



Young People's
Learning Agency

YPLA Finance Guidance to Local Authorities

**Practice Note on Financial Assurance on Local Authority Maintained
Schools with Sixth Form Funding after 1 April 2010**

© For action

This finance guidance is for action by: local authority chief financial officers.

It is of interest to: local authority directors of children's services, local authority heads of children's services finance and local authority heads of internal audit

September 2010

Introduction

Purpose of the guidance

1. This practice note sets out the Young People's Learning Agency's (YPLA) guidance for local authorities on gaining assurance over the funding paid in respect of local authority maintained schools with sixth forms from 1 April 2010. The practice note is addressed to all local authorities in receipt of YPLA funding; however, it is important for local authorities to note that it is **not mandatory** on them. Local authorities **must** consider the risks to funding and the need for assurance in respect of their own direct provision, including local authority maintained schools with sixth forms, but it is for chief financial officers to determine whether and how any work should be undertaken to enable them to make their grant returns to the YPLA. The use of all, part or none of this practice note is entirely at their discretion.
2. The remainder of this section of the Introduction will be reviewed to take account of a revised Joint Audit Code of Practice (JACOP) Part 1 and any new associated guidance, as agreed with the Skills Funding Agency and the LGA.

Funding methodology

3. Full details of the funding methodology for local authority maintained schools with sixth forms is set out in the document 'LSC Funding Guidance 2009/10: School Sixth Form Guidance 2009/10' (the SSF Guidance)

http://readingroom.lsc.gov.uk/lsc/National/School_Sixth_Form_Guidance_2009_10.pdf

Some further definitions of terms used in the funding methodology can be found in the Glossary to this practice note. In brief, the components of the methodology, derived from the schools' data uploads to the DCSF and therefore auditable for 2010/11 funding, are:

- The **numbers of school sixth form pupils** at the autumn 2009 census date (1 October 2009);
- The **qualification aim** (specific course code, eg "10006199 – OCR AS level Media Studies) details recorded on the Post-16 Learning Aims module of the autumn 2009 Census; NB – it is vital that these codes are correctly recorded because a failure to do so impacts on the integrity of the success data as exam passes cannot be matched to learning aims if they have not been correctly recorded, eg if a school changes which awarding body it uses for a certain qualification
- The **qualification aim** details recorded on the Post-16 Learning Aims module of the summer 2009 Census, together with corresponding year 12 retention data.

Audit Guidance

Scope

4. This guidance specifically refers to assurance over 2010/11 academic year funding, as determined by the summer and autumn 2009 census counts. Local authorities should also consider risks to the funding for the latter part of academic year 2009/10 for which they are accountable ie the period from 1 April 2010 to 31 July 2010. Some assurance in respect of 2009/10 academic year funding can be taken from former LSC audit work. This is covered in paragraph 8 below.
5. 2010/11 academic year funding is determined by the summer and autumn 2009 census counts, and therefore assurance work can commence immediately. If 2010/11

funding allocations are to be revised as a result of significant findings arising from local authorities' audit work, it would be helpful to the schools concerned if these revisions were made as soon as possible. Local authorities are reminded that they should report significant adverse findings in respect of individual schools to the YPLA assurance and financial monitoring (AFM) team within one month of the findings being agreed with the school.

6. In addition to the above, auditors should also review information relating to the administration of Education Maintenance Allowance payments to pupils at the school. This is covered at Annex B below.

Risk Assessment

7. Paragraphs 20-24 of YPLA Finance Guidance Note 2 provide guidance for local authorities on assurance planning and risk assessment. Paragraph 23 notes that '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. An additional factor which local authorities may wish to take account in assessing risk is the results of the previous LSC cyclical programme of auditing pupil number and funding returns in local authority maintained schools. This may highlight issues in individual schools or issues across the local authority.

8. The most recent LSC audits were undertaken in the spring and summer of 2009. This work covered the accuracy of the summer and autumn 2008 census counts which determined funding for the 2009/10 academic year. Audits were undertaken in a sample of schools across most local authorities. The YPLA AFM team holds a list of which schools were audited in 2009, plus limited details of audit outcomes, which will be made available to local authorities on request. The LSC did not undertake any assurance work on the autumn 2009 census count which determined funding for the 2010/11 academic year.

