

Financial Guidance to Local Authorities

Practice Note on Financial Assurance after 1 April 2010

June 2010

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Executive Summary

From 1 April 2010 local authorities are funding 16-18 learning in colleges, schools and other learning providers. The Young People's Learning Agency (YPLA) is funding local authorities. The YPLA will require assurance from local authorities that YPLA and where relevant Skills Funding Agency funds have been used by learning providers for the purpose intended. This practice note sets out YPLA requirements and also gives extensive best practice, advice and operational guidance to local authorities as to how assurance may be obtained. The best practice and advice is not mandatory; however the YPLA commends them to local authorities. The practice note sets a common minimum standard for assurance work and where a local authority deviates significantly from this; the reason for doing so should be recorded, and approved by the local authority's chief financial officer. The assurance approaches will evolve over time, in consultation with local authorities and the practice note will be updated in due course to reflect changes to funding requirements and good practice emerging from local authorities. The practice note should be read in conjunction with YPLA Finance Guidance Note 1, the Joint Audit Code of Practice and the companion practice note on financial monitoring.

Introduction

Purpose, scope and status of this practice note

1. This practice note sets out the Young Peoples Learning Agency's (YPLA) financial guidance to local authorities in respect of assurance arrangements over the funding paid to learning providers from 1 April 2010. It provides requirements and also gives extensive best practice, advice and operational guidance to local authorities charged with gaining assurance over YPLA and Skills Funding Agency funding paid to learning providers. A companion practice note on local authorities' responsibilities for financial monitoring of learning providers will also be issued by the YPLA. The requirements and guidance are made under section 72 of the Apprenticeships, Skills, Children and Learning Act (ASCL Act) 2009 that empowers the YPLA to issue such guidance. The guidance is addressed to all local authorities in receipt of YPLA funding.
2. This practice note only concerns assurance over YPLA and Skills Funding Agency funds received by those learning providers where a local authority is the lead assuring body (lead assurer). The determination of which funding bodies will act as lead assurer is described in Part 1 of the Joint Audit Code of Practice (see paragraph 10 below). A schedule has been compiled (Annex A) which identifies which funding body will normally be the lead assurer for each type of provider, where further assurance may be received from and which body will be the recipient of the assurance.
3. Local authorities will lead for:
 - Local authority learning providers, including local authority maintained schools with sixth forms and adult learning colleges or other delivery organisations controlled by local authorities;
 - Sixth form colleges designated under the ASCL Act 2009;
 - Some commercial and charitable learning providers of 16-18 learning where the local authority is the agreed lead;
 - Non-maintained special schools providing for learners with specialist educational needs.
4. Some local authorities will lead on a number of learning providers; others very few, and a few none. The majority of local authorities will not host a sixth form college and so the guidance relating to these will not be directly relevant to them. A few local authorities will have several sixth form colleges and/or a number of commercial and charitable learning providers of 16-18 learning. A few national providers will be funded by more than one local authority, where this occurs the YPLA will consult with these local authorities as to which of them should be the lead assurer.
5. The guidance in this practice note is derived from past assurance approach developed by the Learning and Skills Council (LSC) and its predecessors. These assurance approaches have provided an overall

level of assurance to the LSC that has satisfied its chief executive and has been relied upon by its external auditors, the National Audit Office (NAO). The best practice and advice in the practice note is not mandatory on local authorities; however the YPLA commends the approach therein. The practice note does set a common minimum standard for assurance work, which the YPLA expects local authorities to meet. These minimum standards are indicated in this practice note as 'musts' and summarised at Annex B. Where a local authority deviates significantly from the minimum standards, the reasons for doing so should be recorded, and approved by the local authority's chief financial officer. The assurance approaches will evolve over time, in consultation with local authorities and the practice note will be updated in due course to reflect changes to funding requirements and good practice emerging from local authorities.

6. This practice note should be read in conjunction with YPLA Finance Guidance Note 1 and the Joint Audit Code of Practice.

YPLA Finance Guidance Note 1 and the Joint Audit Code of Practice

7. YPLA Finance Guidance Note 1 describes the YPLA's expectations of local authorities for financial year 2010-11 and academic years 2009/10 and 2010/11 funding. This includes putting in place arrangements sufficient to allow local authorities' chief financial officers to make a grant return to the YPLA. Paragraphs 81-83 of the guidance note provides the YPLA's requirement on local authorities to make to the YPLA by summer 2011 a grant return in two parts, covering the period:
 - 1 April 2010 to 31 July 2010;
 - 1 August 2010 to 31 March 2011.
8. The two part return reflects local authorities' greater influence over funding for the second period of the 2010-11 financial year. The exact form of the grant return will be decided in consultation with local authorities, the Skills Funding Agency, the National Audit Office and the Audit Commission. The return will require local authorities' chief financial officers to:
 - Report on the value of YPLA funds received by the local authority and paid over by the local authority to colleges and learning providers during the periods April 2010 to 31 July 2010;
 - In accordance with the Joint Audit Code of Practice, certify that each learning provider for which the local authority is the lead funding assurer has used YPLA and Skills Funding Agency funds in accordance with YPLA and Skills Funding Agency funding guidance (a 'use of funds statement').
9. The guidance note also requires the chief financial officer to certify in their use of funds statement within their annual grant return to the YPLA that YPLA and where appropriate Skills Funding Agency funds have been used for the purposes intended. For learning providers other than sixth form

colleges this will only require consideration of whether the learning providers have properly earned the funding in accordance with the YPLA and as appropriate Skills Funding Agency funding methodologies. In respect of sixth form colleges, the requirement is extended to also include:

