

**To: Heads of higher education institutions in Wales
Principals of directly funded further education colleges**

Reference: W03/44HE

Date: 14 July 2003

Response by: No response required

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AUDIT OF HIGHER EDUCATION FUNDING DATA – GUIDANCE NOTES

Following my letter of 4 June informing you that an external audit of the higher education funding data supplied during the 2002/03 academic year should be undertaken in summer 2003, I enclose the notes for guidance for external auditors, for your information. These notes have already been sent to your appointed external auditor. Please pass a copy of these notes to members of staff at your institution who will be involved in the audit.

If you require any further information, please contact me on 029 2068 2240.

Yours Sincerely

Hannah Falvey
Data Analysis Manager - HE