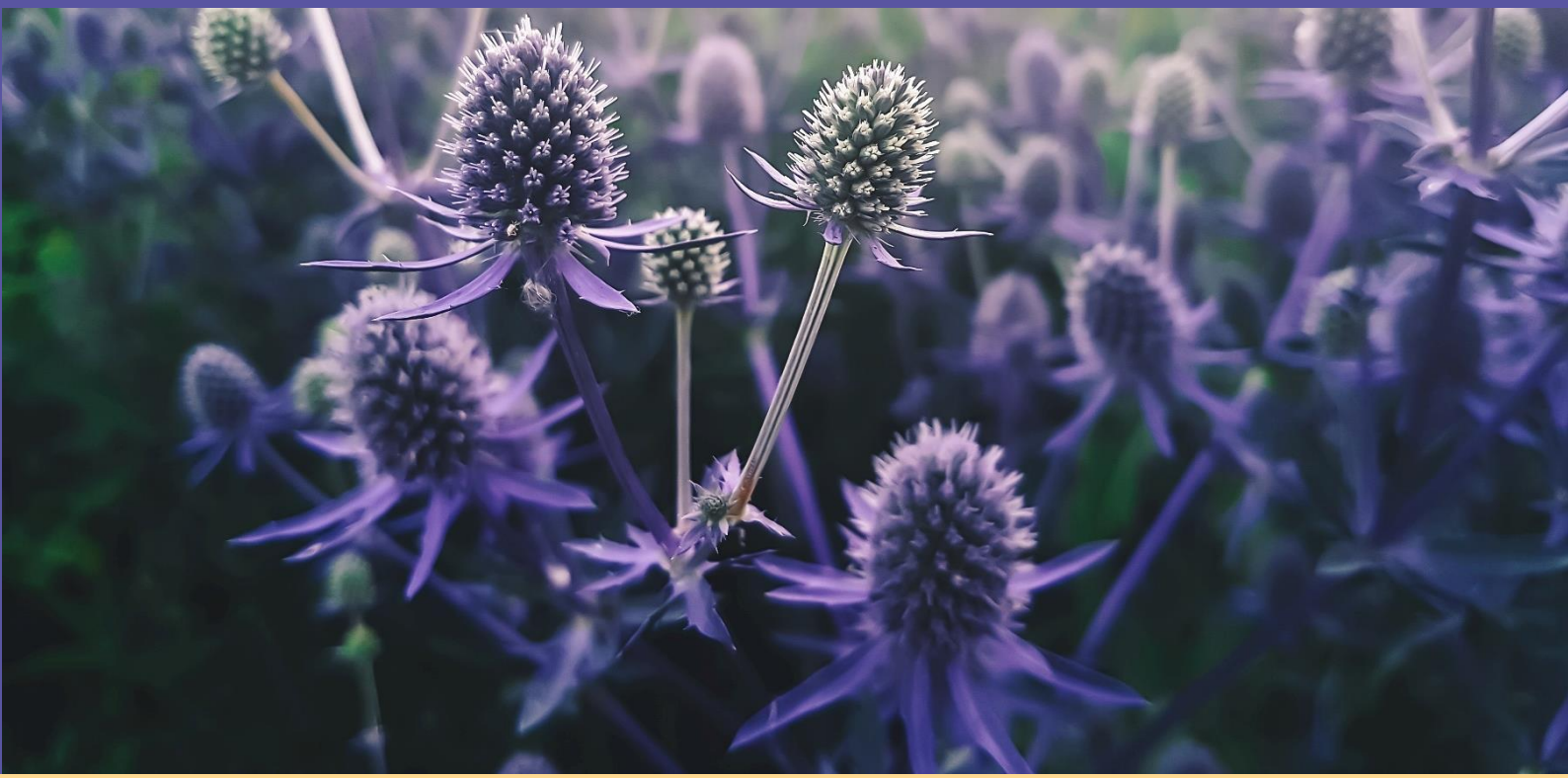
UHI Perth

Business Development

Internal Audit report No: **2026/06**

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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

Requires improvement	System has weaknesses that could prevent it achieving control objectives.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the UHI Perth Risk Register presented to the Audit Committee on 9 April 2026:

- Risk 2 - Product Delivery Commercial Income, “We fail to provide the required products and services that meet the needs of commercial users and profits are not generated”. Current residual risk score 8, moderate risk within accepted tolerance.

Background

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

This audit reviewed the effectiveness of the College’s arrangements for business development and commercial activity to provide assurance that risks are being managed effectively, and that the control environment is operating as intended, with adequate oversight and governance in place. It assessed if the College has appropriate supporting arrangements in place around key operational and governance areas, including the identification, promotion and delivery of commercial opportunities and income.

The audit also assessed whether appropriate arrangements are in place to support key operational and governance areas, including identifying commercial opportunities to support delivery of the Financial Recovery Plan and reduce the College’s reliance on SFC income.

Our review identified that while UHI Perth has opportunities to grow commercial income, the absence of a coordinated strategy, formal governance arrangements, and consistent management information may limit its ability to deliver sustainable growth in commercial opportunities and non-SFC income.

Scope, Objectives and Overall Findings

This audit considered the key risks in relation to the College's commercial (non-SFC funded) activities.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
Our objectives were to ensure that:	**Level of Assurance**	**1**	**2**	**3**
		No. of Agreed Actions		
1. An effective strategic and operational planning process has been established.	**Requires Improvement**	0	2	0
2. An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets.	**Requires Improvement**	0	3	0
3. There is effective pricing in the marketplace, with full cost recovery as the target and careful consideration being given to activity which does not meet this target.	**Requires Improvement**	0	2	0
4. Management information is adequate and easily accessible to all relevant staff.	**Requires Improvement**	0	1	0
5. There is regular review of activities by the Board and its committees.	**Requires Improvement**	0	2	0
6. Feedback is sought from customers and acted upon.	**Satisfactory**	0	0	1
7. Appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance.	**Satisfactory**	0	0	1
8. Adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract.	**Satisfactory**	0	0	0
Overall Level of Assurance	**Requires Improvement**	**0**	**10**	**2**
		System has weaknesses that could prevent it achieving control objectives.		