- The truth and fairness of the college's financial statements, as audited by the college's external auditors;
 - The regularity and propriety of its expenditure, as audited by the college's external auditors;
 - The adequacy of the college's systems of internal control, risk management and governance as audited by the college's internal auditors.
10. A Joint Audit Code of Practice (JACOP) is being prepared between local authorities, the YPLA and the Skills Funding Agency (the funding bodies) to replace the LSC's existing audit code of practice for further education learning providers (Audit Code). JACOP is addressed to the funding bodies and also to learning providers. JACOP is required to:
- Reflect the changes in organisational structures brought about by the ASCL for those involved in funding further education;
 - Describe the new assurance relationships between the YPLA, local authorities, the Skills Funding Agency and providers and establish the principle of 'one provider, one funding assurer';
 - Take account of other changes, for example the revision of the Government Internal Audit Standards (GIAS) that apply to the YPLA and Skills Funding Agency, and to some learning providers.
11. Part 1 of JACOP focuses on the respective roles of local authorities, the YPLA and Skills Funding Agency for assurance, as this is the area of greatest change. This sets out practical working relationships between local authorities, the YPLA and Skills Funding Agency to avoid the possibility that some schools, colleges and learning providers could be subject to separate audits of their funding. The relationships are based around mutual exchanges of assurance. Part 1 of JACOP was consulted on in February and March 2010. The consultation overwhelmingly supported the proposed 'one provider, one funding assurer' principle and therefore Part 1 of JACOP is in place from 1 April 2010.
12. Much of the current Audit Code that concerns assurance requirements on colleges will be transferred across into Part 2 of JACOP, amended as needed. Most of the extant assurance requirements will remain substantially valid for funding after 1 April 2010. However, significant new sections will be required in Part 2 of JACOP to address the assurance requirements of the local authorities, the YPLA and Skills Funding Agency in respect of the funds each gives assurance on. It is intended that Part 2 of JACOP will be put in place later in 2010.
13. The one significant exception to the principle of "one provider, one funding assurer" is for funding provided by the European Social Fund (ESF). The Skills Funding Agency has replaced the LSC as co-financing body for all

ESF funded youth and adult learning and will continue to manage a large number of ESF co-financing contracts at a large number of learning providers. The Skills Funding Agency is obliged to itself audit the use of ESF funding it manages. Many of these ESF funded learning providers are small voluntary organisations not receiving other YPLA or Skills Funding Agency funding. In some cases ESF funded learning providers do also receive other YPLA and Skills Funding Agency funding.

14. These ESF contracts are required to be audited at least once during their life-span. The Skills Funding Agency is likely to substantially adopt the past approach to auditing ESF, which is set out in the Provider Financial Assurance (PFA) manual (see paragraphs 18-19). This approach to the audit of ESF has been the result of a long standing agreement with the Department for Works and Pensions (DWP) and accepted by the European Court of Auditors (ECA). At present, it would not be acceptable to DWP or ECA for either the YPLA or local authorities to audit ESF (although this is under discussion with the DWP). Therefore in some instances (for example a sixth form college which has ESF provision) a learning provider for which the local authority otherwise is the lead assurer may receive a Skills Funding Agency audit of ESF.

The YPLA Assurance Team

The role of the YPLA assurance team

15. The YPLA has a small assurance team. The role of the team includes:
 - Assuring the provision which the YPLA funds directly including academies, learner support and independent specialist colleges (ISCs) that provide learning to learners with learning difficulties and/or disabilities (LLDD);
 - Working with local authorities and Ofsted to support inspections at some large providers;
 - Providing guidance and support to enable local authorities to fulfil their new responsibilities with regard to assurance, financial monitoring and intervention.
16. The YPLA assurance team will support local authorities by producing and maintaining guidance including JACOP, this practice note and its companion practice note on financial monitoring. The YPLA assurance team will also act as a conduit between local authorities and the Skills Funding Agency for the exchange of assurance.
17. The YPLA assurance team is available to answer queries from local authorities on assurance. Contact details for the relevant senior team members are:

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The PFA Manual

18. The overall assurance approach to the audit of 16-18 and adult funding are documented in a detailed PFA Manual. The overall approach has been agreed with the NAO as being both statistically robust and able to provide appropriate assurance, and has been accepted by learning providers. The Skills Funding Agency has inherited the PFA manual and is in the process of reviewing and updating the approach and the manual. The YPLA assurance team will work jointly with local authority representatives and the Skills Funding Agency in the further development of the PFA Manual. It is intended that the PFA Manual will be made available for local authorities to access. However use of the manual by local authorities is not a requirement on them. Until the PFA manual is made available questions on significant matters of interpretation of the assurance approach should be addressed to the YPLA assurance team.
19. Where a local authority wants to use the PFA Manual, the methodologies require samples of learning related transactions to be tested. These samples are taken from data submitted to the funding bodies by learning providers. The most practical arrangement will be for samples to be taken directly by local authorities from provider records. Where local authorities have concerns that data held by providers is not the same as submitted to the Data Service then either the YPLA or the Skills Funding Agency may, by exception, be able to obtain samples for local authorities to test. Further information may be obtained from the YPLA assurance team.

Assurance Planning

First steps

20. Local authorities will first need to identify which learning providers they are the lead assurer for. Each local authority will already be aware of the maintained schools with sixth forms and the adult learning colleges it controls and its sub-contractors for special education needs and other funding where the YPLA's allocation is to the local authority direct. Local authorities should also be aware of those sixth form colleges within their boundaries which have chosen to designate as such under the ASCL Act. In June 2010, the YPLA will agree with local authorities those commercial and charitable learning providers of 16-18 learning for which the local authorities will lead. As noted in paragraph 4 above, many local authorities will be the lead assurer for only a small number of providers other than their own provision. A few national providers will be funded by more than one local authority, where this occurs the YPLA will consult with these local authorities as to which should be the lead assurer. Because the provision contracted to these commercial and charitable learning providers of 16-18 learning providers may vary considerably year on year, the YPLA and Skills Funding Agency will review the lead allocation each academic year with local authorities.

21. Having determined those providers for which it is the lead funding assurer then the chief financial officer of the local authority will need to determine the level of assurance he/she will require to enable them to sign the grant return.

