

Certificate of Assurance to the Chief Officer April 2025 – March 2026

College Name: UHI North, West and Hebrides

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 them 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 2025-26.

To assist you in that process, I can confirm that I have undertaken a review [evidenced by the attached internal control checklist] of the internal control arrangements in the college and obtained required assurances.

Having done that, 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 covering the period from April 2025 to March 2026 is completed for UHI North, West and Hebrides, which was formed following merger of UHI North Highland, UHI West Highland and UHI Outer Hebrides (formerly Lews Castle College UHI) 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.

I confirm that all controls, policies and procedures referenced in Annex C to be in place and working well, but want to raise the matters relating to the college's external audit below:

1) Completion of the external audit of accounts for the three legacy colleges for AY2022-23 and section 22 report for UHI Outer Hebrides (Lews Castle College).

As reported for the previous Certificate of Assurance in April 2025, the external audit of AY2022-23 (pre-merger) external audits of UHI North Highland and UHI Outer Hebrides were significantly late and completed in April 2025. A section 22 report was raised by Audit Scotland on the UHI Outer Hebrides AY2022-23 accounts, focusing solely on the disagreement on the treatment of the shareholding value of the college's joint venture in Cnoc Soilleir Ltd, in particular in relation to the accounting treatment of the value of the capital asset. The Audit Scotland section 22 report was finalised in August 2025 and presented to Public Audit Committee by Audit Scotland in September 2025.

Subsequent to this, the treatment of the college's shareholding value and matters relating to accounting of the capital asset of Cnoc Soilleir Ltd in the college's AY2023-24 accounts for the merged college have been fully reviewed with the college's external auditors and resolved in full in October 2025. This revised

approach was incorporated in the college's audited accounts for AY2023-24, resulting in a 'clean' audit opinion by the external auditors.

- 2) **Delay in completion of external audit of accounts for the newly merged UHI North, West and Hebrides for AY 2023-24.** Given significant delays in completing the legacy college accounts for AY2022-23 (premerger) by the college's external auditors, Deloitte were unable to commence work on the AY2023-24 external audit of accounts until the AY2022-23 accounts audits were completed. This has resulted in significant delay to completion of the external audit of the merged college's first set of combined accounts for AY2023-24. The accounts were signed off by the college's Board in March 2026.
- 3) **Delay in completion of external audit for accounts for AY2024-25.** Given the delay in completing the external audit work for AY2023-24, the completion of external audit for 2024-25 was also impacted. The college expects to sign off the accounts for AY2024-25 by end of April 2026, and we are advised by the external auditors that the college can expect to return to a compliant timescale for completion of external audited for AY2025-26 accounts.

All the above matters have been fully documented and formally raised with UHI as the RSB, by the college's Chief Financial Officer and Principal and Chief Executive, including the college's Chair of Audit and Risk Committee and Chair of Board. The matter is reviewed quarterly at the college's Audit and Risk Committee and fully documented in the committee's proceedings and annual report.

The significant delay in completion of external audit work both for AY 2022-23 legacy college accounts and for the first two operating years of UHI North, West and Hebrides is, in the college's view, due to significant issues in the external audit work undertaken by the external audit provider.

I want to provide explicit assurance that the delay in completion of the college's external audits is not due to any lack of controls being in place in the newly merged college.

Apart from the above, I can confirm that controls in the assigned incorporated college UHI North, West and Hebrides 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 Accountable Officer report.

Principal Name: Lydia Rohmer



Signed:

Date: 20 April 2026