Audit Approach

From our discussions with the Depute Principal – Operations, Curriculum Director and other relevant managers and staff, and review of relevant documents, we established the key controls in place within the above areas and considered their adequacy.

Summary of Main Findings

Strengths

- The College's Strategy 2022–27 includes a clear strategic objective to grow commercial, international and research opportunities. This is supported by a KPI to track commercial income generation performance.
- The College's Financial Recovery Plan 2025–28 highlights the need for increased commercial and international income, generated through profitable revenue streams, to ensure that a balanced budget is achieved by 2028.
- The College has multiple non-core income streams in place, including catering, residences, apprenticeships, and international student activity.
- The College is actively considering estate utilisation and expanded short-course provision to increase commercial income.
- Updated templates are in place for costing commercial opportunities, which include direct staffing, materials, and indirect cost recovery to support business development and commercial income activity.
- Customer feedback channels are in place, with feedback obtained through assessor visits and employer events, providing some client insight.

Weaknesses

- Since 2024, the College has lacked a documented, communicated strategy for growing non-grant or commercial income, resulting in a lack of clear direction, coordination, and oversight for business development activity.
- There is currently no clear distinction between business-as-usual activity and growth-focused commercial initiatives.
- Organisational change, and the loss of previous strategic reporting arrangements, have weakened corporate oversight of business development and commercial income generation.
- The College does not have a formalised or consistently applied framework for managing enquiries relating to commercial products and services.
- The College does not yet have a formal commercial viability framework to ensure that opportunities are priced and approved on a consistent basis. In particular, there is no defined requirement to apply a surplus or target margin threshold, nor is there a formal process to review and approve activity that does not achieve full cost recovery.
- Business development management information is currently fragmented and not centrally coordinated, without a consolidated view of income, pipeline activity, and profitability.
- The governance framework for business development and commercial income at UHI Perth requires strengthening, with no clear strategy, defined accountability, or consistent oversight in place.
- There is limited evidence of structured review, analysis, or action taken in response to customer feedback.
- There is no consistent College-wide framework for the identification, ownership, protection, and contractual control of intellectual property rights (IP) arising from commercial activity.

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 - An effective strategic and operational planning process has been established.

The College's Strategy 2022–27 includes a clear strategic objective to grow commercial, international and research opportunities, while reducing reliance on core grant funding:

- **Strategic Objective 2: Commercial Enterprise and Innovation -** *The strategy states that the College will maximise the value of its commercial, international and research activity to support investment in projects that enhance the learner experience, while ensuring that commercial operations generate an acceptable return and reduce dependency on core grant funding.*

To measure the success of delivery, the following KPI is in place: *"Commercial AOP / commercial income (per college area): Gross Overhead +1% by Year 5."*

Despite this strategic direction, the College does not currently have a comprehensive and coordinated framework for business development and commercial income. The College's Financial Recovery Plan 2025–28 (FRP) also highlights the need for increased commercial and international income, achieved through profitable revenue streams, to ensure that a balanced budget is achieved by 2028. The FRP projects that income from Catering, Residences, and the Academy of Sport and Wellbeing (ASW) is expected to increase by £91k over the lifetime of the plan. In addition, modern apprenticeships generate a further £500K of non-core academic income each year and are expected to remain stable over the next three financial years. International student income is also projected to remain broadly consistent at approximately £1.5M per annum during this period. By contrast, other commercial income sources are forecast to decrease by £2K.

The College is also exploring additional income opportunities through enhanced leverage of the existing estate, including the potential to rent out buildings (such as the former university block). It is also considering an expanded short course offer across practical and academic subjects. Further work is required to assess market demand and determine whether these courses could be reprofiled into higher education numbers. In addition, training support funding of up to £5K per employer is available through College and Tay Cities programmes.

Although there are clear opportunities for growth, there is currently no College-wide strategy supported by defined objectives, performance targets, governance arrangements, or underpinning operational systems. A Business Development Strategy was previously developed, but this document elapsed in 2024, and has not been replaced. As a result, business development activity is currently fragmented across multiple functions, including curriculum, estates, international, and business engagement, with no central coordination or consistent alignment to strategic priorities. There is no overarching plan to define priorities, target markets, or delivery models, and previous strategic arrangements and reporting structures have been eroded, thus reducing strategic direction and oversight. In addition, there is currently no clear or consistently understood definition of business development within the College, particularly in relation to commercial income. Terms such as *"business engagement"* and *"business development"* are used interchangeably, creating uncertainty over scope, objectives, and responsibilities.

Objective 1 - An effective strategic and operational planning process has been established. (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
Since 2024, the College has lacked a documented, communicated strategy for growing non-grant or commercial income. Currently, there is no clearly defined objective, direction, agreed activities, or organisation-wide approach. The College business development / commercial activity is currently fragmented, with teams largely working in isolation and without a consistent operating model or governance structure.	The absence of a clearly defined and coordinated Business Development / Commercial Income Strategy increases the risk that the College is unable to identify, prioritise, and deliver commercial opportunities, resulting in missed opportunities to fully exploit income generation, and failure to achieve financial recovery objectives.	**R1 -** The College should develop, approve, and formally disseminate a College-wide Commercial Income Strategy, which is aligned to financial sustainability and recovery objectives. The strategy should: • Define priority commercial income streams and target markets; • Set out medium-term ambitions (3–5 years) with measurable objectives; • Clarify the balance between growth, risk, and investment, including where invest-to-save decisions are required; and • Establish clear governance, ownership, and reporting arrangements to support delivery and oversight.	Agreed. A College wide Commercial Income Strategy will be developed, aligned to the Financial Recovery Plan and our new Strategic Plan, currently being developed, defining priority income streams, target markets, and measurable 3 – 5 year objectives. Governance, ownership, and reporting arrangements will be clearly articulated. **To be actioned by:** Depute Principal **No later than:** 31 October 2026
			Grade **2**