Over-arching principles

22. There are a number of over-arching principles which will help the chief financial officer determine the level of assurance he/she will require and ensure the local authority meets its responsibilities under JACOP:
 - The LSC has assured 2009-10 financial year funding. Local authority assurance responsibility is only over funding received by providers from 1 April 2010; The chief financial officer, or his/her delegate, **must** determine the level of assurance required;
 - Adult funding of some sixth form colleges and commercial and charitable providers will be significant. Assurance work by local authorities **must** be carried out in respect of both youth and adult funding of learning providers, where the local authority is the assurance lead;
 - There is no requirement on the local authority to annually carry out assurance work on every learning provider for which it is the lead;
 - The YPLA expects that local authorities will adopt their normal practice of planning assurance work in proportion to risk and materiality;
 - Local authorities **must** review assurance plans through the year to take account of changes in risk;
 - The YPLA will not continue the past practice of itself auditing pupil number and funding returns by local authority maintained schools with sixth forms;
 - Local authorities **must** consider the risks to funding and the need for assurance in their own direct provision, including local authority maintained schools with sixth forms;
 - For a sixth form college local authorities will normally place reliance upon the work of the college's financial statements and regularity auditor and its internal auditor. The basis for this reliance will be set out in Part 2 of JACOP. Direct work by local authorities at sixth form colleges will therefore be exceptional, however it should be noted that these audits do not necessarily include detailed audits of compliance with YPLA and Skills Funding Agency funding methodologies and local authorities should assume such audit work has not been done unless specifically commissioned by the college;
 - Neither the YPLA nor the Skills Funding Agency intends to formally quality assure a local authority's assurance work. Both agencies intend to accept the signature of the chief financial officer as responsible officer

Assessing risk in assurance planning

23. Local authorities are well practiced in assessing risks and assurance planning. The YPLA does not consider it necessary to provide detailed requirements on these matters. However, learning providers are understandably anxious about the impact a funding body's risk assessment may have on future funding. Local authorities **must** therefore document their risk assessment process and be prepared to justify their assessment to learning providers. An outline for this documentation is provided at Annex C, although local authorities may prefer to use their own template.
24. Based on past experience of auditing 16-18 funding, the following indicators may be a useful starting point for the risk assessment:
- The type of learning provider and hence the scope of assurance - for sixth form colleges the local authority has an interest in regularity and propriety whereas for commercial and charitable learning providers it does not;
 - The number, type and value of funding streams the learning provider receives and the inherent risk in each. Factors to consider here may be the complexity of the funding methodology and the learning provider's familiarity with the programme;
 - The value of YPLA and Skills Funding Agency funding as a proportion of the provider's total income;
 - Performance against funding agreements in terms of the value of over or under delivery against allocation;
 - Financial health assessments - past experience has been that a commercial or charitable learning provider's insolvency has made the recovery of unearned funding unlikely and learning providers at risk of insolvency will represent a greater risk to the local authority. The YPLA will recover unearned funding from its allocations to local authorities;
 - Results of previous assurance work - the results of recent assurance work at the learning providers for which they are the lead assurer will be passed to local authorities;
 - The views of other funding bodies, for example the Skills Funding Agency. Where the Skills Funding Agency has expressed a concern about adult funding in a learning provider that a local authority leads on, this will be passed on to the local authority to consider (the converse will apply where a local authority has expressed a concern about youth funding in a learning provider the Skills Funding Agency leads on). The YPLA will act as a conduit for this exchange of expressions of concern;
 - Published results of other scrutiny bodies e.g. Ofsted reports;
 - Local authorities' own judgement as to the quality of learning providers' governance and management;
 - Local authorities' own knowledge of a learning provider from other dealings with that learning provider.

Assurance Work

What assurance work might be undertaken

25. Once a local authority has undertaken the risk assessment of learning providers it will need to determine what assurance work needs to be undertaken. The chief financial officer **must** determine the level of assurance work required following the risk assessment and having regard to the minimum standards set out in this practice note. This might include a combination of:
- Reviewing the results of the work of learning providers' own auditors and ensuring that the learning provider is taking appropriate action. For sixth form colleges, this will include the work of the financial statements and regularity auditors and the internal auditors. This work **must** be done by local authorities for all sixth form colleges;
 - Evaluating providers' annual self assessments of their financial management and control arrangements. These are made under arrangements for 'Framework for Excellence' (FFE). This work **must** be done by local authorities for all providers they lead on, which fall under the remit of FFE;
 - Placing reliance on robust relationship management arrangements between the local authority and the learning provider;
 - Otherwise mitigating the risk to the validity of funding claimed by a learning provider, or accepting the risk, where the risk is considered to be low;
 - Undertaking direct funding assurance work at learning providers.
26. A brief glossary of some of the types of assurance work is set out at Annex D. Further detailed information will be made available within the PFA Manual.

The nature and timing of assurance work

Reviewing the results of the work of the learning provider's own auditors and ensuring that the learning provider is taking appropriate action

27. Sixth form colleges have a financial year end that is the same as their academic year end of 31 July. All sixth form colleges will have:
- Audited financial statements for year ended 31 July. This will include both a 'true and fair' opinion and a 'regularity' opinion (this confirms that the college's income and expenditure has been both regular and proper);
 - A financial statements auditor's management letter on any matters arising from the outcome of the audit of the financial statements;
 - An internal audit annual report for the year ended 31 July.
28. The above documents for colleges' 2009-10 financial year end will have been reviewed by LSC PFA teams before 31 March 2010 and appropriate action taken. For most sixth form colleges there will have been no matters

requiring formal follow up by the LSC, but where action has been taken, the results of this work will be passed to local authorities. The financial statements, management letter and internal audit annual report for the year ended 31 July 2010 are not due to be received by local authorities until 31 December 2010. Detailed guidance on the review of these documents will be made available to local authorities via the PFA audit manual.

29. Commercial and charitable learning providers will have varying year ends. There is no public funding requirement on commercial and charitable learning providers to have a regularity audit or an internal audit function. Inherited information will enable local authorities to identify the year ends for the commercial and charitable learning providers for which they lead and obtain their financial statements. These can then be reviewed to identify any control issues and give an indication of financial health. It is unlikely that most of these learning providers will have an internal audit function on which reliance may be placed. While larger learning providers may have an internal audit function it will usually work to very different objectives to those adopted by public sector internal auditors.

Evaluating providers' annual self assessments of their financial management and control arrangements

30. FFE is part of the comprehensive performance assessment methodology that many learning providers are required to conform to. The scope of FFE is being extended across the full range of learning providers over time. Within FFE there are three main dimensions; responsiveness, quality and finance. The two principal finance indicators are financial health and financial management and control evaluations.
31. Providers in scope for FFE are required each autumn to complete a self assessment of their financial management and control arrangements. These Financial Management and Control Evaluation (FMCE) returns are then moderated by the funding body using a specific methodology to ensure consistent FFE judgements. The evaluations of providers' autumn 2009 self assessments will have been undertaken by LSC PFA teams before 31 March 2010 and appropriate action taken. For most providers there will have been no matters requiring formal follow up, but where action has been taken, the results of this work will be passed to local authorities.
32. The autumn 2010 FMCE returns for the providers for which they lead are not due to be received by local authorities until 31 December 2010. Local authorities will receive and moderate these FMCEs for the providers for which they are the lead assurer using a standard methodology. Detailed guidance on the evaluation of these self assessments will be made available to local authorities via the PFA audit manual.