Sampling

9. It is for the chief financial officer of each local authority to determine how many schools should be audited. Previous practice has been for only a sample of a local authority's schools to be audited in any one year. For any school, pupil numbers can easily be fully validated. However, the number of qualification aims is likely to be large, so the qualification aim data should be validated by checking a sample of pupils and their learning aims. Lists of pupil details by learning aim will be available within the school, should any additional checking be required.

10. Where there are major discrepancies affecting funding, the chief financial officer of the local authority should consider the need to extend the sample within the school. If the errors appear systemic he/she should consider the need to also look at the autumn 2008 census count data which informed the 2009/10 funding, to give the necessary assurance over the funds received from 1 April – 31 July 2010.

11. Paragraph 19 of YPLA Finance Guidance Note 2 provides guidance that it is expected that local authorities will normally take sample data directly from school records. In exceptional circumstances, where there are concerns over data integrity, the YPLA AFM team may be able to obtain samples for testing.

Audit Programme

12. The detailed audit programme is attached to this document as Annex A.
13. Working paper and document templates referred to in the audit programme may be downloaded from the YPLA website. Example populated working papers are also available on the website as a guide for local authority completion.

Further Guidance

14. Further guidance may be obtained from the YPLA AFM team (afm@ypla.gov.uk).

1. Audit Objectives

The audit comprises a programme of substantive tests and checks to verify the completeness and accuracy of the school's data returns. The objectives of the data audit are to:

Objective No.	Issue	Test no. ref.
1	Verify the accuracy of the numbers of sixth form pupils recorded on the school's autumn 2009 census return.	1
2	Ensure that only pupils eligible for funding are funded (as set out in paragraph 108 of the LSC Funding Guidance 2009/10: School Sixth Form Guidance 2009/10 ("the SSF Guidance").	2
3	Ensure the accuracy of a sample of pupil and learning aim data recorded on the Post-16 Learning Aim module of the autumn 2009 census return.	3 – 7
4	Ensure the accuracy of a sample of pupil learning aim data and retention, as recorded on the Post-16 Learning Aim module of the summer 2009 census return.	3

2. Pre-Visit Activities and Preliminary Checks

The pre-visit checklist presented below identifies the actions that auditors should perform prior to carrying out each school visit.

The annex to the standard notification letter to be sent to the school's head teacher identifies the documents and other materials the school must make available to auditors and indicates the people at the school the auditors may need to see. The SSF guidance does not specifically list the evidence requirements for the returns that will inform the 2010/11 allocations. The evidence requirements referred to in the notification letter to the schools are broadly based on those previously listed in the SSF Funding Guidance for 2007/08 and 2008/09. The availability of this evidence for audit purposes should not cause the school difficulty or inconvenience, as the documentation supports the returns already submitted and should have been retained by the school.

Item	Pre-Visit Checklist	Source	Initials Date
Pre-Visit Activities			
1	Ensure that you have a copy of the <i>LSC Funding Guidance 2009/10: School Sixth Form Guidance 2009/10</i> (“the <i>SSF Guidance</i> ”).	YPLA website	
2	Obtain details of the 2010/11 funding allocation calculation for the school, including the pupil numbers derived from the Autumn 2009 Census Return.	Local authority	
3	Prepare a full set of SSF working papers and set up the audit file.	YPLA website	
4	<p>Obtain background information on the school from the local authority 16-19 commissioning team including:</p> <ul style="list-style-type: none"> • Confirm the pupil numbers figure used for the 2010/11 allocation (derived from the Autumn 2009 Census Return); • Check whether or not the school has raised any concerns regarding the accuracy of its Post-16 Learning Aim module data for 2008/09. If it has, it may be that the 16-19 commissioning team are already working with the school to identify the correct data and calculate an accurate success factor. If this is happening, it may be that assurance work should be directed elsewhere; • Enquire if there are any consortium or partnership arrangements of which Local Authority liaison staff are aware. <p><i>Auditors will need to ensure that pupils that visit other schools for part of their curriculum are recorded on the data returns of the host school (i.e. the school on whose roll the pupil appears). Conversely, auditors will need to ensure that ‘guest’ pupils do not appear on the data returns.</i></p>	Local authority	
5	<p>Telephone the school (the head teacher or the nominated representative, possibly the Head of the Sixth Form or the person in charge of the school’s MIS) to agree the precise date(s) of the audit visit and:</p> <ul style="list-style-type: none"> • Confirm if the school has any formal consortium arrangements and/or any informal partnership arrangements and enquire of school management where these pupils are counted. 	The school	
6	<p>Ensure that a confirmation letter is sent to the school once a date for the visit has been agreed with the school. The letter should detail all the information which the auditor may require access to (see template on YPLA website).</p> <p>Retain a copy of the confirmation letter on the audit file.</p>	Local authority auditors	

