

# A. Audit Certificate

UHI North, West and Hebrides  
Credits Audit 2023/24

## Auditors' Report to the members of the Board of Management of UHI North, West and Hebrides

We have audited the FES return which has been prepared by UHI North, West and Hebrides under the SFC's Credits Guidance for colleges issued 12 June 2023 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 3 October 2024.

We conducted our audit in accordance with the 2023-24 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- | The student data returns have been compiled in accordance with all relevant guidance;
- | Adequate procedures are in place to ensure the accurate collection and recording of the data; and
- | Subject to the exceptions noted in this report, we can provide reasonable assurance that the FES return is free from material misstatement.

Signature

Wbg Services LLP

Date

4 October 2024

Name of Audit Firm

Wbg Services LLP

Contact Name

Graham Gillespie

Contact telephone number

0141 566 7000

Date FES returned

4 October 2024