Placing reliance on robust relationship management arrangements between the local authority and the learning provider

33. In some instances a local authority is in effect assuring its own provision; for example local authority maintained schools with sixth forms and adult education provision or where the local authority sub-contracts learning provision. For this learning provision, local authorities may choose to place reliance on their own management arrangements for these learning providers. The local authority **must** consider whether it has appropriate arrangements to segregate the roles of commissioner and funder from that of provider to ensure compliance with the terms and conditions of funding. The local authority is best placed to determine this, having regard to its own internal control arrangements, subject to review by its own internal audit service function and any oversight deemed appropriate by the Audit Commission.
34. The local authority will put in place contract management arrangements, for example performance review and observation, for those commercial and charitable learning providers for which they lead on performance management on behalf of other local authorities and the Skills Funding Agency. Again it may choose to place reliance on its own management arrangements and those of other local authorities if accessible to it.

Otherwise mitigating the risk to the validity of funding claimed by a provider, or accepting the risk, where the risk is considered to be low

35. Local authorities are free to determine what other action within their powers and within YPLA terms and conditions of funding they take to mitigate risk to funding. Local authorities may decide to tolerate low levels of risk.

Undertaking direct funding assurance work at providers

36. The assurance approach to the audit of 16-18 and adult funding **is** documented in the PFA audit manual. The LSC has assured 2009-10 financial year funding and local authority assurance responsibility is therefore only over funding received by learning providers from 1 April 2010. In the main the approach requires the learning provider to have undertaken several months of provision so that there is sufficient data to assure. With a few exceptions, direct funding assurance work is therefore not likely to be informative in the period immediately following 1 April 2010, unless a local authority has an immediate concern about use of funds.
37. The next section of the practice note provides some further detail on the main assurance approach that will be of particular interest to local authorities.

Assurance Approaches Which Will be of Particular Interest to Local Authorities

College funding audit

38. A sample of colleges each year has been subject to funding audit on their annual funding claims. This funding audit has concentrated primarily on adult learning. This is because for academic years up to and including 2009/10 claims for adult funding are reconciled to delivery and hence errors in adult funding claims would be recovered whereas claims for 16-18 learning have not been reconciled to delivery in recent years. The funding audit has been out sourced to external firms of providers of audit services. These funding auditors have been required to follow standard audit programmes, making significant use of a Data Self-Assessment Toolkit (DSAT) (a set of Computer Assisted Audit Techniques (CAATs)), which analyses learner data. The audit programmes and DSAT have been made available to colleges and learning providers to allow them to analyse their own learner data, although not all providers have done this. The audit programmes and DSAT have been updated annually to take account of changes in funding requirements and to respond to changing risks. This approach to college funding audit is expected to be continued by the Skills Funding Agency in 2010/11, primarily for assuring adult and 16-18 provision in further education colleges.
39. A local authority in considering its audit of sixth form college funding might choose to:
- Where a sixth form college has analysed its own data against the audit programmes and DSAT, request sight of the outcomes;
 - Itself undertake the assessment of a sixth form college's 2009/10 provision using the audit programmes and DSAT;
 - Subject to the Skills Funding Agency's agreement, participate in the Skills Funding Agency's commissioning of external firms of providers of audit services to undertake the audit programmes and DSATs at the sixth form colleges the local authority funds. Local authorities will have to pay for the cost of externally sourced audit work. The YPLA assurance team will support local authorities in working with the Skills Funding Agency to procure this externally sourced audit.
40. The most recent national funding audit was undertaken in the autumn of 2009 covering the 2008/09 academic year. We understand that the Skills Funding Agency will consider what national funding audit might be appropriate for the 2009/10 academic year. The YPLA assurance team will later in 2010 update local authorities on Skills Funding Agency intentions.

School sixth form audit

41. Local authority maintained schools have for a number of years been subject to a cyclical programme of auditing pupil number and funding returns. The YPLA will not be continuing this direct audit work unless such an audit is an YPLA intervention in a local authority that is failing in its statutory and financial responsibilities. The YPLA expects local authorities to consider the funding risks in their own provision, including school sixth forms and where appropriate itself undertake direct assurance work.
42. The last cyclical school sixth form audit was undertaken in the spring and summer of 2009. Some of this work was out sourced to external firms of providers of audit services. This audit covered the accuracy of the autumn 2008 census count which determined funding for the 2009-10 financial year. No assurance work has been undertaken on the autumn 2009 census count.
43. The approach to school sixth form audit is currently being updated by the YPLA for local authorities' use. The updated approach will be shared with local authorities in June 2010. In past years, audit testing of Education Maintenance Allowance (EMA) has also been undertaken as part of school sixth form audits. The YPLA will request that local authorities also undertake EMA audit testing during school sixth form audits as part of local authorities' reciprocal assurance responsibilities under JACOP. It will be for chief financial officers to determine whether and how school sixth form audit work should be undertaken.

Joint assurance visits with Ofsted

44. Ofsted carry out inspections at colleges on a rolling risk based cycle, which has normally resulted in a college being inspected every four to six years. The Concordat between the Skills Funding Agency, the YPLA and Ofsted will be updated to reflect the new funding relationships. Discussions are being held with the Local Government Association (LGA) to ensure that local authorities' role is appropriately agreed and documented.
45. Under the past version of the Concordat PFA teams undertook reviews of colleges' financial management and governance arrangements in parallel with Ofsted inspections. These reviews incorporated a full validation, with detailed review and testing of FMCE returns (see paragraphs 30 to 32 above). The reviews were carried out during the inspection week in order to minimise the disruption to the college, and to allow findings on financial management and governance to be considered by Ofsted when they form their inspection judgements. Conversely Ofsted inspectors' views also informed PFA findings. PFA findings of 'inadequate' have resulted in the issuing of a 'Financial Notice to Improve'. These are covered in the companion practice note on financial monitoring.
46. These reviews of financial management and governance will continue. The Skills Funding Agency will undertake them in further education colleges. In sixth form colleges they will for the time being be undertaken jointly by the YPLA assurance team and local authority colleagues.

