


DSAT and ILR funding audit workshop
February 2015

Nick Linford
Director at Lsect

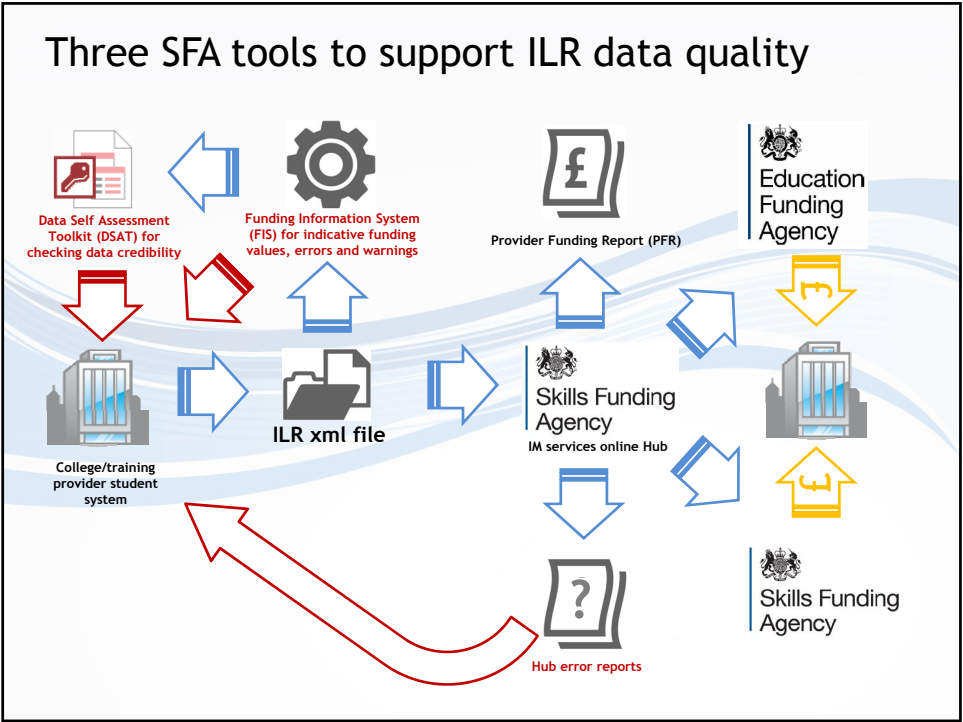
Karl Bentley
Auditor at Baker Tilly



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Agenda (slides will also be emailed to you after the event)

- 10.30 Intro to DSATs
- 10.45 DSAT reports for EFA funded 16-19 Study Programmes
- 11.50 Break for refreshments
- 12.10 DSAT reports for SFA funded 19+ (non-appren) provision
- 13.00 Break for lunch
- 13.50 DSATs and Apprenticeships (16-18 and 19+)
- 14:40 EFA and SFA subcontracting and DSATs
- 15:00 Internal, external and sample EFA/SFA 14/15 funding audits
- 15.30 Final Q&A and workshop end



Funding Information System

First challenge is to ensure FIS can export ILR data to an Access database

The screenshot shows the FIS Funding Information System interface. The interface has a menu bar with 'File', 'Tools', and 'Help'. Below the menu bar is a section titled 'Perform Procedure' with a 'Data Provider' dropdown set to 'SKILLS FUNDING AGENCY'. Under 'Procedure(s) to Execute', there is a list of procedures with checkboxes. The first three are checked: 'Amalgamate', 'Import and validate an ILR submission', and 'Perform Funding calculations'. Below these are 'Export ILR data to CSV' and 'Export ILR data to an Access database'. There are also several report generation options. At the bottom, there is a 'Report Output' dropdown set to 'Display' and an 'Execute' button. Red arrows point from the text labels to the corresponding buttons in the interface.

