UHI | INVERNESS

Meeting	Audit Committee
Date and time	Tuesday 01 September 2026 at 4.30 p.m.
Location	Microsoft Teams

Governance Officer
26 August 2026

AGENDA

The timings on this agenda are indicative only and may extend beyond times highlighted.

Welcome and Apologies

Declaration of Interests and/or any Statement of Connections or Transparency Statements.

ITEMS FOR DECISION

16:30 – 16:35 **1) MINUTES**

a.) Minutes of the Audit Committee Meeting held on 02 June 2026
b.) Confidential Note (CN-01-062026) of the Audit Committee Meeting held on 02 June 2026
c.) Confidential Note (CN-02-062026) of the Audit Committee Meeting held on 02 June 2026
d.) Confidential Note (CN-03-062026) of the Audit Committee Meeting held on 03 June 2026

16:35 – 16:45 **2) OUTSTANDING ACTIONS - INTERNAL & EXTERNAL AUDIT**

a.) Audit Committee – Action List
b.) Recommendations List – External Audit
c.) Recommendations List – Internal Audit
d.) Follow Up Tracker 2024/25 BDO

16:45 – 16:55 **3) POLICIES FOR APPROVAL**

a.) Records Management Policy

16:55 – 17:10 **4) WBG INTERNAL AUDIT 2025/26 – UPDATE**
Report by the Director of Finance and Estates

a.) Student Recruitment Final Report
c.) FOI Final Report

17:10 – 17:20 **5) RISK REGISTER UPDATE (CONFIDENTIAL)**
Report by Director of Finance and Estates

a.) FRP Risk Register

ITEMS FOR DISCUSSION

17:20 – 17:30 **6) KPI MATRIX**
Report by Head of Operations and Business Performance

17:30 – 17:40 **7) EXTERNAL AUDIT (incl. updates and audit plans)**
Report by the Director of Finance and Estates

17:40 – 18:00 **8) FINANCIAL REPORT (CONFIDENTIAL)**
Report by the Director of Finance and Estates

18:00 – 18:10 **9) DRAFT FRAUD ANNUAL REPORT (CONFIDENTIAL)**
Report by Director of Finance and Estates

18:10 – 18:20 **10) ANNUAL COMPLIANCE REPORT – DATA PROTECTION**
Report by Information Development Manager

18:20 – 18:25 **11) DRAFT ANNUAL AUDIT COMMITTEE REPORT**
Report by Governance Officer

18:25 – 18:30 **12) COMMITTEE & CHAIRS EVALUATION**
Report by Governance Officer

FOR NOTING

18:30 – 18:30 **13) AOCB**

14) DATE AND TIME OF NEXT MEETING
Joint Audit and F&GP Committee Meeting 07 December 2026

If any member wishes to add an item of business to the Agenda, please inform the Chair and the Governance Officer as soon as possible. Additional items of business will only be considered for inclusion in the agenda in advance of the start of the meeting.

UHI | INVERNESS

Subject/Title:	Outstanding Actions – Internal & External Audit
Author: [Name and Job title]	Ludka Orlowska-Kowal Governance Officer
Meeting:	Audit Committee
Meeting Date:	01 September 2026
Date Paper prepared:	24 August 2026
Brief Executive Summary of the paper:	This paper provides the Board of Management with an update on all outstanding actions: • Audit Committee Action List • External Audit (Deloitte) – Recommendation List • Internal Audit (WBG) – Recommendation list • Follow Up Tracker (BDO)
Action requested: [Approval, recommendation, discussion, noting]	Discussion and Noting.
Link to Strategy: Please highlight how the paper links to, or assists with:: □ compliance □ partnership services □ risk management □ strategic plan □ new opportunity/change	Governance Compliance
Resource implications:	Yes / No **If yes, please specify**:
Risk implications:	Yes / No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/No **If yes, please specify:**
Student Experience Impact:	Yes/No If yes, please specify:

Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A
Status – [Confidential/Non confidential]	Non-Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Purpose of the report

To provide the Audit Committee with an update on all outstanding actions: committee actions and from internal and external auditors.

Executive Summary

The Audit Committee oversees and monitors the progress of all received recommendations from internal and external auditors as part of their ongoing audit work for the college.

The Committee were provided with the following action lists:

- Audit Committee action list
- External Audit (Deloitte) – Recommendation List
- Internal Audit (WBG) – Recommendation List
- Follow Up Tracker (BDO)

Progress update:

- Audit Committee action list:
  - ✓ 2 actions outstanding
- External Audit (Deloitte) – Recommendation List
  - ✓ 5 actions outstanding (from December 2025) with 31st June 2026 completion date
- Internal Audit (WBG) – Recommendation List
  - ✓ 1 action complete
- Follow Up Tracker (BDO) – Recommendation List
  - ✓ 17 actions complete
  - ✓ 20 actions outstanding (a list of outstanding actions has been shared with WBG with ongoing work with action owners to review and update progress)

Action List - Audit Committee

ITEM 02.a

Action	Academic Year	Status	Finding	Recommendation	Recommendation Significance	Implementation Date	Responsible Officer	Status as at 03 June 2025	Comments
12	08/09/2025 2025/26	Ongoing	**WBG Internal Audit - training session:** There are plans for audit training being delivered to the Committee on an annual basis.	Committee training sessions organised by the WBG to be planned for 2025/26.	Low	03/03/2026	GO & WBG	Proposed	**Update at 24/02/2026:** Awaiting timescale from WBG. **Update at 24/08/2026:** Emailed WBG re list of training and potential dates.
18	08/09/2025 2025/26	Ongoing	**SFC's Summary - University of Dundee:** Discussion about the college's and EO's response to the report, objectivity and accountability aspects and the need for a separate session for the Board to review the report, lessons learnt, and key findings took place.	Separate session to be organised for the Board to review the Gillies report and discuss key findings.	Medium	03/03/2026	GO & Chair of the Board	Proposed	**Update at 03/06/2026:** Detailed spreadsheet created by the Chair of the Board was shared with Members. **Update at 24/08/2026:** Email re date for the session corculated.

Audit Actions - External Recommendations

ITEM 02.b

Action	Reporting Year	Status	Finding	Recommendation	Recommendation Significance	Management Response	Implementation Date	Responsible Officer	Comments
5	2024/25	Ongoing	**Lack of journals review:** UHI Inverness does not have evidence of review of journals posted. This creates a risk that College journals are not being correctly reviewed and recorded or accounted for.	It is recommended that the college implement a review process for journals which includes evidence of the reviews performed.	High	The College will implement review process on a monthly basis signed by DOF&E	31 June 2026	Director of Finance and Estates	
6	2024/25	Ongoing	**Review of property impairment assessment:** We note that there is no official impairment review process at the College during the years where a full revaluation does not take place. The creates a risk that the value of the College is overstated.	We recommend that the completed impairment assessment paper should be presented to the Audit Committee for review and approval.	High	The College will present the impairment assessment for review to the Audit committee at its next meeting.	31 June 2026	Director of Finance and Estates	
7	2024/25	Ongoing	**Lack of expenditure cut off control:** We noted instances where the College records expenditure when it is used rather than when it is delivered. This creates a risk of understatement of expenditure and under accrual.	We recommend that the College implements a control that ensures all expenditure is recorded when it is delivery rather than when the goods are used.	Medium	The College will ensure expenditure is recorded correctly as noted in the recommendation.	31 June 2026	Director of Finance and Estates	
8	2024/25	Ongoing	**Lack of Income completeness review:** UHI Inverness have a budget review process to ensure that all non recurrent income is included in the actual monthly results, however there is no process to ensure that all unbudgeted nonrecurrent income is included. This creates a risk that non-recurrent income may be understated.	We recommend the College clearly document its existing process for engaging budget holders during monthly/quarterly reviews to identify additional or unbudgeted non-recurrent income.	Medium	The College will document the existing process for budget holders to identify nonrecurrent income and ensure it is claimed by the year-end.	31 June 2026	Director of Finance and Estates	
9	2024/25	Ongoing	**Lack of Accrual Completeness review:** We noted that there is no formal review of the year-end accruals file which includes manually prepared schedules such as "PECOS order accruals". No formal independent review can be evidenced to show preparer or sign off for these manual entries before they are input into the financial statements working paper. This creates a risk of omissions from accruals.	We recommend the College implements a formal review control for the year-end accrual file and clearly documents the preparer and approval sign-off of the manual entries before they are inputted into the financial statements.	Medium	This will be included in the year-end task list.	31 June 2026	Director of Finance and Estates	

Action	Reporting Year	Status	Finding	Recommendation	Recommendation Significance	Management Response	Implementation Date	Responsible Officer	Comments
11	02/06/2026 2025/26	Complete	**Budgetary and Financial Reporting:** **BUDGET HOLDER TRAINING** Budget Holders responsible for monitoring and managing budgets should be supported through clear financial reporting and appropriate training. From the 30 Budget Holders surveyed, we received 18 responses (60%). The average rating of the budgeting training provided by the College was 7.2 out of 10 (1 = very poor, 10 = very good), with 6 of these rating the training 5 or below. We also asked how often the Budget Holders meet with Finance and two respondents reported they never meet with Finance to discuss their budget. We note that the College has advised that training is planned to be delivered later this year; however, there is currently no confirmed date or defined content for this training. From our root cause analysis, we identified that the College do not have a formal, recurringtraining cycle for budget holders, nor is there a structured process to monitor or record meetings between budget holders and the Finance team. This creates a risk that Budget Holders may not have sufficient knowledge or confidence to effectively monitor and manage their budgets, potentially leading to inaccurate forecasting, overspending or underutilisation of funds.	We recommend that the College formalise and implement a structured budgeting training programme for all Budget Holders to address identified knowledge gaps and support more informed financial decision-making. The College should also ensure that all Budget Holders are formally scheduled to attend termly budget meetings, with attendance monitored and documented.	High	We have fully implemented the recommendation for scheduled monitoring review meetings, by holding quarterly reviews with budget holders. We haven't yet formalised a structured budgeting training programme, however we provide ad hoc training to individual budget holders as and when required. We do have training documents in respect of the budget monitoring reports, which we previously supplied as evidence to the auditors.	Sep '26	Director of Finance and Estates	

