



SHETLAND UHI

INTERNAL AUDIT PROGRESS REPORT 2023-24

NOVEMBER 2023



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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	Proposed Audit	Planned Days	Actual Days	Status
1	June 2023	General Financial Controls	6	-	In progress
2	May 2023	Research Governance & Management	6	-	In progress
3		Payroll	6	-	Scope and timing confirmed, w/c 29 th Jan.
4	November 2023	Cyber Security	7	-	In progress
5		Student Support	6	-	Scope and timing confirmed, w/c 12 th Feb
6		Data Protection	6	-	Scope and timing confirmed, w/c 14 th Apr
7		Follow up	3	-	Block 4: Jun-Jul



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