



UHI North, West and Hebrides

Student Support Funds 2024/25

September 2025

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Disclaimer

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

This report has been prepared following the conclusion of our audit of the Student Support Funds for the year ended 31 July 2025.

The audit certificate for the Scottish Funding Council (SFC) funds was submitted on 3 October 2025.

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
SSF Audit 2024/25	-	-	-	-

Prior Year Recommendations	High	Medium	Low	Total
Fully Implemented	-	3	-	3
Total	-	3	-	3

1. Executive Summary

Conclusion

Overall Conclusion:

We have examined the records of UHI North, West and Hebrides 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 Scottish Funding Council. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

We can confirm that all recommendations for 2023/24 have been fully implemented, and no new recommendations have been raised in 2024/25.

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	1,356,530	169,622	25,246	1,551,398
Expenditure	(1,190,334)	(169,622)	(25,246)	(1,385,202)
Virements	-	-	-	-
Under/(Over) Spend	166,196	-	-	166,196

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.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	1	1	2
Recommendations at UHI North, West and Hebrides	-	-	-	-

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

Please note the figures noted for UHI North, West & Hebrides in the table above, do not include the recommendations raised in 2023/24 which we believe have been fully implemented in 2024/25.

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	1 September 2025
Closing meeting	9 September 2025
Draft report issued	2 September 2025
Receipt of management responses	29 October 2025
Final report issued	29 October 2025
Submission to Scottish Funding Council	3 October 2025
Audit & Risk Management Committee	29 October 2025
No of audit days	2

3. Audit Arrangements

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 & Head of Internal Audit	gg@wbg.co.uk
Director	Peter Clark	Director of Internal Audit	pcc@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	smc@wbg.co.uk
Manager	Audrey Cowan	Funding Manager	ac@wbg.co.uk
Senior	Carla Tamagnini	Internal Audit Senior	ct@wbg.co.uk
Auditor	Harris Andrews	Internal Auditor	haa@wbg.co.uk

UHI North, West and Hebrides			
Key Contacts:	Avril McKay	Senior Student Awards Officer	avril.mckay@uhi.ac.uk
	Anne Maree Dykes	Student Services Manager	anne_maree.dykes@uhi.ac.uk
	Fiona Hamilton	Head of Student Experience	fiona.hamilton@uhi.ac.uk
	Laura MacGregor	Student Funding Officer	laura.macgregor@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. Summary of Returns

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 Costs	4	7,258	65	164,240	15	47,879	66	221,859
Dependents Allowance	-	-	-	-	-	-	-	-
Approved Residence Costs	-	-	-	-	-	-	-	-
Personal Residence Costs	-	-	-	-	-	-	-	-
Study Expenses	81	23,604	45	9,833	10	3,474	42	9,917
Travel Expenses	56	44,551	44	41,821	9	16,059	37	27,876
Special Educational Needs	45	21,369	35	22,313	7	2,264	21	5,243
Total Numbers & Spend	89	96,782	68	238,207	16	69,676	67	264,895

A. Summary of Returns

Scottish Funding Council Return

Bursary Student Numbers & Expenditure

	Care Experienced		Universal Credit		Non-Maintenance	
	Students	£	Students	£	Students	£
Maintenance Costs	51	315,225	49	47,610	-	-
Dependents Allowance	-	-	-	-	-	-
Approved Residence Costs	-	-	-	-	-	-
Personal Residence Costs	-	-	-	-	-	-
Study Expenses	27	7,287	31	6,341	64	23,518
Travel Expenses	22	11,580	17	7,048	41	36,759
Special Educational Needs	40	44,517	19	6,853	29	14,036
Total Numbers & Spend	51	378,609	49	67,854	70	74,311
Total Bursary Funds Spent in 2024/25						1,190,334

A. Summary of Returns

Scottish Funding Council Return

FE Discretionary Fund		
	Total Numbers & Spend	
	Students	£
Students u18	33	23,080
Parentally Supported (At Home)	8	9,221
Parentally Supported (Away from Home)	12	35,422
Self-Supporting	25	54,431
Care Experienced	10	23,071
Universal Credit	29	24,121
Non-Maintenance	1	276
Total FE Discretionary Fund Spent in 2024/25	118	169,622

A. Summary of Returns

Scottish Funding Council Return

Childcare Fund Expenditure		
	Childcare Fund	
	Students	£
At FE Level	9	18,052
At HE Level	3	7,194
Total	12	25,246

Auditors' Report

We have examined the books and records of the UHI North, West and Hebrides 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: Wbg Services LLP

Auditors' Signature:

Wbg Services LLP

Date of Signature: 3 October 2025

B. Prior Year Recommendations



Attendance

Original Finding

The College should ensure that evidence is retained for students who receive awards but do not meet the required attendance criteria.

During our sample testing of one in 10 FE discretionary payments, we identified an instance where the student was awarded a payment despite their attendance falling below the threshold.

We extended our sample testing by three students and found no further issues.

There is a risk that students may be receiving payments for unauthorised absences.

Original Recommendation

We recommend that, if a student is paid for a week of unauthorised absences, documentation evidencing the absence should be retained.

Ref	Finding and Risk	Grade	Recommendation
1.	From our review of 10 FE Discretionary payments, we found one instance where the student had 75% attendance, however, the College completed a Further Education Attendance and Engagement Support Plan. This confirmed that the student was still attending and engaging with the College and wanted to continue with their course.	Medium	No further action required.

B. Prior Year Recommendations



Application Form

Original Finding

Application forms should be completed for all students receiving discretionary funds.

During our review, we sample tested 12 students and reviewed two samples from UHI Outer Hebrides. We found that one student was living away from home in rented accommodation. Given her circumstances, the Student Services manager agreed to use discretionary funding to cover the cost of the accommodation. This was confirmed via an email that we reviewed.

The student was receiving EMA and discretionary funding. Across the UHI teams, a decision was made to provide discretionary funding to some EMA students, based on factors such as attendance and engagement. This support was given for a short period of time without an application process.

There is a risk that not completing the applications forms may lead to non-compliance with regulations or policies governing the distribution of student support funds.

Original Recommendation

We recommend that discretionary awards be granted only to students who have completed the application process.

Ref	Finding and Risk	Grade	Recommendation
2.	From our review of seven NWH and three Argyll students, we found no issues with the application forms for 2024/25.	Medium	No further action required.

B. Prior Year Recommendations



EMA Payments

Original Finding

The College's requires that all student payments are accurately recorded and reconciled with finance records to ensure completeness and accuracy of payments in line with SFC requirements.

During our review, it was identified that a payment of £326.46 to a student was missed in the final payment run on the spreadsheet. As a result, the payment records do not match the finance figures, requiring an amendment to ensure consistency.

We note that the student was paid.

Failure to accurately record and process student payments may result in financial discrepancies between operational records and financial statements, potentially leading to non-compliance with SFC regulations.

Original Recommendation

We recommend that the College establishes a more robust payment reconciliation process that includes a final cross-check of all student payments before closing the payment run.

Ref	Finding and Risk	Grade	Recommendation
3.	From our review of payments made to the students, we found all students were correctly included within the payment records.	Medium	No further action required.

C. Grading Structure

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