Follow Up Tracker BDO

ITEM 02.d

#	Reporting Year	Audit	Finding Reference (per report)	Finding	Recommendation	Recommendation Significance	Management Response	Implementation Date	Responsible Officer	Client status as at July 2025 (Fully Implemented/ Partially Implemented/ Not Implemented/ Superseded/ Not Due For Implementation)	Client comments	BDO status as at July 2025	BDO Summary of testing / Comments	Example of evidence to be provided	Status as at October 2025	Status as at March 2026	Status at August 2026	Update from action owners
1	2019/20	Cash Handling	2	It is important that there is a procedure in place to monitor and investigate variances in cash takings. During testing we found that there were variances in takings that were not investigated as they were below £10; however, there is no ongoing monitoring of trends in variances and that the investigation process for variances was not documented. There is annual analysis of the net figure which for the year ended 31 July 2019 amounted to £340.57 over. There is a risk that there may be patterns in variances which are going unchecked and hence remedial action may not be taken.	It is our recommendation that the College develops a procedure for monitoring and investigating variances in cash takings. The procedure should detail the variance tolerance level, the arrangements for monitoring variances to highlight any trends, and the remedial action which may be taken to address any identified issues such as re-training or disciplinary action. The existing banking procedures should be updated to include a section which refers to the procedure for monitoring and investigating variances.	**Medium**	Original Agreed January 2021 Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating. October 2022 Commencing mid October 2022	Within one calendar month of lockdown ending.	Morag Jarvis	July 2025 - fully implemented	Updated Cash handling procedure, includes details of investigation and monitoring of variances. This has been added to the Finance Procedure Manual.			Financial Procedure manual, financial regulations and procurement strategy have been approved, but variance analysis and investigation has not been incorporated. College has advised this is being updated. This recommendation will be fully implemented once variance analysis, investigation and remedial action is included.	Further evidence requested - copy of fin procedure manual, regulations and strategy.	Fully Implemented	Action owner emailed 12/08/2026. Evidence uploaded to WBG portal on 12/08/2026	
2	2019/20	Cash Handling	4	It is important that cash handling procedures are fully documented to provide staff with guidance on processes. During our review we found that there were areas not covered by the procedures: - The procedures do not make it clear who may operate till in each department or what the training arrangements are for till operation; and - There is no documented procedure for maintaining a float. There is a risk that staff may not be aware of the cash handling processes which increases the likelihood of errors.	We recommend that the Banking Process and Procedures document is updated to include the following areas: - Which members of staff may operate the till in each department and what the training arrangements are for till operators; and - The procedure for maintaining a float including the arrangements for picking up, counting, storing and dropping off the float.	**Low**	Original Agreed January 2021 Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating. October 2022 Finance procedures to be reviewed by Team Leader by end of November 2022	Within one calendar month of lockdown ending.	Morag Jarvis	Fully Implemented	July 2025 - Finance Procedure Manual updated to include all recommendations			Financial Procedure manual and financial regulations have been approved, but till operation by department is not included. College has advised this is being updated. This recommendation will be fully implemented once authorization for till operation by department is stated clearly in financial regulations or procedure manual.	Further evidence requested - screenshots of online portal to indicate who is on the till.	Fully Implemented	Action owner emailed 12/08/2026. Evidence uploaded to WBG portal on 12/08/2026	
3	2020/21	Workforce Planning	2	Succession Planning It is good practice to identify critical roles and have a succession plan to support a smooth transition in the event a key member of staff was to become unavailable or leave. The College has not identified critical roles and does not have a documented succession plan. There is a risk the College loses key skills and experience if a key member of staff were to leave.	We recommend identifying critical roles and preparing a documented succession plan.	**Medium**	Original Whilst we do not necessarily have a "list" of critical roles - I must re-iterate some of the comments made: • We review our staffing in line with our annual curriculum plan and set our annual staffing budget accordingly. Anticipating future skill need / development of skill sets to support future curriculum developments. • Managers continually monitor staff numbers to ensure that sufficient resources are attached to each department to ensure curriculum and support service levels can be met. • Skills gaps are filled either through redeployment of staff from other areas of the College or, where necessary, through external recruitment in line with the budget. • A review and approval process has been established to ensure that appointments, both internal and external, are managed in line with available budgets, curriculum and service demand and strategic objectives. • Development opportunities are made available for staff internally in preparation for promoted posts when vacancies become available. Staff have been provided with learning and development support to help them achieve that. For example, through trainee roles/programmes, CMI training for new line managers and those aspiring to become, and secondment opportunities.	Apr-21	HR Manager Nicola Quinn	Fully Implemented	A spreadsheet was developed by the 2 VPs in July 2024. This is confidential and can only be accessed by the EMT. This identifies business critical roles and succession planning options. The VPs use this information to guide decision making and work with their direct reports to ensure that any structural changes, and identification of development opportunities are in line with this succession plan. In addition, business critical roles have had their notice periods increased. Skills matrices are in place across a number of departments and are being piloted in others, as part of our Talent Management Framework. Our programme of professional development also complements the wider work we undertake to oversee effective succession planning.			Staff Recruitment and Selection Procedure has been approved addressing management talent attraction, but does not clearly identify critical roles. This recommendation will be fully implemented when the procedure is updated to identify critical roles and a direct succession plan for these.	Further evidence requested: Skills Matrix - has it been rolled out? Confirmation if fully implemented and stage it is currently at. **Mgt response: A common skills matrix template for professional services staff has been developed. Training for Professional Services managers on the implementation of skills matrices with their teams is underway and matrices will be in full use in 2025/26. Utilisation of skills matrices will be added to QIPs to enable regular monitoring.**	Fully Implemented	These spreadsheets are completed but cannot be shared due to their confidential nature. Action complete.	
4	2020/21	Finance System Upgrade	1	Project Management Methodology It is important that an organisation has a documented project management methodology to ensure that projects are run efficiently, effectively and consistently. There is no documented Project Management Methodology in place at Inverness College. As a result there is no agreed process for managing projects. There is a risk that projects are not effectively manages, as no project management methodology is in place.	We recommend the College prepares a project management framework and that all people responsible for managing projects are trained in the methodology. We recommend the methodology includes and considers the following: • Includes templates for Business Cases, project plans, risk registers, monitoring, project evaluation • Outlines expected approval required of key documents • Change management process • Gateway process • Monitoring timelines, costs and risks through the project • Project evaluation and Lessons learned when the project is completed • Risk Management • Scalability, considers requirements for projects of differing sizes	**Medium**	Original It has been discussed with the Quality Manager and her manager which is SMT level. It has been agreed that the Quality team will create a Policy and Procedure for Project Management. This will be drafted and be put to the BOM to approve in June 2021. October 2021 There may be a larger payroll/HR system project to be progressed, in which case some of this paperwork could be worked on in tandem or slightly before. October 2022 Recommend that this be closed.	Jun-21	ICT Manager	Fully Implemented	A standard project management process has been developed under the leadership of the ICT Manager. This has been piloted on the Sustainable Construction Centre project. The process has worked well and has been rolled out as standard for large projects. Project planning guidance is accessible by all staff in the Quality SP site. This guidance and the associated templates are used to manage projects across the organisation.			College has advised it is currently starting work on a project management methodology, this recommendation will be updated when the methodology is launched and approved.	Further evidence requested: copies of documents within the folder. Project planning res - not able to access the hyperlink - send documents instead.	Fully Implemented	Action owner emailed 12/08/2026. Evidence uploaded to WBG portal on 12/08/2026	
5	2020/21	Finance System Upgrade	2	Project Evaluation Following a projects completion it is good practice to assess whether the objectives have been achieved and identify whether there are any lessons to be learned. The College does not require evaluation of a project on its completion, Due to time constraints there has been no project evaluation for the Finance System Upgrade project. There is a risk that project objectives have not been realised and lessons to be learned are not being captured.	We recommend as part of the College's project management methodology, following a projects completion, there is a requirement to evaluate the project. This should include consideration of whether the objectives of the project have been achieved, and whether there are any lessons to be learned or actions to take forward.	**Medium**	Original Evaluation is that the project has delivered an updated Finance System that works in terms of what it was supposed to deliver in that the Finance Service has an updated ledger and Finance reporting is now being modelled so that the College Finance Service can monitor college finances in a much more coherent way. I consider this complete. As far as the wider issue of evaluation - can be included as part of Policy and Procedures. October 2021 Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber Incident) and no further action is being considered. October 2022 The response of no further action being undertaken at 31 October 21 was accepted by Committee. If this was not minuted then it can go back to Committee and agree to take off	Jun-21	Director of Finance (Shared) Roddy Ferrier	Fully Implemented	As above			College has advised it is currently starting work on a project management methodology, this recommendation will be updated when the methodology is launched and approved.	Further evidence requested: documentation - project guide and templates.	Fully Implemented	Evidence uploaded to WBG portal on 12/08/2026	
6	2020/21	Finance System Upgrade	3	Change Forms The project Terms of Reference (ToR) outlined events that would require a Change form to be submitted; change in scope, change in estimates and changes to the schedule. The ToR did not outline acceptable tolerance for changes or the level of authority required to approve a Change Form. One Change Form was completed when additional key documentation was added to the ToR. This form was approved by the College's Finance Project Facilitator, however the form was not dated or signed. The project was originally agreed to be completed on the 1st of April 2020 but was not completed until the 31st of May 2020, 8 weeks later and a Change Form was not completed. There is a risk that changes to the project are nor appropriately documented and approved.	The College's Project Management Methodology should outline the expected process to follow when there are changes to a project and the required level of approval for a change. It may be useful to create a Change Form template. Project Managers should ensure Change Forms are completed appropriately when necessary.	**Medium**	Original I can see this some measure. I don't consider the delay here a large issue. The main thing is that it delivered in time to process the budget for 2020-21. However bigger projects can often get out of control without clear change parameters. See Quality Review re Procedure and time parameters. This should be combined. We also probably need to progress a Project Register. October 2021 Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber Incident) and no further action is being considered. October 2022 Recommend that this be closed.	Jun-21	Head of Commercial Operations	Fully Implemented	See above. New process in place. **Update at 06/02/2026:** I can see this some measure. I don't consider the delay here a large issue. The main thing is that it delivered in time no process the budget for 2020-21. However bigger projects can often get out of control without clear change parameters. See Quality Review re Procedure and time parameters. This should be combined. We also probably need to progress a Project Register.			College has advised it is currently starting work on a project management methodology, this recommendation will updated when the methodology is launched and approved.	Further evidence requested: documentation - project guide and templates.	Fully Implemented	Action owner emailed on 11/08/2026.	
7	2020/21	Finance System Upgrade	4	Defining Responsibilities Roles and responsibilities should be defined and documented at the outset of a project to ensure understanding and accountability. The project team was outlined in the Terms of Reference, however there was no detail of their expected responsibilities, including who had overall responsibilty at Inverness College for the project. Additionally, governance and reporting mechanisms were not documented. It was not clear how regularly management, SMT and the Board should be updated on progress of the project. There is a risk that individuals were not aware of their responsibilities.	We recommend the College's project management methodology outlines the requirement for key roles and responsibilities, governance and reporting mechanisms to be documented in project planning documentation. Where there are changes to the project team throughout the project's implementation, it should be decided and clearly documented who will be taking over their responsibilities	**Medium**	Original Not accepted per this project - this was a small project. Only if there were problems of the project not being delivered would I advise the Board. I verbally updated the SMT but not recorded dates or anything. The back end of this project was being delivered at the same time budget collation for 2020-21 was taking place. Generally, I have been satisfied with the outcome. This also was being delivered with Finance Recovery and new Finance management. The SMT was dealing with Financial Recovery Plan; a Finance Director resigned; an Interim Finance Director was trying to find her feet; by the time the current Finance Director commenced in May the project was near complete. For larger projects there may be something here, but the reality is that sometimes in organisations other issues take precedence. Project Management Methodology can be combined with the work Quality will be doing on this. October 2021 Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber Incident) and no further action is being considered. October 2022	Jun-21	Head of Commercial Operations	As above	See above. New process in place.			College has advised it is currently starting work on a project management methodology, this recommendation will be updated when the methodology is launched and approved.	Further evidence requested: documentation - project guide and templates.	Fully Implemented	Action owner emailed on 11/08/2026.	
8	2021/22	Staff Recruitment	4	It is important all staff involved in recruitment receive regular training to ensure they have sufficient awareness and understanding of the process and can adhere to set procedures. There is currently no formal or structured training provided on the staff recruitment process. We note support is provided to hiring managers by the HR Business Partners, and there is a range of guidance and templates available to staff regarding the recruitment process. There is a risk that staff may not have the suitable knowledge of the recruitment and selection process, which may prevent the College from compliance with employment regulations or adhering to a fair and consistent selection process.	We recommend regular training sessions are provided to all staff who may be involved in the hiring process, and that anti-bias training is included as part of these sessions. Staff should be required to attend refresher staff recruitment training sessions every three years, or sooner if there are changes to policy. We also recommend that training attendance is recorded and monitored on an ongoing basis.	**Medium**	Our new on-line recruitment system (i-Recruit) is now in place. i-Recruit is a recruitment management system that has provided a new improved service for candidates and recruiting managers. Due to the COVID-19 pandemic, the HR team have continued to support recruiting managers on all aspects of the process. Due the College's Financial Recovery Plan, HR phased in the system and processes, as vacancies arose. As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates. This is made available on the HR SharePoint site. The HR team continue to support recruiting managers on all aspects of the process. The HR Manager and HR Business Partners have already commenced discussions in regard to the reviewing and revising the HR support provided for line managers which includes tailored training and guidance of key HR policies and procedures, including Staff Recruitment and Selection. Management would therefore agree with the recommendation of regular training sessions	2022-23 Academic Year	HR Manager and HR Business Partners Nicola Quinn	Not DUE FOR IMPLEMENTATION until 25/26	HR and PD Teams are working together to develop line manager training on HR policies and procedures. The first of these sessions were rolled out in 24/25 and will continue into 25/26. This will include Staff Recruitment and Selection and has been added to HR's QEP for 25/26. **Update at 06/02/2026:** Action being implemented.			The College has advised HR and PD Teams are working together to develop line manager training on HR policies and procedures. This recommendation will be fully implemented when this training program is approved and launched with a schedule and monitoring.	Further evidence requested: evidence that training has been delivered and materials used for the session. **Mgt Update: This has been added to the HR Team's QEP for 2025/2026.**	To be fully implemented in July 2026	Action owner emailed on 11/08/2026.	
9	2021/22	Procurement	2	It is good practice to have contracts in place with key suppliers and to ensure favourable terms and value for money is achieved. Review of the Spend Analysis report prepared by the Procurement Team identified the College had 7 suppliers with a total spend of £50,000 or more where there is no contract in place. This is the threshold for a public contract under the Procurement Reform (Scotland) Act 2014. The College also lists a legal services provider as a key supplier on its contract register, despite there not being a contract in place and the College already has a contract in place with another supplier to provide legal services. In addition, as there is no contract in place between the College and the legal service provider, no contract performance management is being performed by the College on this key supplier. There is a risk that the College has unfavourable terms with key suppliers and is not achieving value for money with its	We recommend that the College ensures contracts are in place with all key contracts, including those with a total spend of over £50,000. Additionally, we recommend the College ceases to procure legal services from the legal services supplier where there is no contract in place, until it establishes a contract between itself and the provider or uses the other legal services provider where there is a contract in place.	**Medium**	The 7 Suppliers will be investigated and where contracts are required the Procurement Team will add these onto the forward contracting plan. Mini competition exercise is about to be undertaken for the legal service provider.	31-Oct-22	Director of Finance and Estates & APUC	**Partially Implemented**	Most contracts now in place, legal services contract still outstanding. The 7 Suppliers will be investigated and where contracts are required the Procurement Team will add these onto the forward contracting plan. Mini competition exercise is about to be undertaken for the legal service provider. **Update at 06/02/2026:** A new framework agreement is now in place for Legal Services through APUC, which the college will use to procure legal services going forward.			College has advised that the Legal Services Draft Contract Strategy is being reviewed and will be tendered with a revised framework implemented by December 2024. This recommendation will be fully implemented when the Legal Services Contract Strategy is launched and approved.	Further evidence requested: Has the strategy been approved? Evidence and approval documents.	Fully Implemented	Action owner emailed on 11/08/2026.	Update at 20/08/2026: Action complete, evidence emailed to WNG on 24/08/2026.
10	2021/22	Procurement	4	It is important for procurement training to be provided regularly to staff to ensure they receive appropriate support and guidance to discharge their duties effectively. The provision of many of the College's procurement training sessions have been significantly disrupted by COVID-19. Although the PECOS and Financial Regulations awareness training has continued to be delivered into 2022, many other training sessions, such as contract management training and procurement awareness training have not been delivered since 2018. There is a risk that the College is not providing regular procurement training to its staff.	We recommend that the College provides the additional training sessions to relevant staff included within its training schedule, such as the contract management, procurement tips and procurement awareness training sessions as soon as practicable, and that the training schedule is updated to record the training that is delivered.	**Low**	When staff development days resume, we will continue to provide procurement training. We will review the induction process for new starts to ensure they are provided with procurement training.	Aug-23	Director of Finance and Estates & APUC	Fully Implemented	First part of procurement training undertaken with staff, further training sessions to be arranged in 2025/26 Academic Year. When staff development days resume, we will continue to provide procurement training. We will review the induction process for new starts to ensure they are provided with procurement training. **Update at 06/02/2026:** Procurement training was undertaken during 2024/25 as noted above and further training is being held at the college staff development day on 18 February 2026			College has advised that training programme has been delayed to the new year, this recommendation will be updated once the programme has been approved and launched.	Further evidence requested: how is the roll out being monitored and its relevance.	Fully Implemented	Action owner emailed on 11/08/2026.	
11	2022/23	Strategic Planning	1	**KPIs** It is important that strategic objectives have accompanying KPIs in place to ensure that progress against objectives is effectively monitored. Internal Audit conducted a sample test of 15 strategic objectives outlined in the College's subsidiary strategies and found 2 objectives to have KPIs outlined in the sub-strategy that did not appear in the KPI extract provided to Internal Audit. Consequently, these KPIs are not being monitored by the College. The KPIs identified were: 1.The Research & Innovation Strategy "Increased engagement with Innovate UK KPI; and 2.The Environmental Sustainability Strategy "Annual carbon emissions reduction" KPI. We note that the College does report on CO2 emissions on utilities and is in the process of developing mechanisms for measuring other sources of carbon emissions. There is a risk that strategic objectives are not being appropriately monitored through measurable success indicators.	We recommend that the College updates the KPI matrix to include the three KPIs.	**Medium**	We will include the research KPI and extend the coverage of the CO2 KPI once a mechanism for measurement has been agreed for each.	1.)01 January 2024 2.)01 July 2024	1.)the Principal 2.)Vice Principal, Operations & External Relations	Partially Implemented	Research KPI - Engagement with Innovate UK to be included in 2025-26 KPI measurement once Principal has agreed a target with Research Directors. CO2 Emissions measurement has been refined and CO2 Emissions on Utility and CO2 Emissions on waste are monitored and reported. Further development of CO2 emission monitoring and reporting is to evolve to include staff and student travel etc. This requires further work and initial benchmarking. **Update Feb 2026:** Innovate UK is reported through Audit Committee and given the small measure it is not included in the matrix.			CO2 Emissions on utilities have been implemented. This recommendation will be fully implemented once the KPI's "increased engagement with Innovate UK', and "Annual carbon emissions reduction" have been included into the KPI matrix.	Further evidence requested: screenshots of all 3 measures being added to the KPI Matrix.	Fully Implemented	Action owner emailed on 11/08/2026.	
12	2023/24	Professional Development	1	**Managerial oversight in training compliance and resolution approach** Within the College, there is a diverse range of roles and corresponding training requirements, which are managed through distinct skills matrices and coordinated by the Professional Development team. Line managers bear the responsibility for ensuring staff compliance with mandatory training modules. These modules, provided by iHASCO and Brightspace platforms, are important for maintaining the College's operational standards and safety protocols. The current approach to training compliance is characterised by direct verbal communication between managers and their team members, aimed at resolving non-compliance issues. While this method facilitates immediate action, it lacks formal documentation of individual non-compliance cases and places increased reliance on line managers without holding them accountable for their team members. Overall completion rates are reviewed by Health and Safety (H&S) Committee solely for iHASCO modules every during quarterly performance improvement meetings and discussions are had with the Executive Management Team (EMT), however there is no analysis of trends or recurring instances of non-compliance.	We recommend that: The College establish a process whereby training compliance is monitored and analysed on a regular basis, to identify recurring patterns and trends. There should be follow up with line managers on individual cases for iHASCO and Brightspace modules, where relevant. This process should complement the existing verbal communication strategy and provide a clear record that can be used for accountability and improvement purposes.	**Medium**	We accept that any follow up to staff not completing mandatory training is done verbally by the line manager. This is effective and an avoids unnecessary administrative burden. The Principal also regularly communicates to all staff the importance of completing mandatory training. In addition, we will introduce a follow up email to be sent by line managers following their discussion with individuals. We will start to compare the reports of mandatory training completion (Brightspace modules, not just iHASCO H&S) from each semester to see any areas of continual non-compliance	01-Aug-25	Head of Professional Development	Fully Implemented	The current list of mandatory training includes H&S courses (on the iHASCO platform) and training on PREVENT & Trauma Informed Practice (on external platforms). All have a completion date of 31/7/2025. Reports on H&S training compliance will be compiled by the H&S team and reports on external training compliance will be compiled by the Professional Development team during August. These will be circulated to EMT and individual managers for verbal follow-up. These reports will be repeated during semester 1 and lack of compliance followed up by email to the individual staff members. The iHASCO training platform will be removed from service at the end of July and replaced by SafetyHub. This change will require considerable administrative work. It is intended that mandatory training currently held on Brightspace and external training			College has advised they are moving Information Security & GDPR onto the iHasco system to enable accurate recording and reporting by the end of Jan '25 and will establish a new process for documented follow up at that point. This recommendation will be fully implemented when this process is complete and approved. **Update at Feb '26:**There was a delay in the implementation of the new SafetyHub platform for mandatory training and we are still awaiting the upgrade that will enable UHI Inverness to upload our own training packages and streamline compliance checking. In the meantime, reporting on compliance with mandatory training	Further evidence requested: evidence what's been moved over to the new system or what cannot be?	Fully Implemented	Action owner emailed on 11/08/2026.	**Update from PD Manager at 18/08/2026:** Completion of all mandatory training is monitored by the Professional Development team each semester. This covers the training provided on Brightspace and external platforms. Completion is reported to line managers who then follow up with their teams. Completion rates are also reported to the HR committee as demonstrated in the extract from HR committee paper 4/6/26. Health & Safety training is now provided by the SafetyHub platform and monitored by the Health, Safety & Sustainability manager who reports completion rates to the Finance & General Purposes committee. There is ongoing work to streamline mandatory training onto the SafetyHub platform, and the following modules are currently under development; •Corporate Parenting •Safeguarding & GBV •GDPR •Cyber Security
13	2023/24	Professional Development	2	**Professional Learning and Development Request Form (PD1 form)** The Professional Development Team within the College is responsible for managing and approving staff requests for funding professional development activities through the Professional Learning and Development Request Form (PD1 form) process for short term development. This process ensures that activities are pre-approved, relevant to the staff's role, and aligned with the College's strategic objectives. A sample of 10 staff who are to be enrolled to short term development courses was selected to verify compliance with the PD1 form process. Upon review of the sample provided and through discussions with management, we noted that for 7 of the 10 samples, there was no PD1 form prepared. While a narrative was provided to explain the process followed by the PD team in these instances, such as use of emails, internal discussions and approvals, there was no evidence provided at the time of the audit.	We recommend that the Professional Development team works in close partnership with HR to create a structured follow-up system for PRD completion. This should include:: Implement a tracking system to ensure that all professional development activities, especially those that do not follow the standard PD1 form process, are documented with appropriate evidence. Ensure that any exceptions to the standard process are pre-approved and documented with justification and evidence to maintain transparency and accountability.	**Medium**	1. We recognise that staff professional development is initiated in different ways and at different times and the PRD is just one mechanism. To help provide oversight we will explore moving the PRD into Microsoft forms. This will mean that development requests will be pulled out and automatically sent to the PD team for actioning. 2. Even exceptions to the standard process (those not coming through as a PD1) are pre-approved and documented. No PD requests are actioned without pre-approval by the PD manager. We will keep records of approval of courses & bookings by adding another column to our spreadsheet to show this approval process.	01-Aug-25	Head of Professional Development	Partially Implemented	1. It has not been possible to move PRD forms to Microsoft forms. We are currently reviewing the Cipher HR system to see if it might be possible for PRDs forms to be completed within the system. This would enable key information to be extracted and followed up by the PD team. 2. Fully implemented & evidence uploaded to BDO in Dec 2024. **Update Feb 2026:** No further action has been taken to implement a new HR system that potentially may facilitate the completion of PRD forms within the system. All professional			(1) College has advised the current Cipher HR system does not allow for online completion of PRDs or monitoring of development actions therefore this recommendation cannot be fully implemented. (2) Fully implemented & evidence uploaded to BDO in December 2024.	Not applicable - see O14	To be fully implemented in July 2026	Action owner emailed on 11/08/2026.	