Item	Pre-Visit Checklist	Source	Initials Date
7	<p>Using the census data and an appropriate random sampling technique, extract two samples for testing (in order to verify the accuracy of the data from both the summer 2009 and autumn 2009 census).</p> <p>The samples should consist of 10% of pupils on each of the summer 2009 census and the autumn 2009 census returns, subject to a minimum of 30 in each sample.</p> <p>(If material errors are found in the samples tested, auditors should consider extending the sample or undertaking a full review of the school's census data.)</p> <p>Ensure that you have a copy of the SSF Audit Results Form (template available on website). Ensure that the number of pupils appearing on the Autumn 2009 School Census is recorded on the SSF Audit Results Form.</p>	Local authority auditors	
8	<p>Review the data to identify part-time pupils (by UPN) that have been input as following a part-time programme (ie Standard Learner Number (SLN) <1). Confirmation should be sought that this data is correct as it may be indicative of missing learning aims, which would mean under-funding.</p> <p>Such pupils should not be reported as ineligible, but this information should be shared with the LA team and YPLA AFM team (afm@ypla.gov.uk), particularly where there are material instances of part-time pupils.</p>	Local authority auditors	

Preliminary Checks on Arrival at the School		
9	<p>Confirm Contacts and Meetings</p> <p>Confirm with the school's representative(s) that the following persons are available:</p> <ul style="list-style-type: none"> • The head teacher; <p><i>The head teacher should sign the SSF Audit Results Form at the end of the visit.</i></p> <ul style="list-style-type: none"> • The member of staff responsible for maintaining the school's MIS; <p><i>This is the most likely person to show you how to access pupil details and registers using the MIS.</i></p> <ul style="list-style-type: none"> • The curriculum manager for post 16; • The person responsible for preparing the summer 2009 and autumn 2009 census returns, if not one of the above. 	School contacts

Preliminary Checks on Arrival at the School		
10	<p>Confirm Information Access/ Availability</p> <p>Confirm with the school's contacts that the following items will be made accessible and when:</p> <ul style="list-style-type: none"> • The school's management information system (MIS) (that is the SIMS system or the equivalent); • The schools exam entry records and exam entry confirmations supplied by the examination boards; • Exam results records supplied by the examination boards; • Pupil timetables; • Attendance records for 2008/09 and 2009/10; <p>Ask the school's representative if they can show you how to use the MIS to access information such as pupils' curriculum details and registers, to avoid the need for providing large quantities of hard copies. Some schools can provide 'read-only' access, ensuring that there is no risk to the data. However, some schools may be reluctant to provide any access and will have to produce hard copies.</p> <p><i>Any of the evidence sources listed above can be used to confirm that pupils were working towards the learning aims recorded on the census returns. They can also be used to identify any omissions. The school's MIS and registers provide the ideal starting point for checking these details.</i></p>	<p>Documents produced and access permitted by school contacts.</p>

Preliminary Checks on Arrival at the School		
11	<p>Review the Documents produced by the School for Completeness</p> <p>Confirm that the school has provided the following documents:</p> <ul style="list-style-type: none"> • The completed autumn 2009 census return; • A list of pupils by name in Years 12, 13 and 14 at the census date of 1 October 2009, together with their dates of birth and Unique Pupil Numbers (UPN), which must match the total number of pupils on the autumn 2009 census return above; • A list of all sixth form pupils recorded on the Summer 2009 Census returns, together with dates of birth and Unique Pupil Numbers (UPN). The list should be sorted either by date of birth or by UPN, in order that the auditor can easily find pupil names; • Any documentation that the school has to support its summer 2009 and autumn 2009 census returns; • School registers (both form and teaching groups) or electronic registration systems (for example, Lesson Monitor, Facility CMIS) or attendance records (access to, or print-outs from, the system). These should include years 12, 13 and 14 and should cover the periods September 2009 – October 2009 and April 2009 – July 2009; • Where applicable, details of any consortium arrangements involving the sixth form and the qualifications taught through the consortium arrangements. 	<p>Documents produced and access permitted by school contacts.</p>
Other Preliminary Issues		
12	<p>Residency</p> <p>Enquire whether the school undertakes residency checks on their sixth form pupils (and if so, how) as pupils who do not have right of abode in England are not funded.</p> <p>This is only likely to be an issue where pupils have not attended the school prior to the sixth form. Where a Common Transfer File (sent between schools involved in a pupil transfer) is not available, the school will need to ensure that the pupil satisfies residency criteria.</p> <p>By requesting a list of pupils who have joined the Sixth Form from somewhere other than the school's Year 11, you can check to ensure that these pupils satisfy residency criteria..</p> <p><i>Such instances are fairly uncommon, but it is useful to find out whether schools are aware of the need for, and have a process for, ensuring that pupils satisfy residency criteria.</i></p>	<p>Documents produced and access permitted by school contacts</p>

