

# Cylchlythyr | Circular

## Guidance for Internal Auditors to use in their Annual Internal Audit of HE Data Systems and Processes

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**To:** Heads of higher education institutions in Wales  
Principals of directly-funded further education institutions in Wales  
Internal auditors of higher education institutions or directly funded further education institutions in Wales  
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This circular provides guidance for internal auditors to use in their annual internal audit of HE data systems and processes.

If you require this document in an alternative accessible format, please telephone us on (029) 2068 2225 or email [info@hefcw.ac.uk](mailto:info@hefcw.ac.uk).



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## Introduction

1. This circular provides guidance to the internal auditors of higher education institutions (HEIs) and directly funded further education institutions (FEIs) to use for their annual internal audit of the internal controls relating to the systems and processes in place to produce higher education (HE) data returns, and requests a copy of this internal audit report for each institution.
2. The Higher Education Funding Council for Wales (HEFCW) circular W07/17HE described the process by which data used to calculate funding allocations, and the systems and processes used to produce the data, are to be audited. The process replaced the annual audit of data returns by each institution's external auditors, with an external audit, commissioned by HEFCW, at each institution at least once every five years. In addition, in order to maintain an adequate level of annual assurance in respect of institution's data returns, HEFCW is relying on the assurance provided to institutions and their Audit Committees by their internal auditors in respect of the controls operating to manage the risks relating to the accuracy of data.
3. From May 2014, after consultation with institutions, a new process of external audit of higher education data is being introduced. The process is similar to the current process and as part of the process HEFCW will continue to rely on the assurance provided to institutions by their internal auditors about the systems and processes used to produce data returns. Details of the new process will be published in a circular to be issued soon.
4. The internal audit will provide an opinion as to the adequacy and effectiveness of the controls in place to manage the risks relating to the accuracy of data submitted by the institution to HESA, HEFCW and Welsh Government (WG), including data to be used in calculations for the following funding streams:
  - Teaching funding (comprising Public Investment Fund (PIF), part-time (PT) and postgraduate taught (PGT) credit-based funding, per capita and premium funding);
  - Postgraduate research (PGR) training funding;
  - Quality research (QR) funding;
5. In addition, the internal audit should provide assurance over the controls in place to ensure the accuracy of data used in the monitoring of performance, including key performance indicators such as the For our Future indicators (monitored for the last time for 2012/13) and the targets for the Corporate Strategy 2013/14-2015/16, data used in calculating the maximum fee grant and monitoring the maximum student number (monitored by HEFCW for the last time for 2012/13) and data included by institutions in their fee plans from 2012/13 onwards.
6. This document provides guidance to the internal auditors about the nature of the controls that their audit should address to assess whether the

systems and processes are adequate to provide accurate data returns and data to use in monitoring and also to ensure that internal audits taking place across the sector are carried out on a consistent basis.

7. If the internal audit report's overall conclusion, or the conclusions relating to the adequacy of the design of the methods of control and the application of those controls, provides a negative opinion (e.g. limited or no assurance, unsatisfactory or inadequate controls) and/or the report includes a significant number of recommendations, HEFCW should be notified as soon as the opinion has been agreed. HEFCW will then consider commissioning their own external audit. This external audit will consider the accuracy of data for the current period and also consider the findings of the internal auditor and aim to assess the extent of potential errors in the data returns and data used for monitoring for prior periods up to the last external audit. The findings of the external audit may result in adjustments to funding.

### **Funding and Monitoring Methodology**

8. Outlines of the methodology used to calculate the formula driven elements of credit-based funding for teaching, PGR training funding and QR funding are given in Annex A. Annex B contains the criteria for inclusion of data in the allocations of PIF, per capita, premium and PGR training funding. The criteria for inclusion of data in the monitoring of the For our Future indicators and Corporate Strategy targets are outlined in Annexes C and D. Annex E contains the criteria for inclusion of data in the monitoring of the maximum student number and the calculation of the maximum fee grant and Annex F contains a summary of the recommendations of the most recent external and internal audits.

### **Scope of the Audit**

9. The way in which internal audit work and controls testing is carried out at each institution will depend on the systems and controls in place and how information is shared within the institution. However, it is expected that the internal audit work will cover the elements highlighted in this document. Where previous internal audit work has found that the systems and controls in place are satisfactory, it may be considered appropriate by the institution's Audit Committee for subsequent audits to only cover areas of risk (see also paragraph 36).
10. Auditors should ascertain the processes by which data returns and monitoring information are compiled and document them to the extent necessary to enable an evaluation to be made of the adequacy of the existing controls used by the institution to ensure that they produce accurate data returns and appropriately compile monitoring data. Examples of the controls that the audit would normally be expected to assess are set out for all the funding streams, data returns and other areas

of audit in paragraphs 16 to 32. Many of the controls are common to the data returns for all areas of audit. However, not all of the areas of audit apply to all institutions, and auditors should refer to the relevant paragraphs.

11. Auditors should note that there are some areas where institutions may have to return estimates, where information is not known at the time of return or information is not available in the required form. Estimates can be made using methods suggested by HEFCW in its guidance, or if appropriate, institutions can use their own methods. Where estimates have been made, auditors should review the methods used to calculate them, confirm that they are properly documented, reasonable, consistently applied and tested for reliability.
12. If an institution is in the process of merging or has recently merged with one or more other institutions, the auditor should ascertain if procedures have been put in place to integrate their data systems or otherwise ensure that returns for the whole merged institution can be made.
13. In planning the audit, the Auditor should consider the findings and conclusions of the latest external and/or internal audit reports relating to systems and data returns for the institution and any follow up reports and correspondence with management to assess the extent of implementation of the reports' recommendations. It is expected that the audit reports will make reference to and comment upon the extent that recommendations made by auditors in the previous internal or external audit reports have been effectively implemented.
14. It is recommended that internal audit staff with some experience of the HE sector and associated data returns are involved in the visits to institutions undertaken as part of the review and that auditors are sufficiently briefed on the guidance contained within this circular prior to carrying out the audit. Advice and clarification relating to the guidance in this circular can be obtained from HEFCW, and HEFCW staff are available to meet with internal audit staff if required.
15. All HEFCW circulars described below are available under 'publications' on the HEFCW website, [www.hefcw.ac.uk](http://www.hefcw.ac.uk).

