



UHI North, West and Hebrides

Credits Audit 2023/24
September 2024

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Credits Audit 2023/24

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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. Every sound system 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

A review of the College's student data returns has been carried out in accordance with the "Credit Guidance for Colleges AY 2023-24" issued by the Scottish Funding Council (SFC) on 12 June 2023 and the "FES Return and Audit Guidance 2023-24" issued 27 August 2024.

The audit certificate, along with the College certificate, was submitted to the Scottish Funding Council on 4 October 2024. This report was submitted to the SFC on 4 October 2024.

Scope of Review

The audit procedures have been designed to ensure the College has adhered to the "Credit Guidance for Colleges AY 2023/24". As planned, the audit took 6 days to complete comprising fieldwork carried out by the Audit Senior and a review by both the Manager and the Partner. All staff involved in the audit had relevant experience.

Our audit sample was selected using analytical techniques and covered a minimum of 5% of the total Credits count with a minimum of 10 courses being tested. Additional sample checks were also carried out on Credits relating to Open/Distance Learning, Infill, Credits spanning academic years, non-accredited placements, Fee Waiver, and non-fundable courses/students.

The audit process of reviewing the returns being submitted was carried out using the following processes:

- | A review of the systems operated by the College for the return;
- | Appropriate walk through and compliance checks for the relevant areas;
- | Analytical review techniques to ensure testing was undertaken in the most appropriate areas;
- | Reviewing the risk areas, issues raised in 2022/23 and the specific issues for 2023/24 highlighted in the audit guidance;
- | Sample checking the data included in the return; and
- | Specifically tailored Credits audit programmes.

1 Executive Summary

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Summary of Recommendations

Current Year recommendations

Grading of Recommendations	High	Medium	Low	Total
Credits	-	4	3	7

Prior Year recommendations

Grading of recommendations	High	Medium	Low	Total
Fully Implemented Recommendations	-	1	1	2
Superseded Recommendations	1	-	-	1
Total	1	1	1	3

1 Executive Summary

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Conclusion

Overall conclusion

The audit certificate in respect of the 2023/24 return included within Appendix A, is unqualified and is in the format set out in the SFC audit guidance. The audit certificate was submitted to SFC on 4 October 2024.

Overall Conclusion:

The College has reasonable procedures and controls over the collection of data for the credits return and assurance can be taken that the credits count for the College is not materially mis-stated. The systems used by the College are satisfactory. The recommendations arising as a result of our review are included within **Appendix C**.

We were able to confirm that the 2 (1 medium and 1 low) recommendations raised from 2022/23 have been implemented with the remaining high grade recommendation in relation to fee waivers was found to be an area of risk again this year. We have raised 4 medium grade recommendations and 3 low grade recommendations for improvement for 2023/24.

UHI North, West and Hebrides' credit target for the academic year 2023/24, agreed between the SFC and the College, was 22,284 and the credit target set for Argyll College was 6,300. The total credits claimed for the year for UHI North, West and Hebrides was 22,874 and the total credits claimed for Argyll College for the year was 7,020.

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	Target	Claimed	Variance
Total Credits for UHI North, West and Hebrides	22,284	22,874	590
Total Credits for Argyll College	6,300	7,020	720

As can be seen from the above table, both UHI North, West and Hebrides and Argyll College have exceeded their credits target for 2023/24.

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 2024.

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Benchmarking	High	Medium	Low	Total
Average number of recommendations in similar audits	-	-	2	2
Number of recommendations at UHI North, West and Hebrides	-	4	3	7

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

3 Risk Areas & Audit Tests

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Non-Fundable Activity

We reviewed, in full, with the College to confirm that all activity which has been classified as fundable has been correctly classified. We reviewed non-fundable activity to ensure that this is complete. ***From our review, we found that all courses were accurately treated as either fundable or non-fundable by the College.***

Spanning Programmes

We reviewed in full all courses which spanned the academic year to ensure the College had deferred until next year all credits for courses spanning 2022/23 to 2023/24. ***Our testing concluded that credits have been claimed in the correct period.***