3. Sixth Form Pupil Numbers: Tests and Tasks

Test No.	Action	Audit Objective	Source of Evidence	Initials Date
1	<p>Verify the accuracy of the overall number of pupils recorded:</p> <ul style="list-style-type: none"> i. Check the pupil numbers recorded by the school as per YPLA records (ie 2010/11 allocation) at 1 October 2009) against the number on the school's copy of the autumn 2009 census return and record any discrepancy on the SSF Audit Results Form. ii. Using the school's registers or attendance records, count the actual numbers of pupils that can be evidenced at the census date and record this figure on the SSF Audit Results Form. iii. Record any variance between i) and ii) on the SSF Audit Results Form, including the names of pupils affected. 	1	School attendance records or registers	
2	<p>Verify that the School has checked for and excluded ineligible pupils</p> <p>Ensure that pupils recorded by the school on the autumn 2009 census as at 1 October 2009 <u>exclude</u>:</p> <ul style="list-style-type: none"> i. Pupils over the age of 19 at the beginning of their sixth form programme of study (or 31 August 2009). ii. Pupils retaking year 11 (unless they are planning to subsequently follow a sixth form programme). iii. Pupils of sixth form age who are not in years 12 and 13. iv. Pupils under 16 undertaking sixth form qualifications (i.e. AS levels) additional to their GCSE programme. v. Pupils who have left the sixth form before the Autumn 2009 Census date (1 October 2009). vi. Pupils on roll as at census date who have not attended school prior to census date or who don't have a unique reference number (unless the school have a valid reason for their inclusion). vii. Pupils who joined the school sixth form after the October census date. viii. Pupils who attend the school for nominated qualification courses but who are on roll at another school. <p>Ensure that pupils recorded by the school on the autumn 2009 census as at 1 October 2009 <u>include</u> pupils under 16 undertaking a sixth form programme of study and part-time pupils.</p> <p>Record any deductions or additions arising from the above on the SSF Audit Results Form</p>	2	Any working papers supporting the school's census return	

Test No.	Action	Objective	Source of Evidence	Initials Date
2	<p>Entitlement Qualifications (for all pupils)</p> <p>For all pupils in the sixth form, identify whether or not 'entitlement' activities take place, including tutorials and other enrichment activity. Note that these are assumed to be four to five hours per week.</p> <p>Check whether or not entitlement activities are timetabled. If not, seek to gather assurance that such activity takes place.</p> <p>If such assurance cannot be gained, record as a query for information and possible follow-up.</p> <p><i>Entitlement is valued at 0.253 SLN (114 glh), meaning that auditors should check to make sure that some enrichment activity is delivered.</i></p>	3	Sixth Form Prospectus	
3	<p>Profiled Start and End Dates (for the samples selected)</p> <p>It is important that start, planned end and actual end dates are accurately recorded for each learning aim, as these are key census fields used to calculate success rates.</p> <p>There may be instances where learning aims that are normally expected to be delivered over one year are being delivered over two years, and vice versa. Check whether there are any such instances of this and ensure that the data have been accurately input.</p> <p>Record any data errors on the SSF Audit Results Form.</p>	3		