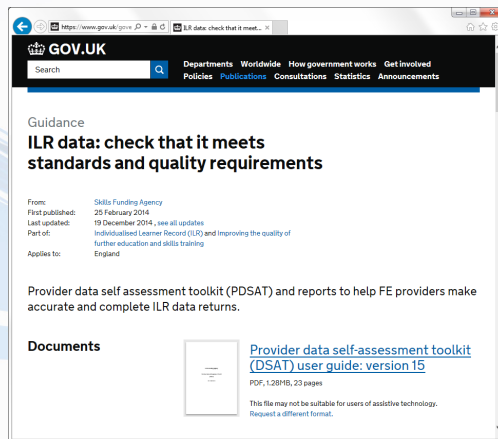
Import ILR

Perform Funding calcs

Export database

Execute to import ILR file

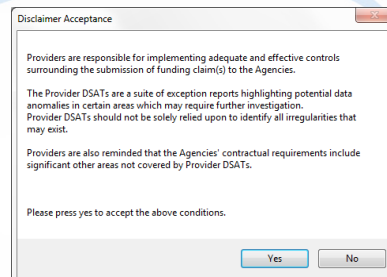
The Provider Data Self Assessment Toolkit (DSAT)



<https://www.gov.uk/government/publications/ilr-data-check-that-it-meets-standards-and-quality-requirements>

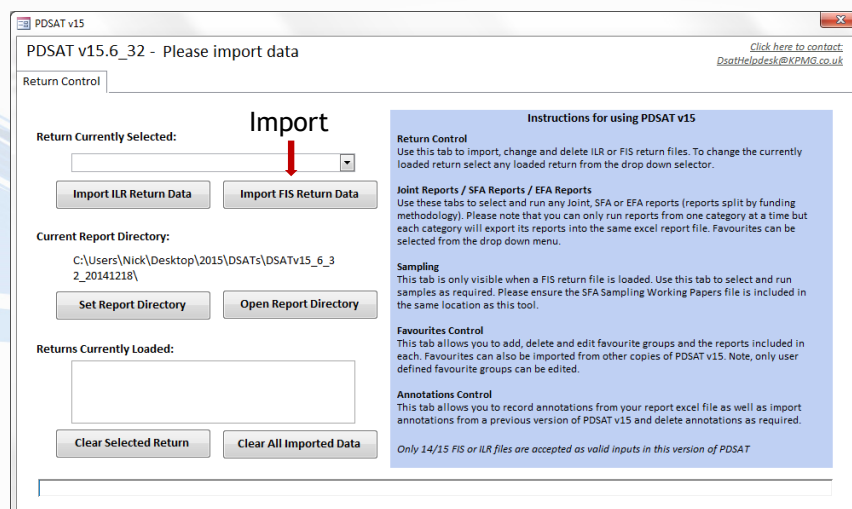
Colleges, training organisations, local authorities and employers (further education providers) can use a number of reports and tools to test the integrity of Individualised Learner Record (ILR) data and to prepare for audit.

The use of DSAT remains a contractual requirement for the EFA, and could go the same way for the SFA



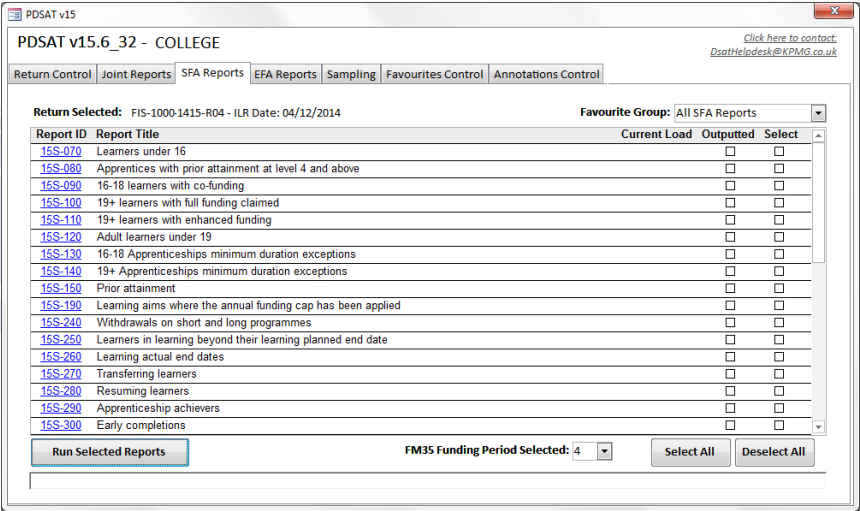
Importing the ILR DB into the DSAT

Once DSAT downloaded and installed the ILR database is imported



DSAT reports

The 14/15 version of DSAT has more reports as it separates out EFA and SFA reports (so duplicates), and includes traineeship reports