Non-Fundable and Fundable Students

We reviewed in full all students classified as non-fundable by the College to confirm accuracy and completeness. Testing was performed to ensure that credits values have only been allocated to fundable students. ***Our testing indicated that the College had four non fundable students they weren't claiming credits for despite attending past the required date. Please see Appendix C: Current Year Recommendations for further information.***

Full-Time and Other than Full-Time Classification

A sample of 10 courses, covering 8% of total credits, were randomly selected from the two modes of attendance (6 from further education full-time and 4 from further education other than full-time). Testing was undertaken to ensure these were correctly classified. ***We can conclude that all courses tested were correctly classified.***

Infill Students

The College have the word 'infill' in the title of all of their infill courses.

3 Risk Areas & Audit Tests

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We tested a sample of 8 students treated as infilling into courses to ensure that they had been correctly classified, and that Credits had been calculated correctly. This represented 17% of total students infilling into courses. ***Our testing identified that evidence of attendance could not be provided for one student. Please see Appendix C: Current Year Recommendations for further information.***

We also reviewed in full the students the College were classifying as infill students to confirm that credits were only being claimed for the subjects the students had undertaken. ***No issues were found from our testing.***

Attendance Criteria

For our sample of 10 courses tested (8% of total credits claimed), we tested to ensure that the College had correctly calculated and recorded the required date. ***Our testing identified that for one course, the required date was incorrectly calculated. Please see Appendix C: Current Year Recommendations for further information.***

For a total of 20 students, we ensured that the College had obtained a valid enrolment form. ***We can confirm that for each student in our sample an appropriate enrolment record was available.***

We traced a total of 20 students to attendance registers to ensure that they had attended beyond the required date, where credits had been claimed for the student. Our testing identified that one student had attended past the required date but the College did not claim credits. ***Please see Appendix C: Current Year Recommendations for further information.***

We also performed testing on a sample of 15 withdrawals, which was further extended to 18, to ensure that these had been processed in accordance with SFC guidance. Our testing identified that there was an issue with a withdrawal date being recorded on a withdrawal form. Our testing also identified that evidence of a withdrawn student attending past the required date for funding could not be sourced. ***Please see Appendix C: Current Year Recommendations for further information.***

3 Risk Areas & Audit Tests

UHI North, West and Hebrides
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Credits Count

For our sample of 10 courses, we recalculated the individual credits for each of these courses to confirm the correct value had been allocated by the College. We reviewed the attendance of the students on these courses to ensure that credits were only attributed to those students who had attended beyond the required date and who were fundable students. ***We found that the College has correctly calculated the Credits and found no errors. Please see Attendance Criteria above for details about our findings from our testing of students attending beyond the required date.***

Maximum Credits Claim

All students with more than one enrolment were identified and investigated to ensure credits were not overclaimed. ***Our testing found that there were no overclaims. We also completed a review of related study courses and found no issues during this testing.***

Fee Waiver

A random sample of 14 fee waived students were selected which was further extended to 19. This represented 16% of students without an automatic fee waiver. We checked to ensure that their eligibility for a fee waiver had been assessed appropriately by the College. This was done by tracing to an enrolment form and where appropriate a fee waiver form and relevant eligibility documentation. We also assessed whether the students had been allocated to the most appropriate fee waiver category. ***We found that there were issues with receiving fee waiver evidence due to the College not being able to access the documentation, and fee waiver students being wrongly coded. Please see Appendix C: Current Year Recommendations for further information.***

Distance Learning

A random sample of 4 students from distance learning courses were selected and traced to an enrolment form to ensure the students had a Scottish post code and that the College were correctly claiming credits. This represented 67% of all distance learning students. We also traced to evidence of achievement/progression. ***We can confirm that there were no issues noted from our testing.***

4 Audit Arrangements

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The table below details the actual dates for our fieldwork and the reporting on the audit area under review.

