



UHI North, West and Hebrides

Credits Audit 2024/25
September 2025

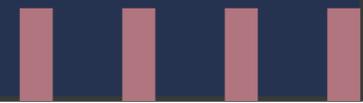
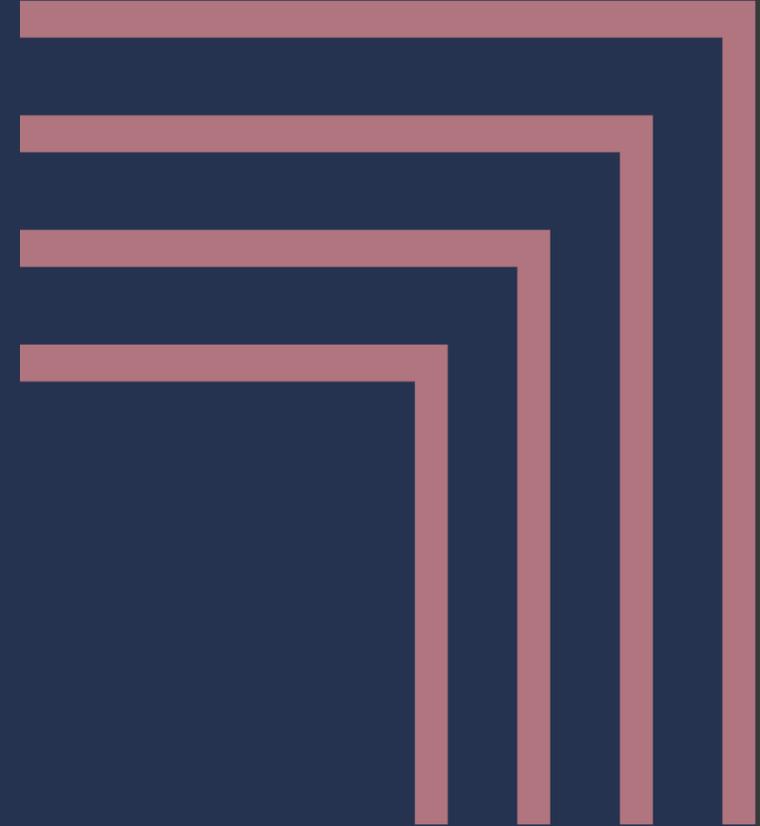


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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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.



Introduction

A review of the College's student data returns has been carried out in accordance with the "Credit Guidance for Colleges AY 2024-25" issued by the Scottish Funding Council (SFC) on 26 June 2024 and the "FES Return and Audit Guidance 2024-25" issued 13 August 2025.

The audit certificate, along with the College certificate, was submitted to the Scottish Funding Council on 3 October 2025. This report was submitted to the SFC on 3 October 2025.

Scope of Review

The audit procedures have been designed to ensure the College has adhered to the "Credit Guidance for Colleges AY 2024/25". As planned, the audit took five days to complete comprising fieldwork carried out by the Auditor 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 eight courses being tested. Additional sample checks were also carried out on Credits relating to Open/Distance Learning, Credits spanning academic years, 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 2023/24 and the specific issues for 2024/25 highlighted in the audit guidance;
- | Sample checking the data included in the return; and
- | Specifically tailored Credits audit programmes.

1 Executive Summary

Summary of Recommendations

Current Year recommendations

Grading of Recommendations	High	Medium	Low	Total
Credits	0	1	-	1

Prior Year recommendations

Grading of recommendations	High	Medium	Low	Total
Fully Implemented	-	4	1	5
Not Implemented	-	-	2	2
Total	-	4	3	7

Conclusion

Overall conclusion

The audit certificate in respect of the 2024/25 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 3 October 2025.

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 five of the seven recommendations raised in 2023/24 have been implemented with the remaining two raised again this year. We have raised one medium grade recommendations for improvement for 2024/25.

UHI North, West and Hebrides' credit target for the academic year 2024/25, 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 22,176 and the total credits claimed for Argyll College for the year was 6,400.