### **Teaching funding**

16. The teaching funding method changed in 2012/13 with the introduction of the new fees regime for full-time undergraduate and postgraduate certificate in education (PGCE) provision. HEFCW circular W13/09HE 'HEFCW's Funding Allocations 2013/14' describes the methodology used in 2013/14. 2013/14 teaching funding comprises:
  - Funding allocated through the funded-credit based teaching funding method for part-time and postgraduate taught provision;

- PIF for full-time undergraduate and PGCE provision which comprises per capita funding and access and retention, disability, Welsh medium and expensive and priority subjects premiums;
  - Per capita funding and access and retention, disability, Welsh medium and part-time premium funding for part-time and postgraduate taught provision.
17. Funding allocated for part-time and postgraduate taught provision through the funded-credit based teaching funding method is based on credit value data returned on the Higher Education Students Early Statistics (**HESES**) survey (data from HEFCW circular W12/31HE was used for 2013/14 funding, the latest circular is W13/32HE). The part-time premium is allocated as a percentage on the funding allocated to part-time provision through the teaching funding method. Adjustments to funding are calculated using data taken from the End of Year Monitoring of Higher Education Enrolments (**EYM**) survey for FEIs (latest version – HEFCW circular W13/28HE). For HEIs, adjustments to funding are calculated using EYM data extracted from the Higher Education Statistics Agency (**HESA**) student record (details included in W13/28HE). EYM data for 2012/13 will be extracted from 2012/13 HESA data in early 2014. This means that, depending on the timing of the audit, the EYM data extraction for 2012/13 may not yet have taken place and the 2011/12 extraction may be the latest.
18. Testing of the systems and processes used to generate figures returned on the **HESES** and **EYM** surveys and HESA data used in the EYM data extraction should aim to answer the following questions:
- Is the latest HEFCW guidance being utilised and adhered to, in particular, have changes from previous surveys been noted and appropriately implemented?
  - Are data on the records system validated (e.g. a comparison of a sample of enrolment forms with data on the system)?
  - Is the method of extraction of data used to make returns to the surveys documented?
  - Is there an adequate audit trail to confirm that the method of data extraction for the surveys is being applied as documented?
  - Are details of any manual amendments to data extracted from the system for the surveys, or to EYM data extracted by HEFCW from HESA data, documented, with justification and/or appropriate authorisation of the changes?
  - Is a copy kept of the data taken from the system to make the return to the survey?
  - Is the final return to the survey checked against data on the system prior to submission and is there adequate evidence of this checking process?
  - Is the EYM data extraction provided to HEIs by HEFCW checked against data on the system and is there evidence of this checking process?

- Is the verification approved and signed off by an appropriate person?
- Are the staff resources available, taking into consideration experience and expertise, adequate to ensure that the data survey returns are accurately prepared and the EYM extraction provided by HEFCW is thoroughly checked?
- Is the documentation of the system and staff resource sufficient to ensure that accurate data returns could be prepared even in the absence of some key staff?
- Is there a risk register in place and are the risks relating to the compilation of accurate data returns, and related controls to manage these risks, adequately assessed and documented together with details of planned action to be taken, where relevant, to strengthen the existing controls?
- Are survey returns scrutinised before submission by suitably experienced members of staff other than those compiling the return?
- Are EYM data extracted by HEFCW scrutinised before verification by suitably experienced members of staff other than those that compiled the HESA return?
- Is a summary report of the data returned presented to the institution's senior management team (e.g. the total numbers of credits and students by mode and level with comparisons to prior years and/or other returns)?
- Is there a suitable process in place to ensure that staff who provide information (e.g. in departments) and staff compiling the return liaise as necessary to ensure that the most up to date information available relating to the survey period is included in the return?
- Is there evidence that validation and credibility checks are completed before returning or signing off data (e.g. scrutinising the credibility checks provided by HEFCW on the Excel spreadsheets; comparing EYM data against HESES returns made earlier in the academic year; use of control totals)?
- Are there procedures for determining the fundability status of students and are checks made on fundability status (e.g. for students located outside Wales or for provision funded by the Wales European Funding Office (WEFO)); and have the revised fundability rules contained in HESES for 2013/14 been accounted for in the determination?
- Is the method for assigning JACS subject codes to modules and hence categorising credits into Academic Subject Categories (ASCs) documented and reasonable?
- Is there an adequate audit trail to confirm that the method for categorising credits into ASCs is being applied as documented?
- Are processes used by institutions to calculate estimates (e.g. non-completion rates) reasonable and documented, and is their reliability tested?

- Do processes ensure that evidence of enrolment and attendance available is complete and retained as part of the audit trail (e.g. enrolment forms, online enrolment records, module choice forms)?
  - Are franchised out students correctly identified as such on the system, and recorded as such on the survey returns, and not, for example, as distance learning students (where distance learning students are those that are students of the reporting institution, where staff employed by the reporting institution are responsible for providing all teaching or supervision, but who are located away from the reporting institution and are not part of a franchising arrangement with another institution or organisation)?
  - Are arrangements with franchise partners documented and are there controls in place to ensure that only the franchisor institution returns the provision?
  - If the institution is the lead institution of an ITT Centre, for the purpose of returning data to HEFCW about ITT (QTS) provision, is there a process in place to receive data about ITT (QTS) provision from the partner institution?
  - If the institution is part of an ITT Centre but does not return data directly to HEFCW about ITT (QTS) provision, is there a process in place to provide correct data to the institution that returns data to HEFCW for the whole Centre?
  - If the institution has recently been formed from a merger are the data systems in place sufficiently integrated to enable the institution to make returns for the whole institution and manage the process of validating and verifying data?
19. For HEIs, per capita and premium funding included in the PIF allocations and allocated for part-time and postgraduate provision is based on data taken from the HESA student record (coding manuals and guidance are available on the HESA website – [www.hesa.ac.uk](http://www.hesa.ac.uk)). For FEIs, funding is based on data taken from the Lifelong Learning Wales Record (**LLWR**) (coding manuals and guidance are available on the Welsh Government website [www.wales.gov.uk](http://www.wales.gov.uk)) for per capita and access and retention premium funding; funding for the Welsh medium premium, the disability premium and the expensive and priority subjects premiums is based on returns made directly to HEFCW. In addition to HESA and LLWR data, data relating to students eligible for the Assembly Learning Grant were used in the allocation of the access and retention premium for 2013/14, but are outside the scope of the audit. The part-time premium calculations do not use HESA or LLWR data (see paragraph 17).
20. The fields and criteria used to extract data from the records are detailed in the Higher Education Data Requirements circular (latest version - HEFCW circular W13/34HE). Testing of the systems and processes used to make these returns should aim to answer the following questions:
- HESA** returns:
- Do the controls include quality checks on individualised data prior to submission to HESA, in particular for data fields used in funding

(e.g. checks that home postcodes have been correctly transcribed; fundability status is correct; year of student is correct; those in receipt of disabled students' allowance (DSA) are recorded as such)?

