



22 June 2015

By email to: Bob Gould [request-269949-8a49edb1@whatdotheyknow.com](mailto:request-269949-8a49edb1@whatdotheyknow.com)

Dear Mr Gould

I refer to your Freedom of Information request received on 25 May 2015 about Financial Memorandum and Internal Audit

I can confirm that the University holds some of the information requested and is releasing this to you in part.

The University's Response

**1. Please therefore tell me who is/was the Head of Internal Audit for the years 2006-2014 in each of those years?**

The University has outsourced internal audit services to external providers during the period 2006 to 2014. The Head of Internal Audit has been a senior officer in the relevant audit firm and, for the period in question, this has been:

2006 to 2009 - Partner, Deloitte & Touche LLP/Deloitte LLP  
2009 to 2012 - Director, Deloitte LLP  
2012 to 2014 - Director, KPMG LLP  
2014 to date - Director, KPMG LLP

Please note that the University does not have permission from the current post-holder or immediate prior post-holder to provide their name, which we deem to be personal data. As it has also not been possible to obtain the permission of the relevant individuals from 2006 and 2012 as we no longer hold contact details, this information has also been withheld. The detail of the individuals concerned is personal data as defined by section 1(1) of the Data Protection Act 1998 ("data which relate to a living individual who can be identified from those data") and its disclosure would breach the first data protection principle ("personal data shall be processed fairly and lawfully") in that the processing would not be fair to the individuals concerned as they would have a reasonable expectation that personal information relating them would not be publicly disclosed in response to requests. As such, this information is exempt from disclosure under sections 38(1)(b) and 38(2)(a)(i) of the FOISA.

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

Director, KPMG LLP

**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**

See enclosed reports which relate to academic years 2005/06 through to 2013/14. The names of individuals have been redacted per question 1 above. It is noted the reports contain disclaimers which make clear that they have been prepared for the benefit of the University as the client only and not for the benefit of any other higher education institution or person. Deloitte and KPMG do not accept any responsibility to any third party.

**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.**

Details of how the Internal Audit Service is set up to conform to this requirement: the University has approved terms of reference for internal audit, which make clear that the internal audit service is responsible for providing an objective, independent appraisal of all the University's activities, financial and otherwise; and also set out the scope of internal audits; the responsibilities of the head of internal audit; the standards and approach; independence; access; and reporting requirements. In terms of standards, the internal audit service's work must be performed with due professional care, in accordance with appropriate professional auditing practice, having regard to Treasury and Institute of Internal Auditors standards and will comply with the relevant Code of Audit Practice.

Names of all the members of the Audit Service currently and in each of the years in question: The University does not hold this information.

**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.**

Director, KPMG LLP: Chartered Accountant (ICAEW).

The University does not hold information pertaining to the qualifications of other members of the internal audit service provided by KPMG LLP.

This concludes the University's response

Your right to seek a review of how your information request was managed

If you are not satisfied with our response or our reasoning set-out above, you have 40 working days in which to require a review of our decision. Any such request should be put in writing and should be sent to the University Secretary, Abertay University, at the address provided below. The request should:

- (a) detail your request for a review of our decision to be undertaken
- (b) describe the nature of your original request
- (c) explain the reasons why you are dissatisfied with our response

University Secretary  
Abertay University  
Bell Street  
Dundee  
DD1 1HD  
Tel (01382) 308016

E-mail: [S.Stewart@abertay.ac.uk](mailto:S.Stewart@abertay.ac.uk)

If you remain dissatisfied with how your request for information has been dealt with, you also have the right, in terms of section 47 of FOISA and within 6 months, to apply to the Scottish Information Commissioner for a decision as to whether we have handled your request properly.

Information relating to your right to seek review is available from the Scottish Information Commissioner's website:

<http://www.itspublicknowledge.info>

or by contacting the Scottish Information Commissioner's Office at the following address:

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

Telephone: 01334 464610

Fax: 01334 464611

E-mail: <mailto:enquiries@itspublicknowledge.info>

Website: <http://www.itspublicknowledge.info>

If you are unhappy with the Commissioner's decision, you also have the right to appeal further to the Court of Session, on a point of law only, under section 56 of FOISA. Please refer to the Commissioner's website (details above) for further information about your right of appeal to the Court of Session.

Yours sincerely,

*FOI Processing*

Secretariat  
Abertay University

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