14	2023/24	Professional Development	3	**Review of role-based training matrix approval process** The Talent Management sub-strategy approved by Board states that 'Developing and implementing departmental succession plans, including skills matrices' form of the College's strategic objectives. However, role-based training matrices do not follow the College's formal Policy And Procedure Review Panel (PPRP) process and are typically reviewed and approved through informal discussions between department managers and their Executive Management Team (EMT) line managers. These discussions occur during one-on-one meetings and are not formally documented; therefore, no evidence could be provided at the time of the audit.	We recommend that: The College formalises the review and approval process for role-based training matrices to ensure consistency and accountability across the board. This should involve the creation of clear documentation that captures the discussions and decisions made during the process.	**Medium**	We accept there needs to be consistency in the format of the skills matrices so will develop a common template to support this. This will come through our PPRP process. However, the development of the content and the discussions around this needs to sit with each individual line manager and their team. This is an on-going process which may be added to during the course of an academic year and therefore would not be appropriate to come through our PPRP process.	01-Aug-25	Head of Professional Development	Fully Implemented	A common skills matrix template for professional services staff has been developed. Training for Professional Services managers on the implementation of skills matrices with their teams is underway and matrices will be in full use in 2025/26. Utilisation of skills matrices will be added to QEPs to enable regular monitoring.			College has advised they have a working group developing a common template and approach to skills matrices to include in the PPRP process, this recommendation will be updated when this development is launched and approved.	Further evidence requested: copy of the matrix and evidence of training taking place. Screenshot of actions added to QEPs and stage the process is at.	Fully Implemented	Evidence uploaded to WBG portal on 12/08/2026	
15	2024/25	Fraud Strategy	1	**Policies and procedures** It is important that the fraud policies and procedures are clearly documented, and members of an organisation should be aware of how to detect and respond to fraud. Whilst there is an Anti-Fraud and Corruption policy in place, it was noted that: ► It does not include the College's Fraud response plan. ► There is no reference made to the College's involvement with the National Fraud Institute and related activities and reporting. The Finance manual documents the processes within the College that help detect and prevent fraud, however it was noted that the manual has not been reviewed since 2022. It should also be mandatory for all staff to read the policies and procedures on induction and when they are updated.	We recommend that: = The Anti-fraud policy be updated to include the fraud response plan. = The College's involvement in the National Fraud Institute should be documented in the Anti-Fraud policy. = The Finance Manual should be reviewed and updated = Staff should be made aware of any changes to policies and procedures, and it should be mandatory to read and understand them.	**Medium**	The anti-fraud policy will be updated with the fraud response plan & NFI involvement, the finance manual will also be updated with these details and staff will be made aware of changes to these policies.	31-Jul-25	Director of Finance & Estates	Fully Implemented	Template & Guidance for Managers & Guidance for Staff documents have been included in evidence. The anti-fraud policy will be updated with the fraud response plan & NFI involvement, the finance manual will also be updated with these details and staff will be made aware of changes to these policies. **Update at 06/02/2026:** Updated Anti-Fraud and corruption policy approved at audit committee on 8 September 2025.				Further evidence requested: a copy of approved fraud strategy .	Fully Implemented	Evidence uploaded to WBG portal on 12/08/2026	
16	2024/25	Fraud Strategy	2	**Fraud Response Plan** An organisation should have a Fraud response plan in place that shows the step-by-step process to notify management and those charged with governance of Instances of fraud and how to respond to limit losses. Whilst the College has developed a draft Fraud response plan that outlines how they will respond to fraud and the processes in place to investigate cases of fraud, it was noted that the document has been in draft since early 2024 and has not been approved by the Audit committee or the Board of Management. Also, the Fraud response plan could be enhanced to include how the College would respond to any reputational damage and manage press, and publicity should they be affected by a fraud incident.	We recommend that: = The fraud response plan be presented to and approved by the Audit committee and the board of management and then made accessible to staff. = The response plan include information on how to respond to and mitigate reputational damage and manage press and publicity that may be caused by fraud.	**Medium**	The fraud response plan will be presented to Audit committee and Board for approval.	30-Jun-25	Director of Finance & Estates	Fully Implemented	Fraud response plan completed and is being presented to Audit Committee at its next meeting on 2 September 2025. **Update at 06/02/2026:** Fraud response plan was approved at audit committee on 8 September 2025.				Further evidence requested: a copy of approved response plan.	Fully Implemented	Action owner emailed on 11/08/2026.	Update at 20/08/2026: Action complete. Draft response plan is an appendix to the fraud strategy policy sent to WBG already. section 7 details actions to take to mitigate reputational damage.
17	2024/25	Fraud Strategy	3	**Fraud training and staff awareness** It is important that an organisation provides adequate training to staff to effectively detect and respond to potential instances of fraud, to protect the College from potential financial losses and reputational damage. The College currently does not have any specific anti-fraud training that would make staff aware about the different types of fraud, common red flags, and how to respond to and report fraud within the College. Whilst there is Information Security and GDPR training that covers cyber fraud, there is limited communication around other types of fraud. The College should consider also including anti-money laundering and anti-bribery training.	We recommend the College develops an anti-fraud, anti-bribery and anti-money laundering training programme that includes: = Educating staff on what fraud is, including different types of fraud such as financial, cyber, and identity fraud. = Recognising red flags and early warning signs = Providing clear instructions on how to report suspected fraud, including who to contact and what information to provide. = Use of real-life examples to illustrate how fraud can occur and the impact it can have on the College. = Ensuring staff understand their legal obligations and the ethical importance of preventing fraud. Also consider preparing an annual Fraud Newsletter that details new fraud trends that can be communicated to staff to improve their awareness.	**Medium**	Fraud training will be developed and staff will be made aware and encouraged to complete the training.	30-Sep-25	Director of Finance & Estates	**Partially Implemented**	Investigating inclusion of iHASCO fraud module, which can be delivered to all staff.				Further evidence requested: confirmation that the module is also available to staff on the new system SafetyHub.	TBC	Action owner emailed on 11/08/2026.	
18	2024/25	Fraud Strategy	4	**Fraud risk assessments** It is important for the College to identify, record and assess general and specific fraud risks that may affect the College, so that management and Board are aware of any gaps in its prevention, detection and response controls. Whilst there are controls in place, such as around payroll fraud and expenses fraud, the College would benefit from taking a more holistic approach to managing fraud risks that can then be reviewed regularly to add any new emerging fraud risks and add new controls. This would enable management to have oversight over what are the main risks to the organisation and what is being done to respond to these. The failure to prevent fraud offence under the Economic Crime and Corporate Transparency Act (ECCTA) does not apply to the College, however its principles may be applied as good practice. There is an expectation to have clearly documented fraud risk assessment and established procedures to prevent and detect fraud.	We recommend that the College carry out a fraud risk assessment that includes identifying areas where fraud could occur, considering both internal and external fraud risks; evaluation of the likelihood and impact of identified risks, and assessing existing controls to determine their effectiveness in preventing or detecting fraud.	**Medium**	The college will carry out a fraud risk assessment.	30-Sep-25	Director of Finance & Estates	**Partially Implemented**	A draft risk assessment document is being prepared and will be presented to audit committee on 2 September 2025. **Update Feb 2026:** Ongoing.				Further evidence requested: copy of the approved draft risk assesment document.	TBC	Action owner emailed on 11/08/2026.	Update at 21/08/2026: Copy of training materials for staff used during staff development days.
19	2024/25	Fraud Strategy	5	**Fraud reporting** Management should be aware of any cases fraud that are affecting or may have affected an organisation so that they can respond by implementing procedures to mitigate against these instances in the future and understand the risk profile of the organisation. The Audit Committee has oversight over fraud risk as part of their terms of reference, however there are no updates provided to Committee around the effectiveness of the College's anti-fraud controls or instances of potential or actual fraud. Given that fraud risks have not been added to the risk register, there is limited oversight and scrutiny in relation to fraud risks.	We recommend that the Audit committee receive: = A regular update on any new and emerging fraud risks. = The outcomes and actions from the National Fraud Initiative (NFI) report. = A statement that there has been no instances of fraud detected during the period.	**Low**	An update report will be completed for the audit committee on an annual basis, the first one being for the AY 2024/25.	30-Sep-25	Director of Finance & Estates	Fully Implemented	An annual fraud report is being drafted for the audit committee on 2 September 2025				Further evidence requested: copy of the approved annual fraud report.	Fully Implemented	Action owner emailed on 11/08/2026. WBG emailed with a copy of the Fraud Annual report & NFI 2024/25 on 17/08/2026.	
20	2024/25	Core Financial Controls	1	**ABSENCE OF FIXED ASSET REGISTER IN PLACE** It is important for the College to maintain efficient and consistently applied financial procedures. The College's Finance Regulations state that the Director of Finance & Estates is responsible for keeping a full register of properties owned or occupied by the College. Additionally, when transferring equipment between departments, the transfer must be recorded, a copy sent to the Director of Finance & Estates, and inventories updated accordingly. Management informed us that the College does not have a formal fixed asset register to track its fixed assets. They advised that while they can calculate essential information such as the original acquisition cost and accumulated depreciation at the year-end, this is noted in the fixed assets working papers from the College's accounts preparation for the year ended 31 July 2024. These papers included asset additions from 2023-24 and as far back as 2019-20. Although individual departments like Information Technology (IT) and Estates maintain their own fixed asset registers, these are not integrated into a comprehensive system. Currently, all fixed assets are only noted in the Net Book Value (NBV) of the financial statements. Furthermore, Management advised us that asset disposals must first be authorised by the department's budget holder and then sent to the finance department for further approval from the Director of Finance & Estates via an 'Asset Disposal Authorisation Form', this process is absent from the Procedure Manual, however, it is documented within the Asset Disposal Form. We reviewed one form for the disposal of five CEA TOP 250 High Frequency (HF) welders ('TIG and MMA'), the only disposal for the year, and noted that the completed form followed the correct process, with approval given via signature and date by the Budget Holder, Executive Management Team (EMT) Manager for Budget Holder, and the Director of Finance & Estates. Details of the disposal, including the method, location, and estimated proceeds, are shown on the form. However, the original purchase details and depreciation of the assets being disposed of were recorded as 'Unknown'. Finally, Internal Audit identified that the documentation of the College's capitalisation and depreciation process as outlined within the Financial Regulations does not align with the College's accounting policies as outlined within its financial statements. The accounting policies outline that grouped items of a total value of £30,000 or more are capitalised, the Financial Regulations outline that grouped items of a total value of £5,000 or more may be capitalised. In addition, while the accounting policies outline the estimated useful life key asset types will be depreciated against (e.g. equipment, fixture and fittings), these are not documented within the Financial Regulations.	We recommend that the College: Establish a formal Fixed Asset Register to retain all relevant details such as asset number, description of the asset, NBV, purchase date, acquisition cost, depreciation method and rate, accumulated depreciation and disposal information. Conduct a physical verification of all existing fixed assets to create a baseline for the register. Train staff on fixed asset management procedures and perform periodic reviews to ensure accuracy and compliance.	**Medium**	We are in the process of completing the fixed asset register and will carry out the checks noted in the recommendation.	30-Sep-25	Director of Finance & Estates	Fully Implemented	Draft FAR compiled as of July 2025. To liaise with Estates and reconciled to their asset register. We accept there needs to be consistency in the format of the skills matrices so will develop a common template to support this. This will come through our PPRP process. However, the development of the content and the discussions around this needs to sit with each individual line manager and their team. This is an on-going process which may be added to during the course of an academic year and therefore would not be appropriate to come through our PPRP process. **Update at 06/02/2026:** Fixed asset register now in place - audited by Deloitte as part of their external audit of the college financial statements for 2024/25.			Draft FAR	Further evidence requested: copy of the draft FAR document.	Fully Implemented	Action owner emailed on 11/08/2026.	
21					Prioritise the correction and completion of asset disposal forms immediately. Ensuring all purchase details and depreciation information are accurately recorded should be addressed as soon as possible to maintain precise financial records.		The asset disposal forms will be revised as soon as possible.	31-Jul-25	Director of Finance & Estates	Work in Progress	Process added to Finance Procedure Manual - Forms to be updated with information from FAR for any future disposals			Finance Procedure Manual - Draft V1 July 2025	Further evidence requested: copy of the Finance Procedure manual.	Fully Implemented		
22					The College updates the Financial Regulations to ensure they align with its accounting policies with respect to the capitalisation and depreciation.		The financial regulations will be updated as soon as possible.	31-Jul-25	Director of Finance & Estates	Fully Implemented	Finance Regs updated to agree with accounting policies			Financial Regulations at 19.12.2023 V1.1 AU 25.07.2025	Further evidence requested: copy of the Financial Regulations document.	Fully Implemented		
23					The College updates the Finance Procedures Manual to include processes around maintaining the Fixed Asset Register and the existing asset disposal process		The financial procedures manual will be updated as soon as possible.	31-Jul-25	Director of Finance & Estates	Fully Implemented	Finance Procedure Manual updated with audit recommendations			Finance Procedure Manual - Draft V1 July 2025	Further evidence requested: copy of the Finance Procedure manual.	Fully Implemented		
24	2024/25	Core Financial Controls	2	**REVIEW OF BANK RECONCILIATION AND FINANCE PROCEDURE MANUAL PRACTICES** It is important that the College completes bank reconciliations to ensure the accuracy and integrity of financial records, identify discrepancies between bank statements and internal records, mitigate the risk of fraud, and comply with financial reporting standards. Furthermore, the College's financial policies and procedures must clearly define directions for all processes and be effectively communicated to staff. During our review, we selected a sample of three month-end bank reconciliations. None of these samples had a sign-off review from the Accountant, as required by the Manual. After discussing with the Accountant, we learned that monthly bank reconciliations do not undergo a review because each daily reconciliation is reviewed by the Accountant. Therefore, if the month-end banking reconcilies, a review is deemed unnecessary. Furthermore, the College has a Finance Procedure Manual, last updated in November 2024, which is available to the Finance team and saved in their Finance SharePoint area. Management advised that the Manual is updated as needed by any member of the Finance Team when there is a change in process. However, we noted that the Manual is missing version control details, such as who updated it, when it was last updated, and the next review date or cycle. Although Management stated the document is updated as required, it is good practice to have a minimum review period to ensure information remains current. We also found that processes for payroll, debtor, and creditor reconciliations are not documented, although Management advised that these reconciliations are performed monthly.	We recommend that the College should: Update the Manual to reflect that daily reconciliations are signed off by the Accountant for all bank reconciliations.	**Low**	The financial procedures manual will be updated as soon as possible.	30-Aug-25	Director of Finance & Estates	Fully Implemented	FPM updated with audit recommendations			Finance Procedure Manual - Draft V1 July 2025	Further evidence requested: copy of the Finance Procedure manual.	Fully Implemented	Action owner emailed on 11/08/2026.	Update at 21/08/2026: Updated copy of the Finance Procedure Manual emailed to WBG.
25					Establish version control for the Finance Procedure Manual, including details on who updated it and the next review date or cycle. This will ensure that the manual remains current and reliable for all financial processes.		The financial procedures manual will be updated with version control.	30-Aug-25	Director of Finance & Estates	Fully Implemented	Version control added to end of FPM			Finance Procedure Manual - Draft V1 July 2025	Further evidence requested: copy of the Finance Procedure manual.	Fully Implemented		Update at 21/08/2026: Updated copy of the Finance Procedure Manual emailed to WBG.
26					Clearly define frequency and process for payroll, debtor, and creditor reconciliations within the Manual. This will help maintain consistency and accuracy in financial operations.		The financial procedures manual will be updated with details on reconciliations.	30-Aug-25	Director of Finance & Estates	Fully Implemented	FPM updated with audit recommendations			Finance Procedure Manual - Draft V1 July 2025	Further evidence requested: copy of the Finance Procedure manual.	Fully Implemented		Update at 21/08/2026: Updated copy of the Finance Procedure Manual emailed to WBG.
27	2024/25	Core Financial Controls	3	**ABSENCE OF MONTH END CHECKLIST/TIMETABLE** It is important that management oversight is consistently performed across all financial processes and all issues are identified in a timely manner. During testing, we noted that the College does not maintain a month-end checklist or timetable. It is good practice to have a checklist or timetable which outlines all month end activities, who they are to be completed by and when they are to be completed.	We recommend that the College should: Establish a month-end checklist which outlines all of the monthly tasks to be completed, who they are to be completed by and when they are to be completed. A review should be undertaken each month to confirm that all activities have been completed, and the checklist should be signed off to confirm this.	**Low**	Monthly checklist will be produced which outlines all of the monthly tasks to be completed.	30-Sep-25	Accountant - Mo Jarvis	Fully Implemented	Monthly checklist created and included process in FPM - to be implemented from 1st August 2025			Finance Monthly Checklist	Further evidence requested: copy of the monthly checklist.	Fully Implemented	Action owner emailed on 11/08/2026.	
28	2024/25	Staff Wellbeing	1	PROMOTING ATTENDANCE: There is a risk that inconsistent handling of absences can lead to unfair treatment, grievances and appeals under the Equality Act, payroll and leave errors, and poor staff wellbeing outcomes. Inaccurate or incomplete records undermine management information and decision-making, weaken the College's ability to manage absence effectively, and increase reputational and legal risks.	The College investigates whether return to work forms can be made mandatory for completing an absence report on the Ciphr system (e.g., software control), and in the interim period, or if not possible, regular spot checks should be implemented for a sample of absences to ensure necessary documents are completed.	**Medium**	THE HR TEAM ARE EXPLORING WITH OUR HR SYSTEM PROVIDER whether return to work forms can be made mandatory for completing an absence report on the Ciphr system . IN THE INTERIM, regular spot checks will be implemented for a sample of absences to ensure necessary documents are completed.	April 2026	Head of HR							Action owner emailed on 07/08/2026.	
					Line managers should receive regular refresher training, such as annually, on the Promoting Attendance Policy and Procedure.	**Medium**	Our HR Business Partnerswork together to support the different departments at the College. Our HR Business Partners will continue to work with the line mangers to advise on strategies for reducing sickness absence on an individual, departmental, and organisational basis. As noted, the HR and Professional Development teams have worked together to develop a manager training package specifically on key HR Policies and Procedures. The first sessions have been rolled out, one of which focused on UHI Inverness's Promoting Attendance Policy and Procedure.	Ongoing	HR and PD Teams							Action owner emailed on 07/08/2026.	
29	2024/25	Staff Wellbeing	2	STAFF FEEDBACK SURVEYS There is a risk that staff wellbeing issues are not addressed due to the limited scope of surveys, resulting is wellbeing issues not being recognised. Additionally, there is a risk that the lack of consistent feedback on specific topics results in management being unaware of the effect of actions taken to address issues.	UHI Inverness implements consistent scheduled surveys, including areas advised by the Staff Wellbeing Group (e.g., an annual all staff survey). Feedback from surveys should be collated and analysed, resulting in SMART objectives set and a 'you say, we did' approach should be adopted to ensure employees are aware of the steps being taken to address any identified issues.	**Medium**	The College launched a Wellbeing Survey to all staff in late 2025. This was a short and anonymous survey designed to help us understand the workplace stressors affecting our staff. The survey was delivered via the Health and Safety Executive (HSE) and supports our ongoing commitment to staff wellbeing. The results will help us identify what we are doing well, highlight areas where we can improve, and shape future wellbeing initiatives and resources that truly support our staff. A draft action plan has been created by our Health. Safety and Sustainability Manager.	TBA	VP, COBER, Health, Safety and Sustainability and HR.							Action owner emailed on 07/08/2026.	
					Future survey responses should be used as KPI benchmarks to judge the effectiveness of actions taken to address identified issues.	**Medium**	With reference to the Wellbeing Survey above, this will provide a benchmark and track changes over time.Ideally this will be conducted annually to assess progress and guide ongoing interventions.	Conducted annually	VP, COBER, Health, Safety and Sustainability and HR.							Action owner emailed on 07/08/2026.	
					Questions about experiences on Optima Health and Able Futures are included in annual surveys to ensure staff utilising the service are satisfied.	**Medium**	With reference to the Wellbeing Survey above, this will provide a benchmark and track changes over time.Ideally this will be conducted annually to assess progress and guide ongoing interventions.	Conducted annually	VP, COBER, Health, Safety and Sustainability and HR.							Action owner emailed on 07/08/2026.	
30	2024/25	Staff Wellbeing	3	SALARY ADVANCE SCHEME Without clear guidelines, there is a risk that an authoriser could make incorrect or discriminatory decisions, posing legislative risk.	The Salary Advance Request Scheme clearly defines the conditions for refusal to ensure a fair approval process for staff. These conditions should be outlined in an eligibility checklist for approving requests.	**Low**	SCHEME DOCUMENT UPDATED TO REFERENCE THAT COMPLETION OF PROBATIONARY PERIOD IS A REQUIREMENT. WHILST THE COLLEGE ARE not currently promoting this scheme, it is in place and will consider any requests received.	January 2026	Head of HR							Action owner emailed on 07/08/2026.	
31	2024/25	Staff Wellbeing	4	REASONABLE ADJUSTMENTS APPROVAL There is a risk that the reasonable adjustment forms may be inaccurately completed or left incomplete. This could result in adjustments not being made, line managers being unaware of changes, or unclear approval authority and processes.	The Employer's Signature section is clearly defined, specifying the department and position to ensure a consistent process.	**Low**	RA FORM HAS BEEN UPDATED.	January 2026	Head of HR							Action owner emailed on 07/08/2026.	
					The line manager section requires a sign off to confirm that line managers have thoroughly reviewed the form before its approval.	**Low**	RA FORM HAS BEEN UPDATED.	January 2026	Head of HR							Action owner emailed on 07/08/2026.	
32	2024/25	Staff Wellbeing	5	STAFF WELLBEING GROUP There is a risk that staff Wellbeing Group actions are not consistently tracked or completed, resulting in issues not being addressed in a timely manner, being ignored, or compounding over time.	The Staff Wellbeing Group reviews the previous actions tracked via the meeting minutes regularly, such as monthly, to ensure all fields are completed for each action where a field is deemed not relevant, this should be completed as n/a.	**Low**	Management do not agree with this recommendation. This is an informal group which is attended by Volunteers and has no hierarchical structure, the Principal facilitates these discussions as chair, and he reports into the Health Safety and Wellbeing Committee verbally each month. Introducing the below would begin to formalise this as a committee with minutes - which it is not intended to be.	N/A	N/A							Action owner emailed on 07/08/2026.	
					During the review, any outstanding or urgent items are highlighted with a RAG (Red, Amber, Green) status and action owners should be contacted for updates.	**Low**	Management do not agree with this recommendation. This is an informal group which is attended by Volunteers and has no hierarchical structure, the Principal facilitates these discussions as chair, and he reports into the Health Safety and Wellbeing Committee verbally each month. Introducing the below would begin to formalise this as a committee with minutes - which it is not intended to be.	N/A	N/A							Action owner emailed on 07/08/2026.	
					Any issues to be escalated to the Health, Safety, and Wellbeing committee should be clearly summarised in all Staff Wellbeing Group minutes of meetings.	**Low**	Management do not agree with this recommendation. This is an informal group which is attended by Volunteers and has no hierarchical structure, the Principal facilitates these discussions as chair, and he reports into the Health Safety and Wellbeing Committee verbally each month. Introducing the below would begin to formalise this as a committee with minutes - which it is not intended to be.	N/A	N/A							Action owner emailed on 07/08/2026.	

