

Bob Gould  
Request-269952-0e2e9e92@whatdotheyknow.com

19 June 2015

Our ref: FOI 2015/106

Dear Mr Gould,

**Request for Information under Freedom of Information (Scotland) Act 2002**

Thank you for your email which was received by the University on 25 May 2015 requesting the following information:

- 1. Who is/was the Head of Internal Audit for the years 2006-2014 in each of those years?**
- 2. Who is the current Head of Internal Audit?**
- 3. Please provide copies of the Head of Internal Audit's annual report for each of the above years as presented to the audit committee and SFC 4. The Financial Memorandum also states that 'The institution must have in place an effective internal audit service. The operation and conduct of the internal audit service must conform to the professional standards of the Chartered Institute of Internal Auditors'. Please provide details of how the Internal Audit Service is set up to conform to this requirement. Please tell me the names of all the members of the Audit Service currently and in each of the years in question.**
- 5. Please provide details of the qualifications of the Head of Internal Audit and members of the Internal Audit Service , and particularly if in each case they are members of, or hold qualifications from, the Chartered Institute of Internal Auditors.**

**University's response**

Information Governance Unit,  
University of Strathclyde,  
Room 2.52  
McCance Building,  
16 Richmond Street,  
Glasgow  
G1 1XQ

Email: [foi@strath.ac.uk](mailto:foi@strath.ac.uk)  
Tel: 0141 548 5994

The University of Strathclyde is a charitable body,  
registered in Scotland, number SC015263.

**1. Who is/was the Head of Internal Audit for the years 2006-2014 in each of those years?**

<u>Year</u>	<u>Head of Internal Audit</u>
2006	Clare Urquhart
2007	Clare Urquhart
2008	Clare Urquhart
2009	Clare Urquhart
2010	Clare Urquhart
2011	Bill Convery
2012	Bill Convery
2013	Bill Convery
2014	Bill Convery

**2. Who is the current Head of Internal Audit?**

Bill Convery

**3. Please provide copies of the Head of Internal Audit's annual report for each of the above years as presented to the audit committee and SFC.**

Please find attached Appendices A – I providing the Internal Audit Service reports from 2005/06 – 2013/14.

Please note that some information relating to audit staff has been redacted. The release of personal information, such as place of study, training and previous employment positions, for those individuals, would be in breach of the data protection principles as defined in the Data Protection Act 1998. Therefore the exemption from release of the information applies as specified under sections 38(1)(b) and 38(2) of the Freedom of Information (Scotland) Act 2002. This exemption is an absolute exemption under the Freedom of Information (Scotland) Act 2002.

**4. The Financial Memorandum also states that 'The institution must have in place an effective internal audit service. The operation and conduct of the internal audit service must conform to the professional standards of the Chartered Institute of Internal Auditors'. Please provide details of how the Internal Audit Service is set up to conform to this requirement.**

The Internal Audit Service at Strathclyde University meets this requirement in two main ways:

a) Professional Standards Compliance

- The Internal Audit Service [IAS] conforms with the standards and guidelines set out in the Internal Audit Manual (last updated June 2014). The Manual has been informed by the requirements to meet the standards required by various professional bodies. This includes the Chartered Institute of Internal Auditors, the Chartered Institute of Public, Finance and Accountancy, the Auditing Practices Board and the Scottish Funding Council, through the Financial Memorandum with the University. From 01 April 2013

the relevant Internal Audit Standard setters adopted a common set of Public Sector Internal Audit Standards, encompassing the mandatory elements of the Institute of Internal Auditors Professional Practices Framework. Whilst the Higher Education Sector is not part of the UK public sector, these standards are principles based and promote a professionally endorsed framework for a modern Internal Audit Service. IAS at Strathclyde has adopted these standards into the Manual and into its audit practice during 2013/14.

- The aim of the Manual is to provide consistency, stability, continuity and acceptable performance for all IAS work.

b) Quality Control

- The UK Council for Higher Education Internal Auditors [CHEIA] developed an assessment tool for Internal Audit Services in the Higher Education sector in January 2014. This was an updated version of a previous tool developed by CHEIA. The tool takes into account all relevant professional standards, including the Chartered Institute of Internal Auditors. IAS took part in this peer review process in July 2014, along with two other university in-house internal audit providers and a private firm providing internal audit services to a university.
- The review and assessment process considered six key areas: Due Professional Care; Strategy; Methodology; People; Independence; Quality Assurance. On the basis of this review Strathclyde IAS achieved an overall rating of 97%.

**Please tell me the names of all the members of the Audit Service currently and in each of the years in question.**

<b>Year</b>	<b>Staff</b>
2006	Clare Urquhart, John Basketter, Margaret Gray
2007	Clare Urquhart, John Basketter, Margaret Gray
2008	Clare Urquhart, John Basketter, Margaret Gray
2009	Clare Urquhart, John Basketter, Margaret Gray
2010	Clare Urquhart, John Basketter, Margaret Gray
2011	Bill Convery, John Basketter, Margaret Gray
2012	Bill Convery, John Basketter, Lisa Carroll, Margaret Gray
2013	Bill Convery, John Basketter, Lisa Carroll
2014	Bill Convery, John Basketter, Lisa Carroll
Current	Bill Convery, John Basketter, Lisa Carroll

**5. Please provide details of the qualifications of the Head of Internal Audit and members of the Internal Audit Service, and particularly if in each case they are members of, or hold qualifications from, the Chartered Institute of Internal Auditors.**

Head of Internal Audit	CIPFA
Senior Auditor 1	CIPFA
Senior Auditor 2	CIPFA

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**Freedom of Information Review Procedure:**

If you are unhappy with the University's response, please contact the Information Governance Unit by post or email to request a review of our actions.

Information Governance Unit  
University of Strathclyde  
Room 2.52  
McCance Building  
16 Richmond Street  
Glasgow G1 1XQ

E-mail: [foi@strath.ac.uk](mailto:foi@strath.ac.uk)

The University will then undertake an internal review and inform you of the result of that review.

All such requests for review should be made in writing, setting out in full the nature of the enquiry to which it pertains. A request for review should be submitted within 40 working days of either the date on which you received a response from the University or the date by which you should have received a response under the terms of the Freedom of Information (Scotland) Act 2002, whichever is the later.

Please note that links provided to information available elsewhere are intended to assist Freedom of Information access. Requests for information held by other public authorities and any complaints regarding access to such information should be addressed to that authority. These review procedures relate only to information which is directly under the control of the University of Strathclyde.

If the University is unable to resolve any complaint, you can contact the Scottish Information Commissioner, the independent body which oversees the Freedom of Information (Scotland) Act 2002 – contact details:

Scottish Information Commissioner  
Kinburn Castle  
Doubledykes Road  
St Andrews  
Fife  
KY16 9DS

Tel: 01334 464610

Website: [www.itspublicknowledge.info](http://www.itspublicknowledge.info)

E-mail: [enquiries@itspublicknowledge.info](mailto:enquiries@itspublicknowledge.info)

Yours sincerely,

Information Governance Unit  
University of Strathclyde