68 DSAT reports, and we will look at these 31:

Report ID	Report title	Session
15E-160	Full time learners on short study programmes	EFA
15E-180	Learners with high planned hours in-year	EFA
15E-210	Learners with planned hours split by qualification hours and non-qualification hours	EFA
15E-220	Learners on study programmes of no more than four weeks duration	EFA
15E-230	Funded hours thresholds	EFA
15E-240	Withdrawals on short and long programmes	EFA
15E-270	Transferring learners	EFA
15E-460	Core aims	EFA
15E-520	Traineeships maximum duration exceptions	EFA
15E-530	Traineeship eligibility	EFA
15E-550	Traineeships with incorrect or no work placement aims	EFA
15S-150	Prior attainment	SFA
15S-190	Learning aims where the annual funding cap has been applied	SFA
15S-240	Withdrawals on short and long programmes	SFA
15S-260	Learning actual end dates	SFA
15S-320	Learners with prior attainment level recorded as not known	SFA
15S-360	NI Numbers null, temporary or used for HMRC administrative purposes	SFA
15S-380	Employment status exceptions	SFA
15S-450	Learners on a specified learning aim	SFA
15S-480	Learning Support Funding	SFA
15S-500	24+ Advanced Learning Loan and Loans Bursary Fund learners	SFA
15S-510	Level 3/4 Advanced Learning Loans exceptions	SFA
15S-080	Apprentices with prior attainment at level 4 and above	APP
15S-090	16-18 learners with co-funding	APP
15S-100	19+ learners with full funding claimed	APP
15S-140	19+ Apprenticeships minimum duration exceptions	APP
15S-290	Apprenticeship achievers	APP
15E-440	Learning aims by delivery postcode	SUB
15E-490	Funding by subcontractor	SUB
15S-440	Learning aims by delivery postcode	SUB
15S-490	Funding by subcontractor	SUB

Selection of EFA funding DSAT reports



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15E-160 (EFA)

Full Time Learners on Short Study Programmes

Identifies (and lists all learning aims for) learners with a total of 540 planned hours or more in a study programme planned for less than 24 weeks' duration in the current funding year.

The recording of inappropriate study programme planned durations in the ILR may distort the funding claimed by the provider.

15E-180 (EFA)

Learners with high planned hours in-year

Identifies (and lists all learning aims for) learners that have at least 800 planned hours in the year.

High volumes of in-year planned hours may indicate that such hours have been incorrectly recorded for the whole duration of the programme rather than the academic year only.

15E-210 (EFA)

Learners with planned hours split by qualification hours and non-qualification hours

Lists all learners (and learning aims) with the split of planned hours between qualification hours and non-qualification hours and the proportion that is qualification hours.

Most EFA learners should be spending most of their funded time undertaking qualification activity.

15E-220 (EFA)

Learners on study programmes of no more than four weeks duration

Identifies (and lists all learning aims for) learners enrolled onto short programmes.

Providers should be able to demonstrate that the planned hours recorded in the ILR make up a coherent study programme and that such learners are not being funded elsewhere on longer programmes. This will also identify unfunded learners.

15E-230 (EFA)

Funded hours thresholds

Identifies (and lists all learning aims for) learners whose planned hours are within 5% of the previous funding band maximum.

Large volumes of learners whose planned hours are just over the maximum for the previous funding band may indicate incorrect recording of planned hours.

15E-240 (EFA)

Withdrawals on short and long programmes

Identifies (and lists all learning aims for) learners that withdraw close to the start qualifying threshold date for funded learning.

The systematic recording of learners' withdrawals near a start qualifying period may require investigation to ensure accurate data that can be supported by evidence.

15E-270 (EFA)

Transferring learners

Identifies learners that have been recorded as having transferred off a learning aim with no corresponding transferred on aim starting within a month.

Inappropriate recording of transfers may lead to a mis-statement of the funding claimed and/or result in enhanced success rates.

15E-460 (EFA)

Core aims

Identifies all individual core aims in the ILR and the learners enrolled on them.

Assists Providers in ensuring that the correct core aims have been identified as such in the ILR.

15E-520 (EFA)

Traineeships maximum duration exceptions

Identifies Traineeships that exceed maximum duration requirements and lists all component learning aims.

Traineeships must have a maximum duration of 6 months and all aims within a Traineeship programme (except English and maths) must be completed.

15E-530 (EFA)

Traineeship eligibility

Identifies (and lists all learning aims for) trainees whose age or employment status indicate that they do not satisfy Traineeship eligibility criteria.

Learners who are under 16 or over 24 years of age or are employed are not eligible to participate in a Traineeship.