- Where errors were identified in prior returns, by HEFCW, HESA or the institution, through audit or otherwise, particularly those which led to reductions in funding, have processes been implemented to address these data errors?
- Where errors have been identified in prior returns, are the relevant data checked prior to final submission of data to HESA to confirm that the error has not reoccurred?
- Are summaries of HESA data checked against the EYM data extracted by HEFCW for consistency and credibility?
- Is there evidence that the check documentation and IRIS output, produced by the HESA data returns system after committing data, is scrutinised, and that any resulting issues are addressed?
- Is a copy kept of the final data submitted to HESA?
- Is the method used to calculate the proportion of a module taught through the medium of Welsh documented, reasonable and consistently applied?
- Are any manual amendments made by HEFCW to exclude Welsh medium modules checked to confirm they have been correctly excluded?
- Are the staff resources available, taking into consideration experience and expertise, adequate to ensure that the data returns are accurately prepared?
- Is the documentation of the system and processes and the staff resource sufficient to ensure that accurate data returns could be prepared even in the absence of some key staff?
- Is there a risk register in place and are the risks relating to the compilation of accurate data returns, and related controls to manage these risks, adequately assessed and documented together with details of planned action to be taken, where relevant, to strengthen the existing controls?
- Are returns scrutinised before submission by suitably experienced members of staff other than those compiling the return?
- Is a summary report of the data submitted to HESA presented to the institution's senior management team (e.g. numbers of students by mode and level and/or course and subject with comparisons to prior years and/or other returns)?
- Are the HEFCW confirmation and verification reports checked against data submitted to HESA to ensure that the HEFCW reports are accurate according to HEFCW criteria?
- If the institution has recently been formed from a merger are the data systems in place sufficiently integrated to enable the institution to make a HESA student record return for the whole institution?

**LLWR returns:**

- Do the controls include quality checks on individualised data submitted to the LLWR prior to extraction by HEFCW of data used for funding purposes, in particular for data fields used in funding (e.g. checks that home postcodes at the start of the learning programme have been correctly transcribed; level of study of learning programme is correct; mainstream funding for the learning activity is correct)?
- Is the latest HEFCW guidance on completing the LLWR adhered to (e.g. that the correct HE course structure is returned with the course returned as a learning programme and the modules as learning activities)?
- Where errors were identified in past data, by HEFCW, WG or the institution, through audit or otherwise, particularly those which led to reductions in funding, have processes been implemented to address these data errors?
- Where errors were identified in past data are the relevant data checked prior to submitting data to the LLWR which HEFCW will extract for funding purposes to confirm that the error has not reoccurred?
- Are summaries of the LLWR data checked against EYM returns for consistency and credibility?
- Is a copy kept of the data submitted to the LLWR, at the time that HEFCW will extract data used in funding?
- Are the methods used to extract data relating to modules available through the medium of Welsh, students in receipt of DSA and modules in expensive or priority subjects documented and reliable?
- Are the staff resources available, taking into consideration experience and expertise, adequate to ensure that accurate HE data are submitted to the LLWR?
- Is the documentation of the system and processes and the staff resource sufficient to ensure that accurate HE data can be submitted to the LLWR even in the absence of some key staff?
- Is there a risk register in place and are the risks relating to the return of HE data on the LLWR, and related controls to manage these risks, adequately assessed and documented together with details of planned action to be taken, where relevant, to strengthen the existing controls?
- Is a summary report of HE data submitted to the LLWR presented to the institution's senior management team (e.g. numbers of students by mode and level and/or course and subject with comparisons to prior years and/or other returns)?
- Are the HEFCW confirmation and verification reports checked against data submitted to the LLWR to ensure the HEFCW reports are accurate according to HEFCW criteria?
- Where, in addition to their directly funded provision, the FEI franchises provision in, are there controls in place to ensure that

only the franchisor institution returns the provision and that the provision is not also returned on the LLWR?

- If the institution has recently been formed from a merger are the data systems in place sufficiently integrated to enable the institution to make a LLWR return for HE provision for the whole institution?

## **PGR and QR Funding**

21. PGR training funding is allocated to HEIs with Units of Assessment (UoAs) submitted to the 2008 RAE where the UoA has 3 or more classified FTE Category A staff and meets a combined quality and volume threshold. It is allocated using data from the HESA student record. The fields and criteria used to extract the data from the record are detailed in the Higher Education Data Requirements circular (latest version - HEFCW circular W13/34HE). Testing of the systems and processes used to record data relating to PGR students on the HESA return should aim to answer the following questions (in addition to those listed in paragraph 20 for HESA returns):

### **HESA returns:**

- Are quality checks carried out on individualised data for data fields used in calculating PGR funding (e.g. fundability status is correct; UoA is correct)?
  - Are the HEFCW confirmation reports checked against data submitted to HESA to ensure the HEFCW reports are accurate according to HEFCW criteria?
  - Where errors were identified in prior returns, by HEFCW, HESA or the institution, through audit or otherwise, particularly those which led to reductions in PGR funding, have processes been implemented to address these data errors?
  - Where errors have previously been identified in PGR data, are the PGR data checked prior to final submission of data to HESA to confirm that the error has not reoccurred?
22. QR funding is allocated only to those HEIs with UoAs submitted to the 2008 RAE where the UoA has 3 or more classified FTE Category A staff and meets a combined volume and quality threshold. 2013/14 funding was allocated using data from the 2008 RAE, data taken from the 2009/10 and 2010/11 Research Activity Surveys (RAS) (HEFCW circulars W09/36HE and W10/39HE) and data taken from the External Research Income from UK Based Charities 2011-12 (HEFCW circular W12/36HE). The charity income survey for 2012-13 has also been issued (HEFCW circular W13/35HE). 2008 RAE data are not included in the scope of the audit. The RAS data used are also not included in the scope as they have not been updated since 2010/11. Therefore, only charity income data is included in the scope of the audit and testing of the systems and processes used to return charity income data should aim to answer the following questions:

- Is the HEFCW guidance for the return of charity income related data being utilised and adhered to, in particular, have any changes in guidance relating to charity income compared to the previous year been noted and appropriately implemented?
- Are data on the records system validated (e.g. is there a reconciliation of the charity income data with the information disclosed in the audited financial statements and is this reviewed and approved by an appropriate person)?
- Is the method of extraction of data used to make the return documented?
- Is there an adequate audit trail to confirm that the data extraction method is being applied as documented?
- Are details of any manual amendments documented, with justification and/or appropriate authorisation of the changes?
- Is a copy kept of the data taken from the system to make the return?
- Is the verification approved and signed off by an appropriate person?
- Is the return scrutinised before submission by suitably experienced members of staff other than those compiling the return?
- Is a summary report of the data submitted presented to the institution's senior management team (e.g. charity income by UoA with comparisons to prior years and/or other returns)?
- Is there a suitable process in place to ensure that staff who provide information (e.g. in departments) and staff compiling the return liaise as necessary to ensure that accurate information is included in the return?
- Is there evidence that validation and credibility checks are completed before returning data (e.g. comparing data to returns made in the previous academic year)?
- If the institution has recently been formed from a merger are the data systems in place sufficiently integrated to enable the institution to make a return for the whole institution?

### **For our Future indicators**

23. The For our Future indicators are being monitored for the last time using 2012/13 data. The systems and processes used to return data used in the monitoring of the For our Future indicators, for HEIs only, are within the scope of the audit for the following set of indicators:

- Communities First;
- Module completion rates;
- Welsh medium;
- Overseas students;
- Part-time students;
- Knowledge transfer.

More information about the For our Future strategy and the indicators is in HEFCW's Corporate Strategy for 2010-11 to 2012-13, which can be found on the HEFCW website under 'Publications', 'Corporate Documents', 'Corporate Strategy'.

24. The fields and criteria used to extract the data used to monitor these indicators are detailed in the 2013/14 Higher Education Data Requirements circular (HEFCW circular W13/34HE). Testing of systems and processes used to return data that are used in funding (see paragraph 20) will cover most of the testing appropriate for HESA student data used in monitoring the indicators. In addition, testing should aim to answer the following questions:

**HESA student data returns:**

- Do the controls include quality checks on individualised data prior to submission to HESA, in particular for data fields used in monitoring (e.g. checks that the module completion status is recorded and is correct; that the student's domicile is correct; that the mode and level of study are correct)?
- Where errors have previously been identified in data used for monitoring, by HEFCW or the institution, have processes been implemented to address these data errors?
- Where errors have previously been identified in data used for monitoring, are the data checked prior to final submission of data to HESA to confirm that the error has not reoccurred?

**HESA HEBCI survey returns:**

- Are HEBCI survey definitions and guidelines utilised and adhered to?
- Are validation and credibility checks carried out before returning data (e.g. comparisons with previous year's data)?
- Are the methods and processes used to collate and extract data documented?
- Is there an adequate audit trail to confirm that data extraction methods are being applied as documented?
- Is a copy kept of the final data submitted?
- Are the staff resources available, taking into consideration experience and expertise, adequate to ensure that the data returns are accurately prepared?
- Is the documentation of the systems and processes and the staff resource sufficient to ensure that data returns could be prepared even in the absence of some key staff?
- Is there a risk register in place and are the risks relating to the compilation of data returns, and related controls to manage these risks, adequately assessed and documented together with details of planned action to be taken, where relevant, to strengthen the existing controls?
- Are returns scrutinised before submission by suitably experienced members of staff other than those compiling the return?

- Is a summary report of the data returned presented to the institution's senior management team (e.g. the items of data used in monitoring FoF indicators with comparisons to prior years and/or other returns)?
- Is there a suitable process in place to ensure that staff who provide information (e.g. in departments) and staff compiling the return liaise as necessary to ensure that the most up to date information available relating to the survey period is included in the return?
- Are processes used to calculate estimates reasonable and documented, and is their reliability tested?
- If the institution has recently been formed from a merger are the systems in place sufficiently integrated to enable the institution to make a HEBCI survey return for the whole institution?

### **Corporate Strategy targets**

25. The systems and processes used to return data used in the monitoring of the Corporate Strategy targets for 2013-14 to 2015-16, for HEIs only, are within the scope of the audit for the following set of indicators:

- Widening Access;
- Participation;
- Part-time;
- Welsh medium;
- Overseas students;
- Initial Teacher Training;
- Continuing Professional Development;
- Collaborative Research Income.

More information about the Corporate Strategy and the indicators is in HEFCW's Corporate Strategy for 2013-14 to 2015-16, which can be found on the HEFCW website under 'Publications', 'Corporate Documents', 'Corporate Strategy'.

26. The fields and criteria used to extract the data used in monitoring these targets are detailed in the 2013/14 Higher Education Data Requirements circular (HEFCW circular W13/34HE). Testing of systems and processes used to return data that are used in funding (see paragraph 20) and systems and processes used to return data used in monitoring the FoF indicators (see paragraph 24) will cover most of the testing appropriate for data used in monitoring the targets. In addition, testing should aim to answer the following questions:

#### **HESA student data returns:**

- Do the controls include quality checks on individualised data relating to ITT enrolments submitted to HESA (e.g. checks that the teacher training identifier has been correctly coded; that the

student's initial teacher training phase, mode of study, level of study, subject of study and commencement date are correct)?

**HESA HEBCI survey returns:**

- Do the controls include a reconciliation of the Collaborative Research income returned with the audited accounts to ensure consistency?

**Data returned on fee plans**

27. The systems and processes used to monitor targets for activities supported through new fee income, reported in Section 8 of each institution's fee plan for 2014/15, are within the scope of the audit. The processes and methods for calculating the average fee figure and the new fee income figure returned on the fee plan are also within the scope of the audit. Both HEIs and FEIs with approved fee plans are included.
28. Testing of the systems and processes used for setting and monitoring targets and calculating the average fee and the new fee income should aim to answer the following questions:
  - Is there a process in place to monitor targets set in the fee plan in Section 8 'Activities supported through new fee income'?
  - Has the monitoring process, including the methods and processes used for obtaining or calculating figures used in the targets, been documented and is it accessible by all staff who need to use it?
  - Are any methods used to calculate figures used in monitoring targets reasonable?
  - Is there a risk register in place and are the risks associated with not meeting the targets adequately assessed and documented together with details of planned action to be taken?
  - Has the method of calculating the average fee per full-time undergraduate student returned in Section 1 of the fee plan been documented and is it reasonable?
  - Has the method of calculating expected total new fee income returned in Section 6 of the fee plan been documented and is it reasonable?

