

# UHI North, West & Hebrides

Audit Needs Assessment  
2023/24

+ August 2023



# Initial 1-year Audit Needs Assessment



1 August 2023 to 31 July 2024		
System	Audit Area	2023/24
Finance	Overall Financial Controls	8
	Payroll	6
	Non-SFC Income	6
HR	Integration of HR Systems & Policies	6
IT	IT Systems Integration	6
Compliance	Corporate Governance	4
Required	Follow Up	4
	Credits Audit (UHI North Highland)	2
	SSF Audit (UHI North Highland)	2
	EMA Audit (UHI North Highland)	1
	Audit Management	5
	<b>Total Days</b>	<b>50</b>