15E-550 (EFA)

Traineeships with incorrect or no work placement aims

Identifies Traineeships containing no work placement aims and lists all component learning aims.

There are five work placement aims that are funded for Traineeships within the EFA 16-19 funding model. The use of any other aim could result in a discrepancy in the number of planned hours recorded and could affect the funding claim. Traineeships with no work placement are ineligible for funding.

Selection of SFA funding DSAT reports



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15S-150 (SFA)

Prior attainment

Identifies learners (other than apprentices) and learning aims where the learner's prior attainment level is the same or higher than the level of the learning aim.

Where a learner's prior attainment is the same as or higher than the learning being undertaken, it can determine whether or not their learning should be fully or co-funded or whether it can be funded at all.

15S-190 (SFA)

Learning aims where the annual funding cap has been applied

Lists learners and their learning aims where the total value of the learner's provision exceeds the annual funding cap.

This may identify errors in data that are causing the cap to be applied inappropriately, such as unrealistic sizes of programme or incorrect learning aim durations.

15S-240 (SFA)

Withdrawals on short and long programmes

Identifies learning aims for learners that withdraw close to the start qualifying threshold date for funded learning.

The systematic recording of learners' withdrawals near a start qualifying period may require investigation to ensure accurate data that can be supported by evidence.

15S-260 (SFA)

Learning actual end dates

Summarises by learning actual end date the number of learners withdrawing from learning aims to facilitate analysis of trends.

A disproportionate number of learners leaving on or soon after a monthly census date could indicate that withdrawals are not being accurately recorded in the ILR.

15S-320 (SFA)

Learners with prior attainment level recorded as not known

Identifies (and lists all learning aims for) learners whose prior attainment level is recorded in the ILR as not known, using values 97 or 98.

Providers should establish the level of prior attainment during the initial assessment process to inform the suitability of learning programmes, entitlement to full or co-funding and whether a funding adjustment for prior learning should be applied. Funding for learners with unknown prior attainment could have been claimed at an incorrect rate.

15S-360 (SFA)

NI Numbers null, temporary or used for HMRC administrative purposes

Identifies (and lists all learning aims for) learners with NI Numbers that are null, temporary or listed by the HMRC as being for administrative use.

NI numbers should be treated as compulsory in the ILR and be input for apprentices, workplace learners and learners in receipt of active benefits or learners who have been referred to learning by Job Centre Plus.

15S-380 (SFA)

Employment status exceptions

Identifies (and lists all learning aims for) workplace learners whose Employment Status on their start date is not "in paid employment".

Workplace learners must be employed (except in the case of alternative completion conditions). Learners incorrectly recorded as workplace learners could be funded at an incorrect rate.

15S-450 (SFA)

Learners on a specified learning aim

Lists all learners and their learning aims so that the user can filter on any specific learning aim(s).

Provides the full population so that where any additional assurance work is required on any specific learning aim(s), the sub-population affected can be identified.

15S-480 (SFA)

Learning Support Funding

Identifies learners and all recorded instances of Learning Support Funding.

Extracts population should any specific assurance work be required on Learning Support funding.

15S-500 (SFA)

24+ Advanced Learning Loan and Loans Bursary Fund learners

Identifies learners funded by 24+ Advanced Learning Loans and, in addition, identifies learners receiving 24+ Advanced Learning Loans Bursary funding.

Extracts population should any specific assurance work be required for loans learners or loans bursary funding, including reconciliation to SLC records.

15S-510 (SFA)

Level 3/4 Advanced Learning Loans exceptions

Identifies learners aged 24+ that are enrolled on learning aims at level 3 or above funded through a source other than a loan.

SFA funding is not available for learners aged 24 and over undertaking provision at level 3 and above except for two specific groups as defined in the Funding Rules.

Selection of SFA funding DSAT reports (useful for apprenticeships)



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15S-080 (SFA)

Apprentices with prior attainment at level 4 and above

Identifies (and lists all learning aims for) apprentices with prior attainment of level 4 or above that are enrolled on a programme other than Higher Apprenticeship at level 5 or above.

Learners who already have a qualification at level 4 or above are only eligible for funding for a Higher Apprenticeship at level 5 or above so any other programme or learning aim listed will result in a funding error.

15S-090 (SFA)

16-18 learners with co-funding

Identifies learners aged 16-18 with learning aims that are recorded as co-funded.