Audit stage	Date
Fieldwork start	2 September 2024
Closing meeting	25 September 2024
Draft report issued	3 October 2024
Receipt of management responses	4 October 2024
Final report issued	4 October 2024
Submission to the SFC	4 October 2024
Audit & Risk Management Committee	13 November 2024
Number of audit days	6

5 Key Personnel

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

Wbg Services LLP			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Manager	Scott McCready	Internal Audit Manager	smc@wbg.co.uk
Senior	Calum Montgomery	Internal Audit Senior	chm@wbg.co.uk
Auditor	Hannah Khan	Internal Auditor	hk@wbg.co.uk

UHI North, West and Hebrides			
Key Contacts:	Karen MacKay	Registry Officer	karen.mackay@uhi.ac.uk
	Fiona Hamilton	Head of Quality and Registry	fiona.hamilton@uhi.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A. Audit Certificate

UHI North, West and Hebrides
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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 her 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



B. Summary of Errors

UHI North, West and Hebrides
Credits Audit 2023/24

The table below highlights the value of credit errors that the auditor found during the course of the audit and notes that these errors were subsequently corrected in the SFC FES return.

Summary of Error	Number of Raw Credits	Adjusted/Unadjusted in FES Return
Credits wrongly claimed for 2 students who had withdrawn before the required date.	(13)	Adjusted
Credits wrongly claimed for 1 withdrawal student where no evidence of attendance past the required date could be provided.	(4)	Adjusted
Total	(17)	

C. Current Year Recommendations

UHI North, West and Hebrides
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Required Date Calculation			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>For other than full time courses, the required date that the student has to attend past to receive credits is calculated to be 25% after the start date.</p> <p>During our review, we calculated the required date of our 10 sampled courses depending on the start date, whether the course was full time or other than full time to ensure the date was calculated correctly. We found that for course ARP25AN1, the required date was calculated to be incorrect. We queried this with the College who stated that the course end dates and holidays were amended within the year, but the required date was not amended in line with these changes. This resulted in the College incorrectly claiming 5 credits for 1 student as they had attended past the original required date but after calculating the new required date, the student had not attended past this date and credits should not have been claimed.</p> <p>Also, as a result of the error with the required date, the College claimed credits for 1 other student who attended past the original required date but did not attend past the actual required date, therefore meaning that credits should not have been claimed when they were. This was a total of 8 credits.</p>	Medium	<p>Where end dates and holidays are being amended within the academic year, we recommend that the College ensures that the required dates are recalculated.</p>

C. Current Year Recommendations

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	<p>Altogether, there was an overclaim of 13 credits and we note that this has been amended by the College.</p> <p>There is the risk that credits are being claimed for students that are not eligible, therefore meaning there will be an overclaim of funding.</p>		
Management response			Responsibility and implementation date
Registry will perform in year checks on required dates.			<p><i>Responsible Officer:</i></p> <p>Student Records Manager</p> <p><i>Implementation Date:</i></p> <p>January 2025</p>

C. Current Year Recommendations

UHI North, West and Hebrides
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Fee Waiver Evidence			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College's Fee Waiver Process requires that students claiming fee waivers provide valid supporting evidence during the enrolment process, and such claims must be reviewed and approved by appropriate staff before being applied to a student's account.</p> <p>During our review, we undertook testing on 14 fee waiver students, and it was identified that 1 part-time infill student selected a fee waiver when enrolling online but did not inform the relevant staff, nor did they provide the required evidence to support their fee waiver claim. As a result, the fee waiver was recorded without verification.</p> <p>We also found that evidence to support fee waiver eligibility for a further 2 students could not be provided. We note that the documents were password-protected by a former staff member who is no longer employed by the College, and no one currently has access to the protected files.</p> <p>We note that all 3 have been updated to cost borne by the College.</p> <p>We extended our sample by 5 students and found no further issues.</p>	Medium	<p>We recommend that the College introduce a system control within the online enrolment process that prevents fee waiver claims from being finalised without submitting the required evidence. This control should ensure that all claims are flagged for review and remain pending until staff verify the evidence.</p> <p>We also recommend that the College ensures that all key documents relating to fee waivers are accessible to authorised personnel. The College should establish protocols for transferring document ownership and access rights when staff leave.</p>