33	2024/25	Staff Wellbeing	6	PROMOTING ATTENDANCE TRAINING There is a risk that Managers may misclassify absence length, apply the wrong process stage, delay escalation, or miss required updates during long-term reviews. This can lead to inconsistent case handling, weaker support for employees, and poorer return-to-work planning.	The training information is updated to align with the Promoting Attendance Policy.	Low	Updated.	28/01/2026	HRBP								Action owner emailed on 07/08/2026.	
					Clear due dates and frequency are established for the training, and alternative methods are provided for staff unable to attend workshops such as one-on-one sessions, online meetings, or session recordings.	Low	Agree.	End of AY 2025/26	HRBP/PD								Action owner emailed on 07/08/2026.	
34	2024/25	Incidents Management	1	EVALUATING INCIDENT MANAGEMENT AND SUPPORT SERVICES IN THE ASSNET SYSTEM If the College fails to systematically record and address incidents on the ASSNET system, it risks neglecting the emotional and psychological needs of victims, which could lead to increased distress and dissatisfaction among affected individuals. Additionally, inadequate follow-up actions and outdated security equipment may compromise safety and security, potentially resulting in reputational damage and regulatory scrutiny.	We recommend that the College ensure all incidents, where appropriate, include a record of recommended support services for victims, such as counselling or psychological support. Additionally, the College should establish a mechanism to review and update protocols to guarantee that follow-up actions are consistently documented in the system and executed in line with policy and procedures.	Medium	N/A	N/A	N/A								Update from action owner sent to Harris from WBG on 07/08/2026 alongside evidence. Action complete	
					We recommend that the College implement a procedure to include additional comments on the system, detailing the steps being taken to resolve issues that require follow-up.	Medium	N/A	N/A	N/A								Update from action owner sent to Harris from WBG on 07/08/2026 alongside evidence. Action complete	
35	2024/25	Incidents Management	2	INCIDENT MANAGEMENT TRAINING PROGRAMMES There is a risk that staff responsible for incident management may not be adequately trained or aware of the necessary procedures and timescales. Additionally, inconsistent reporting and absence of specific training completion statistics may lead to non-compliance, hindering the College's ability to effectively manage incidents and adhere to good governance.	We recommend that the College should ensure robust tracking the completion of Duty Manager training and maintaining records of training completion.	Medium	N/A	N/A	N/A									Action removed as per email from action owner from 07/08/2026 sent to Harris from WGB.	
					We recommend that the College's PDT ensure a clearer reporting system to accurately track the number of staff who are required to do the mandatory PREVENT duty training and have actually completed. Additionally, the College should enhance communication efforts to remind staff of the importance of submitting their completion certificates by the deadline to ensure 100% compliance.	Medium	N/A	N/A	N/A								Action owner notified on 07/08/2026.	
					We recommend that the College develop a standard format for quarterly reports on incident management training submitted by the PDT to the HR committee. These reports should consistently include specific statistics on required training completion to facilitate effective monitoring and compliance verification.	Medium	N/A	N/A	N/A								Action owner notified on 07/08/2026.	
36	2024/25	Incidents Management	3	ENHANCING PREPAREDNESS AND COMPLIANCE: ADDRESSING SECURITY RECOMMENDATIONS Without a process to maintain an action plan for the recommendations provided by Police Scotland, the College may be vulnerable to potential security incidents.	We recommend that the College develop a structured process to maintain an action plan for implementing the recommendations provided by Police Scotland. The action plan should include clear descriptions, timelines, and assigned responsibilities to ensure accountability and progress. The College should also incorporate regular review sessions to assess the effectiveness of implemented measures and make necessary adjustments.	Low	N/A	N/A	N/A									Action removed as per email from action owner from 07/08/2026 sent to Harris from WGB.	
37	2024/25	Incidents Management	4	ABSENCE OF FORMAL ACTION PLAN PROCESS FOR INCIDENT MANAGEMENT There is a risk that without a process to maintain formal and regular action plans, the College may fail to effectively address underlying issues related to incidents, potentially compromising safety and wellbeing across departments.	We recommend that the College implement a formal process to develop and maintain regular action plans for the quarterly HSWC to monitor and report on health and safety incidents. The action plan should include clear descriptions, timelines, and assigned responsibilities to ensure accountability and progress. These plans should also include specific measures to tackle the root causes of incidents, ensuring a proactive approach to health and safety management.	Low	N/A	N/A	N/A									Action removed as per email from action owner from 07/08/2026 sent to Harris from WGB.	
38			1	IT GOVERNANCE It is important that governance on IT matters is consistent and scheduled to ensure oversight is well informed and updated on ongoing issues. IT governance frameworks help organisations manage and oversee their IT risks effectively, aligning business objectives with IT activities. The College manages IT governance through reporting to the Executive Management Team (EMT), Information Security Working Group (ISWG), and Information Security Risk Group (ISRG). The ISRG and EMT receive updates on IT-related issues, including those specific to UHI Inverness, while the ISRG receives major updates on the UHI-wide IT risk landscape. We noted that the ISWG and ISRG, managed by UHI-wide management, did not include due dates, which are necessary to ensure timely completion and accountability. Management advised us that they identified an opportunity to improve the structuring and scheduling of governance and reporting related to cyber security issues and general IT performance. This includes six-monthly reporting to the EMT, rather than the previous sporadic reporting. As part of the assessment, we reviewed the latest EMT report from March 2025, which includes details such as resourcing needs, ICT assets, and staff changes, along with escalated risks reported and included in the College-wide risk register, along with their relevant mitigating actions. We also reviewed the latest BoM Audit Committee report, which includes information on cyber risk mitigation with an overview of policies, team expertise, working groups, security reviews, training, and current work in progress. There is a risk that, without a clear structure and regular schedule for IT governance reporting, cyber security issues and general performance may not be adequately monitored or addressed impacting the overall security and efficiency of the College's IT systems. Additionally, the absence of due dates in action trackers may hinder timely completion and accountability.	We recommend that the College should liaise with UHI-wide Senior Managers to include due dates or update dates for ongoing actions in the action trackers of the ISWG and ISRG to ensure timely completion and accountability. Additionally, action trackers for high-level actions should be reported to the EMT in every report to show progress, new actions, or arising risks.	Low	These groups are UHI Partnership wide and report to UHI Regional ICT Committee with risk on UHI risk registers, rather than EMT at UHI Inverness. However, dates for actions will be requested as UHI Inverness are members of these groups.	31/12/2025	Martin Robinson	Action ongoing								Action owner emailed 13/08/2026	**Update at 19/08/2026:** Action complete. Dates now added to ISRG and ISWG based around CAF requirement timescales. EMT report has high level risk / issues.
			1		We recommend that the College ensures a consistent structure and schedule for governance and reporting on cyber security issues and general IT performance, including six-monthly reporting to the EMT, to facilitate effective monitoring and addressing of these matters.	Low	6 monthly reporting in place.	31/12/2025	Martin Robinson	Action Complete							Action owner emailed 13/08/2026	**Update at 19/08/2026:** Action complete. Dates now added to ISRG and ISWG based around CAF requirement timescales. EMT report has high level risk / issues.
39	2024/25	Cyber Security	2	HELPDESK SERVICES It is important that helpdesk tickets are completed in a timely and appropriate manner to ensure incident risks are addressed and mitigated. The College has a helpdesk system managed by the wider UHI Partnership IT Team. It involves tracking and resolving tickets for any IT-related issues, from software changes to hardware access, to ensure timely support and service delivery. We reviewed a sample of 20 helpdesk tickets out of 1,707 and found six (30%) to be unsatisfactory, with two samples showing minor discrepancies (10%). Of the six unsatisfactory tickets, four (20%) were due to a lack of a clear schedule for completion. • Sample 2 lacked a clear completion date as the request was for access to a personal OneDrive through a UHI device, which is against policy. • Sample 4 lacked a clear completion date due to the creation of a new SharePoint site required by policy. • Sample 8 lacked a clear completion date as it had to be resolved through the Highland Council system. • Sample 14 lacked a clear completion date without a clear reason. Two tickets (10%) were not completed and lack a clear completion schedule. • Sample 12 (5%) is open due to a supplier issue causing a lack of a clear completion schedule, which is not directly under Inverness IT staff's control. • Sample 13 (5%), addressing Wi-Fi issues, remains open with no update on resolution efforts. Lastly, the two samples showing minor discrepancies were Sample 9 and Sample 19. These tickets included two critical tickets that were not closed off but were completed. They were resolved by 'VULTURE' but remain with an open status, indicating they were open past the completion date despite being resolved. However, the VULTURE system integration is controlled by UHI-wide management and not in UHIInverness' control. Management advised us that the samples above did not have SLAs in place as the issues were complex or required third-party actions, resulting in no clear due dates. Management also stated that tickets with the status 'waiting on user' are automatically closed after an extended period.There is a risk that the helpdesk lacks appropriate schedules for completion to resolve issues which could impact service quality and user satisfaction. Additionally, the practice of automatically closing tickets with a 'waiting on user' status may lead to unresolved issues being overlooked.	We recommend that the College should liaise with UHI-wide management to allow the UniDesk ticket system to alter target dates so that actions may be provided with a clear schedule for resolution, and that following this target dates are utilised as due dates.	Low	Target dates are not seen by the user logging the call so are, therefore, not currently used by the ICT team and the call "satisfaction" is not dependent on this. That is, if a user looked for an update on progress of a call, they would not see the target date only the text update on status. We have now implemented using Target Date to see if this is of benefit internally.	30/06/2026	Martin Robinson	Action Complete							Action owner emailed 13/08/2026	Update at 19/08/2027: Action ongoing. As more alerts still received than actual issues.
			2		We recommend that the College should ensure tickets have a minimum time period before they must be updated to confirm actions are being taken.	Low	The system would not allow this to be automated, but guidelines for open tickets (e.g. those sitting with 3rd parties as in the examples above) has been implemented.	30/06/2026	Martin Robinson	Action Complete							Action owner emailed 13/08/2026	Update at 19/08/2027: Action ongoing. As more alerts still received than actual issues.
					We recommend that the College should change tickets to require manual closure when they remain in the "waiting on user" status.	Low	The purpose of the waiting on user status is to close a call by allowing the user logging a call another chance to respond. This is used usually for requests for help or a service that the user is not responding back to. Guidance has been provided to remind ICT staff this is the only use of this status.	30/06/2026	Martin Robinson	Action Complete							Action owner emailed 13/08/2026	Update at 19/08/2027: Action ongoing. As more alerts still received than actual issues.
					We recommend that the College should liaise with UHI-wide management to encourage improvement of the "VULTURE" integration.	Low	Hou "Vulture" integration with service desk automates reports on system errors. Currently there are many false positives which create work reviewing and is not efficient. I will continue to liaise with the UHI team that have implemented this.	30/06/2026	Martin Robinson	Action Ongoing							Action owner emailed 13/08/2026	Update at 19/08/2027: Action ongoing. As more alerts still received than actual issues.
40			3	POLICIES & PROCEDURES It is important policies and procedures are consistently reviewed and updated to ensure they adequately address their subject matter in the organisation's current environment and include all relevant information. Upon assessing the College's policies and procedures, we found that the College has an Email Retention and Usage policy, last updated on 18 April 2025, which outlines the use of College emails and how staff should manage email retention and deletion. It states the policy should be reviewed at least annually, but the version control indicates the next review will be performed in three years. Management advised the correct review period is three years. Additionally, we noted that the College has an ICT Business Continuity document that covers how to respond to cyber attacks, focusing on network and telephone connectivity, systems, services, and data. The document outlines UHI Inverness' responsibilities and when the wider UHI Partnership policy would be invoked, and it was last updated in October 2024. However, it does not include version control or a review period. Furthermore, this document is missing clear guidance on critical systems such as Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO), which are crucial for assessing and managing system recovery effectively. Management advised us that this information is included in the UHI Partnership documentation. Without a consistent review period stated on the Email Retention and Usage policy and no review period on the ICT Business Continuity document, the College risks unnecessarily expending resources on annual reviews or outdated practices that may not align with current standards or effectively support system recovery. The absence of reference to the UHI-wide business continuity policy in the UHI Inverness documents risks staff being unaware of the information potentially leading to inefficiencies and vulnerabilities in managing critical systems and impacting the College's ability to respond to disruptions effectively.	We recommend that the College should update the Email Retention and Usage Policy to accurately reflect its review period.	Low	This is a typo in the document which will be updated in the next review.	30/09/2026	Martin Robinson	Action Ongoing							Action owner emailed 13/08/2026	Update at 19/08/2026: Action complete. / On-going if want to wait till its published. Document due for update in March 2027. Draft updated to show 3 years in both place and that document will be updated in iterim is any regulation or best practice change.
					We recommend that the College should update the ICT Business Continuity Document to include a version control and review period. The version control should clearly state the document's creation date, the dates of any revisions, and the next scheduled review date.	Low	The document will be moved from ICT SharePoint to the Quality site to be managed via Policy and Procedure College process.	31/03/2026	Martin Robinson	Action Ongoing							Action owner emailed 13/08/2026	Update at 19/08/2026: Action complete.
					We recommend that the College updates the ICT Business Continuity Document to include references or links to the UHI partnership documentation, where information relating to critical systems, such as Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs), is provided.	Low	The ICT Business Continuity Policy / Procedure will include a link to the Partnership system documentation and UHI Inverness Business Continuity Policy	31/03/2026	Martin Robinson	Action Ongoing							Action owner emailed 13/08/2026	Update at 19/08/2026: Action complete.
Budgetary and Financial Reporting - WBG																			
41	2025/26	Budgetary and Financial Reporting	1	BUDGET HOLDER TRAINING Budget Holders responsible for monitoring and managing budgets should be supported through clear financial reporting and appropriate training. From the 30 Budget Holders surveyed, we received 18 responses (60%). The average rating of the budgeting training provided by the College was 7.2 out of 10 (1 = very poor, 10 = very good), with 6 of these rating the training 5 or below. We also asked how often the Budget Holders meet with Finance and two respondents reported they never meet with Finance to discuss their budget. We note that the College has advised that training is planned to be delivered later this year; however, there is currently no confirmed date or defined content for this training. From our root cause analysis, we identified that the College do not have a formal, recurringtraining cycle for budget holders, nor is there a structured process to monitor or record meetings between budget holders and the Finance team. This creates a risk that Budget Holders may not have sufficient knowledge or confidence to effectively monitor and manage their budgets, potentially leading to inaccurate forecasting, overspending or underutilisation of funds.	We recommend that the College formalise and implement a structured budgeting training programme for all Budget Holders to address identified knowledge gaps and support more informed financial decision-making. The College should also ensure that all Budget Holders are formally scheduled to attend termly budget meetings, with attendance monitored and documented.	Low											Action owner emailed on 07/08/2026, with reply sent to Harris from WBG on 07/08/2026.	