All SFA funded learners aged 16-18 are entitled to full funding. Entries on this report could be under claims of funding.

15S-100 (SFA)

19+ learners with full funding claimed

Identifies learning aims that are recorded as fully funded for workplace learners aged 19 and over and classroom learners aged 24 and over.

SFA funded learners aged 19 and over are eligible for full funding only if they satisfy specific criteria. This includes enhanced funding for apprentices aged 19 to 23 that have been unavailable to enter learning before their 19th birthday. Providers must be able to demonstrate that learners appearing on this report are eligible for full funding.

15S-140 (SFA)

19+ Apprenticeships minimum duration exceptions

Identifies 19+ Apprenticeships that may not satisfy Apprenticeship minimum duration requirements and lists all component learning aims.

Apprenticeships for learners aged 19 and over must have a minimum planned duration of one year unless there are elements of the Apprenticeship framework that are not being delivered, either in part or whole. Otherwise, they are not eligible for funding.

15S-290 (SFA)

Apprenticeship achievers

Identifies (and lists all aims for) apprentices who are recorded as having achieved their Apprenticeship in less than a year.

For an actual duration of at least a year, the learning actual end date must be on or after the anniversary of the learning start date in order for an Apprenticeship achievement payment to be made, except where a learner aged 19 and over has Recognition of Prior Learning or exemption on the basis of previously certificated achievement.

Selection of SFA funding DSAT reports (useful for subcontracting)



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15E-440 (EFA) & **15S-440** (SFA)

Learning aims by delivery postcode

Summarises the volume of learning aim enrolments in the ILR by delivery location postcode.

Allows analysis in conjunction with knowledge of the Provider and its off-site and subcontracted provision.

15E-490 (EFA) & 15S-490 (SFA)

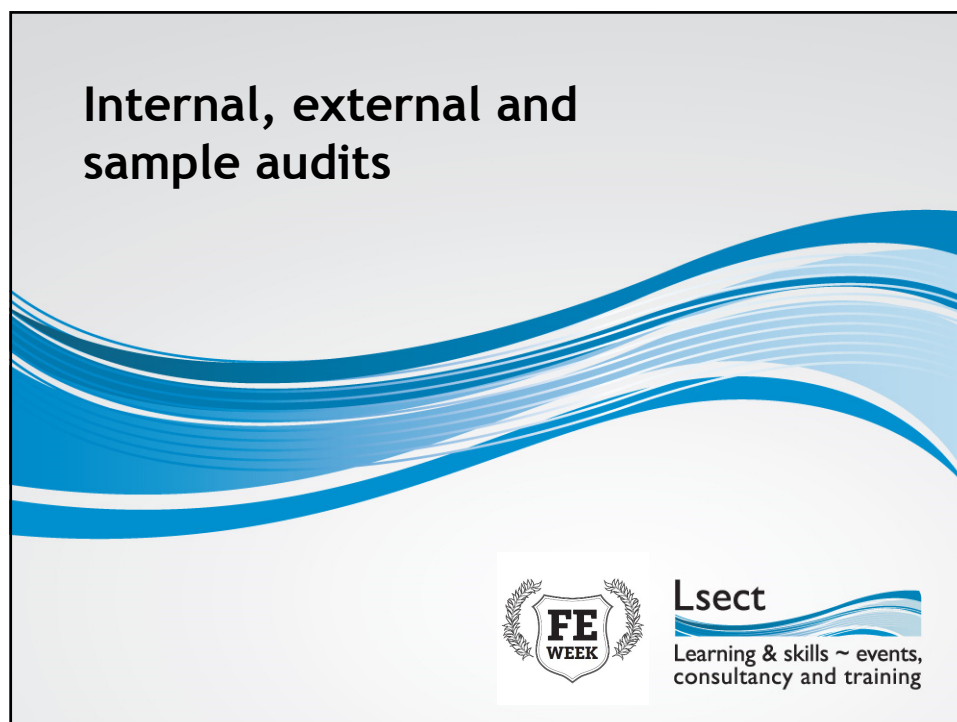
Funding by subcontractor

Summarises by subcontractor the value of all provision recorded in the ILR as being delivered by a subcontractor.

Determines those subcontractors that have been recorded in the ILR to allow comparison with the Provider's Subcontractor Declaration Form for accuracy and completeness. It can be used in conjunction with 15E-450 or 15S-450 where a detailed list of learners and learning aims is required.