1 Executive Summary

	Target	Claimed	Variance
Total Credits for UHI North, West and Hebrides	22,284	22,302	(18)
Total Credits for Argyll College	6,300	6,401	(101)

As can be seen from the above table, the total of UHI North, West and Hebrides and Argyll College are 119 credits over their credits target for 2024/25.

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.

Credits Audit 2024/25

Benchmarking	High	Medium	Low	Total
Average number of recommendations in similar audits	-	1	1	2
Number of recommendations at UHI North, West and Hebrides	-	1	2	3

From the table above it can be seen that the College has a lower number of recommendations compared to those 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. They do, however, include the recommendations raised in 2023/24, which we believe have not been implemented.

3 Risk Areas and Audit Tests

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 courses which spanned the academic year to ensure the College have claimed credits for courses spanning from 2023/24 to 2024/25 and deferred until next year all credits for spanning 2024/25 to 2024/25. ***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. ***From our review, we found that all students were accurately treated as either fundable or non-fundable by the College.***

Full-Time and Other than Full-Time Classification

A sample of 11 courses, covering 8% of total credits, were randomly selected from the three modes of attendance (seven from further education full-time and three 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.***

3 Risk Areas and Audit Tests

Infill Students

The word 'infill' appears in the title of courses if they are an infill course.

We tested a sample of 10 students (42% of infill students) treated as infilling into courses to ensure that they had been correctly classified, and that credits had been calculated correctly. 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 11 courses tested (8% of total credits claimed), we tested to ensure that the College had correctly calculated and recorded the required date. ***We can confirm that the College has calculated course required dates in line with the guidance.***

For a total of 24 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 24 students to attendance registers to ensure that they had attended beyond the required date, where credits had been claimed for the student. ***We can confirm that for each student in our sample was appropriately traced to the attendance register.***

We also performed testing on a sample of 10 withdrawals to assess whether these had been processed in accordance with SFC guidance. Our testing identified that there was an issue with three withdrawal dates being recorded on the withdrawal forms, we note that this issue was also raised last year and the recommendation is not implemented. ***Please see Appendix D: Prior Year Recommendations for further information.***

3 Risk Areas and Audit Tests

Credits Count

For our sample of 11 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 had correctly calculated the Credits. 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 in respect of students with more than one enrolment. We also completed a review of related study courses and found no issues during this testing.***

Average Credits

We confirmed that the average number of credits for full time students was 15.43. This is in line with the SFC guidance.

Fee Waiver

A random sample of 15 fee waived students were selected (10% of total fee waiver students). 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 fee waiver students surrounding the fee waiver code used for students, this was an issue last year and has been noted as not implemented. We also found an issue where a student was classified as a fee waiver when they did not provide evidence to show this. As a result of these findings, we extended the sample by two additional students, and then a further three students. We have raised a recommendation for 2024/25 in light of our findings. Please see Appendix C: Current Year Recommendations and Appendix D: Prior Year Recommendations for further information.***

Distance Learning

The College do not have any students under the FES code for distance learning. However, they do have five students coded under flexible learning. We traced to an enrolment form to ensure the student had a Scottish post code and that the College were correctly claiming credits. We also traced to evidence of achievement/progression. ***We can confirm that there were no issues noted from our testing.***

4 Audit Arrangements

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

Audit stage	Date
Fieldwork start	1 September 2025
Closing meeting	10 September 2025
Draft report issued	2 October 2025
Receipt of management responses	3 October 2025
Final report issued	3 October 2025
Submission to the SFC	3 October 2025
Audit & Risk Management Committee	29 October 2025
Number of audit days	5

5 Key Personnel

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

Wbg			
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:	Karen McKay	Registry Officer	karen.mackay@uhi.ac.uk
	Fiona Hamilton	Head of Student Experience	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

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 26 June 2024 and which has been confirmed as being free from material misstatement by the College's Principal in her Certificate dated 3 October 2025.