C. Current Year Recommendations

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	There is the risk of over-claiming SFC funding based on unsupported fee waiver allocations, potentially leading to clawbacks or financial penalties.		
Management response			Responsibility and implementation date
Fee waivers will be dealt with by the North, West and Hebrides finance team so evidence will be uploaded to Sharepoint to enable appropriate access as required. Registry will forward checking reports to finance on fee waiver students to ensure source of finance codes are recorded correctly in SITS.			<i>Responsible Officer:</i> Student Records Manager <i>Implementation Date:</i> January 2025

C. Current Year Recommendations

UHI North, West and Hebrides
Credits Audit 2023/24

Fee Waiver			
Ref.	Finding and Risk	Grade	Recommendation
3.	<p>The College's Fee Waiver Process requires accurate documentation of a student's funding source during the enrolment process. Funding codes must be verified and updated appropriately to reflect the correct source of payment for each academic year, ensuring compliance with SFC regulations.</p> <p>During our review, we undertook testing on 14 fee waiver students and found that for 1 student whose course was fully paid by an employer in 2022/23 had manually updated their funding code to reflect a fee waiver for 2023/24 during the online enrolment process. This change was not verified or flagged by the system.</p> <p>We extended our sample by 5 students and found no further issues.</p> <p>There is the risk that incorrectly applied funding codes could result in misallocation of SFC funding, leading to potential over-reporting of fee waiver claims.</p>	Medium	<p>We recommend that the College implement a mandatory review and approval process for any changes to a student's funding code during enrolment, particularly where there has been a significant change in funding status.</p>

C. Current Year Recommendations

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Management response	Responsibility and implementation date
Students complete online enrolment and enter their own funding source. Registry will forward checking reports to finance on fee waiver students to ensure source of finance codes are recorded correctly in SITS.	<i>Responsible Officer:</i> Student Records Manager <i>Implementation Date:</i> January 2025

C. Current Year Recommendations

UHI North, West and Hebrides
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Evidence of Attendance			
Ref.	Finding and Risk	Grade	Recommendation
4.	<p>The College's Student Withdrawal and Attendance Monitoring Process requires that sufficient evidence be collected to confirm student attendance or participation, including self-study, beyond critical funding dates to support the allocation of SFC credits.</p> <p>During our review, we undertook testing on 15 withdrawn students, and it was identified that 1 student was not required to attend in-person on a specific date but was expected to engage in self-study. Evidence, if provided, would have confirmed the student's attendance past the required date for credit eligibility but this evidence could not be provided by the College. As a result, there was no proof that the student had attended past the necessary date for SFC credit funding.</p> <p>We note that the College has since removed the associated credits from the credits claim.</p> <p>We extended our sample by 3 students and found no further issues.</p>	Medium	<p>We recommend that evidence of self-study should be stored in a centralised, easily accessible system that allows for verification.</p> <p>We also recommend that all attendance details are logged on the Celcat register prior to being destroyed.</p>

C. Current Year Recommendations

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	<p>During our review, we also undertook sample testing on 8 infill students and found that evidence of attendance could not be provided for 1 due to them being missed from being added to the Celcat register. We queried this with the College who stated that the Course Lead said that the student did attend, and they had a paper attendance record but shredded it over the summer, thinking it was recorded on Celcat.</p> <p>We acquired certification evidence that the student passed the course which evidenced that they would have attended.</p> <p>Lack of evidence for student engagement or attendance past the required date could result in the incorrect allocation of SFC credits, leading to potential financial clawbacks or penalties.</p>		
Management response			Responsibility and implementation date
<p>Attendances should be recorded in celcat. When this is not possible, academic staff will be asked to forward a copy of attendances to registry at the end of the course.</p>			<p><i>Responsible Officer:</i></p> <p>Student Records Manager</p> <p><i>Implementation Date:</i></p> <p>November 2025</p>