Objective 1 - An effective strategic and operational planning process has been established. (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
At present, there is no clear distinction drawn between business-as-usual activity and growth-focused commercial initiatives.	The absence of a clearly defined and coordinated Business Development / Commercial Income Strategy increases the risk that the College is unable to identify, prioritise, and deliver commercial opportunities, resulting in missed income, and failure to achieve financial recovery objectives.	**R2 -** The College should define and approve a clear scope and definition of business development and commercial income activity, distinguishing growth-focused initiatives from business-as-usual operations. This definition should be applied consistently across the College and embedded within governance, reporting, and decision-making arrangements.	Agreed. A formal definition of business development and commercial income activity will be established, distinguishing between core delivery (remove the terminology non-core funding from our vocabulary) and growth-focused initiatives. This will be embedded within governance, reporting and planning processes. **To be actioned by:** Governance, Growth and Change Manager **No later than:** 30 September 2026	
			Grade	**2**

Objective 2 - An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets.

Business development activity is currently fragmented within the College, principally because it is devolved across multiple functions (including curriculum, estates, international, and business engagement), with no central coordination or alignment. The absence of an overarching strategic plan to define priorities, target markets, delivery approach, and ownership of roles and responsibilities creates uncertainty and weakens accountability for business development and income generation across the College.

Organisational change, together with the loss of previous strategic reporting arrangements, has weakened the College's corporate oversight of business development and income generation. Enquiries made for College services, which could potentially generate additional income from commercial opportunities and services, are managed informally. There is no centralised system, defined process, or consistent ownership for this process. Enquiries are passed between teams on an ad hoc basis. So, for example from business engagement to curriculum leads, and may not be progressed, costed, or converted into opportunities. There is also no clear process for agreeing or refusing requests, and no clarity over who is responsible for costing, approval, negotiation, or follow-up on these enquiries.

While a new post has been created, encompassing governance, growth and change, which will include an element of business development / commercial income within the role, there is an absence of a focused individual with sole responsibility for business development within the College. In addition, the College, does not currently have a process in place for capturing enquiries, their outcome, and building market knowledge. Without this intelligence, there is:

- No central record of enquiries or opportunities.
- No visibility of enquiry volumes.
- No tracking of opportunities or conversion rates.
- No understanding of current industry and third-sector demand, reducing the ability to identify future business development and flag income generation opportunities.

The College does not have a central Customer Relationship Management (CRM) system to support this process. As a result, enquiries for products and services are not managed, recorded, or monitored consistently across the College. The process is therefore fragmented, lacks clear corporate ownership and oversight, and is not underpinned by defined procedures or structured systems.

Objective 2 - An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets. (Continued)

Observation	Risk	Recommendation	Management Response	
Organisational change and the loss of previous strategic reporting arrangements have weakened corporate oversight of business development and commercial income generation activity. Commercial enquiries are currently managed informally, with no central process, clear ownership, or consistent route for costing, approval, and follow-up, thus increasing the risk that opportunities are not progressed or fully realised.	The absence of a clearly defined and coordinated business development function increases the risk that the College is unable to identify, prioritise, and deliver commercial opportunities effectively, resulting in missed income, inefficient use of resources, and failure to achieve financial recovery objectives.	**R3 -** The College should establish a formal operating model for business development, setting out roles, responsibilities, and interfaces across curriculum, business engagement, finance, and support functions. The model should define accountability for opportunity identification, progression, approval, and delivery to ensure coordinated and effective income generation.	Agreed. A formal operating model will be implemented to define roles, responsibilities, and interfaces across curriculum, business engagement (a change to Business Development would be supportive of our aims to increase business engagement and development and commercial revenue streams), and support services, ensuring clear accountability for opportunity identification and delivery. **To be actioned by:** Depute Principal **No later than:** 31 December 2026	
			Grade	**2**

Objective 2 - An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets. (Continued)

Observation	Risk	Recommendation	Management Response	
See above comments.	The absence of a clearly defined and coordinated business development function increases the risk that the College is unable to identify, prioritise, and deliver commercial opportunities effectively, resulting in missed income, inefficient use of resources, and failure to achieve financial recovery objectives.	**R4 -** The College should review whether current resourcing, capacity, and decision-making authority are sufficient to deliver its commercial income growth ambitions. Where growth is expected, this should be supported by realistic capacity assumptions, clearly delegated authority to progress opportunities, and alignment between strategic intent and operational delivery capability.	Agreed. A review of current resourcing, capacity including job evaluation of existing team currently in BE roles is also critical as we move forward our aspirations for commercial income generation and growth, and decision-making authority will be undertaken to ensure alignment with commercial income growth ambitions, with recommendations implemented where gaps are identified. **To be actioned by:** Governance, Growth and Change Manager / HR and OD Manager **No later than:** 31 December 2026	
			Grade	**2**

Objective 2 - An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets. (Continued)

Observation	Risk	Recommendation	Management Response	
The College does not currently have a formalised or consistently applied framework for managing enquiries relating to commercial products and services. Enquiries are handled through informal and fragmented arrangements, with no central system or defined process for recording, tracking, and progressing opportunities. Requests are passed between teams, including business engagement and curriculum, without clear ownership or accountability, and activity is not consistently coordinated. In addition, the absence of a central CRM system, or equivalent mechanism, limits management information on enquiry volumes, pipeline activity, and conversion rates. As a result, the College cannot demonstrate that all enquiries are assessed, progressed, and followed up in a consistent and timely manner. There is no defined end-to-end process covering enquiry receipt, assessment, costing, approval, negotiation, and follow-up, increasing the risk that commercial opportunities are not converted into income-generating activity.	The absence of a structured enquiry and pipeline management process increases the risk that commercial opportunities are not identified, progressed, or converted effectively, resulting in lost income, inefficient use of resources, and reduced ability to deliver financial recovery objectives	**R5 -** The College should design and implement a standardised enquiry and opportunity management process covering receipt, triage, costing, approval, response, and follow-up. This should be supported by a central CRM system (or equivalent) to: • Record and track all commercial enquiries and opportunities; • Assign clear ownership and accountability; and • Enable management reporting on volumes, conversion rates, values, and reasons for non-conversion.	Agreed. A standardised enquiry management process will be developed, supported by a central CRM (or equivalent system) to track opportunities, assign ownership, and monitor conversion rates and outcomes. **To be actioned by:** Governance, Growth and Change Manager **No later than:** 31 December 2026	
			Grade	**2**

Objective 3 - There is effective pricing in the marketplace, with full cost recovery as the target and careful consideration being given to activity which does not meet this target.