We conducted our audit in accordance with the 2024-25 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

3 October 2025

Name of Audit Firm

Wbg Services LLP

Contact Name

Graham Gillespie

Contact telephone number

0141 566 7000

Date FES returned

3 October 2025



B. Summary of Errors

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
Total	<u>(0)</u>	

As can be seen from the summary of error table, no errors were found which had an impact on credits.

C. Current Year Recommendations

Fee Waiver			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Fee waiver applications should be accurately processed, with the correct waiver codes assigned, fully completed, and formally approved to ensure compliance with funding requirements and accurate student billing.</p> <p>During our review, we conducted sample testing of 15 fee waiver students and found the following:</p> <ul style="list-style-type: none"> One student’s application for fee waiver code 24 (Low Income) was rejected by the College, but the waiver code was not updated to 14 (Self-Financing Student). The student was incorrectly classed as a fee waiver until the College subsequently corrected the record and issued an invoice for £1,250. Three fee waiver forms did not exist. <p>From discussion with the Registry Officer, we found the issue arose due to a lack of adequate review and verification processes to ensure correct coding of fee waiver applications.</p> <p>There is a risk that misclassification of students may result in inaccurate billing and potential funding implications.</p>	Medium	<p>We recommend that the College strengthen the fee waiver process by implementing a review step to confirm completion of applications and accuracy of fee waiver codes before final classification in the system.</p>

C. Current Year Recommendations

Management response	Responsibility and implementation date
<p>Review the Fee Waiver process with relevant finance staff. Instigate monitoring schedule via registry to forward further checking reports to finance on fee waiver students to ensure source of finance codes are recorded correctly in SITS.</p>	<p><i>Responsible Officer:</i> Student Records Manager</p> <p><i>Implementation Date:</i> December 2025</p>

D. Prior Year Recommendations

Not Implemented

Inputting Dates on Withdrawal Forms

Original Finding

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.

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.

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.

Original Recommendation

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.

Ref.	Finding and Risk	Grade	Recommendation
1.	From our review, of 10 withdrawn students, we found that for three students, the end date was incorrectly recorded on their withdrawal form. Specifically, for two of the three students the date of last engagement was logged on the withdrawal form whereas the FES logged the last date of attendance. For the remaining student, the date was incorrectly logged on the form.	Low	We recommend that the College implement a review process to check that the correct date is recorded in the FES and that this is supported by source documentation.

D. Prior Year Recommendations

	In all three instances we are satisfied that there is no impact on funding.		
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 with dates on the form. Update and reissue withdrawal guidance for academic staff.		<i>Responsible Officer:</i> Students Records Manager <i>Implementation Date:</i> October 2025	

Coding of Fee Waiver

Original Finding

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.

During our review, we undertook testing on 14 fee waiver students, and it was found that three of these were incorrectly coded. These were as follows:

- | One was allocated fee waiver code 38 (Disability Living Allowance), however from the evidence presented/seen this should have been 53 (Universal Credit).
- | One was allocated fee waiver code 28 (Incapacity Benefit), however from the evidence presented/seen this should have been 52 (Personal Independence Payment).
- | One was allocated fee waiver code 24 (Low Income), however from the evidence presented/seen this should have been (40 (Working Tax Credit).

We extended our sample by five students and found that a further one was allocated code 24 (Low Income), however from the evidence presented this should have been 40 (working tax credit).

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.

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.

Original Recommendation

D. Prior Year Recommendations

We recommend that the College establish a review mechanism to crosscheck 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.

Ref.	Finding and Risk	Grade	Recommendation
2.	<p>During our review, we undertook testing on 15 fee waiver students, and it was found that four of these were incorrectly coded. These were as follows:</p> <ul style="list-style-type: none"> One student was allocated code 24 (Low Income) however from the evidence provided this should have been code 49 (Asylum Seeker) One student was allocated code 52 (Personal Independence Payment (PIP)) however from the evidence presented this should have been code 38 (Disability Living Allowance). One student was allocated code 38 (Disability Living Allowance) however from the evidence presented this should have been code 52 (Personal Independence Payment (PIP)). One student was allocated code 38 (Disability Living Allowance) however from the evidence provided this should have been code 53 (Universal Credit). <p>We therefore extended our sample by five students, and it was found that one of these was incorrectly coded. This was as follows:</p> <ul style="list-style-type: none"> One student was allocated code 52 (Personal Independence Payment (PIP)) however from the evidence presented this should have been code 38 (Disability Living Allowance). 	Low	We reiterate our original recommendation.

