



Department  
for Education

# Apprenticeship Accountability Statement

April 2017

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## Overview

At the centre of the Apprenticeship reform programme is the aim to improve the quality of all apprenticeships, and therefore the long term employability and prospects for apprentices, as well as supporting the nation to fill its skills gaps and reach its productivity potential. Key changes that will lead to increased quality include basing all apprenticeships on new standards (which have been developed by employers), which set out the knowledge, skills and behaviours each apprentice needs to have to be fully competent in the role, and a single end point assessment to test full competence, rather than a number of small assessments throughout the apprenticeship.

This document sets out the responsibilities of each organisation with a role in the reformed apprenticeships system. It has been agreed by the Permanent Secretary, the Institute for Apprenticeships, the Education and Skills Funding Agency, Ofsted, Ofqual, HEFCE and QAA. It will be amended in future to reflect policy changes, for example the introduction of technical education qualifications, the change to the Institute for Apprenticeships' remit from 2018, and the creation of the Office for Students in 2018. We expect to publish the first revision in autumn 2018.

This document provides assurance that an agreed framework is in place within which these bodies are clear about their respective accountabilities in relation to the apprenticeships programme, so that the Government's objectives to raise apprenticeship quality are met and to secure value for money.

## Accountabilities of bodies within scope

This section sets out what each organisation is accountability for. Details of how they will ensure value for money when discharging their duties and spending public funds is at Annex A.

**The Department for Education (DfE)** has overall accountability for the apprenticeship programme, and all aspects of apprenticeships policy. This includes overall programme governance.

**The Education and Skills Funding Agency (ESFA)** acts as an executive agency of Government in its operational management of the apprenticeship funding system, including the Apprenticeship Service, and delivers a number of operational functions such as the contracting and audit of training providers and the operation of the Register of Apprenticeship Training Providers and Register of Apprentice Assessment Organisations.

**The Institute for Apprenticeships (IfA)** is accountable for designing and operating approvals and review processes for standards and assessment plans having regard to the policy criteria set by government, and for advising employers on the policy and process for developing standards. It is also responsible for advising the government on

the funding bands for new standards and providing external quality assurance (as a last resort) of end point assessments when named in an assessment plan. It is also responsible for ensuring all end-point assessments are quality assured.

**The Office for Standards in Education, Children’s Services and Skills (Ofsted)** inspects and regulates services that care for children and young people, and services providing education and skills for learners of all ages. For apprenticeships, Ofsted will inspect the quality of apprenticeship training provision from level 2 to level 5. In the case of apprenticeship providers delivering prescribed HE as part of an apprenticeship standard, HEFCE and Ofsted will reach a judgement, informed by joint working.

**The Office of Qualifications and Examinations Regulation (Ofqual)** is accountable for the regulation of qualifications, examinations and assessments in England. Where qualifications which are part of the Regulated Qualifications Framework (RQF) are listed as part of an apprenticeship, they will be subject to Ofqual regulation. Ofqual is one of four external quality assurance options. Where Ofqual is asked to provide EQA for a Trailblazer, it will regulate end point assessments as a qualification. Ofqual will also regulate other end point assessments where they fall within the scope of recognition of an Ofqual recognised awarding organisation.

**The Higher Education Funding Council for England (HEFCE)** funds and regulates universities and colleges in England. HEFCE will regulate the quality of degree apprenticeships (level 6 and 7). They will work with Ofsted to reach a judgement for apprenticeship providers at level 4 and/or 5 where the apprenticeship standard contains a prescribed HE qualification.

**The Quality Assurance Agency for Higher Education (QAA)** monitors, and advises on, standards and quality in UK higher education.

The future **Office for Students (OfS)** will become the main regulatory body for providers of higher education in England from 2018, working with a designated quality body to undertake quality and standards assessment functions.

## **Accountabilities in relation to each function**

Each quality and funding function in relation to apprenticeships is set out below, along with the roles and responsibilities of each of the organisations involved in their delivery.

## **1. Overall accountability for the quality of apprenticeships**

Overall accountability for quality as a key objective of the Government's reformed apprenticeships programme ultimately sits with the Department for Education, and, in so far as it is exercising its statutory duties, the IfA.

In particular, the IfA is responsible for delivery of its functions to support the development of apprenticeship standards and assessment plans, its scrutiny and challenge of them and its ability to decide which are made available for delivery. It is also responsible for ensuring that plans are in place for quality assuring all End Point Assessments and proposing the quality criteria for entering the Register of Apprenticeship Training Providers and the Register of Assessment Organisations.

## **2. Standards development, review and approval**

### **The Department for Education will be responsible for:**

- Setting overarching apprenticeships policy and the framework within which the Institute should operate – set through the Strategic Guidance letter.
- Setting the timetable for withdrawing apprenticeship frameworks.

### **The Institute for Apprenticeships is responsible for:**

- Having regard to overarching standards policy as set by DfE when carrying out its functions, including priorities identified through the industrial strategy or other government policy.
- Ensuring standards are developed by 'groups of persons' primarily made up of employers.
- Advising DfE of any fundamental policy issues or trends emerging through the standards approvals process or the use of standards and plans.
- Providing support through Relationship Managers to Employer Groups to ensure high quality standards are developed.
- Using occupational maps and employer demand to help determine which new standards are approved for development.
- Providing advice to the ESFA and Department on the new standards being developed, the stages of all standards in development, the content of the standards and where they replace apprenticeship frameworks to inform the withdrawal of frameworks.

