

SHETLAND UHI

Internal audit progress report 2023-24

February 2024



CONTENTS

Executive Summary	2
Performance Against Operational Plan	3

Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

Introduction

The purpose of this report is to *advise* the Audit Committee of the progress of the Internal Audit Plan for 2023-24. This paper together with progress and assignment updates are discussed with management and the Audit Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2023-24.

Conclusion

The Audit Committee is asked to *note* this report.

PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Audit	Planned Days	Actual Days	Status
1	June 2023	2022-23: General Financial Controls	6	-	In progress
2	May 2023	2022-23: Research Governance & Management	6	9	Issued in final
3	January 2024	Payroll	6	-	In progress
4	November 2023	Cyber Security	7	-	Issued in draft
5	-	Student Support	6	-	In progress
6	-	Data Protection	6	-	Scope and timing confirmed, w/c 14 th Apr
7	-	Follow up	3	-	Not due

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