



# SFC Guidance

## 2012-13 Student support fund audit guidance

Issue date: 19 July 2013

Summary: This guidance document describes the Scottish Funding Council's (SFC) audit arrangements for the 2012-13 aggregated student support return.

FAO: Principals and directors of Scotland's colleges

Further information:

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## 2012-13 Student support fund audit guidance

### Purpose

1. This guidance document describes the Scottish Funding Council's (SFC) audit arrangements for the 2012-13 aggregated student support return.

### Background

2. The guidance is intended to codify what should be existing practice in terms of the approach taken by auditors.
3. In addition to the general conditions of grant applicable to all recurrent grants, as described on our website, colleges may only use student support grants from the SFC as described in our student support policies. These policies also outline the data return and audit requirements of these funds. The conditions of use of student support funds are set out in the 2012-13 college sector student support national policies. The 2012-13 Conditions of Grant document, which can be accessed on the SFC website, provides a link to these policies:

[http://www.sfc.ac.uk/web/FILES/Guidance/Conditions\\_of\\_grant\\_201213.pdf](http://www.sfc.ac.uk/web/FILES/Guidance/Conditions_of_grant_201213.pdf)

Guidance notes for completion of the bursary return are set out in the SFC document *Bursary information: audited collection 2012-13, notes and guidance for completion*. This document is available on the guidance (submitting statistical information) page of the SFC website and can be accessed at:

[http://www.sfc.ac.uk/guidance/SubmittingStatisticalInformation/FE\\_statistical\\_data/stats\\_guidance\\_notes\\_1213.aspx](http://www.sfc.ac.uk/guidance/SubmittingStatisticalInformation/FE_statistical_data/stats_guidance_notes_1213.aspx)

### The guidance

4. The audit guidance is unchanged from 2005-06, which was set out in circular [SFC/54/2006](#).
5. Please ensure that your auditors for the above funds have a copy of this guidance note and of circular [SFC/54/2006](#).
6. Auditors are requested to focus their work on:
  - attendance monitoring (particularly the existence of accurate and timely attendance records to ensure that students are not being paid when they are not attending college);
  - withdrawal procedures (to ensure that students are not being paid when they are no longer attending and have left college); and
  - the means testing of study items (to ensure that funds are not being paid to students who are not attending or have left college and that means testing is still applied when study items are bought in bulk).

7. The format of this year's audit certificate is shown in a copy version at Annex A. The certificate for completion should be taken from the statistics page of the SFC website as above. Whilst a copy of the signed audit certificate should be sent to SFC, it is acknowledged that the auditors owe SFC no duty of care in respect of the audit of student support funds.
8. The combined single return for student support funds should be signed off by the college's Principal, prior to submission to SFC.
9. It is important that the student support disclosures within the financial statements reconcile to the audited returns given the importance of accurate college returns and the need for transparency in terms of colleges' use of student support funds. Where discrepancies are identified, these will be followed up with colleges by SFC staff.

### **Changes to the audit and data collection requirements**

10. The individualised student support return (ISSR) became part of the further education statistics (FES) return in academic year (AY) 2010-11 and the ISSR will ultimately replace the aggregated student support return. Unfortunately, the SFC's analysis of colleges' 2011-12 returns highlighted discrepancies between the data in the FES/ISSR return and the data in the aggregated student support return. As a result of these data quality concerns, the audited aggregate return will be retained for 2012-13. Colleges should therefore return the FES/ISSR and the aggregated student support returns by 31 October 2013. It would be helpful if colleges could provide explanations for any variances between the returns.
11. It is intended that the audited aggregated return will be dropped once any remaining data quality issues have been resolved. An audit opinion will then be required on the ISSR. Colleges should note the changes planned and that more information will be provided in due course.

### **Further information**

12. For further information on the student support fund audit guidance please contact Andrew Millar, Senior Financial Analyst, Learning, Governance and Sustainability (LGS) Group, tel: 0131 313 6538, email: [amillar@sfc.ac.uk](mailto:amillar@sfc.ac.uk).



**Brian Baverstock**  
Head of Learning, Governance and Sustainability

# Bursary return and audit certificate template

College name  College number

College Contact  Phone Number

Table 1A BURSARY STUDENT NUMBERS & EXPENDITURE													
01 Aug 12 to 31 of 13													
Value of Support													
This relates to students supported in accordance with the National Policy for Further Education Bursaries 2012 13													
Items Funded	Students under 18			Parentally supported			Self supporting			EMA student			
	Students	(£)	£ / Student	Students	(£)	£ / Student	Students	(£)	£ / Student	Students	(£)	£ / Student	
(1) Maintenance Allowances	At Parents Home	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Away From Parental Home	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(2) Residence Costs	Approved accommodation or lodgings.	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
	Personal Allowances	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(3) Dependants Allowances		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(4) Study Expenses Allowances		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(5) Travel Expenses Allowances		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(6) Alternative Travel Expenses Allowances		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(7) Additional Support Needs Allowances		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
(8) Total Bursary Numbers & Expenditure		0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
Total Bursary Funds spent 2012 13 (This figure should inc. Childcare and Discont. used for Bursary funds)		£0											
(9) Bursary Funds spent in accordance with the 2012-13 Childcare Fund guidance		£0											

**ESF/PACE students to be included in all tables**

Table 1B Bursary Student Numbers					
		Cat A	Cat B	Cat C	EMA
(1) Mode of attendance	Full time	0	0	0	0
	Part-time (including Open Learning)	0	0	0	0
(2) Type of learning	Open Learning	0	0	0	0
(3) Gender	Male	0	0	0	0
	Female	0	0	0	0

**Error Report There are currently 0 Errors**

TABLE 2 - Discretionary Fund & Childcare Fund Expenditure												
This relates to students supported in accordance with the Further and Higher Education Discretionary Childcare Funds Guidance 2012 13 the 2012 13 National Policy; Further Education Discretionary Fund and the HE Undergraduate and Postgraduate Discretionary Guidance 2012 13												
Please enter exact amounts for												
(a) include students who are asylum seekers and were assisted by FEDF and HEDF												
(b) include expenditure on childcare from bursary funds (from row 9 above) in the figures below												
(c) DO NOT include Childcare and Discont. Funds that have been spent on Bursary in this section												
(1) Total Expenditure of students assisted:	Discretionary Fund			Childcare Fund			Total			Additional Childcare Expenditure not included in the Childcare cells opposite. Please include an explanation of the expenditure		
	Students	(£)	£ / Student	Students	(£)	£ / Student	Students	(£)	£ / Student			
	At FE Level	0	0	0.00	0	0	0.00	0	0	0.00	£0	
	At HE Level	0	0	0.00	0	0	0.00	0	0	0.00	£0	
(2) Childcare: priority group breakdown:												
Student Category	Part Time						Full Time					
	At FE Level			At HE Level			At FE Level			At HE Level		
	Students	(£)	£ / Student	Students	(£)	£ / Student	Students	(£)	£ / Student	Students	(£)	£ / Student
Lone Parent, mature**	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
Lone Parent, young***	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
Other, mature**	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
Other, young***	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00

**AUDITORS' REPORT**

We have examined the books and records of the above college 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 Further and Higher Education 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.

PRINCIPAL'S SIGNATURE: \_\_\_\_\_

AUDITORS' NAME (IN PRINTED CAPITALS): \_\_\_\_\_

AUDITORS' SIGNATURE: \_\_\_\_\_

DATE OF SIGNATURE: \_\_\_\_\_