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Board of Management

Subject/Title:	Policy Approval – Records Management Policy
Author: [Name and Job title]	Quality
Meeting:	Audit Committee
Meeting Date:	September 2026
Date Paper prepared:	24th August 2026
Brief Summary of the paper:	Audit Board Committee are asked to approve the reviewed **Records Management Policy**. **PLEASE NOTE:** this is subject to EMT Approval (due 31st August 2026) This was the standard review of the document, and the following updates have been made: • Updated currency throughout • Labelling and definitions introduced • Removal of UHI Inverness Records Retention Schedule and directed to the UHI overall policy.
Action requested: [Approval, recommendation, discussion, noting]	Approval
Link to Strategy: Please highlight how the paper links to, or assists with:: • compliance • partnership services • risk management • strategic plan • new opportunity/change	Compliance
Resource implications:	No **If yes, please specify**:
Risk implications:	Yes **If yes, please specify:** Operational: Organisational: Policies review and development required to ensure compliance with legislation and awarding body regulations.
Equality and Diversity implications:	Yes **If yes, please specify:** Policy Equality Impact Assessment completed
Consultation:	PPRP – 20th August 2026 EMT Approval – 31st August 2026 (to be confirmed)

[staff, students, UHI & Partners, External] and provide detail	
Status – [Confidential/Non confidential]	Non-confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	

For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)	

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

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RECORDS MANAGEMENT POLICY

REFERENCE: PL/CS/2025/004

Lead Officer	~~Director of Organisational Development and Performance~~ Information Development Manager
Review Officer	~~Information Development Manager~~ ICT Services Manager
Date first approved by BoM	20 December 2012
First Review Date	October 2015
Date review approved by BoM	21 June 2018
Next Review Date	Under Review, to be completed by 1 Feb 2026
Equality impact assessment	Yes
Further information (where relevant)	

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Reviewer	Date	Review Action/Impact
Information Development Manager	28.03.17	Review approved by BoM Audit Committee
Information Development Manager	21.06.18	Review approved by BoM
Information Development Manager	22/07/26	• Updated currency throughout • Labelling and definitions introduced • Removal of UHI Inverness Records Retention Schedule and directed to the UHI overall policy.

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RECORDS MANAGEMENT POLICY ~~FRAMEWORK~~

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RECORDS MANAGEMENT POLICY ~~FRAMEWORK~~

1. Policy Statement

Inverness College UHI is a publicly funded body that needs to be openly accountable for its decision making. Decisions need to be recorded in the form of records that are created and maintained to support and evidence past and present operations.

Efficient management of college records supports strategic decision making and informs organisational requirements to deliver the college strategic plan.

Inverness College UHI is committed to following the good practice guidelines laid down in the Records Management Code of Practice within Section 61of Freedom Of Information (Scotland) Act 2002 (FOISA).

2. Purpose of the ~~Framework~~ Policy

Good records management helps staff to do their jobs more efficiently by ensuring information can be located when it is required. It promotes business efficiency and underpins service delivery by ensuring that authoritative information about past or current activities can be retrieved, used and relied upon in current business.

Legislation for data protection and freedom of information exists which gives the general public rights to access certain information. Without formal records management processes in place, it is difficult to ensure that the college complies with its legal obligations.

Scope

This policy applies to the management of all corporate college records irrespective of the technology used to create them or the business system or filing system in which they are stored. It covers records throughout their lifecycle from planning and creation through to disposal.

It includes records irrespective of where they are located and includes records managed on behalf of Inverness College UHI by an external body or contractor.

Records come in many formats but will be either in hard copy or electronic. The term electronic records, includes (but is not limited to) all business systems e.g. finance system, HR system, student records system, customer relationship databases, voicemail, photographs, recorded taught sessions, film, cctv as well as the traditional word, excel, PowerPoint, Visio, email files etc.

Definition – What is a Record

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A record can be defined as "information created, received, and maintained as evidence and as an asset by an organisation or person, in pursuit of legal obligations or in the transaction of business". (**ISO 15489-1:2016**)

A record typically comprises:

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- record **content**, for example:
  - Minutes from a meeting recorded in a Microsoft Word document
  - A technical report published as a PDF
  - A presentation recorded as a digital video
- record **context**, for example:
  - Who created a record?
  - Which business process created the record?
  - How does the record relate to other records or information?
- record **structure**, for example:
  - Which software created the record?
  - In what format was the record created?
  - How was it presented to users?

Records Classification

UHI have introduced information governance labels across the UHI wide Microsoft tenancy, to allow~~help~~ staff to identify how information should be stored, shared and protected. In many cases labels will be applied automatically, helping to protect information while keeping collaboration simple.

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Labels help ensure information is stored, shared and protected appropriately across UHI while supporting our information governance and data protection responsibilities. With controls allowing files to be only seen by certain individuals through to being available to all UHI staff. It should be noted that labelling supports file permission privileges, that is for a file to be accessed one would need both permissions to the file as well as it to be labelled appropriately, for example a UHI Inverness staff member accessing a UHI Inverness document.

~~Following completion of an information audit a records classification scheme for the college's corporate records was approved for use. The classification scheme should be used (where appropriate) to categorise both hard copy and electronic records. This will ensure consistent file naming conventions are used and a consistent approach is adopted to managing all college records.~~

Records Retention Schedule

A full university R~~r~~ecords ~~r~~Retention and Disposal Policy ~~schedule~~ is in place and forms part of this policy, to ensure staff are able manage all records at departmental level University retention and disposal policy WD.docx

~~.~~ The R~~r~~ecords ~~r~~Retention and Disposal Policy ~~schedule will be revised from time to time~~ is periodically reviewed by the University Archivist & Information Governance Manager, as business requirements change. The ~~so the~~ current version will always be

found on-line. ~~This will be further developed as part of the UHI Tertiary Student Retention Schedule and further still when an electronic records management system is introduced.~~

~~An electronic records management system will be programmed to ensure all records created include a retention period. Where possible, this will be an automated process.~~

Destruction & Disposal of Records

Departmental managers/Team Leaders are responsible for ensuring corporate team records (both electronic and hard copy) are appraised annually in conjunction with the UHI ~~r~~Records ~~r~~Retention and Disposal Policy ~~schedule.~~

Team data registers (that record all personal data processing) will assist teams with their records management if they are kept up to date.

~~When an electronic records management system is in place, electronic records will automatically be removed from view when they are no longer current. The college Information Development Manager will liaise with departmental managers to ensure a final check is undertaken prior to deletion of records, once the retention period has been reached.~~

A process is in place to ensure appropriate disposal of all paper records through the confidential waste bins.~~.~~

3. Legislative Framework/Related Policies

~~3.~~ Publicly available UHI Inverness policies and procedures can be accessed via our website: About us – Publications. Staff and Board Members can access the full range of internal policies and procedures through the Quality SharePoint site.

- Freedom of Information (Scotland) Act 2002
- Code of Practice on Records Management (under ~~s~~Section 61 of FOISA)
- Data Use and Access Act (DUAA) 2025
- EU Data Protection Regulation, UK Data Protection Act 2018
- Environmental Information (Scotland) Regulations 2004
- Health & Safety at Work Act 1974 (plus various associated regulations)
- Employment Law (various)
- Local Government in Scotland Act 2003
- The Public Records (Scotland) Act 2011
- Code of Audit Practice (Audit Scotland, March 2007)
- Information Security Policy
- Business Continuity Policy
- All college policies but specifically the Data Protection Policy & the Freedom of Information Policy

4. Responsibilities

4..1. ~~Overall responsibility for records management lies with the Director of Organisation Development~~ ~~???~~. All staff are responsible for managing the records they create and process. Managers and Team Leaders/Co-ordinators are responsible for ensuring:

- they have an understanding of the legislative and regulatory environment that applies to the activities and functions ~~that are~~ performed by their departments.
- records are created to record and evidence our business activities (this includes work undertaken by permanent staff, temporary workers, contractors and volunteers.
- All corporate records created at team level are stored ~~on~~ in a shared team ~~drive~~ space to enable relevant staff to have access to them as and when required.
- No corporate records are stored on staff personal drives or ~~desk top computers.~~local storage
- ~~All electronic corporate records are saved in a shared drive to ensure all staff that require access are able to access what they need for their job role.~~
- records containing personal or sensitive data are stored in accordance with the data protection principles outlined in the college's Data Protection Policy.
- ~~the college records classification scheme and~~ standard file naming conventions are implemented to enable ease of access to information within the department.
- access to records is provided for all authorised users and access is tightly controlled to sensitive or highly confidential information.
- Sensitive and confidential information is appropriately labelled as such in line with UHI Information Governance guidelines.
- records required for business, accountability or cultural purposes are retained and remain usable for as long as they are needed.
- "vital" records are identified and copies stored securely off-site to enable business continuity.
- the ~~college records retention schedule~~ UHI Records Retention and Disposal Policy is implemented and managed for the functions for which they are responsible.
- records of long term or historical value are identified and preserved.
- other records are confidentially destroyed when they are no longer required in accordance with the records retention and disposal policy ~~schedule.~~

4.2. All staff are responsible for ensuring that records created in the course of their duties are accurate and up to date.

4.3. The ~~College Secretary~~ Governance Officer is responsible for ensuring adequate records are created and maintained for all Board of

Management business, including all decisions made by the Board and its sub-committees. In addition, the Governance Officer is responsible for ensuring adequate records are created and maintained to evidence the processing of all "Freedom of Information" (FOI) requests and all requests relating to the Environmental Information Regulations (EIR).

4.4. The college Data Controller is responsible for ensuring adequate records are created and maintained for all information rights requests, as outlined in the UK GDPR and a register of all "Subject Access" Rrequests is maintained..

4.5. The Information Development Manager is responsible for providing advice and guidance to staff with regard to regarding record keeping, storage and destruction of documents., as well as maintenance and monitoring of the college wide records retention schedule.
The management of the college's archive records rests with the Information Development Manager who will ensure confidential destruction of records once the retention period has passed.

5. Supporting Documents

The following documents are available to support the implementation of the records management policy:

- Records Classification Scheme UHI Information Governance Labels Guidance
- Records Retention Schedule UHI Records Retention and Disposal Policy
- File Archiving Preparation and Retrieval of Files from Archive Procedure
- Access to Archived Records Procedure
- Guidance Note on Storage and Disposal of Documents
- UHIi Recording Taught Sessions Guidance
- UHI Recording Taught Sessions Policy
- UHI Student Criminal Offence Data Policy
-
- College Data Protection Policy & Associated Guidelines for Staff

6. Data Sharing

The sharing of personal data is covered by UK Data Protection Act 2018 Legislation and the EU/UK General Data Protection Regulation (GDPR). Staff considering data sharing with a third party must first seek guidance from the college Data Controller at the earliest opportunity to discuss the purpose and nature of the proposed data sharing. In order to comply To ensure compliance with legislation as well as manage and safeguard all personal data, a Data Sharing Agreement must be put in place between Inverness College UHI and the third party organisation. The legal basis for the sharing of personal data must be established and appropriate privacy notice(s) put in place. Where the legal basis for sharing is consent, consent must be obtained, prior to any data sharing taking

place. All personal data processing must be recorded in the relevant departmental data register.

7. Access Arrangements

~~The college information audit identified at departmental level the records that require limited or controlled access.~~ Departmental managers, Team Leaders/Co-ordinators will ensure that access and security arrangements are reviewed periodically and revised as necessary, especially during periods of staff turnover.

8. Responsibility for In-active Records

Departmental Managers, Team Leaders/Co-coordinators will ensure non-current (hard copy) records that must be retained for either legislative or external audit purposes are boxed up (in ~~line with the college File Archiving~~ accordance with the relevant ~~P~~procedure) and stored within the central college archive. Additional guidance (if required) should be sought from the Information Development Manager.

Inactive team records that require to be maintained should be removed from the current files and held in a departmental archive area. Access to the archived records should be restricted to the Manager/Team Leader.~~.~~
~~When an electronic records management system is in place, electronic records will be removed from view when they are no longer current and retained within the electronic archive until the retention period has been reached.~~

9. Monitoring & Compliance

The college Information Development Manager will monitor compliance with the ~~r~~Records ~~r~~Retention and Disposal Policy ~~schedule~~ in relation to the processing of personal data. ~~Electronic records management activity will be monitored through review of customised system reports (once the electronic records management system is in place) and work in conjunction with departmental records management contacts to ensure on-going compliance with this policy. Activity will be reported to the senior management team on a regular basis~~.

10. ~~Implementation Details~~Review

~~Staff will be made aware of this policy via the normal consultation process associated with new policies. Training on the electronic records management system will involve reference to the records management policy and the associated supporting documents~~.

~~Each support department will have a nominated "super user" for the electronic records management system and this person holds additional responsibilities at team level for~~

~~on-going records management duties. The "super-users" will be supported (in a records management capacity) by the Information Development Manager.~~ The Records Management Policy will be reviewed every 3 years or sooner, to continue to mee UHI Inverness requirements, any legislative framework changes, and to ensure currency of content.

ITEM 04.

UHI | INVERNESS

Audit Committee

Subject/Title:	Internal Audit Update Report
Author:	Niall McArthur – Director of Finance & Estates
Meeting:	Audit Committee
Meeting Date:	1 Sep 2026
Date Paper prepared:	25 August 2026
Brief Summary of the paper:	To provide the audit committee with the latest internal audit reports from our internal auditors WBG.
Action requested: [Approval, recommendation, discussion, noting]	Discussion/ approval

ITEM 04.

Link to Strategy: Please highlight how the paper links to, or assists with:: □ compliance □ partnership services □ risk management □ strategic plan □ new opportunity/change	Risk Management Strategic Plan
Resource implications:	No **If yes, please specify**:
Risk implications:	Yes **If yes, please specify:** Financial Operational
Equality and Diversity implications:	N/A
Student Experience Impact:	None
Consultation: [staff, students, UHI & Partners, External] and provide detail	None
Status – [Confidential/Non confidential]	Non-Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Recommendation

For committee members to discuss and approve the latest internal audit reports from our internal auditors WBG.

Purpose of report

To provide committee members with the latest internal audit reports from our current internal auditors WBG.

Internal Audit Reports for WBG

The latest internal audit reports from our internal auditors, WBG, are attached to this report and are noted below.

- Student recruitment Final Report –"following our review and testing, we are able to provide a strong level of assurance surrounding the Student Recruitment at the College. We have raised several good practice points and 2 low grade recommendations for improvement".

- Freedom of Information Final Report – "following our review, we can provide a substantial level of assurance over the controls and procedures in place for Freedom of Information at the College. We have raised several good practice points, two medium grade recommendations and one low grade recommendations for improvement".

- Staff Recruitment Draft report – "following our review, we can provide a substantial level of assurance over the controls and procedures in place for recruitment and retention at the College. This is further highlighted as we have raised several good practice points, however, we have raised one medium grade recommendation and two low grade recommendations for improvement". The final report will be circulated once completed.

- The Internal Audit Annual Report and Internal Audit Follow-Up reports for 2025/26 are still to be completed and will be circulated to the committee when they are completed. The staff recruitment internal audit report has been drafted but has still to be reviewed and completed by the college. This will be circulated to the committee when it is completed.

UHI Inverness

Internal Audit
2025-26

Student Recruitment

August 2026

Overall Conclusion

Strong

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A GRADING STRUCTURE 22
B ASSIGNMENT PLAN 24

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 Executive summary

Overview

Purpose of review

The purpose of this review was to assess whether the arrangements in place surrounding student recruitment were robust. Our review considered the suitability of the arrangements for gaining information in relation to courses, access to support, and course enrolment to ensure that student experience is effective. We reviewed the suitability of the policies and procedures in place surrounding student recruitment.

This review forms part of our 2025/26 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to assess if:

- The College has robust policies and procedures in place surrounding student recruitment.
- The College has robust mechanisms in place with clear links between application, interview, acceptance and enrolment to ensure it manages student recruitment and enrolment in an efficient and effective manner.
- The responsibility for student recruitment is clearly defined throughout the College.
- The arrangements in place for gaining information in relation to courses, and access to support is well communicated and easily accessible by potential students.
- The College has sufficient, generic as well as targeted campaigns to raise awareness of its courses, support, and facilities to potential students.
- Methods of feedback are in place at the College regarding the recruitment process which contribute to the evaluation process.

1 Executive summary

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

1 Executive summary

Background

Documentation

The College does not maintain a standalone Student Recruitment Policy. Management advised that the introduction of a dedicated policy had been considered internally; however, it was concluded that this would provide limited additional benefit. This is because the student recruitment process is supported through a combination of existing documentation and established processes, including the College's end-to-end admissions system, comprehensive information published on the College's website, and the documented Quality Cycle and Curriculum Development Planning Process.

The College does, however, maintain a Further Education Admissions Policy, which is publicly available via the College's website. This policy sets out the arrangements governing student admissions and forms part of the wider framework supporting student recruitment.

Roles and Responsibilities

Roles and responsibilities for student recruitment and retention are clearly defined within the College's Student Recruitment and Retention RACI and supporting quality documentation. These documents identify accountability, responsibilities and monitoring arrangements across key teams, providing assurance that staff understand their roles and that appropriate governance is in place.

Monitoring Statistics

We confirmed that the College has comprehensive monitoring and reporting arrangements in place to support the management of student retention. Regular reports provide detailed analysis of student retention and withdrawal statistics, enabling management to monitor performance, identify trends and respond to areas of concern. These reports are routinely reviewed and discussed at Executive Management Team (EMT), Further Growth Programme (FGP) Student Activity meetings and the monthly Student Journey and Enhancement Committee, where improving student retention is a standing agenda item. Discussions are supported by data presentations and focus on identifying underlying causes and agreeing actions to improve retention, providing assurance that performance is actively monitored and managed.

1 Executive summary

Sample Testing

We conducted sample testing on 10 students from the 2025/26 Recruitment Period. From our testing we can confirm the following:

- All 10 students sampled had an application form;
- None out of 10 students sampled had a course interview;
- All 10 students sampled have their enrolment form; and
- 9/10 students sampled had been made an evidenced offer for a position at the College.

The purpose of the sample testing was to confirm that the College are following their controls in place outlined in their Admissions Policy. For the one student who we were unable to receive their evidenced offer, we have raised a recommendation, see **Section 3: Detail Recommendations.**

Regarding the lack of interviews for our selected sample, upon dicussion with management we found that the courses of the 10 sampled students did not require a sample interview, however this was not evidenced anywhere. We have raised a recommendation around this, **Section 3: Detail Recommendations,** and completed sample testing for a further 5 students to assess for interviews. All 5 had evidence of interviews being organised/conducted.

