

Our ref: PERT294/FMM/2292944

Your ref:

Clerks to the Public Audit Committee
Scottish Parliament
Holyrood
Edinburgh
EH99 1SP

12 January 2026

UHI Perth – Section 22 Report on the audit of FY 2023/24 – Request for Correction of the Official Record

As the appointed internal auditors for UHI Perth, Henderson Logie have been following the work of Audit Scotland and the Public Audit Committee closely, following the publication of the initial Section 22 report on the audit of UHI Perth for financial year 2023/24 in September 2025.

It is apparent from the PAC deliberations around the Section 22 report that a misunderstanding has developed, and has been perpetuated throughout the sessions held in October 2025, December 2025 and January 2026, regarding the role of internal audit in the issues raised within the Section 22 report. This was highlighted most recently in the comments made by the Convenor of the PAC at the session on 7 January 2026, which made reference to “inadequate internal audit”.

Therefore, following tripartite discussions in December 2025, with both Audit Scotland and the appointed external auditors, Deloitte, and following subsequent email correspondence, it has been agreed that a formal request be submitted by Henderson Logie to ensure that the official record and the official report, which we understand will be issued on 13 January 2026, reflect the true and accurate position in relation to internal audit at UHI Perth. Therefore, we would request that the official record, and any associated report(s), reflect the following clarifications:

1. Annual internal audit plans existed and were approved for FY 2022/23 and FY 2023/24. These plans were aligned with the key strategic risks and priorities for UHI Perth at that time. The approved Annual Internal Audit Plans for 2022/23 and 2023/24 did not include a review of Budgetary Control. As referenced in the Section 22 report, work has been commissioned, as part of the 2024/25 annual internal audit plan, which covers financial management, including the budget setting process for 2025/26. This internal audit report was submitted to the December 2025 meeting of the Audit Committee of UHI Perth.
2. Deloitte’s “no reliance” phrasing on page 18 of their Annual Report for 2023/24 is standard Deloitte wording and is not a reflection on Henderson Logie’s performance as internal auditors. The “significant risks” referred to in this standard paragraph relate to risks within the audited body, rather than risks relating to the internal audit service.

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3. No issues were raised by Deloitte regarding Henderson Loggie's internal audit work for 2022/23, 2023/24, or 2024/25 and the wording of Deloitte's Annual Reports confirms that cognisance has been taken by Deloitte of the internal audit reports produced during those financial years.

Please let me know if you require further detail on any of these points of clarification. Deloitte have also advised that they are "available to speak with the Convenor or his representatives if he would like to follow up and confirm anything with Deloitte".

Kind regards,

David Archibald
Partner and Head of Internal Audit
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee

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