

Certificate of Assurance to the Chief Officer April 2023 – March 2024

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2023-24.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

PLEASE COMPLETE

This Certificate of Assurance is completed for UHI North, West and Hebrides, which was formed following merger of UHI North Highland, UHI West Highland and UHI Outer Hebrides on 1 August 2023. UHI West Highland and UHI Outer Hebrides transferred into UHI North Highland on 1 August 2023, and have ceased to exist as separate legal entities from that date. UHI North Highland remained as the continuing legal entity from 1 August 2023, being renamed as UHI North, West and Hebrides. The Certificate of Assurance therefore covers the period from 1 August 2023 to 31 March 2024 for the new college only, with all controls, policies and procedures referenced in Annex C being confirmed to be in place and working well.

I do wish to highlight one issue in this context, which is completion of the external audit of accounts for the three legacy colleges for AY22-23. To date, only the external audit of the former UHI West Highland has been completed as per the normal external audit timetable, with accounts signed off and submitted to SFC by end of December 2023. The external audit of accounts for UHI Outer Hebrides and UHI North Highland is not yet completed at this time, and it is uncertain if they will be completed by Audit Scotland's deadline of end of April 2024. This matter has been fully documented and formally raised twice with UHI as the RSB and Audit Scotland in November 2023 and March/April 2024, and is, in the college's view, due to significant issues and delays in the external audit work undertaken by the external audit provider for UHI Outer Hebrides and UHI North Highland (an external audit provider appointed by Audit Scotland and a different provider from UHI West Highland); I want to provide explicit assurance that the delay in completion of these

two external audits is **not** due to any lack of controls being in place in the legacy colleges or the newly merged college.

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Lydia Rohmer

Job Title: Principal and Chief Executive

Date: 12 April 2024

Certificate of Assurance to the Chief Officer

Schedule of Required Assurances

1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts:
 - ensure that the public funds for which you are responsible are properly managed and safeguarded;
 - ensure that assets for which you are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded;
 - ensure that the financial implications of any new policies have been considered;
 - ensure that delegation of responsibility is accompanied by clear lines of control and accountability together with reporting arrangements.
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.
5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified. In doing this, you have ensured that their significance was assessed and that systems appropriate to the risks are in place in all relevant areas to manage them.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.
8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.

9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources. Regularity involves compliance with relevant legislation, relevant guidance issued by the Scottish Ministers – in particular the Scottish Public Finance Manual where it applies to your organisation – and the Financial Memorandum document defining the key roles and responsibilities which underpin the relationship between your organisation and the Scottish Funding Council. Propriety involves respecting the Parliament's intentions and conventions and adhering to values and behaviours appropriate to the public sector.
11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.
14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your stakeholders.
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.
16. Ensure that your organisation complies with GDPR legislation.
17. Ensure that your organisation complies with accessibility legislation.
18. Ensure that your organisation complies with UKVI regulations for overseas students (if applicable to your institution).
19. Ensure that your organisation complies with all policies agreed for adoption on a partnership wide basis.
20. Ensure that your organisation complies with all other aspects of the financial memorandum between your organisation and the university.