

Apprenticeship funding audit

13:00 - 14:30
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Nick Linford (intro)
Director at Lsect

Karl Bentley (content)
Auditor at RSM



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APPRENTICESHIP FUNDING ASSURANCE

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



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FUNDING ASSURANCE

What we will cover



What is the ESFA review process?

FM36 Apprenticeship Assurance approach



Subcontracting

PDSAT reviews and key reports



Questions

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What is assurance

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WHAT IS THE ESFA REVIEW APPROACH

The ESFA approach is a review of the data submitted to support the funding claim. It does not look at the adequacy of the control framework.

Confirms funding claimed, based on data provided, is compliant with the funding rules on a sample basis and wider data review (PDSATs) along with other areas of compliance such as subcontracting requirements.

Follows the errors – ring-fence issue and follow up with additional samples.

Reports on non-compliance only.

Does not cover educational content or quality.

Output dependant on provider type. College vs Employer Provider/ITP/HEI

First HEI reviews are currently taking place



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WHAT IS THE ESFA REVIEW APPROACH - TIMINGS

Reviews can take place pre and post R14 submission and in some cases can take place in-year or several months after R14 has been submitted

Usual notification period is four weeks prior to review taking place

Providers are given two weeks to prepare sample evidence

Sample size for Apprenticeships is 30 learners

Where a learner completes and progresses to next level, both programmes are in scope for review

PDSAT reports are reviewed and sampled as part of the approach – sample size 20 per report



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OUTPUTS FROM THE REVIEW

College

- Management letter sent to College and ESFA
- Separate conclusion provided to the Funding Agency on the funding claim based on error rate of 5% being unsatisfactory
- Recovery of funds to be completed by ESFA if post R14 review

Employer Provider / ITP / HEI

- Management letter sent to ITP / HEI and ESFA
- Conclusion included within the management letter – 5% or more error rate from sample is unsatisfactory
- Recovery of funds to be completed by ESFA if post R14 review

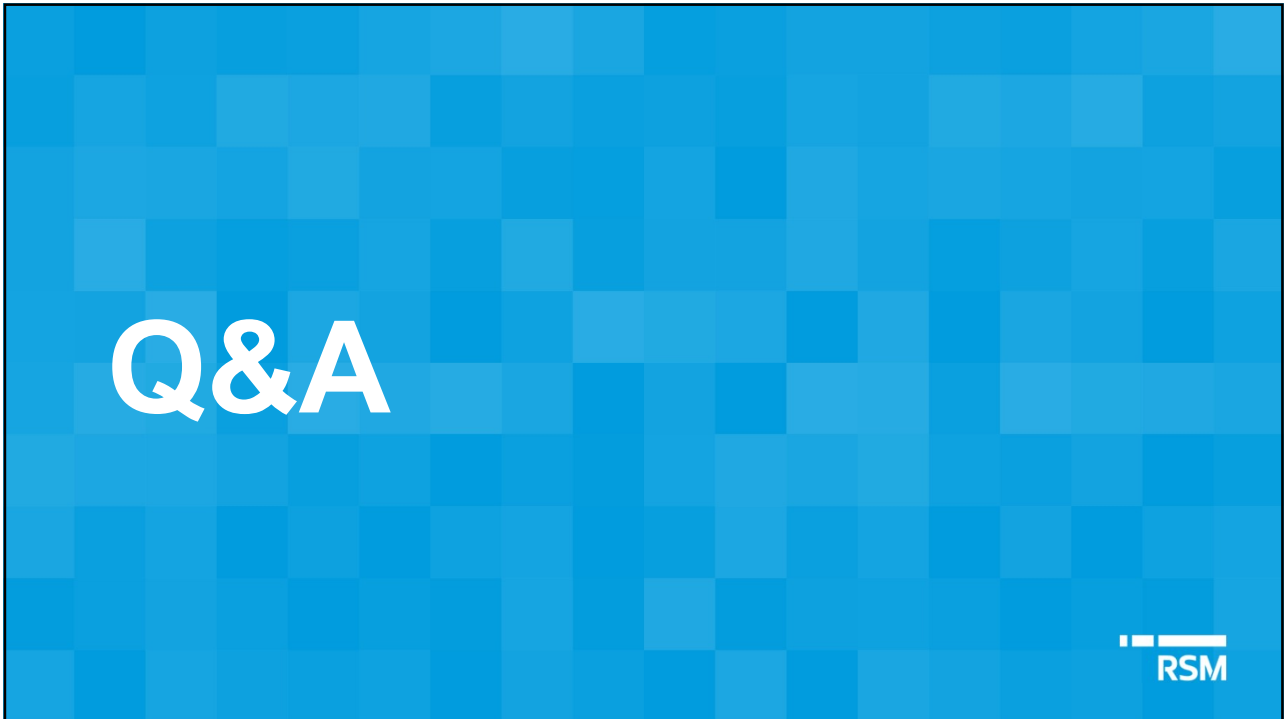
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WHAT THE REVIEW COVERS

Maximum sample size of 30

- Learner eligibility
- National minimum wage
- Redundancy
- Contracted hours
- Negotiated price
- English and maths requirements
- Initial assessment and prior learning
- Delivery location (50% of time in England)
- Off the job calculation
- Off the job planning
- Off the job delivery and completion
- Learning Support – assessment and delivery
- ILR data and core documentation
- Apprenticeship Agreement
- Commitment statement
- Start date
- Learning activity
- End date
- Co-investment and payment over funding band maximum
- Additional payments
- Small employer waiver
- EPAO contracts, payments and Gateway assessment




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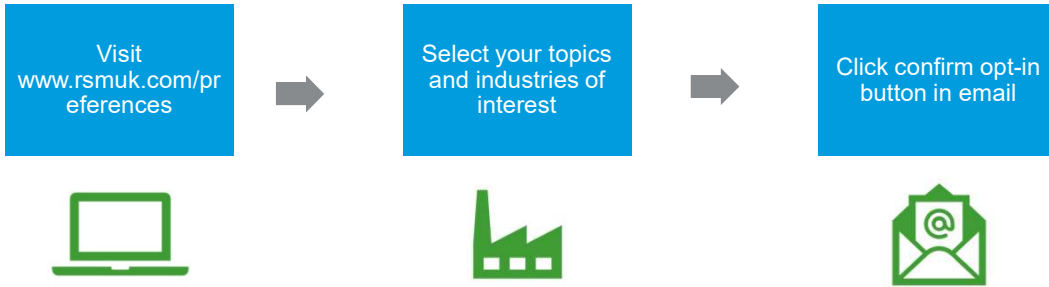
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CONTACT DETAILS

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|---|--|---|---|
|  | <p>LISA SMITH Senior Manager</p> <p>lisa.smith@rsmuk.com</p> |  | <p>KARL BENTLEY Senior Manager</p> <p>karl.bentley@rsmuk.com</p> |
|  | <p>KIM HANCOCK Senior Auditor</p> <p>kimberley.hancock@rsmuk.com</p> | | |

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