Test No.	Action	Objective	Source of Evidence	Initials Date
4	<p>Qualification Accreditation Numbers (QANs) (for the samples selected)</p> <p>It is important that QANs are accurately recorded for each learning aim, as these are key census fields used to link to achievement data from examination boards.</p> <p>There may be instances where a QAN has been input that is different to that which the learner is actually entered for, meaning that the result data from the examination board will have no corresponding record in the census data to link the result to. This will affect the school's success rate.</p> <p>Record any data errors on the SSF Audit Results Form.</p>	3		
5	<p>Learning Aim Status (for the samples selected)</p> <p>Ensure that the status of each learning aim is accurately recorded as a transfer, withdrawal, completion or continuing.</p> <p>In addition, ensure that sixth formers recorded on the Post-16 Learning Aims module as retaking GCSEs were actually attending timetabled classes, and not merely re-sitting the exam. Retakes are fundable whereas resits are not.</p> <p>Record any data errors on the SSF Audit Results Form.</p> <p><i>The SSF Guidance (para 137) states that re-sits should be recorded as status '0', with the same start and end date, this being the date of the examination. Any re-takes should involve some attendance at timetabled lessons.</i></p>	3		
6	<p>Systematic Errors</p> <p>If you find errors that are clearly systematic (for example, a failure to process an entire class in the Post-16 Learning Aims module), you should seek to identify all those learners that are affected by such errors. Depending on the nature of the error, the school may be able to supply lists of affected pupils from its own MIS.</p> <p>Record any such errors in Section 2 of the SSF Audit Results Form</p>	3		

Test No.	Action	Objective	Source of Evidence	Initials Date
7	<p>Random Errors</p> <p>Having dealt with any systematic errors, if there are random errors remaining, consider the materiality of the errors against the overall sample size. If the errors are material, auditors may need to extend testing, or ask the school to self-audit its Post-16 Learning Aims module return. This is to be a matter of professional judgement.</p> <p>In making this decision, consider also the extent to which the errors could affect the allocation calculation. For example, if a withdrawal date has been incorrectly input, but it doesn't affect the six-week rule (to feature within the count of SLN, a pupil needs to remain on a programme for six weeks, in the case of a full-year learning aim), it may not be necessary to carry out further investigation. A transfer may not have been correctly administered, but as the 'transferred off' learning aim attracts zero SLN, it may not affect the allocation calculation.</p>	3		

5 Feedback and Reporting

Item	Action	Initials Date
1	<p>Consultation, Feedback and Reporting</p> <p>Auditors are expected to discuss and feed back the results of the audit to the school and obtain explanations/reconciliation for any variances found. The basis of the feedback will be the auditor's summary of the pupil number count and the outcome of learning aim testing. It is important, therefore, that any deductions or additions to the school's returns arising from the audit process are clearly identified on the working papers.</p> <p>The head teacher (or other accountable officer) should sign the SSF Audit Results Form when the audit is complete and any errors have been agreed or differences reconciled. The pupil number count and learning aim errors should be presented to and discussed with the head teacher or their nominated representative to support the SSF Audit Results Form sign off. In the event that a school disagrees with the audit results, this should be recorded on the SSF Audit Results Form.</p> <p>A copy of the completed SSF Audit Results Form (and any supporting documentation) should be sent to the YPLA assurance team (afm@ypla.gov.uk). This will then be passed to the YPLA allocations team for adjustment if necessary.</p> <p>The auditors should retain the signed original.</p> <p>It is good practice to produce a letter summarising the audit results for the school and any consequent recommendations or adjustments. This could include an explanation of the SSF Audit Results Form and also draw attention to any control weaknesses and making recommendations for improvement.</p> <p>Auditors are reminded that, as stated in para 5 of the <i>Scope</i> section, any significant errors or omissions identified must be passed to the YPLA assurance team (afm@ypla.gov.uk) within one month of the findings being agreed with the school and may result in a revised allocation for 2010/11.</p>	

APPENDIX 1 TO ANNEX A - Glossary and further information

A **sixth form pupil** is defined as a pupil who is under 19 years of age at the beginning of his or her sixth form programme of study (deemed to be 31 August). Pupils under the age of 16 who are undertaking a sixth form programme of study are eligible for funding, but not those pupils who are 16 or over and taking their year 11 programme (see *the SSF Guidance*, paragraphs 108 et seq).

Funding methodology - The move to a demand-led funding system in 2008/09 resulted in a wholesale change to the way in which school sixth form allocations are calculated. The LSC document: *The 16–18, Adult Learner- and Employer-responsive Funding Models* contained details of the formula being used in calculating 2008/09 allocations. This has been followed by a suite of documents containing *LSC Funding Guidance 2008/09*. Funding is based on the Standard Learner Number (SLN). SLN funding values reflect the size of a learning aim. Each learning aim is measured in SLN. The SLN is calculated by dividing the number of glh for that learning aim by 450. For example, a GCE 'AS' level is 150 glh, which works out as 0.333 SLN. For each learner, the SLN is aggregated and capped at 1.75. An average SLN per learner is then calculated and multiplied by the number of learners to give the total SLN.