D. Prior Year Recommendations

	In all instances noted above, we are satisfied that there is no impact on funding.		
Management response		Responsibility and implementation date	
Review the Fee Waiver process with relevant finance staff. Instigate monitoring schedule via registry to forward further 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> December 2025	

D. Prior Year Recommendations

Fully Implemented

Required Date Calculation

Original Finding

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.

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 five credits for one 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.

Also, as a result of the error with the required date, the College claimed credits for one 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 eight credits.

Altogether, there was an overclaim of 13 credits and we note that this has been amended by the College.

There is the risk that credits are being claimed for students that are not eligible, therefore meaning there will be an overclaim of funding.

Original Recommendation

Where end dates and holidays are being amended within the academic year, we recommend that the College ensures that the required dates are recalculated.

D. Prior Year Recommendations

Ref.	Finding and Risk	Grade	Recommendation
1.	We calculated the required date for our 11 sampled courses for 2024/25, and we can confirm that we found no issues.	Medium	No further action required.

Fee Waiver Evidence

Original Finding

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.

During our review, we undertook testing on 14 fee waiver students, and it was identified that one 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.

We also found that evidence to support fee waiver eligibility for a further two 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.

We note that all three have been updated to cost borne by the College.

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

There is the risk of over-claiming SFC funding based on unsupported fee waiver allocations, potentially leading to clawbacks or financial penalties.

Original Recommendation

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.

D. Prior Year Recommendations

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.

Ref.	Finding and Risk	Grade	Recommendation
2.	We undertook testing of 20 fee waiver students (15 original sample and 5 extended sample), and can confirm that we were provided with the supporting documentation to show eligibility for all 20 students.	Medium	No further action required.

D. Prior Year Recommendations

Fee Waiver

Original Finding

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.

During our review, we undertook testing on 14 fee waiver students and found that for one 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.

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

There is the risk that incorrectly applied funding codes could result in misallocation of SFC funding, leading to potential overreporting of fee waiver claims.

Original Recommendation

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.

Ref.	Finding and Risk	Grade	Recommendation
3.	For our 2024/25 audit, we undertook testing of 20 fee waiver students (15 original sample and 5 extended samples), and found no similar issues as those noted above.	Medium	No further action required.

Evidence of Attendance

Original Finding

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.

During our review, we undertook testing on 15 withdrawn students, and it was identified that one 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.

We note that the College has since removed the associated credits from the credits claim.

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

During our review, we also undertook sample testing on eight 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.

We acquired certification evidence that the student passed the course which evidenced that they would have attended.

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.

Original Recommendation

We recommend that evidence of self-study should be stored in a centralised, easily accessible system that allows for verification.

D. Prior Year Recommendations

We also recommend that all attendance details are logged on the Celcat register prior to being destroyed.			
Ref.	Finding and Risk	Grade	Recommendation
4.	We undertook testing of 15 withdrawn students (10 original sample and extended by five) and found that they had all attended past the required date. We found no issues.	Medium	No further action required.

Non-Fundable Students

Original Finding

Where students have reasoning for not claiming credits for a course, reasoning should be held to evidence this.

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 four, 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.

From our research, all four 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 four remain as non-fundable.

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 one 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.

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.

Original Recommendation

We recommend that where students are being flagged as non-fundable, reasoning must be logged for future reference.

D. Prior Year Recommendations

Ref.	Finding and Risk	Grade	Recommendation
5.	We filtered the FES 2 to find all students which were non fundable. We then filtered the FES 2 to remove students that were non-fundable for a valid reason. From this there were 36 students remaining. These were queried with the Registry Officer, who provided us with a valid explanation for these 36 students being treated as non-fundable.	Medium	No further action required.

E. Grading Structure

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.