



Item: 6

Monitoring and Audit Committee: 13 November 2025.

Internal Audit – UHI Orkney Credits.

Report by Chief Internal Auditor.

1. Overview

- 1.1. UHI Orkney is required to provide a further education statistical return on an annual basis to the Scottish Funding Council. The further education statistical return provides Credits data for the academic year 2024/25 and relates to the activities eligible for Scottish Funding Council funding in that year. The data is used to inform decisions relating to college grant allocations.
- 1.2. The Further Education Statistical (FES) return must be supported by a college certificate, an audit certificate providing an opinion on the further education statistical return and an audit report providing full details of the findings of the review.
- 1.3. The objective of this audit was to assess the adequacy of the college's systems, procedures and controls which underpin the completion of their FES return and provide an independent opinion on the accuracy of the FES return.
- 1.4. The audit provides Substantial assurance that the Further Education Statistical returns are free from material misstatement and that the processes and procedures relating to the collection and recording of student data are operating satisfactorily.
- 1.5. The internal audit report, attached as Appendix 1 to this report, includes one low priority recommendation regarding enrolment procedures. There are no medium or high priority recommendations made as a result of this audit.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Scrutinise the findings contained in the internal audit report, attached as Appendix 1 to this report, relating to the controls and procedures around data collection and recording by UHI Orkney in relation to, and confirming the accuracy of, the Further Education Statistical return required by the Scottish Funding Council, in order to obtain assurance that action has been taken or agreed where necessary.

For Further Information please contact:

Andrew Paterson, Chief Internal Auditor, Extension 2107, email
andrew.paterson@orkney.gov.uk.

Implications of Report

1. **Financial:** None directly related to the recommendations in this report. A Credit is equal to 40 hours of notional student learning and, for the academic year 2024/25, the average funding per credit was £353.83.
2. **Legal:** None directly related to the recommendations in this report.
3. **Corporate Governance:** In terms of the Scheme of Administration, the consideration of Internal Audit findings and recommendations and the review of actions taken on recommendations made, are referred functions of the Monitoring and Audit Committee.
4. **Human Resources:** None directly related to the recommendations in this report.
5. **Equalities:** An Equality Impact Assessment is not required in respect of Internal Audit Reporting.
6. **Island Communities Impact:** An Island Communities Impact Assessment is not required in respect of Internal Audit Reporting.
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - Growing our economy.
 - Strengthening our Communities.
 - Developing our Infrastructure.
 - Transforming our Council.
8. **Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
 - Cost of Living.
 - Sustainable Development.
 - Local Equality.
 - Improving Population Health.
9. **Environmental and Climate Risk:** None directly related to the recommendations in this report.
10. **Risk:** Internal Audit evaluates the effectiveness and contributes to the improvement of the risk management processes.
11. **Procurement:** None directly related to the recommendations in this report.
12. **Health and Safety:** None directly related to the recommendations in this report.
13. **Property and Assets:** None directly related to the recommendations in this report.

- 14. Information Technology:** None directly related to the recommendations in this report.
- 15. Cost of Living:** None directly related to the recommendations in this report.

List of Background Papers

None

Appendix

Appendix 1: Internal Audit Report – UHI Orkney Credits Academic Year 2024/24.5



Internal Audit

Audit Report

UHI Orkney Credits – Academic Year 2024/2025

Draft issue date: 30 September 2025

Final issue date: 22 October 2025

Distribution list:	Principal, UHI Orkney Deputy Principals, UHI Orkney Finance Manager, UHI Orkney Business Systems Specialist (FE Reporting) Director of Education, Communities and Housing Head of Finance For onward distribution to: Scottish Funding Council
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Audit Opinion

Based on our findings in this review we have given the following audit opinion.

Substantial	The framework of governance, risk management and control were found to be comprehensive and effective.
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A key to our audit opinions and level of recommendations is shown at the end of this report.

Executive Summary

This audit reviewed UHI Orkney's 2024 to 2025 student activity data return to provide an independent opinion on the accuracy of the Further Education Statistical (FES) return.

UHI Orkney confirmed that there were three claims for discretionary funding in 2024-2025 Academic Year, and these claims were subject to audit.

Our audit found sufficient evidence to give substantial assurance that the FES returns are free from material misstatement. The procedures and controls relating to the collection and recording of student data were found to be operating satisfactorily.

The report includes 1 recommendation which has arisen from the audit. The number and priority of the recommendations are set out in the table below. The priority headings assist management in assessing the significance of the issues raised.

