Audit Committee

Minutes

Meeting reference: Audit2025-26/04
Date: Monday 08 June 2026 (rescheduled from 21 May 2026)
Location: Online

Members present: Chris Whatley, Vice Chair, Audit Committee
Mary Fraser, Board Member
John McMullen, Board Member
Richard Fyfe, Staff Board Member

In attendance: Catherine Etri, Interim Principal
Fiona Cameron, Interim Director of Finance
Sarah Reddie, Director of Finance
Xander McDade, Governance, Growth & Change Manager
Ian McCartney, Clerk to the Board
David Archibald, Henderson Loggie, Internal Auditor

Apologies: Rosie Howie, Board Member
Jill Elder, Depute Principal
Gail Dunn, Chief Financial Officer

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 members 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.	
4.	**Minutes of Meeting of Audit Committee held on 09 April 2026** The minutes were approved as a true and accurate record of the meeting.	
5.	**Matters Arising from previous minutes** Health & Safety Committee Meeting – 12 March 2026 Confirmation of clarity re associated actions relating to 2 RIDDOR reports still to be provided. Clerk to action.	Clerk
6.1	**Strategic Risk Register** Interim Director of Finance presented latest Risk Register, which had been updated to reflect impacts re risks increased by the conflict in the Middle East. Vice Chair noted the number of countries cutting links with China and sought clarification over mitigations should this create difficulties for the college. Governance, Growth & Change Manager advised that discussions had been held within the last couple of weeks around achieving Institution status within China, which included discussion around restrictions and other potential markets, and there was a clear need to balance the geopolitical and commercial risks to help mitigate any overexposure. Interim Principal noted that the UK position re visa for study also impacted on this area as there would be more restrictions elsewhere, such as India and Africa. Interim Principal advised that there would always be underlying risk in this area, eg change in Governments, but there is not yet any significant risk of having to pull out of current long-term commitments as the college is operating within a stable, reliable market given work conducted in	

	the past. Internal Auditor advised that there is a piece of work being submitted to UHI Audit Committee later this week in this area. Internal Auditor commended link between updated version of the Risk Register and Audit Recommendations in terms of both risk profile and assurance. Committee **NOTED** Paper 2.	
6.2	**Academic Partner Annual Assurances – Expectations & Future Reporting** Clerk presented a mapping exercise based on a letter received from UHI Audit Committee and levels of assurances provided to Audit Committee and Board at UHI Perth, and noted the actions suggested. Committee suggested that Clerk consider approaches to ensure repeat findings reported in the Audit Committee Annual Report to Board are flagged and addressed. Internal Auditor noted that the new Global Standards for Internal Audits provided an expectation for Internal Auditors to flag a deteriorating in standards, which should provide Committee with additional assurance in this area. Committee **NOTED** Paper 3. Committee requested that Clerk write to UHI on behalf of Audit Committee confirming current levels of assurance.	Clerk Clerk
6.3	**Data Protection Accountability Report** Clerk presented an updated version of the Data Protection Accountability Report Committee, and noted progress made against the ICO framework. Clerk to amend report to take account of updated job roles Committee **NOTED** Paper 4	Clerk
7.1	**Internal Audit Report 2026/05 – Teaching Staff Utilisation Business Process Review** Internal Auditor presented Paper 5, an Audit Report on Teaching Staff Utilisation Business Process Review, which focused on better ways of operating, identification of potential centralised failings, and the resources required to deliver teaching. Management confirmed agreement of recommendations, and	

	advised no surprises were contained within the Reports. Interim Principal advised that the Report was being seen as a catalyst for change and improvements, including the move from protocols to regulations to ensure students receive the same experience across all departments. Board Member commended use of Toyota approach within the education environment re business processes. Committee **NOTED** Paper 5.	
7.2	**Internal Audit Report 2026/06 – Business Development** Internal Auditor presented Paper 6, an Audit Reports on Business Development, and noted findings and recommendations, which focused on providing substance around the Financial Recovery Plan. Report highlighted the need for a reset to retain momentum in delivery in commercial activity. Interim Principal noted that the Report was a timely one for the college due to some slippage around FRP targets and risks around not delivering commercial income and business being lost to competitors. Governance, Growth & Change Manager advised there was work ongoing in the development of a Commercial Strategy due to be presented to Board, which would link to the new Strategic Plan. Committee **NOTED** Paper 6.	
7.3	**Internal Audit Report – Draft Strategic Plan 2026-29** Internal Auditor presented Paper 7 the initial draft of Internal Audit plan for next 3 years, which included proposals for prioritisation of audit reviews. Internal Auditor advised that proposed audit areas and timings allocated were not set in stone, however if audit approach agreed and subject to further discussion a final draft would be presented to the next Audit Committee meeting for approval. Committee **NOTED** Paper 7 and **AGREED** audit approach.	
7.4	**External Audit Report – Audit Plan 2025/26** Interim Head of Finance provided a verbal update on the External Audit, which was expected to have been tabled for approval, however absences within the External Audit team had prevented this from happening. The External Audit is due to start over the next few weeks, so it	

	was proposed that, once confirmed following a meeting planned on 18 June, the Audit Plan would be issued to Committee ASAP Committee **APPROVED** the proposed approach to External Audit Plan.	
8.	**Freedom of Information & Data Protection – Quarterly Update** Clerk presented the Freedom of Information & Data Protection quarterly update for the period to April 2026 for information. Committee received a quarterly update. Clerk noted a spike in HR-related FOI queries from a single Trade Union. Committee **NOTED** Paper 9.	
9.	**Committee Updates** No Committee updates were provided for consideration.	
10.	**Date & Time of Next Meeting** • tbc	
11.	**Review of Meeting** Committee confirmed that the meeting had been conducted in line with its Terms of Reference.	

Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). Certain exemptions apply: financial information relating to procurement items still under tender, legal advice from College lawyers, items related to national security.

Notes taken to help record minutes are also subject to Freedom of Information requests, and should be destroyed as soon as minutes are approved.

Status of Minutes – Open ☑

An **open** item is one over which there would be no issues for the College in releasing the information to the public in response to a freedom of information request.

A **closed** item is one that contains information that could be withheld from release to the public because an exemption under the Freedom of Information (Scotland) Act 2002 applies.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Do the minutes contain items which may be contentious under the terms of the Data Protection Act 2018? **Yes ❒** **No ☑**