Marketing Strategy

We confirmed that the College has appropriate arrangements in place to support student recruitment marketing. A comprehensive Marketing and Communications Policy, supported by the Promotions and Publications Procedure, provides a clear framework for recruitment activity, including integrated recruitment planning, promotional campaigns and the use of social media. We reviewed the Marketing and Communications Plan 2025–26, which sets out a structured programme of monthly recruitment activities, detailing planned actions, delivery methods, required resources, responsible staff and intended outcomes. Supporting promotional materials evidenced that recruitment campaigns are actively delivered, and a Student Recruitment Activity spreadsheet is maintained to record recruitment activity. Overall, the College has established a proactive and well-planned approach to supporting

1 Executive summary

student recruitment through its marketing strategy.

1 Executive summary

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The College has robust policies and procedures in place surrounding student recruitment.

- We discussed with staff and confirmed that there is no standalone student recruitment policy in place.
- We assessed the Admissions Policy and considered if it was fit for purpose and had gone through a review schedule.

Objective 2: The College has robust mechanisms in place with clear links between application, interview, acceptance and enrolment to ensure it manages student recruitment and enrolment in an efficient and effective manner.

- We reviewed a sample of 10 students, to confirm that they followed the student recruitment process.

Objective 3: The responsibility for student recruitment is clearly defined throughout the College.

- We reviewed College documentation, to confirm that staff teams and members were aware of their responsibilities.

Objective 4: The arrangements in place for gaining information in relation to courses, and access to support is well communicated and easily accessible by potential students.

- We reviewed the College`s website, to confirm that information is easily accessible to potential students.

Objective 5: The College has sufficient, generic as well as targeted campaigns to raise awareness of its courses, support, and facilities to potential students.

- We reviewed the College`s website, to confirm that there are several awareness campaigns to attract potential students.
- We discussed and reviewed marketing campaigns and schedules to confirm that they were tracked and occurred on schedule, especially regarding social media campaigns.
- We discussed with staff, to confirm that hold face to face recruitment events.

1 Executive summary

Objective 6: Methods of feedback are in place at the College regarding the recruitment process which contribute to the evaluation process.

We requested information around the Student Surveys conducted, and assessed whether the results were appropriately discussed in meetings and actions were taken to improve on KPIs.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion:
Following our review and testing, we are able to provide a strong level of assurance surrounding the Student Recruitment at the College. We have raised several good practice points and 2 low grade recommendation for improvement, please see **Section 3: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Student Recruitment	0	0	2	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	The College have efficient mechanisms in place to evaluate student retention and student success rates.
2.	We confirmed that the College has appropriate arrangements in place to support student recruitment marketing. The Marketing and Communications Policy (reviewed in 2024) and Promotions and Publications Procedure provide a clear framework for recruitment activity, including integrated recruitment planning and promotional campaigns. We reviewed the M&C Plan 2023–26, which sets out monthly activities under the headings 'What we will do', 'How we will do it', 'What we need', 'Who is involved' and 'Intended impact', demonstrating a structured and proactive approach to recruitment campaigns and events. We also noted supporting promotional materials in use. The Student Recruitment Activity spreadsheet records recruitment campaigns.
3.	Review of the College's quality documentation confirmed that a comprehensive framework is in place to support student recruitment and retention. Key quality documents clearly define responsibilities, monitoring arrangements and continuous improvement processes, with no gaps in accountability identified. Student recruitment and retention are embedded within the College's quality framework through the use of key performance indicators and student feedback surveys, providing assurance that these areas are regularly monitored, evaluated and enhanced. This was identified as an area of good practice.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.	
4.	We reviewed the Student Recruitment and Retention RACI document and confirmed that responsibility and accountability for student recruitment and retention activities are clearly defined and understood across the College. The RACI framework documents key recruitment processes and identifies the relevant roles and teams responsible, accountable, consulted and informed for each activity. This includes areas such as Admissions, International Recruitment, Graduate School, Executive Leadership and academic teams, ensuring that ownership and stakeholder involvement are clearly established. The documented allocation of responsibilities provides assurance that staff across the College have clarity on their role within student recruitment and retention activities, supporting effective governance, accountability and collaboration across functions.
5.	Discussions with key personnel confirmed that student feedback on the recruitment process is monitored through the ESES Data and Trends report, which analyses responses to five key questions relating to the student recruitment experience. The report includes five years of trend analysis, enabling management to monitor performance over time, identify areas for improvement and assess the impact of actions taken. We noted the use of historical trend analysis as good practice.
6.	We verified, through sample testing, that applicants to courses requiring an interview were invited to and/or attended an interview prior to their enrolment, in accordance with the College's admissions procedures.
7.	The College have a FE Admissions Policy and Marketing and Communications Policy both of which are current and support student recruitment activities and references relevant legislation and related policies. The Policies are available on the College's website.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.	
8.	Discussions with key personnel and review of Board of Management papers and Executive Management Team (EMT) Student Enrolment and Recruitment meeting minutes confirmed that formal arrangements are in place to monitor student recruitment performance and support the setting of future recruitment targets. Student enrolment performance is reviewed regularly through detailed management information reports, which include analysis of enrolments, credits, withdrawals, target achievement and performance trends over multiple academic years. The evidence demonstrated that recruitment performance is routinely discussed by both operational management and the Board of Management, with historical and current performance data informing future recruitment targets and strategic decision-making.
9.	Discussions with key personnel confirmed that student recruitment is monitored through detailed monthly KPI reports, which measure performance against targets across all recruitment streams, including overall student numbers. These reports are reviewed at the monthly Executive Management Team (EMT) meetings, where recruitment performance, variances from target and agreed actions are discussed. We concluded that the College has an effective process in place to monitor recruitment and respond promptly to areas of underperformance.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Student Recruitment

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	1	1
Number of recommendations at UHI Inverness	0	0	2	2

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

3 Detailed recommendations

Lack of Written Offer Letter			
Ref.	Finding and Risk	Grade	Recommendation
1.	A complete and accurate audit trail should be maintained for all student admissions, including documented evidence that a formal offer has been issued and accepted by the applicant. This provides assurance that admissions decisions have been appropriately communicated and accepted, support transparency, and enables the College to demonstrate compliance with its admissions process. During testing of a sample of 10 student admissions, we identified one instance where no documented evidence of a formal offer or offer acceptance was retained. Management advised that this related to an exceptional case involving a late application to a course specifically designed for care-experienced students, where a verbal offer was made and verbally accepted due to the circumstances. Whilst we acknowledge that this was not a standard admission, there was no documentary evidence available to demonstrate that the offer had been communicated and accepted.	**Low**	The College should ensure that documentary evidence of all offers and offer acceptances is retained, including in exceptional circumstances where the standard admissions process cannot be followed. Where a verbal offer or acceptance is necessary, this should be formally documented (for example, through a file note or follow-up email) to maintain a complete audit trail.

3 Detailed recommendations

	The admissions process relied on a verbal offer and verbal acceptance without retaining supporting documentation to evidence the outcome. In the absence of a documented audit trail, the College is unable to demonstrate that an offer was formally accepted by the applicant. This increases the risk of disputes, inconsistent application of the admissions process, and limits the ability to evidence compliance with internal procedures.		
Management response			Responsibility and implementation date
Whilst there is no evidence of the student receiving a formal offer and accepting, due to the timing of the Enrolment and Funding Session for this specific group of Care Experienced students, the student did complete Enrolment. This includes acceptance of the Student Code of Conduct and of the institution regulations. The Admissions Enrolment and Funding Manager understands that this was a unique situation, however it will be raised in Team Meetings, and a bi-annual internal audit will be undertaken from a sample of students including those on the Leep Ahead course.			*Responsible Officer:* Sheree Grant, Admissions, Enrolment and Funding Manager *Implementation Date:* 1st September 2026

3 Detailed recommendations

Student Interview Requirements			
Ref.	Finding and Risk	Grade	Recommendation
2.	The College should maintain a documented policy, setting out which courses require applicant interviews, the rationale for this requirement, and the circumstances in which interviews may be waived. This helps ensure a consistent and transparent approach to admissions, supports continuity where staff change, and provides assurance that interview requirements are applied fairly and consistently. Through discussions with the Management Information Systems Manager, we found that there is no documented policy or guidance specifying which courses require applicant interviews and the rationale for doing so. Management advised that decisions are largely made by Curriculum Leaders and can vary from year to year. Whilst staff demonstrated a clear understanding of which courses currently require interviews, this knowledge is not formally documented. For example, Engineering Craft applicants have previously been interviewed to ensure they were placed on the	**Low**	The College should develop and maintain a documented policy setting out which courses require applicant interviews, the rationale for this requirement, and the circumstances in which interviews may be amended or waived. This should be reviewed periodically to ensure it remains current and reflects any changes to admissions practices, reducing reliance on individual knowledge and promoting a consistent approach across all curriculum areas.

3 Detailed recommendations

	appropriate level of course; however, interviews were not undertaken for the 2025/26 intake. We were unable to identify a documented rationale supporting this change in approach. The College relies on local knowledge and decisions made by individual Curriculum Leaders rather than a formally documented policy or procedure governing interview requirements. Without a documented approach, there is an increased risk of inconsistent application of interview requirements across courses and academic years. The absence of a clear rationale may result in admissions decisions being applied inconsistently, creating reliance on individual staff knowledge, and reduces the College's ability to demonstrate that interview requirements are appropriate, equitable and consistently applied.		
Management response			Responsibility and implementation date

3 Detailed recommendations

A Guidance Document on interviews will be prepared, detailing all courses that require interviews. This will be updated and checked annually. Additionally, the Programme Approval Documentation will be updated by the Quality Team to include a section on proposals for new courses in the entry requirements to state if there is to be interviews and the rationale, and on the AP3 template for addition or removal of interviews	*Responsible Officer:* Natalie Glasgow, Head of Registry and Quality Sheree Grant, Admissions, Enrolment and Funding Manager *Implementation Date:* 1st September 2026

4 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	20 July 2026
Closing meeting	30 July 2026
Draft report issued	5 August 2026
Receipt of management responses	17 August 2026
Final report issued	17 August 2026
Audit Committee	1 September 2026
Number of audit days	6

5 Key personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior Auditor	Garry McCallum	Internal Audit Senior	gmc@wbg.co.uk

UHI Inverness			
Key Contact	Jane Maclennan	Management Information Systems Manager	jane.maclennan.ic@uhi.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Appendices

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

B Assignment plan

Purpose of review

The purpose of this review is to assess whether the arrangements in place surrounding student recruitment are robust. Our review will consider the suitability of the arrangements for gaining information in relation to courses, access to support, and course enrolment to ensure that student experience is effective. We will review the suitability of the policies and procedures in place surrounding student recruitment.

This review forms part of our 2025/26 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to assess if:

- UHI Inverness (the College) has robust policies and procedures in place surrounding student recruitment.
- The College has robust mechanisms in place with clear links between application, interview, acceptance and enrolment to ensure it manages student recruitment and enrolment in an efficient and effective manner.
- The responsibility for student recruitment is clearly defined throughout the College.
- The arrangements in place for gaining information in relation to courses, and access to support is well communicated and easily accessible by potential students.
- The College has sufficient, generic as well as targeted campaigns to raise awareness of its courses, support, and facilities to potential students.
- Methods of feedback are in place at the College regarding the recruitment process which contribute to the evaluation process.

B Assignment plan

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Obtain and review any policies and procedures in respect of the recruitment process at the College.
- Assess whether policies and procedures are robust and fit for purpose.
- Discussion with key personnel regarding the current recruitment process from application stage to enrolment and registration. Assess whether this is robust and fit for purpose with sufficient contact between the College and the potential student during the period.
- Discussion with key personnel regarding the monitoring process in place at the College in respect of student recruitment and retention.
- Discussion with key personnel to establish the process for reviewing and monitoring student recruitment. We shall evaluate this to ensure it is fit for purpose and being done on a timely basis.
- Discussion with key personnel surrounding the support arrangements in place for students enrolling, how these arrangements are assessed and whether feedback is gathered surrounding enrolment and the student experience.

Potential key risks

The potential key risks associated with the area under review are:

B Assignment plan

- The policies and procedures in place at the College is respect of student recruitment are not robust or fit for purpose and are therefore not followed by staff resulting in inconsistency in the process.
- The College may have inadequate mechanisms in place for measuring key performance statistics.
- There are no clear lines of accountability for student recruitment and responsibilities are not clearly defined.
- The arrangements in place for gaining information in relation to courses, and access to support is not well communicated and not easily accessible by potential students.
- The College has not got sufficient, generic as well as targeted campaigns to raise awareness of its courses, support, and facilities to potential students.
- The College does not obtain and evaluate student feedback resulting in lessons not being learnt regarding student recruitment.

UHI Inverness

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Freedom of Information

August 2026

Overall Conclusion

Substantial

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B ASSIGNMENT PLAN 20

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1 Executive summary

Overview

Purpose of review

The purpose of this review was to assess whether UHI Inverness (the College) has adequate policies and procedures in place in relation to Freedom of information. The review aimed to provide assurance to the Audit Committee that the Freedom of information processes are robust and in line with best practice.

This review forms part of our 2025/26 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to assess if:

- The College has taken appropriate steps to ensure that they are compliant with the legislative guidance of the Freedom of Information Act.
- The information provided by the College in response to Freedom of Information requests meets the requirements as set out in the Freedom of Information Act.
- There is sufficient reporting in place with regards to the progress with achieving Freedom of Information compliance.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

1 Executive summary

Background

Freedom of Information (Scotland) Act 2002

Under the Freedom of Information (Scotland) Act 2002 (FOISA), UHI Inverness is required to provide the public with a right of access to information it holds, subject to the exemptions set out in the Act.

FOISA requires Scottish public authorities to adopt and maintain a publication scheme, make information routinely available wherever possible, and respond to Freedom of Information (FOI) requests promptly and, in any event, within 20 working days of receipt. The Act also sets out the circumstances in which information may be withheld under specific exemptions.

As part of this internal audit, we have reviewed UHI Inverness' arrangements for managing Freedom of Information responsibilities, including the policies, procedures, governance arrangements, and operational controls in place to support ongoing compliance with the requirements of FOISA.

Policies and the Model Publication Scheme

UHI Inverness has established a Freedom of Information Policy and Freedom of Information Procedure to support compliance with the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs). Both documents were formally approved by the Executive Management Team in 2025 and are subject to a three-year review cycle.

The Policy sets out the College's commitment to complying with FOI legislation and establishes the governance framework for managing Freedom of Information requests. The accompanying procedure provides operational guidance for the administration of requests, including arrangements for logging requests, monitoring statutory response timescales, applying exemptions, handling requests for review, and maintaining appropriate records.

The College has also adopted the Scottish Information Commissioner's Model Publication Scheme (MPS), which is published on its website and outlines the information routinely made available to the public. Under Section 23 of FOISA, Scottish public authorities are required to adopt, maintain and periodically review a publication scheme approved by the Scottish Information Commissioner.

1 Executive summary

Our review considered whether these documented arrangements provide an appropriate framework to support ongoing compliance with FOISA.

FOI Register/Tracker

UHI Inverness maintains a central Freedom of Information (FOI) Register to record and monitor all FOI requests received. Our review considered the 2026 FOI Register, with reference to the 2025 register, to assess whether appropriate records are maintained to support compliance with the Freedom of Information (Scotland) Act 2002.

The Register records key information for each request, including:

- Unique reference number;
- Request description;
- Date received;
- Internal and statutory response deadlines;
- Response times;
- Completion date;
- Request outcome;
- Subject area; and
- Requester type.

This information provides a clear audit trail from receipt to closure, supports the monitoring of statutory response times and enables management to identify trends, recurring themes and overdue requests.

1 Executive summary

Our review confirmed that the FOI Register is comprehensive and well maintained, providing an effective mechanism for monitoring FOI activity, supporting governance oversight and demonstrating compliance with FOISA. The Register was identified as an area of good practice. However, sample testing identified one FOI request where the statutory response timescale was not achieved. Please refer to **Section 3: Detailed Recommendations** section for further information.

Reporting Arrangements

The College has established formal reporting arrangements to monitor compliance with the Freedom of Information (Scotland) Act 2002. Bi-annual Freedom of Information (FOI) reports are presented to the Executive Management Team (EMT), with an annual FOI report submitted to the Finance and General Purposes (F&GP) Committee to support Board of Management oversight.

The reports provide comprehensive management information on FOI performance, including the number and type of requests received, compliance with statutory response times, use of exemptions, internal reviews, environmental information requests and emerging trends. They also highlight any instances where statutory deadlines have not been met and identify areas requiring management attention.

Our review of EMT papers and the annual report presented to the F&GP Committee confirmed that appropriate reporting mechanisms are in place to provide senior management and the Board of Management with oversight of FOI compliance and performance against statutory requirements. The reports also demonstrated the College's commitment to continuous improvement, including reporting on the independent review of FOI arrangements commissioned in 2026.

1 Executive summary

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The College has taken appropriate steps to ensure that they are compliant with the legislative guidance of the Freedom of Information Act.

- We reviewed the Organisation's FOI Policy as well as the adoption of the Model Publication Scheme to ensure these were up to date and effective in promoting compliance with the FOISA.
- We held discussions with the Governance Officer to ascertain how they keep up to date with their duties surrounding the management of FOI requests and how they stay up to date with legislation.
- We reviewed the Organisation's website to ensure adequate information was provided on the right to request information.
- We reviewed the Organisation's FOI Register/Tracker and assessed its effectiveness in maintaining an accurate and up-to-date record of FOI requests.

Objective 2: The information provided by the College in response to Freedom of Information requests meets the requirements as set out in the Freedom of Information Act.

- We completed and conducted sample testing on the 20 FOI Requests received during January 2026 and August 2026, and performed data analysis on the FOI Tracker to assess the accuracy of data held and review overall compliance with the 20 working day legislative requirement.

Objective 3: There is sufficient reporting in place with regards to the progress with achieving Freedom of Information compliance.