Responsible officers will be required to update progress on the agreed actions via Ideagen.

Total	High	Medium	Low
1	0	0	1

The assistance provided by UHI Orkney and UHI staff members contacted during this audit is gratefully acknowledged.

Introduction

Further education colleges are required to provide a Further Education Statistical (FES) return annually to the Scottish Funding Council (SFC), together with a certificate from the College, an audit certificate and an audit report. The data contained in the FES return is used to inform decisions relating to college grant allocations. Accordingly, it is important that the data has been compiled accurately.

The credits data for the 2024/25 academic year (AY) has been generated by the College management information system (SITS) and returned to the SFC through the FES system. This data relates to all activity that is fundable by the SFC in AY 2024/25. A credit is equivalent to 40 hours of learning.

Unaudited 2024/25 student activity data was uploaded to SFC after each quarter: 6 December 2024 for quarter 1, 7 February 2025 for quarter 2 and 23 June 2025 for quarter 3. The quarter 4 return, the final return for the year, was submitted on 26 September 2025 with acceptance of the 2024/25 FES files on 30 September 2025. This return showed 3,845 credits for the year, which is in excess of both the SFC and UHI internal target of 3,555.

This report has been prepared for the management of UHI Orkney to communicate the findings of our review. A copy of our Auditor's certificate is included as Annex 3 to this report.

In addition, further education providers are required to complete the student support elements of the FES return to confirm their final spend on student support, and auditors are required to sign off the FES online student support funding report. In 2024/25, UHI Orkney made three grants from its Discretionary Fund, and the relevant certificate, together with the Auditor's certificate, are included as Annex 4 to this report.

This review was conducted in conformance with the Global Internal Audit Standards in the UK Public Sector.

Audit Scope

A review of UHI Orkney's 2024/25 student activity data return has been carried out in accordance with the SFC FES Return and Audit Guidance 2024/25 which was issued on 13 August 2025. The review was carried out to provide an independent opinion on the accuracy of the FES return, including whether the return has been compiled in accordance with SFC guidance and that there are adequate procedures in place to ensure the accurate collection and recording of data.

The audit commenced with reviewing and recording the systems and procedures in place, followed by detailed testing to assess the working of the systems and procedures.

Detailed findings arising from the review are included in this report.

Annex 1 is a comparison of the credits claimed per each Price Group (PG) for 2024/25 and prior years. This includes a brief explanation of any major fluctuations in PG credits totals.

Audit Resources

The audit was carried out by the following staff:

Staff Member	Audit Days
Internal Auditors	14
Chief Internal Auditor	1

A management review of the internal audit file was conducted by the Chief Internal Auditor prior to the issue of this report.

The auditor who completed the audit is a Certified Internal Auditor.

Distribution of Report

This report is for the consideration of the Education, Communities and Housing Directorate, management of UHI Orkney and the SFC. This report which incorporates management comments will also be presented to Orkney Islands Council's Monitoring and Audit Committee.

The audit work completed has assessed the adequacy of the college's systems, procedures and controls which underpin the completion of the FES return, to provide an opinion on the accuracy of the FES return.

The audit process has provided sufficient evidence to give substantial assurance that the FES returns are free from material misstatement. The procedures and controls relating to the collection and recording of student data were found to be operating satisfactorily.

There were no material errors found during the audit.

Audit Approach and Findings

1. The guidance notes issued from the SFC for both the audit and for the administrative arrangements surrounding the return were obtained and reviewed to ensure the audit included the required tests, and to be able to provide an opinion as to whether the required procedures for the data returns were being followed by College staff.
2. The system in place for maintaining student records and for the completion of the 2024/25 student activity return were documented and tested.
3. Several samples of students and courses were selected to carry out tests as set out in the audit guidance. The total credits included in the samples checked were 1,688.5, which is 43.9% of the total credits claimed.
4. The sample for enrolments was selected on a random basis. On this sample of 81 students, the following tests were carried out to check that:
 - There are signed enrolment forms for each student and the student number on the form agrees to the FES return;
 - Course start, and end dates are agreed from the enrolment form to the FES return;
 - Required dates have been calculated correctly;
 - Students have attended at least once after the required date;
 - Source of funding codes have been correctly recorded;
 - Only fundable students on fundable courses have been included within the claim;
 - The credits have been calculated correctly.

Audit work on this sample identified minor issues which are included in section 6 below.