47. The involvement of the YPLA assurance team in inspecting sixth form colleges is a departure from the assumed YPLA acceptance of local authorities' assurance on YPLA funding. YPLA assurance team involvement is advantageous because these colleagues are specifically trained and experienced in this area of work and used to working with Ofsted inspectors. The YPLA assurance team will therefore initially take the lead in this activity. Local authority involvement is necessary to reflect their new assurance and wider intervention responsibilities and increasingly their local knowledge. This will also provide local authority colleagues with an opportunity to gain an understanding of their individual sixth form colleges, the wider sixth form college sector and experience of working with Ofsted inspectors.
48. Ofsted inspections are undertaken when learners are on site. The annual inspection programme runs in term time from September to June. A small number of sixth form colleges will be inspected in the period April to June 2010. The YPLA assurance team will undertake the parallel reviews of financial management and governance, inviting participation from the local authorities that lead for these sixth form colleges. These first few joint reviews will be used to develop protocols and approach for the involvement of local authorities going forward.

Audits of learner responsive funding (Entry to Employment) and employer responsive funding

49. The commercial and charitable learning providers of 16-18 learning for which the local authority is the lead assurer for 2009/10 will in the main be those with a preponderance of Entry to Employment (E2E) funding. Where local authorities perform direct audit work on E2E funding in those providers for which they are the lead assurer they will also need to consider testing adult funding. This will include Employer Responsive Funding (Apprenticeship and Train to Gain).
50. In the past a risk based approach has been used to identify the E2E and employer responsive provision to be audited. This resulted in providers being audited over a three year cycle. This audit approach involved testing a statistically selected sample of monetary transactions. If the error rate in the sample was less than 5%, the identified funding errors were recovered from the provider, without any additional assurance work. However, if the error rate was 5% and above, this was considered to be a material error and the percentage error was then extrapolated across the funding population as a whole in order to determine the "estimated errors". The provider then had the option to either repay the estimated errors, or conduct a 100% check to determine its own calculation of the actual errors to be repaid. If the latter option was selected, the PFA team undertook further audit testing to confirm whether or not reliance could be placed on the results of the provider's 100% check.
51. In past years, audit testing of EMA has also been undertaken as part of E2E audits. The YPLA will request that local authorities also undertake

EMA audit testing during E2E audits as part of local authorities' reciprocal assurance responsibilities under JACOP and provide additional guidance on this work.

52. The YPLA assurance team is reviewing the assurance approach to E2E while the Skills Funding Agency is reviewing the assurance approach to employer responsive provision. The updated assurance approach will be made available to local authorities through the PFA manual. For 2010/11 E2E will be replaced by Foundation Learning. Audit guidance for Foundation Learning will be made available through the PFA manual.

Local Authorities' Resourcing of Assurance Work

53. The internal structures of local authorities and the resourcing of assurance work are matters for local authorities to determine. The DCSF has agreed with the LGA a transferred value of administration budget for each local authority. Both the DCSF and LGA agree that the value of these transfers represents a full funding of all responsibilities local authorities have taken on from April 2010.
54. Some of the assurance methodologies set out in this practice note will not be familiar to local authorities. Local authorities will also from April 2010 be dealing with learning providers who are new to them and assuring their own provision. The assurance work set out in this practice note is most properly described as an internal control operated by local authorities over their funding of learning providers, and as such is not traditional internal audit work.
55. Under the 'one provider, one funding assurer' principle the YPLA, other local authorities and the Skills Funding Agency intend to mutually accept the assurance provided by each local authority. This is outlined in JACOP. There is therefore an expectation that each local authority will undertake assurance work to an appropriate standard. This mutual acceptance will be based on common understanding and trust, together with commitment to common guidance such as JACOP. Neither the YPLA nor the Skills Funding Agency intend to undertake formal quality assessments of local authorities' assurance functions.
56. Some LSC auditors have transferred to local authorities, and they will bring knowledge and expertise. Not every local authority will receive a LSC auditor as part of the transfer and where this is the case it may wish to consider:
- The LSC audit staff transferring to local authorities being used across sub-regional groups as a shared resource;
 - These staff being used across regions, or even across regional boundaries with appropriate contract arrangements in place;

- Identifying existing staff with relevant skills to perform the work or recruiting new staff;
 - Buying in expertise from external firms or providers of audit services.
57. As noted in paragraph 39 above, it may be possible for local authorities to share in Skills Funding Agency purchasing arrangements for commissioning work from external firms or providers of audit services. This will be considered when the Skills Funding Agency plans its own assurance work later in the year.

Reporting the Results of Local Authorities' Assurance Work

58. The internal reporting of assurance work is a matter for each local authority to determine. Under the 'one provider, one funding assurer' principle the results of assurance work need to be shared with the YPLA, other local authorities and the Skills Funding Agency. In return local authorities need to be aware of the outcomes of reciprocal assurance work by other funding bodies at the learning providers each funds.
59. The Skills Funding Agency will collate the results of its work on both adult and youth funding. The YPLA will issue a formal quarterly report to all local authorities stating the outcomes of Skills Funding Agency's work on providers that the local authority funds, but where the Skills Funding Agency is the lead assurer, with assurance work which results in adverse findings being highlighted. Instances where findings are significant to funding may be communicated to local authorities as they are notified to the YPLA.
60. Similarly, local authorities will need to annually report through their grant returns the results of their assurance work on youth and adult funding to the YPLA. However, to ensure that contract management arrangements are not compromised and that action in respect of recovering public money is not delayed, local authorities **must** report significant adverse findings on individual learning providers to the YPLA assurance team within one month of the findings being agreed with the learning provider. To prevent undue delay in reporting results, the closure meeting of the audit will be regarded as the point at which the audit findings are agreed with the learning provider. The YPLA will pass adverse finding onto the Skills Funding Agency quarterly, if adult funding is involved and immediately where findings are significant to funding. Ideally these notifications between all parties will in due course be by a secure web portal, although this is not yet in place.
61. It would be helpful for all assurance data to be held in a single database, but whether this is affordable, necessary or practical, taking into account the need for training and the need to ensure data completeness and accuracy is not yet decided. Local authority data will therefore initially be

communicated centrally by the YPLA assurance team. The YPLA will work with the Skills Funding Agency and local authorities to determine how exchanges of assurance can best be communicated going forward.