- We reviewed bi-annual FOI reports presented to the Executive Management Team (EMT) and the annual FOI report presented to the Finance and General Purposes (F&GP) Committee to assess whether appropriate reporting arrangements are in place to support oversight of FOI compliance.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Substantial
Following our review, we can provide a substantial level of assurance over the controls and procedures in place for Freedom of Information at the College. We have raised several good practice points, two medium grade recommendations and one low grade recommendations for improvement. Please see **Section 3: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Freedom of Information	0	2	0	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	We reviewed the Executive Management Team (EMT) and Finance and General Purposes (F&GP) Committee papers and confirmed that comprehensive bi-annual and annual FOI reports are presented to senior management and the Board of Management. The reports provide detailed information on FOI performance, compliance with statutory response times, request trends, exemptions and any issues requiring management attention, providing assurance that FOI compliance is subject to appropriate governance and oversight.
2.	We reviewed the 2026 FOI Register and confirmed that the College maintains a comprehensive record of all FOI requests, including request details, statutory deadlines, response times, outcomes, subject areas and requester information. The register provides a clear audit trail and enables effective monitoring of compliance with statutory timescales, identification of trends and reporting to management. This was identified as an area of good practice.
3.	A review of the Freedom of Information Policy confirmed that the College has established a comprehensive framework to support compliance with the Freedom of Information (Scotland) Act 2002. The documents clearly define governance arrangements, roles and responsibilities, FOI request handling procedures, statutory response requirements, exemption processes, monitoring arrangements, reporting requirements and training expectations. The procedures also include controls for maintaining the FOI Register, managing reviews and ensuring appropriate consideration is given to data protection matters. Based on the documentation reviewed, the control framework is considered adequately designed and no exceptions were identified. The College has adopted the Model Publication Scheme, as approved by the Scottish Information Commissioner, to support its compliance with the Freedom of Information (Scotland) Act 2002. The Scheme is available on the College's public website.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.	
4.	The College's public facing website clearly outlines its duties as a public authority under the Freedom of Information (Scotland) Act 2002 (FOISA). It includes a dedicated section where the FOI Policy and Model Publication Scheme are readily available, alongside key information and contact details.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Freedom of Information

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	1	1
Number of recommendations at UHI Inverness	0	2	0	2

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

3 Detailed recommendations

No FOI Action Plan			
Ref.	Finding and Risk	Grade	Recommendation
1.	The College should maintain a formal Freedom of Information (FOI) action plan to record improvement actions arising from internal reviews, independent reviews, audits and governance discussions. The action plan should assign clear ownership, target completion dates and provide regular progress updates to enable effective monitoring by Senior Management and the Board of Management. At the time of the audit, the College did not have a formal FOI action plan in place. Management advised that an action plan will be developed once responses to the recent independent FOI review have been received from Senior Management and the Board of Management. As a result, there is currently no documented mechanism for tracking the implementation of recommendations or monitoring progress against agreed actions. The College has delayed the development of an action plan until the outcomes of the independent FOI review have been considered	**Medium**	The College should develop and maintain a formal FOI action plan following consideration of the independent review. The action plan should include all agreed recommendations, clearly allocated action owners, target completion dates, current progress status and regular reporting to Senior Management and the Board of Management until all actions have been completed.

	by management and the Board of Management. Without a formal action plan, there is an increased risk that recommendations and improvement actions are not implemented in a timely manner, responsibilities are unclear and progress is not effectively monitored or reported through the College's governance arrangements.		
Management response			Responsibility and implementation date
The action plan will be developed as requested and will include the recommendations from this current audit and the previous audit conducted by HEFESTIS. The report from HEFESTIS and comments from the Management will be reviewed and discussed by the Chairs Committee of the Board of Management in September 2026. Going forward, the FOI team will include improvement actions arising from internal reviews, independent reviews, audits and governance discussions in this new action plan. The action plan will include all agreed recommendations, will clearly allocate action owners, target completion dates and current progress status. Regular updates will be provided to the EMT and the Board until all actions have been completed.			*Responsible Officer:* Governance Officer *Implementation Date:* October 2026

3 Detailed recommendations

FOI response times not consistently achieved			
Ref.	Finding and Risk	Grade	Recommendation
2.	The College should ensure that all Freedom of Information (FOI) requests are responded to within the statutory 20 working day timescale, as required by the Freedom of Information (Scotland) Act 2002. Appropriate monitoring arrangements should be in place to ensure response deadlines are identified, tracked and achieved. Testing of 100% of FOI requests recorded within the 2026 FOI Register identified 20 requests. Of these, 18 had been completed within the statutory 20 working day requirement, one request remained active and was still within the permitted response period, and one request was completed after 23 working days. This represents an instance of non-compliance with the statutory response requirements of the Freedom of Information (Scotland) Act 2002. Monitoring arrangements are generally effective, as evidenced by the high level of compliance achieved. However, in this instance,	**Medium**	The College should review the circumstances surrounding the late response and strengthen monitoring arrangements where appropriate to ensure all FOI requests are responded to within the statutory 20 working day deadline. This could include the use of automated reminders, escalation procedures for approaching deadlines and periodic management oversight of outstanding requests.

3 Detailed recommendations

	the controls in place did not prevent a response from exceeding the statutory deadline. Failure to respond to FOI requests within the statutory timescales may result in non-compliance with the Freedom of Information (Scotland) Act 2002, increasing the risk of complaints to the Scottish Information Commissioner, regulatory scrutiny and reputational damage to the College.		
Management response			Responsibility and implementation date
The lead FOI Officer will review existing procedure to include, where needed, additional reminders to department heads and staff involved with any given FOI request. Following improvements have already been added to the procedure in order to mitigate the risk of non-compliance: • Additional f2f meetings to clarify all aspects of the request • Additional reminders to the departments dealing with a request • Established escalation route to the EMT in case of a process delay • Regular FOI training/refreshers for staff to ensure teams are aware of FOI processes and legal obligations involved			*Responsible Officer:* Governance Officer *Implementation Date:* October 2026

4 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	13 July 2026
Closing meeting	4 August 2026
Draft report issued	5 August 2026
Receipt of management responses	14 August 2026
Final report issued	14 August 2026
Audit Committee	1 September 2026
Number of audit days	5

5 Key personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Senior Auditor	Garry McCallum	Internal Audit Senior	gmc@wbg.co.uk

UHI Inverness			
Key Contact	Ludka Orlowska-Kowal	Governance Officer	Ludwika.orlowska-kowal.ic@uhi.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Appendices

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

B Assignment plan

Purpose of review

The purpose of this review is to review the College's recruitment arrangements and assess whether the College has systems in place to ensure the retention of staff members. We will review the steps taken by the College to assess whether recruitment needs for staff are fully assessed and fulfilled. We will also assess the steps undertaken by the College to ensure staff recruited are retained following their probation period.

This review forms part of our 2025/26 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to assess if:

- The College has taken appropriate steps to ensure that they are compliant with the legislative guidance of the Freedom of Information Act.
- The information provided by the College in response to Freedom of Information requests meets the requirements as set out in the Freedom of Information Act.
- There is sufficient reporting in place with regards to the progress with achieving Freedom of Information compliance.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

B Assignment plan

Audit approach

Our approach to the review will be:

- Discussion with key personnel to discuss the arrangements in place for the management of Freedom of Information requirements.
- Review of documented policies and procedures to confirm that they are appropriate, comply with Freedom of Information requirements.
- Obtaining evidence that actions of non-compliance are being addressed.

Potential key risks

The potential key risks associated with the area under review are:

- The College has not taken appropriate steps to ensure that they are compliant with the legislative guidance of the Freedom of Information Act.
- The information provided by the College in response to Freedom of Information requests does not meet the requirements as set out in the Freedom of Information Act.
- There is insufficient reporting in place regarding the progress towards Freedom of Information compliance.

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Subject/Title:	KPI Matrix and Executive Summary – Period 12 YTD
Meeting and date:	Audit Committee 01 September 2026
Author:	Martin Whyte
Decision, Discussion or Noting:	Noting / Discussion
Link to Strategic Plan:	**Links to all strategic objectives**
Cost implications:	~~Yes~~ / No *(delete as applicable)* **If yes, please specify:**
Risk assessment:	No *(RA by function/dept as applicable)*

Executive Summary

Thirty-eight measures were in scope as at period 12, July 2026.
Note, at the time of writing measures relating to Finance, HR, and student outcomes are not available as of 31 July as activities such as year-end accruals, calculations, and exam boards are being completed.

The 'year-end' KPI report will be prepared and shared with committees in September when these activities are complete.

Twenty are satisfactory / met (Green).
Ten are unsatisfactory / not yet met (Red),
Eight are marginal / not yet met (Amber).

Focus / Close Monitoring

Forecast Outturn Operational Surplus / (Deficit). Serial 53. 181.3%. RED.

Forecast outturn deficit circa. -£1,434,000 against budget deficit of -£791,000 following the Director of Finance and Estates' latest report.
VPCOER and DoFE are providing detailed additional reporting and analysis to F&GP for review.

- FRP actions have been underway for several months. SFC approval has recently been granted to proceed with the most significant phase of the plan.

Research – Income Less Expenditure. Serial 12. 250.2%. RED.

Budget monitoring deficit YTD (period 12) is approximately £375,000, with the KPI objective being a maximum deficit of £150,000. Year-end accruals are being discussed and the final outturn will be available when the year end is reported in September.

- Prior to year-end accruals, research budget monitoring deficit is c.£225k greater than KPI maximum.

HE Active Applications. Serial 1. 97.0% AMBER.

HE active applications 1,358 against 1,400 planned.
60 fewer active applications than the same point last year.
Weekly admissions meetings review HE application data.
Additional recruitment and marketing initiatives have been launched.
994 HE offers have been accepted - 81 fewer than same point last year (1,075).
86% of HE offers have been accepted (90%).
Appearance of larger number of 'insurance' applications.
Potential impacts.

- Fewer applications may lead to fewer HE students/FTE and in turn reduced HE grant and tuition income.
- 81 fewer FTE equates to approximately £480,000 less HE grant and tuition fees.
- 2026-27 planned and budgeted recruitment is ~50 FTE greater than 2025-26 actual.

HE FTE (APC figures). Serial 11. 93.9%. RED. (no change)

HE FTE (APC figures) is 1,485 FTE against plan 1,581 FTE. 96 FTE below APC target and 181 FTE below budgeted target.
FTE has increased by 22 FTE since period 9.
HE FTE recruitment is 172 FTE greater than the same point last year but remains below budgeted target.

- Shortfall in funded HE FTE has resulted in circa £800,000 lost HE grant.
- A proportion of the funding shortfall will impact the next 1-3 years (continued HE study).

GA Programmes – New Enrolments. Serial 13. 88.5%. RED. (no change)

There were 115 new enrolments to the GA programmes against planned 130. THe previous year saw 200 new GA enrolments. Overall, GA enrolments were 42 fewer than planned across all years (years 1-3) with advanced entry to year 2 of some GAs below expectation.

- Fewer GA FTEs equates to approximately £190,000 reduced HE grant plus tuition fees. This impact features within HE FTE (APC) above.

MA Successful Outcomes (contract year). Serial 32. 95.5%. AMBER.

Current period performance 71.6% against the SDS KPL of 75%.

8.4 percentage points higher than the same point last year (63.2%).
Highest percentage of MA successful outcomes since inclusion in KPI reporting.
Validity of the measure remains challenging as SDS contract year, and academic / resulting year do not coincide.

Points to Note

FE Credits. Serial 3. 103.0%. GREEN.

FE Credits exceed annual target and SFC funding threshold.
FE Credit funding has been met.
146 credits greater than previous year (subject to FES audit).

Apprenticeship Starts. Serial 4. 121.7%. GREEN.
Apprentices in Learning. Serial 5. 106.7%. GREEN.
Apprenticeship Income. Serial 6. 116.6%. GREEN.

All measures exceeded 2025-26 plan.
Positive indicators for increased number of Apprentices in Learning (serial 5) and Apprenticeship Income (serial 6) over the next 2-3 years.

Student FTE: Academic Staff Ratio. Seral 45. 112.4%. GREEN.

Ratio has increased from 20.2:1 to 23:1. The increase reflects increased HE FTE and consistent / marginal increase in FE Credits from 2024/25, coupled with a slight reduction in teaching FTE (roles from lecturer 1 – promoted 2).
However, the funding climate requires the SSR to increase year-on-year.

The executive summary is accompanied by an appendix containing the complete KPI report with narrative for each in-scope measure.

Performance Measures
AY: 2025-2026
Performance Measures- EMT & Board of Management

Measures - Linked to Profile and Actual sheets

AY Start	01 Aug 2025
Today	01 Aug 2026
Period Month	July
No.Periods YTD	12

Key:

B = Not yet in scope	
R = Not Achieved	
A = Partially Achieved	
G = Achieved	

Serial	Measure	Measurement Frequency	Prior Year Actual	Current Year Target	YTD TARGET	YTD ACTUAL	YTD ACTUAL v TARGET RAG	Prior YTD ACTUAL	Variance - YTD vs Prior YTD
Serial	**Measure 1: CORE FE/HE OUTPUTS**								
1	HE Active applications (next AY - Measure from Dec - Jul)	Monthly	1,418	1,400.0	1,400	1,358	97.0%	1,418	-60
2	FE Active applications (next AY - Measure from Dec - Jul)	Monthly	2194	2,300.0	2300	2,223	96.7%	2,194	29
3	FE Credits	Monthly	27085	26,442	26,442	27,231	**103.0%**	27,085	146
4	Apprenticeship starts	Monthly	409	382	322	392	**121.7%**	409	-17
5	Apprentices in Learning (average in year)	Monthly	705	675	675	720	**106.7%**	705	15
6	Apprenticeship Income (excluding T&A)	Monthly	£1,398,960	£1,300,000	£1,300,000	£1,515,302	**116.6%**	£1,398,960	£116,342
8	Commercial Short Course Income	Monthly	£72,508	£75,000	£75,000	£131,378	**175.2%**	£72,508	£58,870
9	HE enrolments (head count)	Monthly	2,074	2,100	2,100	1,964	**93.5%**	2,074	-110
10	HE enrolments (year one starts)	Annual	637	750	750	867	**115.6%**	637	230
11	HE FTE (APC figures) (from Oct)	Monthly	1,313.0	1,581.0	1,581.0	1,485.0	**93.9%**	1,313.0	172
12	Research - Income less expenditure	Biannual	-£201,852	-£150,000	-£150,000	-£375,249	**-250.2%**	-£201,852	-173,397
13	GA Programmes - New Enrolments	Monthly	191	130	130	115.0	**88.5%**	191	-76
14	Senior Phase Enrolments	Annual	574	564	564	542.0	96.1%	574	-32
	MEASURE 2: SATISFACTION MEASURES								
18	Early Satisfaction & Engagement Survey (ESES)	Annual	95.7%	96%	96.0%	96.0%	**100.0%**	95.70%	0.30%
19	National Student Survey (NSS)	Annual	83.0%	88%	88.0%	80.0%	**90.9%**	83.00%	-3.00%
20	Student Satisfaction & Engagement Survey (SSES)	Annual	94.7%	95%	95.0%	95.0%	**100.0%**	94.70%	0.30%
22	Post Graduate Taught Experience Survey (PTES) (previous AY)	Annual	88.0%	90%	90.0%	88.0%	97.8%	88.00%	
23	ESES % Response Rate	Annual	61.0%	60%	60.0%	63.0%	**105.0%**	61.0%	2.00%
24	SSES % Response Rate	Annual	53.2%	55%	55.0%	53.0%	96.4%	53.2%	-0.20%
	Measure 3: RETENTION, SUCCESS & PROGRESSION								
32	Modern Apprenticeship successful outcomes (contract year)	Monthly	63.2%	75%	75.0%	71.6%	95.5%	63.2%	8.4%
33	FE progression to further FE study	Annual	39.6%	40%	40.0%	41.5%	**103.8%**	39.6%	1.9%
34	FE progression to HE - actual	Annual	29.7%	35%	35.0%	36.8%	**105.1%**	29.7%	7.1%
35	Mental Health Support appt (non-emergency) offered for within 3 - 10 workin	Monthly	98.0%	97.0%	97.0%	100%	**103.0%**	98.0%	1.9%
36	Learning Support appt offered for within 6 - 20 working days	Monthly	100.0%	97.0%	97.0%	93.1%	96.0%	100.0%	-6.9%
37	PLSP - completed and accepted by student (within 10 days of meeting)	Monthly	-	85.0%	85.0%	90.8%	**106.8%**		
	Measure 4: HR								
45	Student FTE:Academic Staff Ratio	Biannual	20.2	21	20.5	23.0	**112.4%**	20.2	2.8
46	Lecturer utilisation % (% of deployable hours)	Annual	76.9%	80.0%	80.0%	82.8%	**103.5%**	76.9%	5.9%
47	Number of workplace injuries	Monthly	115	115	115	122	106.1%	115	7
48	Number of RIDDOR reportable accidents and illness	Monthly	5		4	7	175.0%	5	2
49	% of staff completed mandatory IHASCO (H&S) Trg	Quarterly	84%	80%	80.0%	85.8%	**107.3%**	84%	1.80%
	Measure 5: FINANCE								
53	Forecast Outturn Operational Surplus/(Deficit)	Quarterly	-£842,992	-£791,000	£791,000	-£1,434,000	**181.3%**	-£842,992	-£591,008
57	Curriculum contribution (overall % - estimate)	Annual		45.0%	45.0%	51.7%	**114.9%**		
	Measure 6: ESTATES & CAMPUS								
59	Room Occupancy - Frequency %	Monthly	40.2%	38.0%	39.8%	36.7%	**92.0%**	40%	-3.55%
60	CO2 Emissions on Utilities (gross) Tonnes	Monthly	561	532	533	544	102.1%	561	-17
61	CO2 Emissions on Waste - Tonnes	Quarterly	0.821	0.780	0.780	0.582	74.7%	0.821	-0.24
62	Estates reactive task completion rate %	Monthly	95%	96%	96%	96.8%	100.9%	95.1%	1.7%
63	GTFM % reactive task completion rate	Monthly	95%	96%	96%	95.7%	99.7%	95.0%	0.7%
64	Total % of Capital expenditure budget committed (Aug - March)	Monthly	100%	100%	100.0%	100.0%	100.0%	100%	

ITEM 07.

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Audit Committee

Subject/Title:	External Audit 2025/26 Update
Author:	Niall McArthur – Director of Finance & Estates
Meeting:	Audit Committee
Meeting Date:	1 September 2026
Date Paper prepared:	26 August 2026
Brief Summary of the paper:	To provide the audit committee with an update for the 2025/26 external audit.
Action requested: [Approval, recommendation, discussion, noting]	Noting

ITEM 07.