5. Specific samples for the following areas were also selected and tested:
 - 5.1. A sample of 4 students undertaking the International Certificate for Digital Literacy (ICDL) courses was examined to confirm that the correct credits were being claimed in relation to the number of modules which had been completed by the students. The sample covered 100% of the total number of ICDL students where credits were claimed. Evidence was provided of a meeting held to check ICDL credits including a credit check spreadsheet in response to a recommendation made in the previous college credits audit regarding the review of ICDL modules completed.
 - 5.2. All students for which zero credits were claimed were identified. These records were examined to confirm that it was correct to claim zero credits. 10% of the population was examined.
 - 5.3. It was confirmed that there were no spanning students during 2024/25. This is due to UHI Orkney splitting courses which would otherwise span academic years into separate courses for each academic year and requiring the student to enrol separately for each course. As a result, there were no courses identified in AY 2024/25 which had an end date later than 31 July 2025. Evidence was provided of emails sent to relevant personnel which requested that students are not enrolled in the wrong academic year in response to a recommendation made in the previous college credits audit regarding spanning courses.

- 5.4. It was confirmed that there were no infill students during 2024/25. There was therefore no requirement to complete this test.
- 5.5. The full return was checked for any possible duplicate entries.
- 5.6. All students who attended more than one course were reviewed to determine whether the value of the credits claimed was appropriate, and to check that additional part time courses taken were justified. 100% of the population was examined. Average credits in the year 2024/25 did not exceed 17 for full-time further education courses.
- 5.7. A sample of two students (14%) under open learning arrangements other than the ICDL courses, tested separately, were identified from a report supplied by UHI Orkney. Our audit work confirmed that UHI Orkney has procedures in place to agree the likely duration of study, set time-related milestones and monitor student progression for open learning students in accordance with the SFC guidance.
- 5.8. A total of 7 students studying through 2 different work-based learning courses were identified from a report provided by the College and selected for testing, representing a sample of 18%. Evidence was provided for the sampled students of both, progress made throughout the year and regular monitoring of that progress. The students sampled therefore met the criteria set out in the SFC guidance in respect of work-based students.
- 5.9. Three courses were identified by UHI Orkney as being funded from a source other than the Scottish Funding Council (SFC). All participating students were confirmed to have a zero FES credits claim, and therefore no credit funding is being claimed in respect of courses which are funded by a source other than the SFC.
- 5.10. Additional testing was undertaken on 14 non-short courses (11%) to review the classification of courses as full time or part time in accordance with the SFC guidance, and confirm that the correct price group and superclass code had been used. All courses sampled had an appropriate price group and superclass group.
- 5.11. Testing was undertaken on 5 students who had withdrawn from their courses (18% of student withdrawals) to ensure that the credits claim made was correct based on their last date of attendance as supported by the relevant course registers. The credits tested were 21% of the total credits claimed for withdrawals. Although the date of withdrawal recorded by the tutor on one of the forms did not correspond to the last date of attendance shown on the register, the student record system correctly reflected the last date attended. One minor clerical error on another form was identified however this did not affect the credit claim. Accordingly, all claims for the sampled students were correct.
- 5.12. A list of students undertaking supported learning classes was reviewed and a sample of six students were selected to test against attendance beyond the required date (16%). In addition, evidence of planned hours for two courses was reviewed. It was determined that all credits claimed for the courses on the DPG18/PG5 programme were correct.

Issues arising

6. Our audit work identified the following issues in respect of fee waivers and enrolment details. The details below also include any recommendations made in respect of these areas.

Fee Waivers

- 6.1. A sample of 22 students was selected from all the fee waiver codes from a fee waiver report provided by the College. The records held for these students were checked to confirm that a fee waiver application had been correctly completely and that it had been claimed correctly in accordance with SFC guidance. The 22 selected students represented 3% of the population and 16% where evidence is required to be sought in order to be eligible for a fee waiver.
- 6.2. Audit testing identified that there had been one error in fee code within the sample which meant that the students should not have been classified as subject to a fee waiver. The error had already been picked up and an invoice for the fees issued to the student's employer, but the coding on SITS had not been amended to reflect this.
- 6.3. Testing showed that for all other students with non-automatic fee waivers, there was an appropriate rationale for courses where the cost was borne by UHI Orkney, and appropriate documentation to support fee waiver claims associated with students receiving benefits or being care experienced.
- 6.4. The funding status selected by the student in their application is frequently incorrect, mainly due to the very large number of funding options available for students to select. As a result UHI Orkney finance staff are required to spend a considerable amount of time reviewing and correcting the funding status of students. There are reviews done twice a year to address any funding status issues which have come to light.
- 6.5. A recommendation was made within a previous audit to review the funding status of students who are not part of the group receiving automatic fee waivers prior to the production of the FES return. Evidence was provided of a meeting held in June 2025 to review these.