62. Sharing information will require data protection requirements to be satisfied by the YPLA, Skills Funding Agency and all local authorities. Clause 122 of the ASCL Act permits the sharing of information between the funding bodies.

Investigating Fraud and Irregularity

63. Local authorities will be aware of the potential for fraud and irregularity to occur at the learning providers they lead on, including their own provision. Local authorities **must** as far as possible address this risk in their contract management and assurance arrangements. Local authorities will be responsible for ensuring appropriate action is taken where fraud and irregularity is suspected or identified. Where a potential fraud is significant then the local authority **must** notify the YPLA, who in turn will notify the Skills Funding Agency if the fraud is in respect of adult funding.
64. The YPLA expects that local authorities will have their own arrangements in place for the investigation of fraud and irregularity in their own provision. For sixth form colleges there is a process in place for colleges' own investigation and reporting of fraud and irregularity, in relation to all college activity. The Audit Code requires as a condition of funding sixth form colleges to have a written policy on:
- The process to be followed when evidence of potential irregularity, including fraud, is discovered;
 - Referral of potential fraud and irregularity to the college's audit committee and the commissioning of investigations by the college's appointed internal audit service or others.
65. LSC conditions of funding colleges remain extant until 31 July 2010. After that the YPLA will require local authorities, through the YPLA's grant agreement with the local authority, to put in place such a condition of funding in the local authorities' contracts with sixth form colleges. The detailed requirements for colleges' communication of significant fraud and irregularity to the local authority will be set out in Part 2 of JACOP.

Local Authority Readiness

66. Annex E is included as a suggested outline check-list for local authorities to assess their readiness in respect of assurance. Because financial monitoring activity is closely related to assurance activity this check-list covers both activities and is also referred to in the companion financial management practice note.

67. Local authorities with queries about the content of the practice note or assurance in general should contact the YPLA assurance team. The assurance team's contact details are given at paragraph 17.

Annex A

Lead Assurer

Funding body	Provider type	Assurance work the funding body will do on 16-18, adult and employer led funding	Assurance the funding body will receive from	And give to:
Local authority	Sixth form colleges	FS, FSML, IAAR, FMCE, direct audit work by exception, joint visits with YPLA & Ofsted	From Skills Funding Agency, results of funding audit by exception and only if commissioned by the local authority	...the YPLA, summarised in the local authority's annual grant return
	Further education colleges	Nothing	From Skills Funding Agency results of FS, FSML, IAAR, FMCE, direct audit work, funding audit, and joint visits by Skills Funding Agency & Ofsted*	
	Local authority direct provision including schools with sixth forms, adult education colleges and subcontractors	Normal management oversight arrangements and direct audit work	Nothing	
	Other learning providers where the local authority is the assurance lead	FS, FMCE, direct audit work, joint visits with YPLA & Ofsted (by exception where provision is significant)	Nothing	
	All other learning providers	Nothing	From Skills Funding Agency, results of FS, FMCE, direct audit work, and joint visits by Skills Funding Agency & Ofsted	
Skills Funding Agency	Sixth form colleges	Nothing	From local authorities, the results of FS, FSML, IAAR, FMCE, direct audit work, and joint visits by local authorities, YPLA & Ofsted	...BIS and NAO in an annual assurance report
	Further education colleges	FS, FSML, IAAR, FMCE, direct audit work by exception, funding audit, joint visits with Ofsted	Nothing	
	Other learning providers where the Skills Funding Agency is the assurance lead	FS, FMCE, direct audit work	Nothing	
	All other learning providers	Nothing	From local authorities' results of FS, FMCE, direct audit work	
YPLA	Sixth form colleges	Joint visits with local authorities & Ofsted	Assurance statements from the local authorities	...the DFE and NAO in an annual assurance
	Academies	Direct audit work	Nothing	
	Learner support funds	Direct audit work	Nothing	

Funding body	Provider type	Assurance work the funding body will do on 16-18, adult and employer led funding	Assurance the funding body will receive from	And give to:
	Independent specialist learning providers	FS, FMCE, direct audit work, joint visits with Ofsted	Nothing	
	All other funding of local authorities	Nothing	Assurance statements from the local authorities	

Key

Abbrev.	FS	FSML	IAAR	FMCE			
Description	Financial statements	Financial statement management letter	Internal Audit Annual Report	Financial management & control evaluation	Direct Audit Work	Funding audit	Joint visits with Ofsted
Looking at	Assessing financial health and audit opinions (inc. true & fair, going concern, and for colleges "regularity and propriety")	Checking for financial reporting issues, including internal control issues	Checking for internal control issues	Part of the framework for excellence (FFE) looking at financial management and control	Visits by staff to assess providers' internal controls and whether funding has been earned	An exercise for a sample of colleges to review the integrity of their funding data (covering youth, adult and employer training)	During inspection visits, auditors attend to review FMCE returns in detail, often contributing to Ofsted grades
Frequency	Annual for all providers	Annual for all colleges	Annual for all colleges	Annual if in scope for FFE	Periodic depending on risk assessment	Annually	In step with Ofsted plans

Annex B

Minimum Standards for Assurance Work Indicated as 'Musts'

Paragraph 22

The chief financial officer, or his/her delegate, **must** determine the level of assurance required.

Assurance work by local authorities **must** be carried out in respect of both youth and adult funding of learning providers, where the local authority is the assurance lead.

Local authorities **must** review assurance plans through the year to take account of changes in risk.

Local authorities **must** consider the risks to funding and the need for assurance in their own direct provision, including local authority maintained schools with sixth forms.

Paragraph 23

Local authorities **must** document their risk assessment process and be prepared to justify their assessment to learning providers.

Paragraph 25

The chief financial officer **must** determine the level of assurance work required following the risk assessment and having regard to the minimum standards set out in this practice note.

Local authorities **must** review the results of the work of sixth form colleges' own auditors and ensure that the sixth form college is taking appropriate action. This will include the work of the financial statements and regularity auditors and the internal auditors.

Local authorities **must** evaluate providers' annual self assessments of their financial management and control arrangements, made under arrangements for FFE.

