



UHI North, West & Hebrides

Education Maintenance Allowance 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 & 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 Educational Maintenance Allowance for the year ended 31 July 2025.

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

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
EMA Audit 2024/25	-	-	1	1

Prior Year Recommendations	High	Medium	Low	Total
EMA Audit 2023/24 – Fully Implemented	-	1	2	3

1. Executive Summary

Conclusion

Overall Conclusion:

We have examined the books and records of UHI North, West & Hebrides, 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.

We have raised one low grade recommendation from our 2024/25 audit work. We can confirm that all three prior year recommendations have been fully implemented.

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
Recommendations at UHI North, West & Hebrides	-	-	1	1

As can be seen from the above table, the College has a similar 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

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 & 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. We can confirm that all data requested was ready on our arrival and the availability and assistance provided by the involved staff was greatly appreciated

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 October 2025
Receipt of management responses	3 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

4. Detailed Recommendations

EMA Learning Agreement			
Ref	Finding and Risk	Grade	Recommendation
1.	<p>All EMA (Education Maintenance Allowance) learning agreements must be signed and dated accurately by both the student and the College before commencement.</p> <p>During our review, we conducted sample testing of 10 students (seven NWH and three Argyll) and tested to confirm that an EMA learning agreement was signed and dated by both the student and the College. We found one instance where the EMA learning agreement was dated 2025 instead 2024 by both the student and Student Advisor.</p> <p>From our discussion with the Senior Student Awards Officer, we found that the above issue arose due to an admin error on behalf of the student and Student Advisor. We also note that there are no secondary checks for accuracy of dates on completed agreements.</p> <p>There is a risk that invalid or inaccurate documentation could affect the validity of the learning agreement.</p>	Low	<p>We recommend that the College implement a formal review process to verify accuracy of dates and signatures on EMA learning agreements prior to final acceptance. Staff should also be reminded of the importance of accurate record keeping.</p>

4. Detailed Recommendations

EMA Learning Agreement	
Management Response	Responsibility and Implementation Date
<p>Management acknowledges the audit recommendation to implement a formal review process to verify the accuracy of dates and signatures on EMA Learning agreements prior to final acceptance.</p> <p>In response the college will introduce a verification process by two designated team members. In addition, the Student Funding Lead will also check Learning agreements. A checklist will be incorporated into the workflow.</p> <p>In addition, all relevant staff will be reminded of the importance of accurate and timely record keeping.</p>	<p><i>Responsible Officer: Anne Maree Dykes, Student Services Manager</i></p> <p><i>Implementation date: 6 October 2025</i></p>

5. Prior Year Recommendations

Attendance

Original Finding

The College should ensure that evidence is retained for students receiving awards when they do not meet the required attendance criteria.

From our review of 20 EMA payments across 10 students, we identified three instances where payments were made despite the students' attendance falling below the required threshold.

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

This creates 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 2024/25	Grade	Recommendation
1.	From our review of 40 EMA payments across 20 students we found no issues.	Low	No further action required.

5. Prior Year Recommendations

Application Forms

Original Finding

Application forms should be completed for all students receiving EMA payments.

During our review, we undertook sample testing of 12 students which included 2 from Outer Hebrides College and found that, in one case, the student was living away from home. It was agreed by the Manager that the College would contribute towards the rent. However, there was no application form. Instead, we reviewed an email detailing the discussions between the College and the student.

There is the risk that without following the detailed procedures, the College could be providing either too much or too little support which could lead to actions needing addressed in the future.

Original Recommendation

We recommend that application forms are completed for all eligible EMA students before any payments are made.

Ref.	Finding 2024/25	Grade	Recommendation
2.	From our review of seven NWH and three Argyll EMA students, we can confirm that all application forms were completed before any payments were made.	Low	No further action required.

5. Prior Year Recommendations

Checking Application Forms

Original Finding

The College should ensure that application forms are completed accurately for each student.

During our review, we undertook sample testing of 12 students. Specifically, we reviewed two samples from Outer Hebrides College and found that, in one instance, the student indicated from the form that they had other dependents. However, upon reviewing the evidence, it was noted that there were no other dependents.

There is a risk that, if application forms are not appropriately checked, the support provided may be affected. Failing to include accurate information about siblings can impact the calculation of a family’s financial needs for the College.

Original Recommendation

We recommend that the College accurately checks application forms and evidence once they are submitted.

Ref.	Finding 2024/25	Grade	Recommendation
3.	From our review of seven NWH and three Argyll EMA students, we found that all application forms were accurately completed and matched corresponding evidence.	Low	No further action required.

A. Audit Certificate

Name of College: UHI North, West & Hebrides

Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2024 to 31 July 2025.

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: - 3 October 2025

B. 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