**Data used in monitoring the maximum student number**

29. The maximum student number is being monitored by HEFCW for the last time using 2012/13 HESA student data. The systems and processes used to return data used in the monitoring of the maximum student number are within the scope of the audit.
30. The fields and criteria used to extract data from the records are detailed in the Higher Education Data Requirements circular (latest version - HEFCW circular W13/34HE). Testing of the systems and processes used to record

data relating to full-time undergraduate and PGCE new entrant students on the HESA/LLWR returns should aim to answer the following questions (in addition to those listed in paragraph 20):

#### **HESA returns**

- Are quality checks carried out on individualised data for data fields used in monitoring the maximum student number (e.g. fundability status, course aim, mode of study, year of study, completion status)?
- Are the HEFCW confirmation reports checked against data submitted to HESA to ensure the HEFCW reports are accurate according to HEFCW criteria?

#### **LLWR returns**

- Are quality checks carried out on individualised data for data fields used in monitoring the maximum student number (e.g. fundability status, level of study, start date, mode of study)?
- Are the HEFCW confirmation reports checked against data submitted to the LLWR to ensure the HEFCW reports are accurate according to HEFCW criteria?

### **Data used in calculating the maximum fee grant**

31. The maximum fee grant calculation carried out each year uses conversion rates for each cohort included in the calculation to calculate the fee grant for continuing students. For 2013/14 the conversion rates are percentages based on numbers of students in their first year that progress to a second year at the institution. Further conversion rates will be used as the number of cohorts included in the maximum fee grant increases. The systems and processes used to return data used in the calculation of the conversion rates are within the scope of the audit.
32. The fields and criteria used to extract data from the records are detailed in the Higher Education Data Requirements circular (latest version - HEFCW circular W13/34HE). Testing of the systems and processes used to record data relating to full-time undergraduate and PGCE students on the HESA return should aim to answer the questions listed in paragraphs 20 and 30 for HESA returns. Data used in the conversion rates for FEIs are collected directly from FEIs.

### **Interpretation and Guidance**

33. Auditors should familiarise themselves with the latest, at the time of audit, HESES, EYM, external research income from charities survey, HESA guidance (including for the HEBCI survey), LLWR guidance, data requirements circular and the fee plan process and guidance. Some of the publications will be updated after publication of this circular and auditors should pay particular attention to any changes made to the data collected

that imply changes to the way in which systems and processes work and assess whether institutions have made or intend to make appropriate adjustments.

34. Any further clarification relating to the guidance for making HESES, EYM, external research income from charities, HESA/LLWR returns or extracting EYM data from the HESA student record or relating to fee plan guidance can be obtained from HEFCW.

### **Open University in Wales**

35. HEFCW has responsibility for funding relating to teaching at the Open University (OU) in Wales. Teaching funding allocated to the OU in Wales is calculated using the same funding methodology as other HEIs. As in previous years the systems and processes used to compile data returns to HESA and HEFCW that are used in the calculation of teaching funding are included in the scope of the internal audit. In addition, the OU in Wales is included in the monitoring of the For our Future indicators and Corporate Strategy targets and so the systems and processes used for monitoring these indicators and targets are included in the scope of the audit. The OU in Wales does not currently receive PGR or QR funding from HEFCW and did not submit a fee plan relating to full-time undergraduate and PGCE fees in 2014/15.

### **Reporting**

36. The annual internal audit plan should include a review of the controls in place to manage the risks relating to the submission of accurate data returns and data returned in and used to monitor the fee plans. This review should include an assessment of the adequacy of the controls documented in paragraphs 16 to 32 above as relevant. However, the precise scope of the internal audit work completed will be determined by each institution's assessment of the risks relating to their institution's data return and it is expected that the internal audit work will focus on the higher risk aspects of the systems and processes, for example, issues identified in previous audits, or aspects not covered in previous audits.
37. The timing of the internal audit work should be arranged so that the internal audit report can be completed and presented to the institution's Audit Committee before a copy of the report is sent by the institution to HEFCW by 31 May 2014.
38. The internal audit report should include
  - A description of the objectives of the audit and the risks and controls included within the scope of the audit;
  - Details of the audit work completed;

- Details of issues identified during the audit and the recommendations made to address these;
  - A consideration of the recommendations made in previous audit reports and the extent to which these have been effectively implemented;
  - Management's responses to the report's recommendations and the agreed timescales for their implementation;
  - Details of any disagreements or recommendations which were not accepted by management;
  - A clear conclusion and overall opinion as to the adequacy and effectiveness of the controls in place to manage the risks relating to the accuracy of the data returns included within the scope of the audit.
39. If the internal audit report's overall conclusion, or the conclusions relating to the adequacy of the design of the system of control and the application of those controls, provides a negative opinion (e.g. limited or no assurance, unsatisfactory or inadequate controls) details of the significant exceptions giving rise to this opinion should be provided in the report. In these circumstances the institution's Audit Committee and HEFCW should be informed of the relevant issues as soon as possible.
40. The institution's Audit Committee should include reference in its annual report to the reports and assurances that it has received during the year in respect of the controls in place to manage the quality of data returns made by the institution for funding or monitoring purposes and the controls relating to data returned in and used to monitor the fee plans.
41. An electronic copy of the audit report and any associated correspondence should be sent **by the institution** to [hestats@hefcw.ac.uk](mailto:hestats@hefcw.ac.uk) no later than **31 May 2014**. Note that we do not require a paper copy to be sent to us.
42. Details of the internal audit work and reports completed since the last external audit of the funding data should be retained and be made available to the external auditors of the data returns during their visits. The HEFCW Audit Service may also wish to review these reports and related papers during their periodic visits to the institution.

### Further information

43. Further guidance and information is available from Hannah Falvey (029 2968 2240, [hestats@hefcw.ac.uk](mailto:hestats@hefcw.ac.uk)) or Rachael Clifford (029 2068 2243, [hestats@hefcw.ac.uk](mailto:hestats@hefcw.ac.uk)).