Enrolment Details

- 6.6. Although there was no impact on the FES Return, testing identified minor errors with enrolment forms in respect of paper forms not being countersigned by a college representative (3 of 22 tested) and signatures missing to indicate the staff member responsible for entering the information on to SITS (8 of 22 tested).
- 6.7. One enrolment record had an incorrect student enrolment number compared with the number recorded on the FES return. The main student number was correct, but the enrolment number was from a previous year. This was confirmed to be a clerical error.
- 6.8. Audit testing showed that one of the forms indicated the wrong source of funding however the student return system was showing the correct funding position. Issues with funding status have already been referenced at 6.5.
- 6.9. Paper enrolment forms held on file should be signed and dated by a college representative as well as the staff member responsible for entering information onto SITS to evidence review and segregation of duties.

Recommendation 1

Discretionary Funds

- 7.1 There were three applications for discretionary funding in the AY 2024/25 and no applications for childcare funding, see Annex 4. The SFC guidance on Student Support for AY 2024/25 was reviewed together with UHI Orkney's application form and supporting notes, the completed application form, the completed 'calculator and checklist' spreadsheet which identified the evidence required and amount (if any) to be granted, and the supporting documentation submitted by the student.
- 7.2 The checklist spreadsheet and calculator are good controls to support consistency, assess eligibility, calculate the correct award amount, evidence approval and track the status of applications for the discretionary fund.
- 7.3 Within the award calculator, expenditure is calculated using a formula which is based on the minimum income standard for the UK in 2023 (Joseph Rowntree Foundation). This has been adjusted for inflation for the AY 2024/25. This was correctly used within the calculation spreadsheet for relevant cases tested.
- 7.4 There is consistency in assessing applications when they have been made part-way through the academic year. The maximum award available is adjusted for the weeks that can be supported based on the date of application and the 'consideration date' which is a Monday, up to one month before the application but not before the start date.
- 7.5 In one of the cases, we reviewed eligibility against the guidance and found that the student did not meet the criteria for the discretionary fund payment. The College has removed this claim from the FE Discretionary Fund.
- 7.6 Whilst there are controls in place to ensure accuracy, timeliness and completeness of award payments and consistency in assessing applications, there were administrative errors identified within the spreadsheets reviewed. Additionally, approval signatures from senior management had not been included within the checklist. These errors or omissions did not affect the students' eligibility for the discretionary fund payment.
- 7.7 For 2025/26, the college has revised the checklist spreadsheet which has been streamlined for ease of use and to support determination of eligibility. There are process notes to accompany the checklist which specify the review and approval process. As improvements have been made to the process, there is no recommendation being made here.

Conclusions

Audit testing has confirmed that there is a satisfactory system in place at UHI Orkney to produce the FES return. Areas where minor administration errors were identified will continue to be monitored as part of the annual audit process.

In addition, the process to deal with applications for discretionary funding and payments of resulting grants is mostly satisfactory, with one specific area where controls are being improved.

Action Plan

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
1 Paper enrolment forms held on file should be signed and dated by a college representative as well as the staff member responsible for entering information onto SITS to evidence review and segregation of duties.	Low	The College will notify relevant staff with regard to signing and dating paper enrolment forms.	Principal, UHI Orkney and Business Systems Specialist (FE Reporting)	31 July 2026

Key to Opinion and Priorities

Audit Opinion

Opinion	Definition
Substantial	The framework of governance, risk management and control were found to be comprehensive and effective.
Adequate	Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Recommendations

Priority	Definition	Action Required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a significant level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

Annexes

UHI Orkney

Annex 1

Report to Management

Collection of 2024/25 Credits Data

Detailed Analytical Review

Price Group	2025 Credits	2024 Credits	Change in Credits	% Change	2023 Credits	Change in Credits	% Change
01	557	654	-97	-17.5	640	-83	-13
02	1,240	1,226	14	1.1	1,506	-266	-17.7
03	1,201	1,329	-128	-10.7	1,243	-42	-3
04	317	266	51	16.1	343	-26	-7.6
05	531	440	91	17.1	258	273	105.8
Totals	3,845	3,915	-70	-1.8	3,990	-145	-3.6

Overall, the number of Credits in 2024/25 has decreased from 2023/24 by 70 credits (1.8%). However, this is in the context of SFC's credit allocation of 3,555 to UHI Orkney, and an internal target also set of 3,555. The College has achieved 3,845 credits, i.e. 290 credits above the threshold set by SFC demonstrating healthy delivery despite a difficult financial climate. SFC financial allocations did not increase for 2024/25, and in the light of rising costs, resulted in real term drop in income.

