

UHI North Highland

Education Maintenance Allowance
2022 - 2023

+ September 2023



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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for UHI North, West and Hebrides individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1. Executive Summary



Introduction

UHI North, West and Hebrides is a result of the merger of UHI North Highland, UHI Outer Hebrides, and UHI West Highland. This review of EMA pertains to the academic year 2022/23 for UHI North Highland.

This report has been prepared following the conclusion of our audit of the Education Maintenance Allowance for the year ended 31 July 2023.

The audit certificate was submitted to the Scottish Funding Council (SFC) on 29 September 2023.

Current Year Recommendations	High	Medium	Low	Total
EMA Audit 2022/23	-	-	-	-

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations made on the EMA Audit 2021/22.				

Conclusion

Overall Conclusion:

We have examined the books and records of UHI North Highland, including evidence of checks of five percent of applications and payments, with a sample size appropriate to the total number of applicants, and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the College used these funds in accordance with the Scottish Funding Council's conditions and the principles of the Education Maintenance Allowance programme. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

2. Benchmarking



We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2022.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	-	-	-
Recommendations at UHI North, West and Hebrides	-	-	-	-

As can be seen from the above table, the College has a similar number of recommendations in comparison to the colleges it has been benchmarked against.

3. Audit Arrangements



We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Internal Audit Manager	Susan Brook	Senior Internal Audit Manager	susan.brook@wyliebisset.com
Auditors:	Calum Montgomery	Internal Auditor	calum.montgomery@wyliebisset.com
	Kyle McGuinness	Internal Auditor	kyle.mcguinness@wyliebisset.com

UHI North, West and Hebrides			
Key Contacts:	Avril Mckay	Senior Student Awards Officer	avril.mckay@uhi.ac.uk
	Karen MacKay	Registry Officer	karen.mackay@uhi.ac.uk

Wylie & Bisset recognises the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation. We can confirm that all data requested was ready for the commencement of our fieldwork and the availability and assistance provided by the involved staff was greatly appreciated.

3. Audit Arrangements



The table below details the dates of our fieldwork and the reporting of the audit area under review

Audit Stage	Date
Fieldwork start	11 September 2023
Closing meeting	18 September 2023
Draft report issued	29 September 2023
Receipt of management responses	29 September 2023
Final report issued	6 October 2023
Submission to Scottish Funding Council	29 September 2023
Audit & Risk Management Committee	28 November 2023
No of audit days	2



A. Audit Certificate



Name of College: UHI North Highland

Auditors' Report to the Scottish Funding Council for the Period from 01 August 2022 to 31 July 2023

We have examined the books and records of the above college, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applicants, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Signature:

- *Wylie & Bisset*

Name of Firm:

- Wylie & Bisset LLP

Date:

- 29 September 2023

+ September 2023

+ UHI North Highland

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading Classification	
High	Major Weakness that we consider needs to be brought to the attention of the Audit & Risk Management Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Minor issue or weakness reported where Management may wish to consider our recommendation



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