## HEFCW Recurrent Funding

### Funding for Teaching 2013/14

1. The method of funding for teaching changed in 2012/13 with the introduction of the new fee regime for full-time (FT) undergraduate (UG) and PGCE students. For part-time (PT) and postgraduate taught (PGT) provision, traditional funded credit-based funding continues to be allocated. Also allocated for PT and PGT provision are per capita and premium payments. For FT UG and PGCE provision, funding is now allocated through the PIF which comprises per capita and premium payments. These funding allocations are described in more detail below.
2. The traditional funded credit-based method for PT and PGT provision is based on a standard Unit of Funding (UoF) for each subject area. The funding is allocated by means of a formula which consists of two elements – core and addition. Funded credit values associated with core funding are based on the number of fundable credit values after adjustment for non-completions and the number of funded credit values, for the previous year. Core numbers in each institution are maximised by making adjustments as far as possible in line with the pattern of the current year's enrolment; addition numbers, which may or may not be allocated in a year, are based on policy priorities. In order to calculate UoFs, the UoFs for the previous year are adjusted by an efficiency gain and increased by GDP.
3. HEFCW makes two other types of payments, for PT and PGT provision and within the PIF: per capita and premium. All but the part-time premium are based on the numbers of enrolments or credits achieved the previous year. Details of criteria for inclusion are given in Annex B.
4. Per capita payments recognise the fixed costs attached to all students, those of enrolment, records etc. An amount per undergraduate and postgraduate taught enrolment is made, subject to a minimum study requirement of 10 credit values.
5. The part-time premium is calculated as a percentage applied to the unit of funding for modules taken on a part-time basis. The percentage was 10 per cent in 2013/14.
6. Premium payments based on HESA data operate in four areas: access and retention, disability, Welsh medium provision and expensive and priority subjects. Different types of provision are included in the calculation of each, described in the paragraphs below
7. In 2013/14, the access and retention premium was an amount per undergraduate enrolment for students from low participation areas plus an amount per undergraduate enrolment for students from Communities First areas that are equivalent to the 100 most deprived areas, the 32 pockets of deprivation, six imaginative proposals and the new areas added by WG

in 2007/08, subject to a minimum 10 credit value study requirement; plus an amount per undergraduate enrolment for students eligible for a full Assembly Learning Grant. The amount per enrolment depended on several factors including whether the institution has successfully retained the student and the proportion of Welsh domiciles at the institution who are from Communities First areas. For full-time undergraduate enrolments, only data relating to students in their third year or above at the institution were included in the calculation for 2013/14.

8. The disability premium is an amount per enrolment for students in receipt of DSA, subject to a minimum 10 credit value study requirement; and the Welsh medium premium is a weighting on the funding attracted by modules undertaken through the medium of Welsh. For full-time undergraduate and PGCE enrolments, only data relating to students in their third year or above at the institution were included in the calculation for 2013/14.
9. The expensive and priority subject premiums are allocated using data relating to FT UG and PGCE students only. The expensive subject premium is an amount per completed credit and is allocated using the number of completed credits in science, technology, engineering, medicine, dentistry and conservatoire performance element subjects. The priority subject premium is allocated using the number of completed credits in modern foreign languages (MFL) and maths. The 2013/14 allocations included modules associated with students in their third year or above at the institution only, except for clinical medicine and dentistry and performance element provision for which modules associated with all years of study are included in the allocation.

### **Funding for Postgraduate Research Training 2013/14**

10. HEFCW introduced its current PGR training funding allocation method in 2000/01. Grants are calculated using the institution's confirmed postgraduate research enrolment figures from the previous year. Grants to institutions are calculated by applying a UoF to postgraduate research enrolments for particular groups of subjects. Qualifying enrolments are those in UoAs submitted to the 2008 RAE where the UoA has 3 or more classified FTE Category A staff and meets a combined volume and quality threshold, within prescribed time limits for study: 3 and 2 years for a full-time PhD and MPhil respectively; 6 and 4 years for a part-time PhD and MPhil respectively.

### **Funding for Research 2013/14**

11. The method of allocating QR funding changed in 2009/10. QR funding is allocated to institutions with UoAs submitted to the 2008 RAE where the UoA has 3 or more classified FTE Category A staff and meets a combined volume and quality threshold. For 2013/14 funding, data were taken from the 2008 RAE, the 2009/10 and 2010/11 RAS and the 2012/13 external research income from charities survey.

12. QR funding has three elements: a main allocation; a charity income allocation; and a rewarding excellence allocation. The main allocation is allocated by apportioning the available funding in proportion to research volume weighted for quality and subject. Previously calculated relativities between research costs are used for different subject areas. The parts of the volume measure relating to research students (RS), research assistants (RA), research fellows (RF) and charity income (CI) are weighted in the volume measure (weights: RS=0.15; RA=0.1; RF=0.1; CI=0.25/25,000) and for RS, RA and RF are an average over two years of data taken from the 2009/10 and the 2010/11 RAS. For CI, an average over two years of data taken from the 2011/12 and the 2012/13 charity income surveys is used. Research active staff (RAE category A) have a weighting of 1.0. Figures for research active staff are taken from the 2008 RAE and are not updated each year. The charity income element is allocated pro rata to the average charity income. The rewarding excellence element is allocated pro rata to subject weighted volume in the 4\* quality level. Total funding is calculated as the sum of the three elements.
13. An additional amount of ringfenced funding was also allocated for 2013/14 for the purpose of supporting scholarly publications and related activities in the fields of Welsh culture, history and literature.

### Eligibility Criteria for HESA/LLWR based data used in funding

- 1 For all student based data, students should be active within the reporting period and not incoming exchange. In addition, for per capita, premium and PGR training funding allocations students should be fundable by HEFCW.

#### Per capita funding criteria for inclusion

- Student is studying at least 10 credit values.
- Student is studying at undergraduate or postgraduate taught level.
- Each student counted only once irrespective of the number of courses the student is studying.

#### Access and retention premium criteria for inclusion

- Student's postcode is in a low participation area and/or a Communities First area.
- Student studying at least 10 credit values.
- Student studying at undergraduate level.
- Full-time and part-time for 2013/14 funding, with, for full-time students, only students in their third year or above at the institution included (provisionally part-time only included for 2014/15 funding).
- Each student counted only once irrespective of the number of courses the student is studying.

