

# A. Audit Certificate

Name of College: UHI North, West & Hebrides

Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2023 to 31 July 2024.

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 applications, 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 (subject to the reservations set out in this report), 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 (EMA) programme.

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

Signature: - Wbg Services LLP

Name of Firm: - Wbg Services LLP

Date: - 4 October 2024