



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

David Archibald
Partner – Internal Audit
Henderson Loggie LLP

28 January 2026

Dear Mr Archibald

The 2023/24 audit of UHI Perth – Correction of evidence

Thank you for your letter of 12 January 2026, in which you draw the Public Audit Committee's attention to aspects of its scrutiny of the above report, relating to the internal audit function at UHI Perth.

I have reviewed the Annual Audit Report (AAR), and I agree with you that a misunderstanding has arisen from the Committee's interpretation of the wording used by Deloitte in the section of the AAR relating to the role of internal audit.

I have also reviewed the Official Reports of the meetings held on 8 October 2025, 3 December 2025 and 7 January 2026 and agree that no issues or concerns around the internal audit function or Henderson Loggie's performance were raised by any of the witnesses that gave evidence to the Committee.

I understand that your letter has been published on the Committee's webpage and I will arrange for this letter to be published to reflect the correction of evidence.

I trust that this is satisfactory and please accept my apologies for any inconvenience this may have caused.

Yours sincerely,

Richard Leonard MSP

Convener

Contact: Public Audit Committee, The Scottish Parliament, Edinburgh, EH99 1SP.
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