

# UHI North Highland

Student Support Funds  
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 Student Support Funds pertains to the academic year 2022/23 for UHI North Highland College which incorporates the Student Support funding for UHI West Highland and UHI Argyll.

This report has been prepared following the conclusion of our audit of the Student Support Funds for the year ended 31 July 2023.

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

## Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
SSF Audit 2022/23	-	-	1	-

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations raised in 2021/22.				

## Conclusion

### Overall Conclusion:

We have examined the records of UHI North Highland 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 guidance issued by the SFC. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

## Summary of Income & Expenditure

The table below provides a summary of the income and expenditure for each of the funds and provides details of the fund position at the end of the year. Further detail on the expenditure incurred by fund can be found at Appendix A.

SFC				
	Bursary	Discretionary	Childcare	Total
Income	1,446,006	104,673	263,405	<b>1,814,084</b>
Expenditure	1,174,238	178,156	19,136	<b>1,371,530</b>
<b>Under/(Over) Spend</b>	<b>271,768</b>	<b>(73,483)</b>	<b>244,269</b>	<b>442,554</b>

In regard to the overspend in Discretionary funds, the College transferred the Bursary funds to cover this overspend as they had a large underspend in Bursary.

## 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	-	1	-	1
Recommendations at UHI North, West and Hebrides	-	-	1	-

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



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	3

### 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 appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

## Scottish Funding Council Return

Bursary Student Numbers & Expenditure								
	Students u18		Parentally Supported (At Home)		Parentally Supported (Away from Home)		Self-Supporting	
	Students	£	Students	£	Students	£	Students	£
Maintenance Allowances:	3	6,089	67	152,142	12	30,560	88	266,647
Residence Costs	0	0	0	0	0	0	0	0
Dependents Allowance	0	0	0	0	0	0	0	0
Study Expenses Allowance	68	24,712	65	17,525	13	4,137	84	23,205
Travel Expenses Allowance	50	42,658	45	34,712	12	12,138	62	61,935
Additional Support Needs Allowance	40	15,089	39	26,728	3	386	24	4,895
<b>Total Numbers &amp; Spend</b>	<b>72</b>	<b>88,537</b>	<b>69</b>	<b>231,104</b>	<b>13</b>	<b>47,224</b>	<b>92</b>	<b>356,681</b>



## A. Summary of Returns



### Scottish Funding Council Return

Bursary Student Numbers & Expenditure						
	Care Experienced		Universal Credit		Non-Maintenance	
	Students	£	Students	£	Students	£
Maintenance Allowances:	44	239,965	57	47,405	1	275
Residence Costs	0	0	0	0	0	0
Dependents Allowance	0	0	0	0	0	0
Study Expenses Allowance	41	9,702	55	8,948	73	28,564
Travel Expenses Allowance	29	21,687	32	18,760	51	24,257
Additional Support Needs Allowance	29	29,061	33	11,279	23	10,808
<b>Total Numbers &amp; Spend</b>	<b>44</b>	<b>300,402</b>	<b>57</b>	<b>86,394</b>	<b>77</b>	<b>63,896</b>
<b>Total Bursary Funds Spent in 2022/23</b>					1,174,238	

## Scottish Funding Council Return

Discretionary Fund & Childcare Fund Expenditure						
	Discretionary Fund		Childcare Fund		Total	
	Students	£	Students	£	Students	£
At FE Level	163	178,156	5	10,525	168	188,681
At HE Level	-	-	4	8,611	4	8,611
<b>Total</b>	<b>163</b>	<b>178,156</b>	<b>9</b>	<b>19,136</b>	<b>172</b>	<b>197,292</b>

## Auditors' Report

We have examined the books and records of the UHI North Highland 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 conditions. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Auditors' Name: - Wylie & Bisset LLP

Auditors' Signature: - Wylie & Bisset LLP

Date of Signature: - 29/09/23

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 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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