

AGENDA

15 September 2025

AUDIT COMMITTEE

A meeting of the Audit Committee will be held on **15 September 2025 at 1015hrs via Teams**. *The first fifteen minutes of the meeting is a closed session with Committee members and representatives of external and internal audit.*

All Items on this Agenda are Confidential

Item		To	Code	Lead
1. Introduction				
i.	Declaration of Interests	Note	Oral Report	H Thorne
ii.	Vice-Chancellor's Horizon Scanning	Note	Oral Report	Prof A Long
2. External Audit Plan 2023/24				
i.	External Audit Plan 2024/25 Update	Note	AC25/01	M Wilkie
ii.	Key Accounting Judgements and Areas of Audit Focus	Approve	AC25/02	L Mayfield
3. Internal Audit Plan				
i.	Annual Report and Follow-up 2024/25	Note	AC25/03	S McNally
ii.	Internal Audit Progress Report and Follow-up 2022/23 and 2023/24		AC25/26	
iii.	Audit Reports:			
	a. Estates Planning and Cost Management	Consider	AC25/04	L Mayfield/ Dr S Corbett
	b. Financial Regulations	Consider	AC25/05	L Mayfield/ A Robinson
	c. Legal Workflow	Consider	AC25/06	J Embley/ J Wilson
	d. Strategy Performance Monitoring	Consider	AC25/07	Prof T Lawson/ J McKenna
iv.	Outstanding Audit Actions	Note	AC25/08	G Bailes
v.	Internal Audit Plan 2025/26	Approve	AC25/09	S McNally
4. Policy, Risk and Assurance				
i.	Cyber Security	Consider	AC25/10	Dr S Corbett
ii.	Health and Safety Report Q4 2024/25	Note	AC25/11	Prof J Entwistle
iii.	Health and Safety Annual Report 2024/25	Note	AC25/12	Prof J Entwistle
iv.	Sports Incident Reporting	Consider	AC25/13	Prof J Entwistle
v.	Financial Regulations Levels and Limits – Proposed Changes	Approve	AC25/14	L Mayfield
vi.	Insurance Coverage Report	Note	AC25/15	L Mayfield
vii.	Regulatory Reportable Incidents Summary	Note	AC25/16	G Bailes
viii.	Strategic Risk Report	Endorse	AC25/17	G Bailes
ix.	Guild HE checklist for Governance and Leadership Learning following the Gillies Report in relation to Dundee University	Note	AC25/25	G Bailes
x.	Draft Audit Committee Annual Report	Consider	AC25/18	G Bailes
5. Constitutional and Administrative Items				
i.	Committee Agenda Plan	Note	AC25/19	H Thorne
ii.	2 June 2025 Committee Meeting			H Thorne
	a. Summary Minutes	Confirm	AC25/20	
	b. Confidential Minutes	Confirm	AC25/21	
iii.	Written Resolution: CMA Policy	Confirm	AC25/22	H Thorne
iv.	Matters Arising/ Summary Action List	Note	AC25/23	G Bailes
<i>All attendees to leave the meeting for the subsequent Agenda Item</i>				
6. Any Other Business				
i.	External and Internal Audit Procurement Process (KPMG and PwC colleagues to leave the meeting)	Approve	AC25/24	L Mayfield
ii.	Reserved/Private Committee Discussion		Oral Report	H Thorne

AUDIT COMMITTEE MEETING CLOSE

**Items marked “*” will be taken as read without discussion at the meeting, unless a request to open the item is made in advance to the Chair.*