Subcontracting: Substantive Testing Working Paper for 14/15

- 1: Does the UKPRN on the Declaration agree with the UKPRN on the PDSAT Report 15S-490?
- 2: Does the name of the subcontractor on the Declaration agree with the name on the UK Register of Learning Providers website (www.ukrlp.co.uk)?
- 3: Is there a legally binding contract in place with the subcontractor?
- 4: Have all of the terms for inclusion in the lead provider's subcontract been included within the contract in line with Paragraphs 448-457 of the Funding Rules 2014 to 2015?
- 5: Does the provider have procedures in place for monitoring its subcontractors?
- 6: If there is second level subcontracting, does the provider have in-year written approval from the Agency and have the details been recorded on the Declaration?



Funding audit

Assurance review documentation for the funding year 2014 to 2015
This [zip file](#) contains documentation that will be used by the Agency's auditors to audit adult skills budget, 16-18 apprenticeship and EFA funded provision for a sample of providers and to give their opinion on whether it complies with the funding rules.
An overview of the assurance approach and PDSAT guidance will be issued shortly.

In particular see tabs:
'EFA guidance' →
'SFA references'

- ASB 00 File Cover Index
- ASB A1 EFA 16-19 Provision Final Report (and B4 Draft Report) (ASTO)
- ASB A1 Final Report (and B4 Draft Report) (ASTO)
- ASB A1 Final Report (ASC)
- ASB A1 Final Report Letter (ASTO)
- ASB B1 Reconciliation Statement (ASC)
- ASB B3 Provider Feedback (ASC)
- ASB B3 Provider Feedback (ASTO)
- ASB B4 Draft Report Letter (ASTO)
- ASB C1 PDSAT Review
- ASB C2 PDSAT Testing
- ASB D1-D5 & D10 Substantive Testing Working Papers
- ASB D6 Additional Testing
- ASB D7 16-19 Bursary Fund Audit Schedule and Working Papers
- ASB D8 Other Funding Streams
- ASB D9 Completeness Testing
- ASB E1 Confirmation Letter and Provider Questionnaire
- ASB E3 Prepared by Provider Document
- ASB E5 Planning Information
- ASB E6 Planning Meeting Aide Memoire (ASC)
- ASB E10 Provider Response Form

<https://www.gov.uk/government/publications/sfa-financial-assurance-funding-assurance-review-programmes>

The DSAT sampling function

PDSAT v15

PDSAT v15.6_32 - COLLEGE [Click here to go to DsatHelpdesk@KPMG](#)

Return Control | Joint Reports | SFA Reports | EFA Reports | Sampling | Favourites Control | Annotations Control

Return Selected: FIS-1000-1415-R04 - ILR Date: 04/12/2014 Funding Period: 4

	Select Output	Number of Learners	Sample Size
SFA Funded Mainstream Provision	<input type="checkbox"/>	1,933	80
16-18 Apprenticeships		301	19
Adult Apprenticeships		393	11
Other Workplace Learning		1	1
Classroom Learning		1,238	49
Traineeships (FM35)		0	0
Traineeships (FM25)		0	0
OLASS	<input type="checkbox"/>	0	0
24+ Advanced Learning Loans & Loans Bursary Fund	<input type="checkbox"/>	328	30
24+ Advanced Learning Loans		257	24
24+ Advanced Learning Loans Bursary		71	6
EFA Funded 16-19 Provision	<input type="checkbox"/>	4,180	80

Audit (external assurance)

When you download DSAT software it will come with a 'substantive test working papers' spreadsheet to be used by auditor

Provider			
ILR File			
Funding Body & Funding Stream	Population Value*	Learner Numbers**	Sample Size
Education Funding Agency			
16-19 Provision:			
Skills Funding Agency			
16-18 Apprenticeships:			
Adult Apprenticeships:			
Other Workplace Learning:			
Classroom Learning:			
Traineeships (FM35):			
Traineeships (FM25):			
OLASS:			
24+ Advanced Learning Loans:			

Substantive test working papers spreadsheet

20 EFA tests (3 more than last year) will be applied to a sample of SFA funded learners (now includes English and math condition of funding and subcontracting)

10 SFA tests (43 issues, 39 last year) will be applied to a sample of SFA funded learners (now includes learner start date, Apprenticeship Grants for Employers, ESOL top-up, Traineeship content and Early years educator training rule)

See full list in hand out

Final Q&A



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