UHI | ARGYLL

Final Version Minutes of the Joint Audit and Finance and General Purposes Committee Meeting

Held at 11.15am on Friday 28 November 2025

Via MS Teams

Quorum: 3 members must be present

Present: B Sizeland (BS), C Walsh (CW), E Nowinski (EN), I Jurgensen (IJ), J Wright (JW), M Tierney (MT) Chair, P Wylie (PW)

Apologies: L Neilson (LN)

In Attendance: A Blakey (AB), A Close (AEC), S McNaught (SMcN), S Wrighthouse (SW)

No	Item	Action
25.4.1	**Welcome and apologies for absence** BS welcomed all attendees and thanked committee members for their support during her tenure as Interim Chair of the Audit Committee. It was noted that CW will assume the position going forward.	
25.4.2	**Declarations of interest & to identify any items deemed confidential** JW declared an interest for the Audit Committee matters. The Committees agreed he would step out of the meeting and be invited back in for item 25.4.10. *JW left the meeting.*	
25.4.3	**Minutes of previous Committee Meetings:** a) Unapproved Circulated Minutes F&GP Committee held on 17 September 2025 b) Unapproved Circulated Note of Audit Committee held on 22 September 2025 Both sets of minutes were approved as an accurate record of the meetings. Board Secretary to publish the minutes.	AB
25.4.4	**Matters Arising/Actions from previous Committee Meetings:** i) F&GP Committee Meeting • Proposal from Charities Aid Foundation Bank	

	AEC provided background to the proposal. The Committee were in favour of the proposal and made two recommendations. Firstly, to further investigate live samples of interest rates with liquidity options. Secondly, to ensure appropriate safeguards are in place by requiring a second or third signatory for account access. AEC to progress. i) Audit Committee Meeting • Risk Assurance Framework The Committee expressed support for the framework. AEC noted that formatting improvements will be made for the next meeting. A query was raised regarding the RAG ratings, in particular risks 05/F and 04/H – AEC will review. • Risk assessment for Rothesay Centre The paper was noted. The Committee raised a concern regarding panic alarms not being manned. AEC reassured members Mitie have confirmed it would be very rare for all three members to be out of the office at the same time.	AEC AEC
25.4.5	**External Audit Draft Management Report** SW provided a verbal update, noting a successful year and expressing satisfaction with overall findings. Thanks were extended to AEC for her engagement with process. Key focus areas included going concern – with UHI Argyll identified as somewhat of an outlier in the sector, and clawback of grant funding – to which no issues were identified. It was noted that in the summary of adjustments, only two adjustments were made by Armstrong Watson, with the remaining adjustments provided by AEC. **Audit Conclusions** SW referenced the key changes in the 2026 Statement of Recommended Practice – Accounting for FE and HE. It was noted that the first period of full adoption will be for the year ended 31st July 2027. Armstrong Watson offered support and additional resource if required. *AEC left the meeting temporarily to allow Committee members to discuss any issues/concerns with the auditors, without the Director of Finance and Corporate Services present.* *AEC rejoined the meeting. SW left the meeting.*	

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25.4.6	**Draft Statutory Accounts for year ending 31 July 2025** AEC spoke to the paper, noting that there remains scope for further updates, with sign off at the December meeting. There was a brief discussion regarding the risk of continuing as a going concern. MT suggested a slight rephrasing. AEC to revise the wording. *The meeting then moved to item 25.4.10 before CW and EN leave the meeting at 12.30pm.*	AEC
25.4.7	**i) Internal Audit Report – Data Protection** *Only two members of the Audit Committee were present for items 25.4.7 and 25.4.8 - Audit Committee inquorate.* The overall level of assurance was graded as satisfactory. Three actions have been raised to further strengthen UHI Argyll's arrangements. **ii) Internal Audit Final Report** The report summarised all audit activity completed throughout the year. The audit approach was conducted in accordance with global audit standards and undertaken independently. The report found that adequate arrangements are in place, with no overarching concerns identified. The Committee discussed the need to develop clear priorities for UHI Argyll to take to the Transformation team.	
25.4.8	**Audit Chair's Report** BS introduced report and highlighted the following key points: • Impact of UHI Transformation – concern was expressed regarding the effect on students and institutional growth during the current period of uncertainty. • Physical presence – a review is currently being undertaken on the viability of maintaining physical presence, noting that delivery methods are evolving. • Salary costs – rise in salary costs were noted, with limited commercial opportunities available. It was noted that costs savings alone will not offset these increases. • Governance – emphasis was placed on the importance of ensuring appointments bring the right skills and experience.	
25.4.9	**Management Accounts to 31 October 2025**	

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	The paper was noted. AEC highlighted that the college will receive £78k from SFC Emergency Capital Fund towards the costs of the new portakabin in Dunoon.	
25.4.10	**Wbg Draft Board Effectiveness Review** MT provided an overview of the review, noting the overall grading was of weak assurance, with two major weaknesses identified. • Ongoing quoracy issues, which are currently being addressed through a Board recruitment drive and reshuffle of committee membership. • Absence of internal board effectiveness review, which has not been undertaken in recent years. A draft action plan will now be prepared for information at the December Board meeting, with the final version to go to the Audit Committee and Board in February and March before being submitted to the SFC and published online. JW & MT to prepare. *The meeting returned to item 25.4.7.*	JW & MT
25.4.11	**Risk Register** AEC noted that the risk register remains in a holding position until the Transformation project begins to progress. There will likely be a more detailed review at the next set of meetings.	
25.4.12	**Health & Safety report for October 2025** AEC provided an overview of the report, noting there has been an increase in accidents this quarter, which has been attributed to the new cohort of school students. Following a previous concern of the lack of reporting in Oban, the Health & Safety Officer undertook a site visit and reported no observations of near misses. Details of training undertaken were provided, including fire warden training. The Health & Safety Officer has been working with UHI partners to strengthen and align reporting processes.	
25.4.13	**AOCB** There were no further items to discuss.	
25.4.14	**Date of Next Meetings**	

	Board – Friday 12 December 2025 Committees – Friday 27 February 2026	
	Signed by **.. Date ....** **Chair of F & GP Committee** **.. Date ....** **Chair of Audit Committee**	

Outstanding Actions

Item	Action	Responsibility	Deadline	Outcome
25.4.3	Board Secretary to publish the minutes.	AB	Dec 25	Complete
25.4.4	Progress Charities Aid Foundation Bank proposal	AEC	Feb 26	Ongoing
25.4.4	Review RAG ratings on Risk Assurance Framework	AEC	Feb 26	Ongoing
25.4.6	Revise wording around going concern position	AEC	Dec 25	Complete
25.4.10	Prepare draft action plan following the Board External Effectiveness Review	JW & MT	Dec 25	Complete

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