Pricing for commercial and business development activity has been recently updated, with revised costing models introduced, to assess costs for the delivery of:

- Academic courses (FE, HE, PG).
- Commercial courses (non-credit bearing).
- FE MA and VQ courses (SDS/non-SDS).
- International courses.

The templates reflect income from multiple sources and include all direct costs, such as lecturer delivery time, student materials, and other course-specific costs, to calculate gross contribution.

In each template, lecturer hourly rates are based on the top spinal point of basic salary, plus employer pension and National Insurance contributions, divided by 828 available delivery hours per FTE year. Non-lecturing staff rates are calculated on the same basis, using 1,820 hours per annum. An overhead rate is then applied to direct costs (based on delivery location: 86% for on-campus delivery and 53% for offsite delivery, including schools and international provision). This is intended to recover the cost of support services, estates, ICT, curriculum management, and other indirect costs.

Training is being provided to staff on how to apply these costing templates to business support activities. The templates support effective income generation by calculating the full cost to the College of delivering each activity.

Although the updated costing models provide a structure for identifying the costs of business development opportunities, the absence of a clear strategy and structured approach means there is no formal, organisation-wide framework in place. In practice this means that:

- There is no defined margin or surplus above cost to be charged, limiting assurance that pricing supports income generation objectives.
- Nor is there a formal process to identify, review, or approve activity that does not achieve full cost recovery, including:
    - Strategic or loss-leading activity.
    - Subsidised provision.

At present the College lacks a commercial viability framework, outlining the agreed rate of return or consistent pricing approach for any business development opportunities that will generate additional income. This increases the risk of loss-making or financially unviable activity and limits the ability of the College to deliver sustainable commercial income.

Objective 3 - There is effective pricing in the marketplace, with full cost recovery as the target and careful consideration being given to activity which does not meet this target. (Continued)

Observation	Risk	Recommendation	Management Response	
While revised costing templates have recently been introduced, the College does not yet have a formal commercial viability framework to ensure opportunities are priced and approved consistently. In particular, there is no defined requirement to apply a surplus or margin above cost, or a formal process to review and approve activity that does not achieve full cost recovery. As a result, the College cannot demonstrate that commercial activity is assessed in line with income generation objectives, increasing the risk of loss-making or low-margin provision.	Commercial and business development activity is priced inconsistently or below a sustainable return, resulting in loss-making activity, unrecovered costs, and reduced ability to generate sustainable income.	**R6 -** The College should define and approve a commercial pricing policy that sets out clear principles for cost recovery, contribution, and profitability across different types of commercial activity. This should include minimum expectations (e.g. breakeven or profit margin thresholds) and requirements for escalation and/or approval where specific activity does not meet these agreed thresholds.	Agreed. A formal pricing policy will be introduced, setting out principles for full cost recovery, contribution, and margin expectations, including approval requirements for activity below thresholds. **To be actioned by:** Chief Financial Officer/Head of Finance **No later than:** 31 October 2026	
			Grade	**2**

Objective 3 - There is effective pricing in the marketplace, with full cost recovery as the target and careful consideration being given to activity which does not meet this target. (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
See above comments.	Commercial and business development activity is priced inconsistently or below a sustainable return, resulting in loss-making activity, unrecovered costs, and reduced ability to generate sustainable income.	**R7 –** The College should strengthen financial governance over commercial activity by standardising costing, pricing, and financial appraisal processes and requiring appropriate finance review and sign-off for financially significant proposals. In addition, periodic review of pricing decisions and outcomes should be undertaken to provide assurance that commercial activity is financially sustainable and remains aligned with income generation objectives.	Agreed. Standardised costing, pricing, and financial appraisal processes will be implemented, including formal finance review and approval for initial proposals/opportunities, and periodic review of pricing outcomes. **To be actioned by:** Chief Financial Officer / Head of Finance **No later than:** 31 December 2026	
			Grade	**2**

Objective 4 - Management information is adequate and easily accessible to all relevant staff.

Management Information (MI) for business development is currently fragmented, inconsistently reported, and not centrally accessible. There is no consolidated view of commercial income or pipeline activity, significantly limiting effective oversight, performance management, and strategic decision-making.
Our review identified that while some financial monitoring and activity-specific reporting exists, MI across business development is not comprehensive, consistent, or embedded within a structured reporting framework. In addition, financial MI does not include consistent margin or profitability analysis to support informed decision-making.

While some financial and activity-specific reporting exists, it is not supported by a structured or coordinated framework and is focused mainly on budget monitoring rather than commercial performance for each income stream. The absence of a consistent definition of commercial income, together with fragmented data sources, informal reporting arrangements, and limited visibility of pipeline activity and profitability, restricts effective oversight, weakens performance management, and limits the College's ability to support informed strategic decision-making and maximise income generation opportunities. Furthermore, reporting arrangements are informal, sporadic, and not mandated, further limiting governance oversight.

