

Audit & Risk Management Committee Meeting
Wednesday 29th October 2025 – 1615 via MS Teams
Chair – Neil Hope

1. Welcome, Quorum & Apologies

The meeting is quorate as per item 139 of the Terms of reference for one half or 50% of the Membership of the Committee be present.

Apologies

None

Committee Members present

Ian MacEachern, Independent Board Member

Lydia Rohmer, Principal & CEO

Neil Hope, Committee Chair and Independent Board Member

Struan Mackie, Independent Board Member

Also Present

Derek Bond, Vice Principal Resources & Enterprise (CFO)

Ellen Campbell, Board Secretary

Ian Howse, Deloitte

Scott McCready, Wbg

Tracy Kerr, Head of Performance & Planning

Tom Rotherham, Deloitte

Derek Lewis, NWH Chair of the Board of Management (invited to attend as an observer) *As noted within the ScotGov audit and assurance committee handbook, the A&RM committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter, the Committee Chair may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.*

2. Declarations of interest

No declarations were made

3. Minutes approved from previous meeting, 20th August 2025
approved

4. Action tracker

reviewed

5. Performance and planning report – Tracy Kerr (TK)

TK presented her positive report, detailing real changes in culture and also attributed to an improvement in staff competencies. Multiple complaints of one subject were tailing off. Red button reports were reducing. Only very small and minor complaints had been coming through. FOI requests had increased, and these were described as time consuming. There had been an improvement in the ICO accountability tracker. Staff email storage quota targets had been met. Outstanding policies were in hand with a plan of action in place. UHI were still providing a service for FOIs without charge. Systems were in place to address this heavy administration burden on resources.

Noted

TK left 1628

6. External audit update – Deloitte – Tom Rotherham (TR) and Ian Howse (IH) / NWH CFO

TR agreed that the NWH2023/24 audit was close to finalisation with only three pension related areas awaiting information. A timeline for completion would depend on the speed of response from the pensions departments. Once received, Deloitte would endeavour to finalise the accounts two weeks later. IH added that pension related delays had been a common thread across central government institutions during audits.

The Chair advised that the date set for the December 2025 NWH Board meeting which had been set up originally to approve the NWH 2024/25 accounts, would be kept in place to approve the NWH2023/24 accounts as NWH2024/25 would not be ready. This gave more than enough time for the NWH2023/24 audit to be finally completed. The NWH2024/25 accounts must be signed off and ready to be presented to Parliament in April 2026, the college could not afford to be late, NWH would not want to be hi-lighted as a college that did not present their accounts on time. The NWH2024/25 accounts should be finalised in time if Deloitte and NWH worked together to achieve the deadline.

IH acknowledged that the NWH2023/24 accounts being ready for December 2025 Board meeting was a realistic timeline. A Counterpart within Deloitte was assisting with getting these completed by December.

The CEO advised that following a meeting with Deloitte in October, she had written to the Public Audit Committee (PAC) explaining the reason for previous delays had been due to the constraints of the auditors, and would further request that Deloitte acknowledge the same to the PAC. There was concern that there may yet be a further S22. IH advised that he would be raising the SSPA issue with Audit Scotland as a concern.

The Chair thanked IH and TR for attending.

Noted

Deloitte left at 1642

7. Internal audit – Wbg, Scott McCready (SMcC)

Credits Report

Credits were audited annually. Page four of this report was key in verifying that the internal auditors were satisfied that reasonable procedures and controls were in place. There were medium grade recommendations which did not affect the credits return. SMcC was content there were no misreporting issues. The fee waiver had not been fully implemented. It should be noted that SMcC made clear that reasonable procedures and controls was the best attainable recommendation and that this wording was “set in stone” across the sector.

SSF

This report had been submitted to the SFC without any major issues.

EMA Report

This report had been submitted to the SFC without major issues. There had been one low grade recommendation which had referred to as a typing error.

Noted

8. Internal audit actions update

The CFO advised that the finance team had been working through the recommendations identified.

Noted

SMcC left at 1649

9. Health and safety report – Doug Rattray (DR) joined at 1658

This report was a follow up to the annual report. Fire drills had been conducted throughout all NWH sites; there would be quarterly repeats of these drills. A training requirement had been identified for all NWH fire wardens, which was currently in progress. There was a fire action management tool being used flagging actions required. Injuries showed a reduction on this time last year, but it was too early to identify trends. NWH had an asbestos policy plan in place, staff training requirements had also been identified in this area.

The Chair welcomed the comprehensive report. The committee agreed that this report would come to A&RM in future for scrutiny. The other three committees would receive the report for noting unless any area specific questions were raised. It was acknowledged that a NWH Board H&S champion was still outstanding.

Noted

DR left at 1703

Items 10, 11, 12 & 13 are withheld as confidential items.

14. A.O.B.

None

Meeting closed at 1745