Paragraph 33

Where a local authority is in effect assuring its own provision it may choose to place reliance on its own management arrangements for these learning providers. The local authority **must** consider whether it has appropriate arrangements to segregate the roles of commissioner and funder from that of provider to ensure compliance with the terms and conditions of funding.

Paragraph 60

To ensure that contract management arrangements are not compromised and that action in respect of recovering public money is not delayed, local authorities **must** report significant adverse findings on individual learning providers to the YPLA assurance team within one month of the findings being agreed with the learning provider.

Paragraph 63

Local authorities **must** as far as possible address the potential risk for fraud and irregularity to occur at the learning providers they lead on, including their own provision, in their contract management and assurance arrangements.

Where a potential fraud is significant then the local authority **must** notify the YPLA, who in turn will notify the Skills Funding Agency if the fraud is in respect of adult funding

Annex C

Outline Learning Provider Risk Assessment Documentation

Providers the Local Authority Pays	16-18 Funding £000	Adult Funding £000	Assurance Lead	Risk Assessment – High/Medium/Low and Explanatory Comment*	Coverage in Barsetshire County Council's Annual Assurance Plan**	Assurance Received from Others
Barchester Sixth Form College	8,000	500	Barsetshire County Council		Review of college's financial statements 2009/10: <ul style="list-style-type: none"> • Financial health assessment • Going-concern • True & fair • Regularity & propriety Review of internal audit annual report Review of financial plan 2010 to 2014: financial health assessment FMCE validation Detailed FMCE validation if Ofsted inspection occurs Direct audit work – if risk requires	None
Barchester College of Further Education	10,000	6,000	Skills Funding Agency		None	Financial health assessment Regularity & propriety Internal controls FMCE grade Detailed FMCE validation if Ofsted inspection occurs Direct audit work – if risk requires (including the national funding audit exercise)
Greshamsbury House Education plc	50	300	Skills Funding Agency		None	Financial health assessment FMCE grade Direct audit work – if risk requires
Courcy Castle Skills Ltd	100	200	Skills Funding Agency		None	Financial health grade FMCE grade Direct audit work – if risk requires
Slope & Grantly LLP	100	50	Barsetshire County Council		Financial health assessment FMCE validation Direct audit work – if risk requires	None
Dr Thorne Adult Learning Centre	nil	1,000	Barsetshire County Council		FMCE validation Management oversight, including internal audit	None

Hiram's Hospital School (with sixth form)	2,000	Nil	Barsetshire County Council		Management oversight, including internal audit Pupil count regimes	None
		20, 250	Nil		The value of funding that Barsetshire County Council needs to give assurance on to the YPLA at the year end, whether through its own assurance work or that of the Skills Funding Agency	
		10,100	1,550		The value of funding that Barsetshire County Council will have covered by its own assurance work	

*The risk assessment methodology and frequency of visit is for the local authority to determine. The past methodology has resulted in coverage of commercial and charitable learning providers of 16-18 learning of high risk = annual coverage, medium risk = bi-annual, low risk = tri-annual

**Note not all of these tasks maybe within the scope of the assurance team's plan, for example assessment of learning provider financial health may be done by others.

Key

Abbrev.	FS	FSML	IAAR	FMCE			
Description	Financial statements	Financial statement management letter	Internal Audit Annual Report	Financial management & control evaluation	Direct Audit Work	Funding audit	Joint visits with Ofsted
Looking at	Assessing financial health and audit opinions (inc. true & fair, going concern, and for colleges "regularity and propriety")	Checking for financial reporting issues, including internal control issues	Checking for internal control issues	Part of the framework for excellence (FFE) looking at financial management and control	Visits by staff to assess providers' internal controls and whether funding has been earned	An exercise for a sample of colleges to review the integrity of their funding data (covering youth, adult and employer training)	During inspection visits, auditors attend to review FMCE returns in detail, often contributing to Ofsted grades
Frequency	Annual for all providers	Annual for all colleges	Annual for all colleges	Annual if in scope for FFE	Periodic depending on risk assessment	Annually	In step with Ofsted plans

Annex D

Brief Glossary of Different Types of Assurance Work

Description	Explanation	Relevance to Local Authorities
Internal Audit Annual Report (IAAR)	This report is reviewed to gain an understanding of the robustness or otherwise of a college's systems of risk management, governance and internal control.	Local authorities will need to receive and review these documents for sixth form colleges (for year ended 31 July 2010) which are required to have their own internal auditors. Local authorities will need to ensure the college in taking appropriate action in respect of the report.
Financial Statements Review (FSR)	<p>The financial statements include opinions on the provider's accounts (true and fair), and whether the provider is a going concern.</p> <p>In respect of colleges they also include an opinion on the college's use of funds and also the regularity opinion (see below).</p>	Local authorities will need to receive and review these documents for sixth form colleges (for year ended 31 July 2010) and other learning providers (varying year ends) where the local authority is the lead assurer. The emphasis of review will be the learning provider's financial health.
Regularity Audit	<p>This is an audit on whether expenditure at a college has been expended in a regular and proper manner. The actual opinion itself is included in the college's financial statements, but the audit is a discrete item of work.</p> <p>Regularity is that expenditure was in accordance with a learning provider's legal powers and for YPLA funding that the funding was used for the purposes intended. The latter does not mean YPLA funding, once earned, is ring fenced to be spent on YPLA activity.</p> <p>Propriety is that all expenditure is likely to be acceptable to public scrutiny, i.e. avoidance of extravagance or personal gain. For colleges propriety extends to all spending regardless of how funded.</p>	Local authorities will need to review the opinion in respect of sixth form colleges (for year ended 31 July 2010). Local authorities will need to ensure the college in taking appropriate action in respect of the opinion.
Financial Statements Management Letter (FSML)	The financial statements auditors of each provider will normally prepare a letter outlining issues that have been identified during the course of the audit (including regularity audit work at colleges).	Local authorities will need to review these documents to identify whether there are any concerns in respect of the provider's operations, including internal control and the reliability of financial reporting. For sixth form colleges this will include concerns on the regularity of income and expenditure.
Funding Audit	A generic term used to apply to any audit of funding, with the aim of establishing the reliability of a learning provider's data by checking that the funding paid to them has in fact been earned – as per the terms of the funding agreement. Earned funding is funding for learning that has actually taken place and was eligible to be funded.	<p>Local authorities may consider it necessary to carry out direct funding audit work at the learning providers they lead on.</p> <p>Alternatively local authorities may consider participating in the Skills Funding Agency's commissioning of work from external providers of audit services</p>