Auditors will not need any in depth knowledge of SLN values as they are derived from the Learning Aim Database and linked to the schools' data returns. In any event specific SLN values are not being testing, but auditors have an interest in the variables that inform the total SLN.

The formula for calculating the allocation for 2010/11 is as follows:

$$\text{Allocation} = \text{SLN} \times \text{Rate per SLN} \times \text{Provider factor} + \text{ALS}$$

The provider factor is an index based on area costs, disadvantage, programme weighting and success. ALS is extra funding based on the GCSE points scores for English and Mathematics for learners when they are recruited.

Therefore, the above formula shows that our assurance work needs to focus on the following variables:

- **SLN:** Derived from the count of learners and the detailed learning aims recorded on the Autumn 2009 Census
- **Provider Factor:** The provider factor is based on four component factors, namely area costs, programme weighting, disadvantage and success. It is derived from schools' 2008/09 data.

The School Sixth Form rate per SLN is either the National Rate (£3,007 for 2009/10) or a transitional protection rate agreed by the LSC, so there is no scope for assurance work on this variable. Due to the basis of the formula for ALS, no assurance work is required on this either.

As the provider factor is derived from other data, auditors need to carry out assurance work on the components that carry the highest risk of inaccuracy. The success factor depends on accurate learning aim data, particularly in respect of Qualification Accreditation Numbers (QANs), in order that achievements can be correctly linked to learning aims.

ANNEX B – EMA (EDUCATION MAINTENANCE ALLOWANCE)

1. The review of the Education Maintenance Allowance (EMA) payments system operated by the school should determine that there is an appropriate system of controls in place to ensure effective administration of payments to learners via the Learner Assessment and Payment System (LAPS), previously the Learning Provider Portal (LPP). For this reason a brief controls questionnaire is provided in the testing schedule below; this should be completed through discussions with the school. Identified control weaknesses and suggestions for improvement should be reported to the school.
2. Usually, substantive testing should be undertaken for a sample of no more than 30 learners. Testing at schools with more than 30 learners in receipt of EMA should be limited to a sample of 30. Random interval sampling should be used where the number of learners exceeds 30. For schools with fewer than 30 learners in receipt of EMA, all learners should be tested:
3. For weekly payments, usually a complete month should be selected and the sample of learners should be tested for each week of the month. Months may be either four weeks or five weeks in duration. If the month selected includes a half-term break, either the last week of the preceding month, or the first week of the following month may need to be added to ensure that at least four weeks are tested. If a weekly payment has not been made, please record n/p (not paid) at test 4 of section 3, Substantive Tests.
4. The most recent bonus payment (if applicable) should also be tested for each learner in the sample, although this may not have been paid in the month tested for weekly payments. Where actual payment errors are identified (for weekly and bonus payments), these should be clearly recorded on the working papers, and the auditor should determine from the school whether any recovery action has been carried out via LAPS. If recovery action has not been taken, the school has a responsibility to inform the Learner Support Service, which will take steps to recover the overpayment from the learner.
5. The payment decisions for both weekly and bonus payments are inputted by the school via LAPS which is administered by Capita plc. The school should be able to produce a report from LAPS showing which students are in receipt of EMA, from which a random interval sample can be taken. Once the sample of students has been selected, a “Mini-Statement” of transactions for each selected learner for that year can be produced, which is useful in providing an overview of payments for each learner.
6. It is recommended that prior to the audit, the school is advised that during the audit access to the LAPS may be required and a suitably experienced member of staff should be available to assist with the audit.
7. Please refer to the *Education Maintenance Allowance Guidance for Providers 2009/10* document, June 2009. An overview of the audit arrangements is included at Annex 3a
8. Please ensure that a copy of the Findings is sent to YPLA AFM team (afm@ypla.gov.uk), including a copy of the working paper if there have been significant issues and/or overpayments identified.