#### Disability premium criteria for inclusion

- Student is in receipt of DSA.
- Student studying at least 10 credit values, or 8.3% FTE for postgraduate research students.
- Student studying at undergraduate or postgraduate level.
- Full-time and part-time; with, for full-time undergraduate, only students in their third year or above at the institution included for 2013/14 funding and, provisionally, only students in their fourth year or above at the institution included for 2014/15 funding.
- Each student should be counted only once irrespective of the number of courses the student is studying.

#### Welsh medium premium criteria for inclusion

- Student studying at undergraduate or postgraduate taught level.
- Full-time and part-time; with, for full-time undergraduate, only students in their third year or above at the institution included for 2013/14 funding and, provisionally, only students in their fourth year or above at the institution included for 2014/15 funding.
- Student studying at least 2 credits of a module through the medium of Welsh.
- Student not studying on a Welsh language or literature module.

### **Expensive and priority subjects premiums criteria for inclusion**

- Full-time or sandwich mode of study.
- Undergraduate level of study.
- Each student counted only once irrespective of the number of courses the student is studying.
- Module is started in the academic year and returned as countable.
- Module is completed.
- Duplicate modules are excluded.
- Credits are categorised by subject, where subject is in medicine, dentistry, performance element (provision at RWCMD), science, engineering and technology (for the expensive subjects premium), or mathematics, computing and modern foreign languages (for the priority subjects premium).
- Apart from for clinical medicine and dentistry and performance element modules, where all years of study are included, only modules relating to students in their third year or above at the institution for 2013/14 funding and, provisionally, students in their fourth year or above at the institution for 2014/15 funding, are included.

### **Postgraduate research training funding criteria for inclusion**

- Students studying for postgraduate research qualification.
- Enrolments must be in UoAs submitted to the 2008 RAE where the UoA is included in QR funding calculations.
- Funding is limited to 3 years for a full-time programme of study leading to a PhD and 6 for a part-time programme. Limits for MPhil programmes are set pro-rata to those for PhDs. Funding against transfers from MPhil to PhD is available only for the balance of time up to the limits for PhD.
- Each student counted only once irrespective of the number of courses the student is studying.

### Eligibility Criteria for HESA based data used in For our Future indicators

- 1 For all student based data used for monitoring, students should be active within the reporting period, not dormant, sabbatical or writing up, not primarily studying outside the UK and for all but the overseas indicator, not incoming exchange. All data are taken from HESA student, HEBCI and finance statistics returns. Students and/or provision, spin out data and income data at HEIs are counted towards the monitoring of the indicators based on the following criteria:

**Communities First** – ‘A 10% rise in the proportion of all Welsh domiciled students studying HE courses at HEIs and FEIs in Wales who are domiciled in the Welsh Communities First areas from 15.6% in 2008/09 to 17.2% in 2012/13’

- Student’s postcode is a valid postcode mappable to a ward in Wales (and in a Communities First area to be counted in the numerator).
- Each student counted only once irrespective of the number of courses the student is studying.

**Module Completion Rates** – ‘The module completion rate for undergraduate enrolments in Welsh HEIs to increase by 2.7% from 87.6% in 2008/09 to 90% in 2012/13’

- Student studying at undergraduate level.
- The module is expected to have an outcome (continuing from the previous reporting year or contained within the reporting year) and is taken on a for credit basis. Completed modules are identified as those completing with or without gaining credit.

**Welsh Medium** – ‘The number of Welsh domiciled students at Welsh HEIs and FEIs undertaking some element of their HE course through the medium of Welsh will rise from 4,586 in 2008/09 to 5,509 in 2012/13’

- Student’s postcode is a valid postcode mappable to a ward in Wales.
- Module is not a module taken in the previous academic year for which only the outcome is included.
- Students taking some element through the medium of Welsh identified where at least one module has a greater than zero percentage through the Welsh language.
- Each student counted only once irrespective of the number of courses the student is studying.

**Overseas Students** – ‘The percentage growth in the number of overseas students attending HE courses in Welsh HEIs to be equal to, or greater than, the comparable figure for UK HEIs, excluding London and the South East of England’

- Student’s domicile is outside the EU (including incoming exchange).

- The Channel Islands and Isle of Man are not counted as overseas for the purposes of this target.
- Each student counted only once irrespective of the number of courses the student is studying.

**Part-time Students** – ‘The total number of part-time students studying HE courses in HEIs and FEIs in Wales will rise from 54,714 in 2008/09 to 59,000 in 2012/13’

- The student is part-time.
- Each student counted only once irrespective of the number of courses the student is studying.

**Knowledge Transfer** – ‘The number of spin out companies still active produced from HEIs in Wales which have survived at least three years will increase by 10% from 252 in 2008/09 to 277 in 2012/13’

- Spin-outs with some HEI ownership, spin-outs which are not HEI owned, staff start-ups and graduate start-ups taken from part B, Table 4, item 4b of the HESA HEBCI survey.

## Eligibility Criteria for HESA based data used in Corporate Strategy targets

- 1 For all student based data used for monitoring, students should be active within the reporting period, not dormant, sabbatical or writing up, not primarily studying outside the UK and for all but the overseas indicator, not incoming exchange. All data used in monitoring the targets in the scope of the internal audit are taken from HESA student and HEBCI survey returns. Students and/or provision, CPD data and income data at HEIs are used in the monitoring of the indicators based on the following criteria:

**Widening Access** – ‘A rise in the proportion of all Welsh domiciled students studying higher education courses at higher education institutions and further education institutions in Wales who are domiciled in the bottom quintile of wards in the Welsh Index of Multiple Deprivation (WIMD) or in Communities First cluster areas, from 20.0% in 2011/12 to 22.4% in 2015/16 (a rise of 11.8%).’

- Student’s postcode is a valid postcode mappable to a ward in Wales (and in the bottom quintile of wards in the WIMD or in a Communities First cluster area to be counted in the numerator).
- Each student counted only once irrespective of the number of courses the student is studying.

**Participation** – ‘An increase in the proportion of all UK domiciled students studying higher education courses at higher education institutions and further education institutions in Wales who are from UK low participation areas from 33.2% in 2011/12 to 35.3% in 2015/16 (a rise of 6.3%).’