Objective 4 - Management information is adequate and easily accessible to all relevant staff.(Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
Management information for business development is fragmented, inconsistently reported, and not centrally coordinated. The absence of a consolidated view of commercial income, pipeline activity, and profitability limits oversight, weakens performance management, and restricts informed strategic decision-making.	The absence of a structured, centralised MI and reporting framework for business development increases the risk that the College is unable to effectively monitor performance, resulting in lost revenue.	**R8 -** The College should establish a structured, mandatory management information framework for business development and commercial income, with regular reporting (e.g. quarterly) through appropriate governance forums. Reporting should include income generated, pipeline activity, performance against targets, and key risks or barriers to delivery of each type of commercial activity.	Agreed. A structured MI framework will be introduced, providing regular reporting on commercial income, pipeline activity, performance against targets, and key risks through appropriate governance processes and meetings. **To be actioned by:** Chief Financial Officer / Head of Finance (in conjunction with Business Engagement) **No later than:** 31 December 2026	
			Grade	**2**

Objective 5 - There is regular review of activities by the Board and its committees.

The governance framework for business development and commercial income at UHI Perth is currently in need of strengthening, with no clear overarching strategy, defined accountability, or consistent organisational understanding of key commercial concepts. Governance structures that would typically support oversight, such as formal review forums, structured decision-making processes, and standardised contract approval mechanisms are currently absent, which limits effective scrutiny and control over commercial activities.

In addition, there are significant gaps in management information, monitoring, and control processes, which undermine effective governance and Board-level assurance. Reporting on commercial activities is informal, inconsistent, and not embedded within a structured governance framework, with no requirement for regular or annual reporting to senior management or the Board. Data and opportunity management are particularly weak due to the absence of a central CRM system, resulting in fragmented information, potential missed opportunities, and lack of visibility over external engagement and pipeline activity.

Costing and pricing approaches are also inconsistent and underdeveloped, with no defined financial return thresholds, or profitability targets to support robust decision-making. Collectively, these gaps in performance monitoring, and control mechanisms are not sufficient to support effective oversight of commercial income and business development activity moving forward.

Objective 5 - There is regular review of activities by the Board and its committees. (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
The governance framework for business development and commercial income at UHI Perth is currently underdeveloped, with no clear strategy, defined accountability, or consistent oversight. Responsibilities are fragmented, governance and reporting arrangements are informal, and management information is incomplete, limiting visibility over commercial activity and performance. In addition, the absence of a central system for opportunity management and underdeveloped costing and pricing arrangements further weakens control and decision-making. Overall, the current framework does not provide a robust basis for effective oversight, performance management, or assurance over commercial income activity.	The College lacks effective oversight and control over its business development and commercial income activities, resulting in a high risk of missed income opportunities and suboptimal financial performance.	**R9 -** The College should establish clear senior management ownership and accountability for commercial income generation, with authority to progress opportunities, resolve cross-College barriers, and provide oversight of performance. This should be formalised through defined governance routes and reporting lines.	Agreed. Clear senior management ownership for commercial income generation will be established, with defined authority to progress opportunities, resolve barriers, and oversee performance and income delivery to targets. **To be actioned by:** Depute Principal / Chief Financial Officer **No later than:** 30 September 2026	
			Grade	**2**

Objective 5 - There is regular review of activities by the Board and its committees. (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
See above comments.	The College lacks effective oversight and control over its business development and commercial income activities, resulting in a high risk of missed income opportunities and suboptimal financial performance.	**R10 –** The College should implement formal governance arrangements to oversee business development and commercial income activity, such as a Business Development Steering Group with defined terms of reference. Consideration should be given to aligning this forum to existing governance structures (e.g. as a sub-group of Finance and Resource Committee), with regular reporting to senior management and the Board on income performance, pipeline, and key risks.	Agreed. We will ensure that the Business Development and Commercial income activity functions are embedded within the colleges governance structures and this will be completed as part of an ongoing review of those structures **To be actioned by:** Depute Principal **No later than:** 31 October 2026	
			Grade	**2**

Objective 6 - Feedback is sought from customers and acted upon

Customer feedback is currently gathered through several informal channels, including the Feedback gathered during work-based assessor visits to employers (every 15 weeks) and feedback sheets collected at employer events and business development activities. However, these arrangements are not supported by a formalised or consistently applied process for collecting, recording, reviewing, and acting upon feedback.

This approach would not support an increase growth in the College's business development or commercial activities as there is an absence of a consistent approach to review customer feedback resulting in:

- Customer insights not being systematically captured or analysed to support learning and improvement;
- Opportunities to improve services and retain clients may be missed;
- There is no structured approach to using customer feedback to drive continuous improvement or improve responsiveness; and
- Customer feedback is collected through some existing channels, but arrangements are informal and inconsistently applied. As a result, feedback is not systematically recorded, reviewed, or used to support service improvement, responsiveness, or client retention.

Customer feedback is collated through some existing channels, but it was apparent that arrangements are informal and inconsistently applied. As a result, feedback is not systematically recorded, reviewed, or used to support service improvement, responsiveness, or client retention.

Objective 6 - Feedback is sought from customers and acted upon (Continued)			
Observation	**Risk**	**Recommendation**	**Management Response**
There is limited evidence of structured review, analysis, or action taken in response to customer feedback.	The College may fail to identify improvement opportunities, reduce customer satisfaction, and miss commercial growth opportunities due to ineffective use of feedback.	**R11** - As commercial activity expands, the College should develop and implement a formal customer feedback framework, including consistent capture, review, action tracking, and reporting of feedback to support service improvement, responsiveness, and client retention.	Agreed. A formal customer feedback framework will be implemented to ensure consistent capture, review, and action tracking, supporting service improvement and client retention. **To be actioned by:** Governance, Growth and Change Manager **No later than:** 31 December 2026
			Grade **3**

Objective 7 - Appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance.

For intellectual property (IP), international activity is subject to more developed arrangements than other areas of commercial activity. In particular, international programmes such as Transnational National Education (TNE) programmes operate within a more clearly defined approval process, supported by formal memorandums and agreements. These memorandums and agreements, describe how IP is managed and controlled.