Controls Questionnaire

	Actual Control	Satisfactory? Y/N
SSF controls review		
<p>Through discussion and observation determine the following:</p> <p>1. General Questions</p> <p>1.1 What management, staffing and organisational arrangements are in place for administering EMA?</p> <p>1.2 Does the school have a documented EMA policy for staff and learners for authorised and unauthorised absences?</p> <p>1.3 What controls are in place to ensure the accurate recording, storage and security of EMA evidence and data?</p> <p>1.4 What controls are in place to ensure that information received from off-site provision/annexes to support payment decisions is accurate and received on a timely basis?</p> <p>1.5 What controls are in place to ensure that off-site providers/annexes do not have Super-user access to the LAPS?</p> <p>2. Key Controls</p> <p>2.1 What controls are in place to ensure that the school has checked that EMA learners satisfy the following EMA eligibility requirements:</p> <ul style="list-style-type: none"> i. Learners are aged between 16 and 19 ii. Learners are entitled to free education iii Learners appear to fulfil the EMA residency criteria iv. Learners are not in receipt of other excluded 		

	Actual Control	Satisfactory? Y/N
SSF controls review		
<p>government funding</p> <p>v. Learners are enrolled on a valid programme of study at a recognised education establishment (minimum 12 guided learning hours for 10 weeks)?</p> <p>(See <i>EMA Guidance for Providers 2009/10</i>, pages 13-19).</p> <p>2.2 What controls are in place to ensure that each learner agrees and signs their <i>EMA Agreement (Attendance, behaviour and effort)</i>? (See <i>Guidance for Providers, 2009/10</i>, page 17)).</p> <p>2.3 What controls are in place to ensure each learner agrees and signs their <i>EMA Agreement (Bonus)</i> document? (See <i>EMA Guidance for Providers, 2009/10</i>, page 18).</p> <p>2.4 What controls are in place to ensure accurate recording of learners' attendance and making appropriate weekly payment decisions? (See <i>EMA Guidance for Providers, 2009/10</i>, pages 21-23, and Annexes 1 and 3a).</p> <p>2.5 What controls are in place to ensure that bonus payments are only paid to qualifying learners? (See <i>EMA Guidance for Providers, 2009/10</i>, pages 23-26).</p> <p>2.6 What controls are in place to ensure that any overpayments are adjusted and the Learner Support Service is informed where appropriate? (See <i>EMA Guidance for Providers 2009/10</i>, page 25).</p> <p>2.7 What controls are in place to ensure that learners are informed of 'no pay' decisions (both weekly and bonus payments)? (See <i>EMA Guidance for Providers, 2009/10</i>, pages 23 and 25).</p>		

3. Substantive Tests

Learner	EMA Reference Number	1. Is evidence held to confirm that the learner satisfies the school and EMA eligibility criteria? (See <i>Guidance, page 13</i>)	2. Is a signed copy of EMA <i>EMA Agreement (Attendance, behaviour and effort)</i> held? (See <i>Guidance, page 17</i>).	3. Is a signed copy of the <i>EMA Agreement (Bonus)</i> held (See <i>Guidance, page 18</i>).	4. Is evidence of attendance held to support the EMA payments made or withheld for the test period? (See <i>Guidance, pages 21-23, and Annexes 1 and 3a</i>).					5. Is evidence held to confirm that the learner was entitled to receive the most recent bonus payment? (See <i>Guidance, page 23</i>).	Comments
					Month:	Wk1	Wk2	Wk3	Wk4		
1											
2											
3											
4											
5											
6											
7											
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Learner	EMA Reference Number	1. Is evidence held to confirm that the learner satisfies the school and EMA eligibility criteria? (See <i>Guidance, page 13</i>)	2. Is a signed copy of EMA <i>EMA Agreement (Attendance, behaviour and effort)</i> held? (See <i>Guidance, page 17</i>).	3. Is a signed copy of the <i>EMA Agreement (Bonus)</i> held (See <i>Guidance, page 18</i>).	4. Is evidence of attendance held to support the EMA payments made or withheld for the test period? (See <i>Guidance, pages 21-23, and Annexes 1 and 3a</i>).					5. Is evidence held to confirm that the learner was entitled to receive the most recent bonus payment? (See <i>Guidance, page 23</i>).		Comments
					Month:							
					Wk1	Wk2	Wk3	Wk4	Wk5			
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6. Feedback and Recommendations

EMA Audit Feedback Notes.		
Audit findings and suggestions for improvement.	Agreed? Yes/No	School's Comments

Prepared By: (Name & Position)	Date:
Received By: (Name & Position)	Date: