

Committee	UHI North, West and Hebrides – Audit & Risk Management
Subject	Internal audit reports - North Highland and West Highland for academic year 22/23
Action requested	<input checked="" type="checkbox"/> For information only <input type="checkbox"/> For discussion <input type="checkbox"/> For recommendation <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval
Summary of the paper	<p>The attached audit reports for session 2022/23 are for general information. The audit reports cover the following areas for North Highland and West Highland.</p> <ol style="list-style-type: none"> 1. Student Support Funds 2. FES Credits 3. Education Maintenance Allowance
Resource implications	No
Risk implications	Identified risks and recommendations are detailed in Appendix C of the FES Credits Audit Report
Date paper prepared	26 October 2023
Date of Board / Committee meeting	1 November 2023
Author	Derek Bond
Link with strategy Please highlight how the paper links to the Strategic Plan	Internal audit is key element of risk management
Island communities	No impact
Status (e.g., confidential, non-confidential)	Non confidential
Freedom of information	Yes
Consultation How has consultation with partners been conducted?	N/A