Outwith the international student area, intellectual property controls appear to be largely absent. Our discussion with staff indicated that, aside from international activity, there are few formal IP controls in place and limited use of memorandums or agreements to protect current activities. This partly reflects the nature of the activity being undertaken. However, where the College utilises approved trainers to deliver training courses, contracts are in place to provide some protection over the College's training materials and related intellectual property. It is our view that this area requires additional attention as the College expands its business development / commercial income streams.

Objective 7 (Continued) - Appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance.

Observation	Risk	Recommendation	Management Response	
There is no consistent College-wide framework for the identification, ownership, protection, and contractual control of intellectual property arising from commercial activity. More formal arrangements are in place within international activity; however, similar controls are not consistently applied across other commercial income streams.	The College is exposed to the risk of unclear ownership, inconsistent contractual protection, and inadequate safeguarding of commercially valuable materials and assets, particularly as commercial activity expands.	**R12 -** The College should introduce a formal intellectual property framework covering identification, ownership, approval, and contractual protection of IP arising from business development and commercial activity. This framework should be applied consistently across all relevant income streams as activity expands.	Agreed. A College wide IP framework will be developed covering ownership, identification, approval, and contractual protection of intellectual property arising from commercial activity. **To be actioned by:** Chief Financial Officer / Head of Finance (with external legal input) / HR and OD Manager. **No later than:** 31 December 2026	
			Grade	**3**

Objective 8 - Adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract.

We have been informed that controls to prevent and manage external breach-of-contract claims in commercial activity are inconsistent and not yet fully developed. Although some safeguards are in place, their application is uneven and they provide only limited assurance. Existing controls include contracts for certain arrangements, such as associate agreements, and more formal arrangements, such as memoranda, in specific areas including international activity. However, the use of formal agreements, such as MOUs or SLAs, is not consistent across all commercial clients, and contractual arrangements are neither standardised nor centrally overseen. There is also limited evidence of formal processes for contract approval, monitoring, and periodic review. As result of this, the College is exposed to the following risks:

- Contract disputes and external claims.
- Weaker contractual protection in a breach
- Financial loss and liability
- Reputational damage from unclear agreements

However, these risks would be mitigated with the adoption of the recommendation set out above under Objective 7.

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Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for on behalf of Henderson Loggie LLP. Reference to a 'partner' is a member of Henderson Loggie LLP.
A list of members' names is available for inspection at each of these addresses.

Paper 7

UHI Perth

Strategic Internal Audit Plan 2026 to 2029

Internal Audit Report No: 2027/01

Draft issued: 1 June 2026

Final issued:



Henderson Loggie

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1. Introduction

1.1 The purpose of this document is to present to the members of the Audit Committee the proposed outline three year plan, incorporating the proposed annual operating plan for the year ending 31 March 2027.

1.2 Following our re-appointment as internal auditors for the period 2026 to 2029, audit needs were assessed and prioritised through discussion with the Senior Leadership Team (SLT), and review of key documentation (including the Strategic Risk Register and the UHI Perth Strategy 2022 - 2027), we built up a picture of the key risks, issues and priorities for UHI Perth over the next three years. Following on from the Audit Needs Assessment a Three-Year Strategic Plan was formulated to cover the period 1 April 2026 to 31 March 2029. This initial three-year Strategic Plan will be considered at the meeting of the Audit Committee on 8 June 2026.

1.3 A copy of the proposed Strategic Plan 2026 to 2029 is included at Section 2 of this report. This includes the proposed programme of internal audit activity for 2026/27. Unallocated days for 2028/29 (year 3 of the programme) have been included as contingency days. These equate to two further topics, which will be discussed and agreed in due course.

1.4 Once the proposed programme has been agreed we will work with the relevant executive leads to develop the outline scope and objectives for the audit assignments to be undertaken during 2026/27, together with the proposed audit approach.

1.5 Internal audit also provides an independent and objective consultancy service, designed specifically to help support line management to improve UHI Perth's risk management, control and governance arrangements where this is required and does not form part of the core internal audit coverage. Our audit service complies with Global Internal Audit Standards for the UK Public Sector.

2. Proposed Strategic Plan 2026 to 2029

	Priority	Planned 26/27 Days	Planned 27/28 Days	Planned 28/29 Days	Last Year Reviewed
Reputation					
Publicity and Communications	H				2024/25
Health and Safety / Wellbeing	H	5			2023/24
Student Experience					
Curriculum Planning	M	5			2020/21
Quality	M	5			2021/22
Student support	M				2025/26
Student recruitment and retention	M/H	5			2020/21
Student welfare – Duty of Care	M				Not reviewed
Student engagement	M				2024/25
Staffing Issues					
Staff recruitment and retention	M		5		2009/10
Staff development	M				2020/21
Payroll	M/H				2021/22
Teaching staff utilisation BPR	M				2025/26
HR/Payroll systems	H				2018/19
Estates and Facilities					
Building maintenance	M/H				2021/22
Estates strategy / Estates projects	M	5			2011/12
Space management / room utilisation BPR	H				2022/23
Asset / fleet management	M				2020/21
Financial Issues					
Budgetary control	M		5		2019/20
Student invoicing and debt management	M				2015/16
Payroll	M			5	
General ledger	L				2007/08
Procurement and creditors / purchasing – Sustainable procurement	M/H				2022/23
Debtors / Income	M/H				2021/22
Cash & Bank / Treasury management	M		5		2005/06
Fraud Prevention, Detection and Response	M				2023/24
Financial sustainability	H				2025/26
General review of Financial Controls	H				2024/25
Independent review of Finance function	H				2024/25