C. Current Year Recommendations

UHI North, West and Hebrides
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Non-fundable students			
Ref.	Finding and Risk	Grade	Recommendation
5.	<p>Where students have reasoning for not claiming credits for a course, reasoning should be held to evidence this.</p> <p>During our review, we filtered the FES 2 to find all students which were non fundable. We filtered the FES 2 to remove students that were non-fundable for a valid reason but were left with 36 students. The list of 36 students was sent to the College to gain reasoning as to why they were non fundable and valid reasoning was provided for 32. For the remaining 4, the College stated that they have no reason as to why they are non-fundable and that the member of staff who flagged them as non-fundable, has now left the College and hasn't put any reasoning anywhere.</p> <p>From our research, all 4 had multiple enrolments which if credits were claimed for all courses, would take them over the full time equivalent. The College could not confirm if this was the correct reasoning. All 4 remain as non-fundable.</p>	Low	We recommend that where students are being flagged as non-fundable, reasoning must be logged for future reference.

C. Current Year Recommendations

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	<p>During our review, we also calculated the required date of our 10 sampled courses depending on the start date, whether the course was full time or other than full time to ensure the date was calculated correctly. We found that 1 student on course WHT90N11 attended past the required date, but the College had not claimed credits. We queried this with the College who stated that they did not know why this student was marked as non-fundable and that their record was updated by a member of staff that no longer works for the College. After researching into this case, it was found that the reasoning for this was that the College were already claiming 16 credits on another course for this student.</p> <p>If the reason for non-fundable status is not properly recorded or verified, the College may miss out on legitimate funding claims for students who should actually be fundable.</p>		
Management response			Responsibility and implementation date
Where a student is non-fundable and this is not identified by their fee status, registry staff with record the reason directly in SITS.			<p><i>Responsible Officer:</i></p> <p>Student Records Manager</p> <p><i>Implementation Date:</i></p> <p>Session 2024-25</p>

C. Current Year Recommendations

UHI North, West and Hebrides
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Inputting dates on withdrawal forms			
Ref.	Finding and Risk	Grade	Recommendation
6.	<p>The College's Student Withdrawal Process requires that the correct withdrawal date is logged on all forms to ensure accurate reporting of student funding and compliance with SFC guidelines.</p> <p>During our review, we undertook testing on 15 withdrawal students, and it was identified that for 1 student, the end date was incorrectly recorded on a withdrawal form. Specifically, the date logged did not reflect the actual date of the student's withdrawal from the course, leading to a discrepancy between the reported and actual withdrawal date.</p> <p>There is the risk that incorrectly logging withdrawal dates on withdrawal forms can lead to students claiming credits when they haven't attended past the required date for funding which could lead to misallocation or potential clawback of funding, resulting in financial loss for the College.</p>	Low	<p>We recommend that the College implement a review process for all student withdrawal forms to ensure the withdrawal date is cross-checked with actual attendance records before submission.</p>

C. Current Year Recommendations

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Management response	Responsibility and implementation date
Registry staff will check withdrawal forms against attendances and liaise with the appropriate academic staff when there are discrepancies.	<i>Responsible Officer:</i> Student Records Manager <i>Implementation Date:</i> Session 2024-25

C. Current Year Recommendations

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Coding of Fee Waivers			
Ref.	Finding and Risk	Grade	Recommendation
7.	<p>The College's Fee Waiver Process mandates that students' fee waivers are accurately recorded in the FES and that the information on fee waiver forms is consistent with the correct funding codes as per SFC guidelines.</p> <p>During our review, we undertook testing on 14 fee waiver students, and it was found that 3 of these were incorrectly coded. These were as follows:</p> <ul style="list-style-type: none"> 1 was allocated fee waiver code 38 (Disability Living Allowance), however from the evidence presented/seen this should have been 53 (Universal Credit). 1 was allocated fee waiver code 28 (Incapacity Benefit), however from the evidence presented/seen this should have been 52 (Personal Independence Payment). 1 was allocated fee waiver code 24 (Low Income), however from the evidence presented/seen this should have been 40 (Working Tax Credit). <p>We extended our sample by 5 students and found that a further 1 was allocated code 24 (Low Income), however from the evidence presented this should have been 40 (working tax credit).</p>	Low	<p>We recommend that the College establish a review mechanism to cross-check fee waiver forms with the data entered into the FES before final submission. This will ensure that any discrepancies between the fee waiver forms, and FES codes are identified and corrected promptly.</p>