Link to Strategy: Please highlight how the paper links to, or assists with:: □ compliance □ partnership services □ risk management □ strategic plan □ new opportunity/change	Risk Management Strategic Plan
Resource implications:	No **If yes, please specify**:
Risk implications:	Yes **If yes, please specify:** Financial Operational
Equality and Diversity implications:	N/A
Student Experience Impact:	None
Consultation: [staff, students, UHI & Partners, External] and provide detail	None
Status – [Confidential/Non confidential]	Non-Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Recommendation

For committee members to note the report.

Purpose of report

To provide committee members with an update for the 2025/26 external audit.

External Audit Update 2025/26

The external audit planning report for 2025/26 was approved by the audit committee on 2 June 2026. It highlighted the work to be carried out by Deloitte, which is in the fourth year of its five year contracted awarded through Audit Scotland.

The audit timelines included in the plan are noted below, with an update on their progress. Further details will be provided by Deloitte if required.

The planning work highlighted in the plan has been completed and the pre-year-end work continues, with a number of information requests being uploaded to Deloitte's data sharing portal.

The year-end field work is due to begin in October 2026 and run through to November 2026. This will cover the following:

- Year-end audit field work
- Detailed review of annual accounts and reports
- Review of final internal audit reports

In December 2026, the college will have the year-end closing meeting with Deloitte to discuss the outcome of the audit. This will then be reported to the joint audit and financial & general purposes committee and include the final 2025/26 financial statements and report and the external audit final audit report.

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ITEM 10.

BOARD OF MANAGEMENT

Subject/Title:	Data Protection
Author: [Name and Job title]	Suzanne Stewart, Data Controller
Meeting:	Board of Management
Meeting Date:	1st September 2026
Date Paper prepared:	25th August 2026
Brief Summary of the paper:	Report provides a breakdown of annual data/security incidents reported and statistical data regarding Subject Access Requests. In addition, a summary of the compliance auditing that has been undertaken.
Action requested: [Approval, recommendation, discussion, noting]	Noting/discussion if felt necessary

Link to Strategy: Please highlight how the paper links to, or assists with: □ compliance □ partnership services □ risk management □ strategic plan □ new opportunity/change	The content of this paper links to legal compliance regarding the processing times for subject access requests and for recording data breaches & information security incidents. By analysing incidents, we can see where the organisational risk exists in relation to how data breaches occur.
Resource implications:	Yes / **No** **If yes, please specify**:
Risk implications:	**Yes** / No **If yes, please specify:** Operational: Causes of data breaches Organisational: As above
Equality and Diversity implications:	Yes/**No** **If yes, please specify:**
Student Experience Impact:	**Yes**/No If yes, please specify:
Consultation: [staff, students, UHI & Partners, External] and provide detail	
Status – [Confidential/Non confidential]	
Freedom of Information Can this paper be included in "open" business* [**Yes**/No]	Yes

*If a paper should **not** be included within "open" business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Purpose of report

To inform the committee of actions taken to ensure on-going compliance with the UK Data Protection Act 2018 and the UK GDPR and any associated risks.

Data Breaches/Information Security Incidents

Month	Incidents	Type	Summary
Aug	0		
Sept	2	Email	Confidential email sent to a group mailbox in error.
		Email (near miss)	Email containing student data was sent to an external contact in error.
Oct	1	Email	Student learning support plans sent to staff who did not teach the students.
Nov	1	Email	Staff member sent a screenshot containing sensitive student data to 2 members of staff who did not need to know the content.
Dec	0		
Jan	1	Data Security Breach	New staff log in credential were sent to the wrong recipient.
Feb	1	File uploaded to wrong student file in Brightspace	Student feedback on assessed work was uploaded to the wrong student's file in error.
Mar	2	Inappropriate data sharing	Summary applicant data became visible on the class screen during a lesson when a member of staff viewed the data on their laptop (forgetting it was connected to the large screen).
		Data Security Breach	CCTV contractor was in the data centre and left the door open. It was open for approx 20 mins
April	4	Email	Email containing student data sent to the wrong recipient.
		Email	A confidential email was inadvertently copied to a student in error.

		Letter	Letters to students at risk of non-achievement were printed double sided in error. Letters were posted and at least one student received another student's letter on the reverse of their own letter when the data subject was unaware of the situation.
		Email	A mass email was sent out without using the Bcc function which exposed all email addresses to all recipients.
May	2	Info Security Risk	A phishing email from an external source was received by multiple staff. The email contained a link prompting users to enter an username and password. 14 staff clicked the link.
		Email	Staff member acted on behalf of a 3rd party to advocate for a student. In doing so, they shared personal (health) data the student had asked not to be shared.
June	1	Data Security Breach	Login credentials for an assessment account were left in a classroom following a room booking.
July	0		

Subject Access Requests Aug 25 - Jul 26

Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
2	**4**	**2**	**2**	**4**	**3**	**9**	**7**	**7**	**5**	**9**	**9**	**63**

Breakdown of Statistics

Police	4
3rd Party	4
Individual	10
Employment Reference	45
Total	**63**

Timescale for Responses

Days	Volume of Responses
*1-5	47
6-10	5
11-15	2
16-20	
21-40	2
Over 40	1
Total	**57**

- Three requests were put on hold and the data subjects did not pursue further.
- Three data subjects did not progress with verification of their identify so the requests were not processed.
- One took 6 weeks to process due to the volume of records and the complexity of the request. This was 2 weeks over the legal deadline for processing.

Request for Erasure

One request was made to have one's record deleted under the right to erasure. This is not an absolute right so does not apply in all circumstances.

The search identified over 12,500 records that required to be reviewed individually. An extension of 2 months was applied to the normal processing time of one month. The request was complex and time consuming. A response was issued 4.5 weeks late.

Compliance Activities

Normally, a risk-based approach is adopted to monitoring compliance in departments where the information risk is highest (e.g. HR, Student Records etc.). This year, there was no time available to undertake compliance monitoring due to the complexity of a couple of information rights requests and the time required for processing.

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Subject/Title:	Draft Annual Audit Committee Report for the Academic Year 25-26
Author: [Name and Job title]	Ludka Orlowska-Kowal, Governance Officer
Meeting:	Audit Committee
Meeting Date:	01 September 2026
Date Paper prepared:	24 August 2026
Brief Summary of the paper:	To present the draft Annual Audit Committee Report for Academic Year 2025-26. The Committee should note that some areas within this report are not yet available and that the report indicates where this is the case.
Action requested: [Approval, recommendation, discussion, noting]	For discussion.
Link to Strategy: Please highlight how the paper links to, or assists with:: • compliance • partnership services • risk management • strategic plan • new opportunity/change	The Audit Committee is required, in accordance with Scottish Funding Council guidance to report annually to the Board of management. The report relates to the discussions and actions in relation to risk management Linked within the strategic plan, specifically managing our risks
Resource implications:	Not directly, but indirectly in relation to the management of risk

Risk implications:	Yes Operational: as outlined in the Risk register Organisational: as outlined in the Risk register
Equality and Diversity implications:	N/A
Consultation: [staff, students, UHI & Partners, External] and provide detail	No consultation carried out – report is a statement of work carried out by the Audit Committee throughout 2023-24.
Status – [Confidential/Non confidential]	Non-Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Audit Committee Annual Report to the Board of Management

Title	UHI Inverness Audit Committee Annual Report 2025-26.
Introduction	The Audit Committee is required, in accordance with Scottish Funding Council guidance to report annually to the Board of Management. This report covers the work of the Audit Committee during the 2025-26 Academic Year.
Membership	The Membership of the Committee during the 2025-26 Academic Year was as follows: -

Member	**Designation**	**Membership Period**
1. Janette Campbell	Chair	September 2025 - April 2025
2. David Stewart	Interim Chair	April 2026 – August 2026
3. Sally Blyth	Vice Chair	September 2025 - August 2026
4. Innis Montgomery	Member of the Committee	September 2025 - August 2026
5. Wendy Grindle	Member of the Committee	September 2025 - August 2026
8. Conrad Copeland	Co-Opted Member of the Committee	September 2025 – August 2026

Meetings	3 meetings were held throughout the year, and the attendance was as follows: - **08 September 2025**

	Janette Campbell, Innis Montgomery, Wendy Grindle, Conrad Copeland **03 March 2026** Janette Campbell, Sally Blyth, Innis Montgomery, Wendy Grindle, David Stewart, Conrad Copeland **02 June 2026** David Stewart, Sally Blyth, Innis Montgomery, Conrad Copeland • The Principal attended all three meetings. • The Chair of the Board attended all the meetings. • Representatives from our Internal Auditors, WBG, attended all three meetings. • Representatives from our External Auditor, Deloitte attended all three meetings. • The Director of Finance and Estates attended all three meetings. • The Vice Principal – Curriculum, Student Experience and Quality attended all three meetings. • The Information Development Manager attended the meeting in September 2025. • The Head of Operations and Business Performance attended all 3 meetings. • The Health, Safety & Sustainability Manager attended the meeting in September 2025. • The ICT Manager attended the meeting in March 2026.
Terms of Reference	The Terms of Reference were reviewed and approved by the Board of Management in October 2025. The Terms of Reference will next be due for review in March 2027.
Internal Audit	**Provider** Our Internal Auditors are WBG and this is a second year of the 3-year contract we have with WBG, which was procured by Audit Scotland.

Audit committee assessment of performance

The annual review of the performance of WBG was carried out by the Director of Finance and Estates in August 2026.

Review of internal audit plan

During 2025-26 our Internal Auditors BDO reviewed and evaluated our processes in the following areas:

- Budgetary & Financial Reporting
- Freedom of Information
- Staff Recruitment & Retention
- Student Recruitment
- Follow Up Review
- Annual Internal Audit Report 2025/26

The outcomes of all reviews are presented to and discussed by Audit Committee, however the dates which the Internal Auditors carry out and complete their audit reports are not always aligned to this report due to the time lapse between the audit being carried out and it being presented to the Committee.

Audit Reports

The Committee made specific comments referring to outstanding reports completed by the previous internal auditors, BDO, and presented to the Committee at following meeting.

Audit Committee meeting 03 March 2026:

- Internal Audit (BDO) Follow Up Final Report 24-25
- Internal Audit (BDO) Staff Wellbeing Final Report
- Internal Audit (BDO) Incidents Management Draft Report

- Internal Audit (BDO) Annual Report 2024-25 – to follow

Audit Committee meeting 02 June 2026:

- Internal Audit (BDO) Incidents Management Final Report
- Internal Audit (BDO) Annual Report 2024-25

It is worth noting that the outstanding actions from BDO reports have been collated and were reviewed by the Governance Officer, Director of Finance and Estate and WBG auditors and their progress is currently being monitored. A report will be presented to the Committee once the status for all actions has been confirmed.

BDO – outstanding reports

Follow Up Final Report 24-25 - complete

The Director of Finance and Estates informed the Committee that the Follow Up Final Report 2024/25 had been submitted by BDO and will be reviewed to establish which outstanding actions could be taken forward with the new internal auditors, WBG, and which closed off or superseded.

Staff Wellbeing Final Report – complete

BDO provided their final report, and it was presented to the Committee by the Director of Finance and Estates on 03 March 2026. The BDO provided moderate assurance over both the control design and the control effectiveness of the College's arrangements in place regarding staff wellbeing. The College has demonstrated the Staff Wellbeing Group, made up of staff volunteers, can influence staff wellbeing policies through escalation of wellbeing matters to the Health, Safety and Wellbeing Committee. There is a variety of wellbeing services available to staff, including confidential support lines. Additionally, managers have access to optional training on supporting neurodiverse employees and fostering an inclusive culture.

The audit identified two findings of medium significance and five of low significance. All recommendations have been collated and are

	being reviewed on the regular basis by the Governance Officer, action owners and WBG auditors. **Incidents Management Final Report - complete** BDO provided their final report, and it was presented to the Committee by the Director of Finance and Estates on 02 June 2026. The auditors provided moderate assurance over both the control design and the control effectiveness of the College's arrangements in place regarding incidents management. The College has demonstrated good practice by establishing clear and detailed policies and procedures for incident management to ensure a safe and supportive learning environment. It systematically reviews safety procedures and conducts risk assessments following incidents, sharing lessons learned to enhance decision-making. The College's safeguarding system includes a 'Policies and Procedures' folder on the staff intranet, accessible only to specific roles to ensure confidentiality. The governance structure ensures that safeguarding incidents are reported and monitored annually by the Learning, Teaching & Research Committee, while health and safety incidents are reviewed quarterly by the Health, Safety and Wellbeing Committee (HSWC), bi-annually by the Finance and General Purposes Committee (F&GP), and annually by the Board of Management. The audit identified two findings of medium significance. All recommendations have been collated and are being reviewed on the regular basis by the Governance Officer, action owners and WBG auditors. **Annual Report 2024-25 - complete** The internal audit service provided Inverness College with reasonable assurance that there are no major weaknesses in the internal control system for the areas reviewed in 2024-25. Therefore, the statement of assurance is not a guarantee that all other aspects of the internal control system are adequate and effective. The statement of assurance should confirm that, based on the evidence of the audits conducted, there are no other signs of material weakness in the framework of control. In the areas of Fraud Strategy, Core Financial Controls, Staff Wellbeing, Cyber Review, and Incidents Management, the risk management activities and controls that were examined were found to be suitably designed to achieve the specific risk management, control, and governance arrangements. Based on auditor's verification reviews and sample testing, the controls in these areas were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the related risk management, control, and governance objectives were achieved for the period under review. All recommendations have been collated and are being reviewed on the regular basis by the Governance Officer, action owners

	and WBG auditors. **WBG reports** **Budgetary & Financial Reporting - complete** The audit took place in February 2026 and prior to any work commencing the Chair of the Audit Committee discussed and reviewed the scope of the audit to include additional financial aspects within the remit of the audit. The report was finalised in March 2026 and was circulated to the Committee via email. It was then presented to the Committee on 02 June 2026 by a WBG auditor in attendance. The report provided a strong level of assurance surrounding the College's budget setting, monitoring, and reporting arrangements, with several good practice points listed but also with one low grade recommendation for improvement. To date, the action has been complete. **Freedom of Information – complete** Final report issued by WBG will be presented to the Committee on 01 September 2026 as part of the WBG Internal Audit 2025-26 Update report by the Director of Finance and Estate. **Staff Recruitment & Retention - ongoing** An update about the audit progress will be provided to the Committee on 01 September 2026 as part of the WBG Internal Audit 2025-26 Update report by the Director of Finance and Estate. **Student Recruitment - complete** Final report issued by WBG will be presented to the Committee on 01 September 2026 as part of the WBG Internal Audit 2025-26 Update report by the Director of Finance and Estate. **Follow Up Review - ongoing**

	An update about the audit progress will be provided to the Committee on 01 September 2026 as part of the WBG Internal Audit 2025-26 Update report by the Director of Finance and Estate. **Annual Internal Audit Report 2025/26 - ongoing** An update about the audit progress will be provided to the Committee on 01 September 2026 as part of the WBG Internal Audit 2025-26 Update report by the Director of Finance and Estate. **Closed Meetings** The closed meetings with internal auditors took place on 08 September 2025 & 03 March 2026. The next one will take place on Tuesday 01 September 2026.
External audit	**Deloitte** Our external auditors are Deloitte, and this is the fourth year of the five-year contract we have with Deloitte, which was procured by Audit Scotland. The Audit Committee were presented with the Planning Report on 02 June 2026 with no new updates coming to the September meeting. The final report will be presented to the Joint Audit and Finance and General Purposes Committee on 07 December 2026 and then coming to the Board of Management meeting on the 15 December 2026 for full approval. **Audit committee assessment of performance** The annual review of the performance of Deloitte was carried out by the Director of Finance and Estates in August 2026. **Closed Meeting** The closed meetings with internal auditors took place on 08 September 2025 & 03 March 2026. The next one will take place on Tuesday 01 September 2026.
Other work	**Risk Management**

done	In June 2026 the risk register had been reviewed and updated by the Director of Finance and Estates with the report being presented to the Audit Committee on 01 September 2026. As part of the Financial Recovery Plan (FRP), a separate FRP risk register document has also been created and will be presented to the Audit Committee on 01 September 2026 by the Director of Finance and Estates. In April 2026 the RSB requested an independent external review of the college's financial situation which was carried out by Henderson Loggie. The report was discussed on 25 June 2026 during a Closed Meeting of the Board, attended by the RSB, SFC and Henderson Loggie. Follow up review meeting with the Members of the Joint Audit & FGP Committee will take place on 03 September 2026. The RSB, SFC, Henderson Loggie and college's internal and external auditors, WBG & Deloitte, will be in attendance.
Opinion	The Audit Committee is of the opinion that the KPI selected and reported in AY 2026/27 should reflect and monitor college's financial situation and a review meeting took place in June 2026 with the Interim Chair of the Board and the Head of Operations and Business Performance to amend the format of the report. The Audit Committee concurs with the (draft) opinion of WBG that (still to be included within report).
Circulation	Copy to the Auditors once approved by the Board of Management.
Conclusion	The Audit Committee is pleased to report to the Board of Management that in its opinion the College has adequate internal controls, procedures, and systems in place. Signed David Stewart Interim Chair, Audit Committee Date:

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Subject/Title:	Chair and Committee Evaluation Feedback 2025/26
Author: [Name and Job title]	Ludka Orlowska-Kowal Governance Officer
Meeting:	Audit Committee
Meeting Date:	01 September 2026
Date Paper prepared:	25 August 2026
Brief Summary of the paper:	Feedback on the Audit Chair and Committee Evaluation
Action requested: [Approval, recommendation, discussion, noting]	Discussion and Noting

Link to Strategy: Please highlight how the paper links to, or assists with:**:** □ compliance □ partnership services □ risk management □ strategic plan □ new opportunity/change	Governance Compliance

Resource implications:	Yes / No **If yes, please specify**:
Risk implications:	Yes / No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/No **If yes, please specify:**
Student Experience Impact:	Yes/No If yes, please specify:
Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A
Status – [Confidential/Non confidential]	Non-Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Background

The process of gathering feedback for AY 2025-246 started in July 2026 but to date only 1 response has been received for both surveys.

The cut-off date for completion of both questionnaires has been extended until end of September 2026 to provide sufficient time and enable all Members to participate in the exercise.

Next Steps

The completed evaluation documentation for the Audit Committee will be reviewed by the Members at the next Committee meeting, to be then passed to the Chair of the Board of Management for feedback to be delivered as part of the Board Member Evaluation Process.

The feedback received from all Committees will be presented to the Board of Management on 15th December 2026, as part of the yearly report on Committee Evaluations.