	Priority	Planned 26/27 Days	Planned 27/28 Days	Planned 28/29 Days	Last Year reviewed
Commercial Issues					
Business Development	M			5	2025/26
Organisational Issues					
Risk Management	M/H				2023/24
Business Continuity	M				2022/23
Corporate Governance	M				2025/26
Corporate Planning	M		5		2020/21
Performance reporting / KPIs	M/H				2022/23
Partnership Working (incl. Regional Engagement)	H				2021/22
International Activity	H				2024/25
Equality, Diversity, and Inclusion	L			5	2017/18
Environmental Sustainability	M		5		Not reviewed
Information and IT					
Cyber security	H				2023/24
Data protection / records management	H				2022/23
FOI	M				2010/11
ICT and Digital Transformation Strategy implementation (with specific focus on digital capability)	M/H				2023/24
Licencing	L				Not reviewed
Other Audit Activities					
Credits Audit		6	6	6	
Bursary, Childcare and Hardship Funds Audit		5	5	5	
EMA Audit		1	1	1	
Management and Planning)		4	4	4	
External audit / SFC)					
Attendance at Audit Committee)					
Follow-up reviews		3	3	3	
Audit Needs Assessment		1			
Contingency Days				10	
		_____	_____	_____	
Total		45	44	44	
		====	====	====	

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial
Priority: H – High; M – Medium; L – Low

Appendix I – Internal Audit Charter

Henderson Loggie Internal Audit Charter with UHI Perth for 2026/27

Purpose

The purpose of the internal audit function is to strengthen UHI Perth's ability to create, protect, and sustain value by providing the governing body and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function, provided by Henderson Loggie LLP, enhances UHI Perth's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

UHI Perth's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards™ (GIAS) and, where applicable, the GIAS in the UK Public Sector, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

Henderson Loggie's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the GIAS, GIAS in the UK Public Sector, and Topical Requirements. The Head of Internal Audit will report annually to the Audit Committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Authority

UHI Perth's board grants the internal audit function the mandate to provide the board and senior management with objective assurance, advice, insight and foresight.

The internal audit function's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee

The Audit Committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.

- Obtain assistance from the necessary personnel of UHI Perth and other specialised services from within or outside UHI Perth to complete internal audit services.

Independence, Organisational Position, and Reporting Relationships

The Head of Internal Audit will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See "Mandate" section.) The Head of Internal Audit will report functionally to the Audit Committee and administratively (for example, day-to-day operations) to the Risk Management & Project Officer. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The Head of Internal Audit will confirm to the Audit Committee at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the Head of Internal Audit will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The Head of Internal Audit will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the Head of Internal Audit, the Audit Committee and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the GIAS and GIAS in the UK Public Sector and Topical Requirements.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the Henderson Loggie Internal Audit Team, Audit Committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee Oversight

To establish, maintain, and ensure that UHI Perth's internal audit function has sufficient authority to fulfil its duties, the Audit Committee will:

- Discuss with the Head of Internal Audit and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the Head of Internal Audit has unrestricted access to and communicates and interacts directly with the Audit Committee including in private meetings without senior management present.
- Discuss with the Head of Internal Audit and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the Head of Internal Audit and senior management about the "essential conditions," described in the GIAS, which establish the foundation that enables an effective internal audit function.

- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the Head of Internal Audit to consider changes affecting the organisation, such as the employment of a new head of Internal Audit or changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter.
- Approve the risk-based internal audit plan.
- Receive communications from the Head of Internal Audit about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established and review the results annually.
- Make appropriate inquiries of senior management and the Head of Internal Audit to determine whether scope or resource limitations are inappropriate.

Head of Internal Audit Roles and Responsibilities

Ethics and Professionalism

The Head of Internal Audit will ensure that internal auditors:

- Conform with the GIAS, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of UHI Perth and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in UHI Perth.
- Report organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in UHI Perth's applicable policies and procedures.

Objectivity

The Head of Internal Audit will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement's selection, scope, procedures, frequency, timing, and communication. If the Head of Internal Audit determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- If the internal audit function is to provide assurance services where it had previously performed advisory services, the Head of Internal Audit will confirm that the nature of the advisory services does not impair objectivity and will assign resources such that individual objectivity is managed
- Performing operational duties for UHI Perth or its affiliates.

- Directing the activities of any UHI Perth employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the Head of Internal Audit, UHI Perth management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The Head of Internal Audit has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Audit Committee and senior management. Discuss the plan with the Audit Committee and senior management and submit the plan to the Audit Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Audit Committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in UHI Perth's business, risks, operations, programs, systems, and controls.
- Communicate with the Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the GIAS and GIAS in the UK Public Sector.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Audit Committee and senior management at least annually and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the GIAS and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact UHI Perth and communicate to the Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to UHI Perth's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the GIAS. Any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the Head of Internal Audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee.

Communication with Audit Committee and Senior Management

The Head of Internal Audit will report annually to the Audit Committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.

- Results from the Internal Audit's quality assurance and improvement programme, which include the internal audit function's conformance with the IIA's GIAS and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of UHI Perth's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond UHI Perth's risk appetite.

Internal Audit Quality Assurance and Improvement Programme

The head of Internal Audit will develop, implement, and maintain a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme will include external and internal assessments of the internal audit function's conformance with the GIAS, as well as performance measurements to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The programme also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the Head of Internal Audit will communicate with the Audit Committee and senior management about the internal audit function's quality assurance and improvement programme, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Henderson Loggie; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all of UHI Perth's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for UHI Perth.

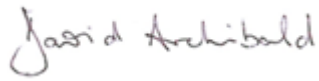
The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of UHI Perth's strategic objectives are appropriately identified and managed.
- The actions of UHI Perth officers, directors, management, employees, and contractors or other relevant parties comply with UHI Perth's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programmes are consistent with established goals and objectives.
- Operations and programmes are being carried out effectively, efficiently, ethically, and equitably.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact on UHI Perth.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Approved by the Audit Committee, as delegated by the Board, at its meeting on 8 June 2026.

Acknowledgments/Signatures



01/06/26

Head of Internal Audit Henderson Loggie LLP	Date

Audit Committee Chair (as delegated by the Board)	Date

Henderson Loggie

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A list of members' names is available for inspection at each of these addresses.