C. Current Year Recommendations

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	<p>After these findings, the College stated that a full fee waiver report has been run to check all students to ensure all are coded appropriately.</p> <p>There is the risk that the misclassification of fee waivers in the FES could result in inaccurate reporting to the SFC, leading to potential funding discrepancies.</p>		
Management response			Responsibility and implementation date
Registry will forward checking reports to finance on fee waiver students to ensure source of finance codes are recorded correctly in SITS.			<p><i>Responsible Officer:</i></p> <p>Student Records Manager</p> <p><i>Implementation Date:</i></p> <p>January 2025</p>

D. Prior Year Recommendations

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Superseded Implemented

Fee Waiver Coding

Original Finding

All Fee Waiver students should be correctly coded.

During our review, we picked a sample of 10 students across the Colleges and it was found that 2 of the students from West Highland College should not be fee waiver but should be College fee waiver. These records have been updated. We then chose 2 more students from West Highland College and again, there was no fee waiver evidence for these 2 and then 1 more included within the original sample.

We also found that there were 10 students at West Highland College who had been incorrectly stated as fee waiver. These have now been updated. We then picked another sample of 3 from the new list of fee waiver and found that for 2 of the 3, the fee waiver code on the FES 2 did not match the fee waiver code on the signed fee waiver forms for these 2 students. It was stated that this was an administration error and have now been updated.

Where students are recorded as fee waiver students but actually aren't, there is a risk that the College are claiming funds that they shouldn't be.

Original Recommendation

We recommend that the College ensures that all fee waiver students are correctly coded.

We also recommend that the College staff take care when matching the fee waiver code from the fee waiver form to the FES 2.

D. Prior Year Recommendations

UHI North, West and Hebrides
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Ref.	Finding and Risk	Grade	Recommendation
1.	Please see pages 16, 18, and 30 for details of this year's recommendations.	High	We recommend that the Audit & Risk Management Committee supersede this recommendation due to further recommendations raised on this area in the 2023/24 review.

D. Prior Year Recommendations

UHI North, West and Hebrides
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Fully Implemented

Duplicated Students

Original Finding

There should be no duplication of students.

During our review, we undertook sample testing of 10 courses from the 3 College's to ensure the Credits value per student were correct. We found that for 1 course, on the register/attendance list, there were 18 students but on the FES 1 and FES 2, there were 19 students. We queried this with the College, and it was found that there was a duplicated student where both were claiming full Credits (16). This was confirmed by the tutor of the course that it was a duplicated student.

We note that this error has now been corrected.

Where there is a duplication of students, there is the risk that Credits are duplicated, therefore meaning there will be an overclaim of funding.

Original Recommendation

We recommend that records should be checked to ensure there are no duplicated students which results in duplicated Credits claimed.

Ref.	Finding and Risk	Grade	Recommendation
2.	We can confirm that through our testing in 2023/24, we found no instances of duplicated students.	Medium	No further action required.

D. Prior Year Recommendations

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Fully Implemented

Infill Programme Titles

Original Finding

It is a requirement of SFC that all infill courses should have the word 'infill' in their title and have an 'i' in the course code.

During our review, we found that all infill course do not have the word 'infill' in their title. We do note that there is an 'i' in the course code.

Where courses are not appropriately named, it is not clear what type of course they are and Credits could be claimed incorrectly.

Original Recommendation

We recommend that all infill courses have the word 'infill' in the course title.

Ref.	Finding and Risk	Grade	Recommendation
3.	We can confirm that in 2023/24, all infill courses have 'infill' in their title.	Low	No further action required.

E. Grading Structure

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For each recommendation, we assign a grading either as High, Medium or Low priority depending on 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.