Description	Explanation	Relevance to Local Authorities
	<p>The activity included under this heading could refer to a local authority auditor visiting a single learning provider as part of a programme of work, through to the (planned) Skills Funding Agency's national further education funding audit exercise, where a large sample of colleges were visited by a number of audit firms each year..</p>	<p>or commissioning such work directly from external providers of audit services.</p> <p>This is the most resource intensive assurance activity, however it provides direct assurance that funding is earned.</p>
<p>Financial Management and Control Evaluation (FMCE) return</p>	<p>These are self assessments undertaken by almost all learning providers that give an assessment of their financial management and control arrangements. An initial assessment is undertaken to ensure that the grading that has been self-assessed is reasonable in the light of the information submitted. The vast majority of self assessments are accepted.</p> <p>This accepted assessment then forms part of the Framework for Excellence (FFE).</p>	<p>The local authority will need to receive these returns due 31 December 2010 and review them in respect of providers that they are the assurance lead for and are in scope for FFE.</p> <p>As well as contributing to assurance, the results of this exercise will need to be communicated to the YPLA as part of FFE</p>
<p>Joint Work with Ofsted</p>	<p>This work involves the Skills Funding Agency (for FE colleges) or the YPLA and local authority (sixth form college) visiting a college in parallel with an Ofsted inspection. The Skills Funding Agency or YPLA and local authority's work focuses on the college' financial management and governance. In 2009-10 it focuses on a detailed on site validation of the college's FMCE return. Findings are shared with Ofsted and may contribute to overall inspection grades.</p>	<p>For each sixth form college inspected between April and June 2010 the YPLA will invite the lead local authority to participate in this work. These visits will be used to develop protocols and processes for local authority involvement in the 2010-11 inspection programme which will commence in September 2010.</p>
<p>Management Arrangements</p>	<p>When considering "assurance", the emphasis is often placed on the work of auditors – of whatever guise. However, significant assurance can and should be derived from the existence and operation of adequate and effective contract management arrangements, including, but not limited to, arrangements for:</p> <ul style="list-style-type: none"> • Setting funding agreements; • Monitoring compliance; • Reviews of performance against allocation – reconciliation; • Quality reviews; • Direct observation of provision. <p>Audit is normally retrospective, while the currency of contract management arrangements often results in issues being identified at an early stage.</p>	<p>Each local authority will need to establish appropriate management arrangements for the providers it leads on, including its own provision.</p> <p>Local authorities may wish to have these arrangements reviewed by their own internal audit service to ensure the arrangements are adequate and effective and the assurance they provide can be relied on.</p>

Annex E

Readiness Checklist for Local Authorities

(Covers both Financial Monitoring and Assurance)

REF	ACTION	BY WHEN	POSITION
1.	Identify those colleges and learning providers (including its own provision) that the local authority will fund.	April 2010	
2.	Identify those sixth form colleges and learning providers (including its own provision) that the local authority is the lead assurer for	June 2010	
3.	Review and where necessary establish or amend governance and management arrangements for exercising new operational requirements and statutory powers	June 2010	
4.	For sixth form colleges receive from the YPLA the following LSC documents: <ul style="list-style-type: none"> • Financial statements (y/e 31 July 2009) • Finance record • FS management letter • Internal Audit Annual Report • Funding audit report (if applicable) • Financial plan submitted 31 July 2009 • FMCE return • The latest PFA report • Any correspondence on the above. 	June 2010	
5.	For other learning providers that the local authority is the lead assurer for, receive from the YPLA the following LSC documents: <ul style="list-style-type: none"> • Financial health assessments • FMCE • The latest PFA report • Any correspondence on the above. 	June 2010	
6.	Carry out an assurance needs assessment, based on risk, and also identifying where assurance is being received from (own work, or that of the Skills Funding Agency for the learning providers they lead for).	June 2010	
7.	Prepare an “annual assurance plan” for the “own work” element of the assurance needs assessment (referred to above), and consider resource implications.	June 2010	
8.	Consider need for local authority internal audit review of management arrangements over local authority’s own provision and contract management arrangements for sixth form colleges and other providers.	From April 2010	
9.	Undertake assurance work on colleges and other learning providers, as determined in the annual	From preparation of annual	

REF	ACTION	BY WHEN	POSITION
	assurance plan. Ensure Data Protection Requirements are satisfied.	assurance plan	
10	Participate in joint working with YPLA and Ofsted when notified via YPLA of sixth form college inspections.	Ongoing from April 2010	
11.	Receive via the YPLA, the outcomes of assurance work carried out by the Skills Funding Agency on providers that they lead on.	Ongoing from July 2010	
12.	Determine appropriate intervention strategies for colleges and learning providers in weak financial health (where the LA is the lead), if any.	From April 2010	
13.	Keep financial health assessments up to date (in accordance with the FFE framework).	From April 2010	
14.	Receive from sixth form colleges their financial plan for 2010/14.	By 31 July 2010	
15.	Review financial plans in respect of financial health.	Autumn 2010	
16.	Receive from sixth form colleges and other learning providers in scope for FFE that the LA leads on, their FMCE returns.	Autumn 2010	
17.	Review (desk-top moderation) FMCE returns for providers in scope for FFE and respond as appropriate to providers.	Autumn/Winter 2010	
18.	Receive from sixth form colleges their: <ul style="list-style-type: none"> • Audited Financial statements for the year ended 31 July 2010 • FS management letter • Finance record • Internal Audit Annual Report • Funding audit management letter (if applicable). 	By 31 December 2010	
19.	Review the above college documents, and take appropriate action where necessary.	January 2011	
20.	Contribute outcomes from financial health assessments and FMCE validation work to FFE.	February 2011	
21.	Collate in an annual report all assurance, support and intervention activity in respect of the financial year ending 31 March 2011	April 2011	
22.	Make the first grant return to the YPLA certified by the section 151 officer, giving assurance over the funds that have been paid to learning providers for the period up to 31 March 2011.	Summer 2011 (date tbc)	

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