Committee	Audit Committee
Subject	2025/26 External audit plan - update
Date of Committee meeting	08/06/2026
Authors	Gail Dunn, Chief Financial Officer Fiona Cameron, Interim Director of Finance
Date paper prepared	04/06/2026
Executive summary of the paper	An update is provided on the progress of the external audit plan for 2025/26.
Consultation How has consultation with partners been carried out?	Initial discussions have taken place with Deloitte.
Action requested	☒ For information only ☐ For discussion ☐ For recommendation ☐ For approval
Resource implications (If yes, please provide details)	No
Risk implications (If yes, please provide details)	No Click or tap here to enter text.
Link with strategy Please highlight how the paper links to the Strategic Plan, or assist with: • Compliance • National Student Survey • partnership services • risk management • other activity [e.g. new opportunity]	Compliance

Equality and diversity **No** If yes, please give details:	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.
Data Protection Does this activity/ proposal require a Data Protection Impact Assessment?	**No** Click or tap here to enter text.
Status (e.g. confidential/non confidential)	Non-Confidential
Freedom of information Can this paper be included in "open" business?* -**Yes**	Papers should be open unless there is a compelling reason for them to remain closed. If a paper, or parts of a paper, are to remain closed the reason for that exemption must be specified – see reasons below

* If a paper should **not** be included within 'open' business, please highlight below the reason.

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 Paper 8

External Audit Plan – 2025/26 financial statements- update

1. The external audit plan for the 2025/26 financial statements was due to be tabled at the Audit Committee meeting on 8 June 2026.

2. A pre-audit meeting was held on 20 April 2026, between the new audit team allocated by Deloitte for 25/26 Audit and the UHI Perth Finance team. Following that meeting Deloitte have requested information from UHI Perth, which is being uploaded as this information is available.

3. At the meeting of the 20 April 2026, a start date of Monday 28th September 2026 was verbally agreed, but still required confirmation from Deloitte and we discussed that final completion would be required to align with committee meeting dates towards the end of November.

4. An update has been requested from Deloitte as to the progress of the audit plan, but no response has been received.

5. There remain ongoing discussions around the additional audit fees for 2022/23, 2023/24 & 2024/25. It is unclear if this is having any delays in the progress of the audit planning for 2025/26. A further meeting is scheduled for 18 June 2026, to hopefully resolve this.

6. Further updates will be communicated to Audit Committee as soon as this is available.

7. It is recommended that Audit Committee agrees this approach.

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Committee Cover Sheet

Paper No. 9

Name of Committee	Audit Committee
Subject	FOI & Data Protection Quarterly Update
Date of Committee meeting	08/06/2026
Author	Ian McCartney, Clerk to the Board
Date paper prepared	01/06/2026
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 received and data protection issues raised for the Quarter to 30 April 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

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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.

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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:

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and

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Quarterly Freedom of Information & Data Protection Update

Academic Year 2025/26 | Quarter 3 | Feb-April 2026

1. Summary

Quarter 3 saw a significant increase in FOI requests against expectations for the quarter due to a significant spike in HR-related queries received from a single Trade Union, which is likely to result in total requests for the year totalling a similar amount to the peak year for requests as experienced in 2023/24.

2. Freedom of Information

a. Total Number of Requests 2025/26

2025/26 Quarter 3	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
17	40	38	54	39	22	28	39

b. Request Topics – 2025/26

Type	Q3	YTD
Academic-Related	0	1
Student-Related	1	1
Compliance	1	1
Finance/Procurement	1	5
Estates	1	2
HR/Legal	12	20
Operational Management	1	9
IT	0	1
TOTAL	17	40

c. Request Sources – 2025/26

Type	Q3	YTD
Legal Representative	0	0
Campaigning Groups	0	3
Trade Union	13	17
Press/Media	1	12
Scottish Parliament	0	0
Staff	0	0
Student	0	0
University Research	0	0
Industry	0	1
Unknown/Anonymous	3	7
TOTAL	17	40

d. Response Times – 2025/26

Response Time	Q3	YTD
Replied within Statutory Time	16	38
Late	0	1
To be completed	0	0
Clarification sought but not received	1	1
TOTAL	17	40

e. Nature of Response Provided – 2025/26

Type of Response	Q3	YTD
Fully disclosed	12	28
Partially disclosed	2	3
Exemption(s) applied	0	2
No data held	2	5
Request rejected	0	1
Clarification sought but not received	1	1
TOTAL	17	40

3. Data Protection

a. Total Number of Requests/Incidents

	2025/26 Q3	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	0	1	24	2	5	5	6	6	10
Data Breaches	1	3	4	3	5	6	7	13	13

b. Subject Access Request Response Time – 2025/26

Response Time	Q3	YTD
Replied within Statutory Time	0	1
Late	0	0
To be completed	0	0
TOTAL	0	1

c. Data Breach Information – Q3 2025/26

Incident	Action Taken	ICO informed?
HR staff member issued email containing limited personal data to wrong staff member.	Email successfully recalled prior to being accessed by unintended recipient.	No – threshold for escalation not reached.

Ian McCartney
01 June 2026

AUDIT COMMITTEE

Membership

No fewer than 3 Independent Members of the Board of Management.
One place reserved by invitation for a Student Member of the Board, as nominated by HISA Perth.
One place reserved by invitation for a Staff Member of the Board, to be determined by Staff Members of the Board

- Board members not eligible for appointment to Audit Committee are the Chair of the Board, the Principal, the Chair of the Finance & Resources Committee, the Staff Board Member nominated to Finance & Resources Committee, and the Student Board Member nominated by HISA Perth to Finance & Resources Committee.

- No member of the Finance & Resources Committee shall also be a member of the Audit Committee.

- The Chair of the Board, the Principal and the Chair of the Finance & Resources Committee shall be invited to attend meetings.

- The Committee may sit privately without any non-members present for all or part of a meeting if they so decide.

- The College Executive will attend meetings at the invitation of the Committee Chair and provide information for Agenda items.

In attendance

Depute Principal
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