The major movements for each price group have been explained as follows:

Price Group 1

Psychology enrolments have seen a downturn, impacting overall credit volume. Additionally, the National 5 Maths course did not run this year, though it is scheduled to return in 2025/26. Full-time Business and Administration courses continue to show no uptake, further contributing to the decline in claimed credits.

Price Group 2

No significant change in this price group.

Price Group 3

Construction apprenticeships have seen a decline in overall activity, while hairdressing has experienced a small drop in enrolments and associated credits. Hospitality has also been impacted, with a decrease in full-time provision and reduced engagement from schools.

Price Group 4

Although there has been a downturn in full-time land-based courses, SVQs and school-based activity in this area continue to perform well.

Price Group 5

There has been a positive shift in provision, with additional full-time enrolments recorded in the Stepping Stones programme year on year, alongside one new full-time enrolment in the NC Rural Skills course.

Report to Management

Collection of 2024/25 Credits Data

Error Report

No errors found.

Credits

Original claim	3844.866
Adjusted errors above	0
Adjusted claim	3844.866

Total Adjusted Errors

Overclaim	£0
Underclaim	£0
	£0

Price Groups and Price Paid per Credit						Total Credits
	1	2	3	4	5	
Price Group	1	2	3	4	5	Delivered
Price Per Credit	£296.6	£305.38	£354.27	£452.48	£467.16	
Credits	556.63	1239.65	1200.95	317.14	530.50	3844.87
Total	£165,095.86	£378,563.71	£425,460.56	£143,499.51	£247,828.38	£1,360,448.01
Average Funding Per Credit						£353.83

UHI Orkney

Credits Audit Certificate for AY 2024-25

Auditor's report to the members of the Board of Management of UHI Orkney

We have audited the FES return which has been prepared by UHI Orkney under SFC's Credit Guidance issued 13 June 2025 and which has been confirmed as being free from material misstatement by the College's Principal in her certificate dated 30 September 2025, received on 30 September 2025.

We conducted our audit in accordance with guidance contained in 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 the 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
- We can provide reasonable assurance that the FES return is free from material misstatement.

Signed by:



Date: 30 September 2025

Name of audit firm: Orkney Islands Council, Internal Audit Section

Contact name: Andrew Paterson

Contact telephone number: (01856) 873535 Ext 2107

Date FES returned: 26 September 2025

College - 6002757 - Orkney College Report - Student Support Funding

College Name: Orkney College College Contact: Andy Coulter
College Number: 6002757 Phone Number: 07385 029868

1st August 2024 - 31st July 2025

Bursary Funds Expenditure	(AAC1) Student under 18 Headcount Expenditure (£)	(AAC2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC4) Self-supporting Headcount Expenditure (£)	(AAC5) Care-experienced Headcount Expenditure (£)	(AAC6) Universal Credit Headcount Expenditure (£)	(AAC7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
	0 0	0 0	0 0	0 0	0 0	0 0	0 0	
Maintenance Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Dependents Allowance	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Approved Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Personal Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Study Expenses	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Travel Expenses	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Special Educational Needs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Total Bursary	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Discretionary Funds Expenditure	(AAC1) Student under 18 Headcount Expenditure (£)	(AAC2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC4) Self-supporting Headcount Expenditure (£)	(AAC5) Care-experienced Headcount Expenditure (£)	(AAC6) Universal Credit Headcount Expenditure (£)	(AAC7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE Discretionary	0 0	0 0	0 0	0 0	0 0	0 0	2 2900	2 2900

Childcare Fund Expenditure
Headcount Expenditure (£)

Total FE Childcare Fund 0 0
Total HE Childcare Fund * 0 0

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time Headcount Expenditure (£)	Full-time Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE childcare, lone parent	0 0	0 0	0 0
FE childcare, other	0 0	0 0	0 0
HE childcare, lone parent	0 0	0 0	0 0
HE childcare, other	0 0	0 0	0 0

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary.
On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

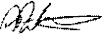
We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL


Principal's Signature

ANDREW PATERSON
Auditors Name (in printed capitals)


Auditors Signature

30 September 2025
Date of Signature