- Student’s postcode is a valid postcode mappable to a ward in the UK.
- To be counted in the numerator, for full-time students aged less than 21, the postcode is in the 40% of areas with the lowest participation as defined by POLAR3, and, for all other students, in the 40% of areas with the lowest participation as defined by the proportion of working age adults with HE level qualifications.
- Each student counted only once irrespective of the number of courses the student is studying.

**Part-time Students** – ‘The percentage change in the number of part-time students attending higher education courses in Welsh higher education institutions and further education institutions to be equal to, or greater than, the comparable figure for the UK.’

- The student is part-time.
- Each student counted only once irrespective of the number of courses the student is studying.

**Welsh Medium** – ‘The number of students studying higher education courses at Welsh higher education institutions and further education students in Wales undertaking at least 5 credits of their course through the medium of Welsh, per

annum, will rise from 4,335 in 2011/12 to 5,600 in 2015/16, including a rise from 2,269 to 3,030 in the number of those studying at least 40 credits per annum.'

- The module is started in the academic year.
- Students taking some element through the medium of Welsh identified where at least one module has a greater than zero percentage through the Welsh language.
- Credits through the medium of Welsh are counted as the credit points for the module multiplied by the percentage through Welsh.
- Each student is counted only once irrespective of the number of courses the student is studying but all credits taken by the student through the medium of Welsh are counted.

**Overseas Students** – 'The percentage change year on year in the number of overseas students attending higher education courses in Welsh higher education institutions will be equal to, or greater than, the comparable figure for UK higher education institutions (excluding London and the South East of England).'

- Student's domicile is outside the EU (including incoming exchange).
- The Channel Islands and Isle of Man are not counted as overseas for the purposes of this target.
- Each student is counted only once irrespective of the number of courses the student is studying.

**Initial Teacher Training** – 'Welsh Government targets for ITT undergraduate primary, postgraduate primary, undergraduate secondary, postgraduate secondary priority and postgraduate secondary other subjects to be met annually.'

- The student is studying on an ITT (QTS) course.
- The student is full-time and started between 1 August and 1 November and did not leave in that period (all institutions except the OU).
- The student is part-time and started between 1 August and 31 July (the OU in Wales).
- Each student is counted only once irrespective of the number of courses the student is studying.

**Continuing Professional Development** – 'The total number of learner days delivered by Welsh higher education institutions for continuing professional development (CPD) will rise from 202,498 in 2011/12 to 226,000 in 2015/16 (a rise of 11.6%).'

- The total number of learner days of CPD/Continuing Education courses being delivered taken from part B, Table 2, item 3f of the HESA HEBCI survey.

**Collaborative Research Income** – 'The total amount of income from collaborative research involving both public funding and funding from business will rise from £65,253k in 2011/12 to £72,000k in 2015/16 (a rise of 10.3%)'

- Total collaborative research income taken from part B, Table 1, item 1e of the HESA HEBCI survey.

### **Eligibility Criteria for HESA/LLWR data used in the monitoring of the maximum student number**

#### HEIs (HESA data)

- Active within the reporting period.
- Fundable by HEFCW.
- Not incoming exchange.
- Full-time or sandwich mode of study.
- Undergraduate and PGCE level of study.
- Students in their first year of study.
- Students who have completed the year of study (where completion status is unknown, the number of completions is estimated).
- Each student counted only once irrespective of the number of courses the student is studying.

#### FEIs (LLWR data)

- Active within the reporting period.
- Fundable by HEFCW.
- Full-time or sandwich mode of study.
- Undergraduate and PGCE level of study.
- Students with a start date in the year being monitored.
- Students who have completed the year of study (the number of completions is estimated using rates taken from HESES/EYM).
- Each student counted only once irrespective of the number of courses the student is studying.

### **Eligibility criteria for HESA data used in the calculation of the maximum fee grant**

#### HEIs (HESA data)

- Active within the reporting period.
- Fundable by HEFCW.
- Not incoming exchange.
- Full-time or sandwich mode of study.
- Undergraduate and PGCE level of study.
- Students who have completed the year of study (where completion status is unknown, the number of completions is estimated).
- Each student counted only once irrespective of the number of courses the student is studying.
- Students are categorised by year of study at the institution and multiple years of HESA data are used.

### Recommendations from previous audits

- 1 The following provides a summary of the recommendations made on the internal audit reports submitted to HEFCW in May 2013 and the external audits carried out in 2013. Where a recommendation relates to more than one stream of data, the recommendation has been included under all relevant streams. The same or similar recommendation made at more than one institution is included only once. Findings for past audits can be found in previous versions of these notes.

#### Student data:

- Checks should be carried out to ensure information is transferred correctly from enrolment forms.
- It should be ensured that change of programme or module forms have been signed off by the student and a member of the student data team.
- Error messages should be followed up and resolved before return.
- The definition of completion status should be clarified with HEFCW and the methodology to calculate non-completions documented.
- The methodology for assigning TYPEYR should be reviewed.
- Data compilation procedures should be documented.
- Record entry should be reviewed to ensure students don't have duplicate records.
- Controls to prevent and detect data exceptions should be considered.
- A full explanation should be provided on the HESA Minerva system.
- Evidence relating to estimations and validation and credibility checks should be kept.
- The JACS codes table should be updated for JACS3.
- The method for calculating the percentage taken through Welsh should be refined and documented.

#### HEBCI survey:

- Additional staff should be trained to carry out the HEBCI survey.
- Failure to submit the HEBCI return should be on the risk register.
- The HEBCI return should be discussed at the SMT meeting.
- The HEBCI return should be independently reviewed by staff other than those completing the return.
- Validation checks should include a reconciliation of the income data with the audited financial statements.
- Errors identified should be investigated and corrected.
- Appropriate preventative and detective controls should be considered to increase confidence in data quality.
- Validation and credibility checks should be fully documented.
- A review of the processes used to calculate estimates should be undertaken.

#### HESA staff record:

- Consideration should be given towards reviewing the process of manually entering casual staff data.
- Reconciliations of staff costs and HESA finance returns should be completed.

Other:

- Any changes made to the student record system that make a student ineligible for the DLHE survey should be flagged up.
- Validation checks on charity income should include reconciliation with the audited financial statements.
- A summary of data returns should be discussed at SMT meetings.
- All contracts for franchised programmes should be signed.
- Job descriptions should be up to date.