- Ensuring the overall landscape of standards is coherent, high quality and supports progression into sustainable careers.
- Scrutinising draft standards, including through third party challenge, before they are approved/rejected for delivery.
- Regular review of standards in use to ensure they remain compliant with policy but still reflect the skills, knowledge and behaviours that employers want.
- Having regard to affordability and the overall apprenticeship programme budget when carrying out its functions in relation to standards development and approval.

### **3. Quality of training provision**

#### **The Department for Education is responsible for:**

- Owning the provider market strategy and creating the policy framework to support a healthy and competitive marketplace of quality providers that can support the overall programme objectives. Includes approving the overall approach to market entry (via the Register of Apprenticeship Training Providers) and market exit.
- Overall ownership of the Register of Apprenticeship Training Providers, including agreeing all final criteria.

#### **The Institute for Apprenticeships is responsible for:**

- Proposing the quality criteria applied to the Register of Apprenticeship Training Providers, from November 2017.
- Referring concerns about the quality of training provision to the ESFA for investigation and intervention as appropriate. It will be able to require the ESFA to investigate in instances where it has evidence to support its concerns, via an MoU between the Secretary of State/ESFA and the Institute.

#### **Ofsted is responsible for:**

- Inspecting the quality of apprenticeship training provision from level 2 to level 5. In the case of apprenticeship providers delivering prescribed HE as part of an apprenticeship standard, HEFCE and Ofsted will reach a judgement, informed by joint working.
- Sharing information with HEFCE to inform ongoing provider risk-assessment.

- Providing support and challenge, or carrying out monitoring visits to providers who have triggered concern. Where the concern relates to a prescribed HE qualification, this will be done jointly with HEFCE.
- Inspecting the quality of apprenticeship training provision at level 6 and/or 7 where this involves teacher and trainer training.

### **HEFCE (and in future the Office for Students) are responsible for:**

- Regulating the quality of degree apprenticeships (level 6 and 7).
- Working with Ofsted to reach a judgement for apprenticeship providers at level 4 and/or 5 where the apprenticeship standard contains a prescribed HE qualification.
- Sharing information with Ofsted to inform ongoing provider risk-assessment.
- Investigating where there is evidence of serious concern on degree apprenticeships or in providers that deliver prescribe HE at levels 4 and/or 5.

### **QAA is responsible for:**

- Working with HEFCE to quality assure degree apprenticeships at level 6 and 7, and at levels 4 and 5 where the apprenticeship standard contains a prescribed HE qualification.

### **ESFA is responsible for:**

- The administration of the Register of Apprenticeship Training Providers (RoATP).
- Monitoring provider compliance with the provider contract and funding rules and taking action where there is non-compliance, including sub-contractor compliance.
- Publishing and operating a provider intervention strategy, which makes clear the triggers for intervention (such as quality, financial, safeguarding) and the nature of sanctions that may be applied, including market exit
- Identifying areas for investigation and intervening to address quality concerns, when they identify issues, or when asked to do so by the Institute and the Department, and undertaking intervention activity if necessary. This includes removing or suspending providers from the apprenticeship market.

## **4. Quality and appropriateness of qualifications used in relation to reformed apprenticeships**

### **The Department for Education is responsible for:**

- Setting Government policy, including on what basis qualifications should be included as a mandatory part of an apprenticeship.
- Setting policy on which qualifications will be funded by Government and which will not.

### **Institute for Apprenticeships is responsible for:**

- Taking decisions when approving standards about whether qualifications can be included in the standard (which has the effect of making them mandatory) based on whether they meet the policy criteria set by the Department.

### **Ofqual is responsible for:**

- Regulation of Regulated Qualifications Framework qualifications where they are listed and/or undertaken as part of an apprenticeship standard.
- Undertaking the reform of qualifications that could be included as a mandatory part of an apprenticeship, if they are regulated by Ofqual.

### **QAA is responsible for:**

- Oversight of the Framework for Higher Education Qualifications (FHEQ), which is the reference point for all higher education qualifications, including those linked to apprenticeships.

## **5. Quality of assessment**

### **The Department is responsible for:**

- Establishing policy in relation to the apprenticeship assessment market, including the funding of assessment, market design and the way in which assessment organisations are recruited.
- Overall ownership of the Register of Apprentice Assessment Organisations, including agreeing all final criteria.
- Working with the Institute and the ESFA to ensure a viable assessment market, and appropriate intervention, when there is a risk that apprentices will complete



their apprenticeships before an assessment organisation is approved to deliver the assessment for that standard.

- Setting overall assessment policy, including external quality assurance policy, which the Institute must have regard to as it carries out its assessment functions (including supporting employer groups to develop assessment plans, reviewing and approving the plans, designing its own approach to external quality assurance and its role in ensuring that all end point assessments are quality assured and standardised).
- Setting the options available for External Quality Assurance. There are currently 4 options for employer groups to choose from, depending on which suits their requirements best.
- Ensuring the quality and capability criteria set by the IfA for the Register of Apprenticeship Assessment Organisations and implemented by the ESFA are compatible with the broader objectives of the programme.

### **The Institute is responsible for:**

- Having regard to assessment policy as set by DfE when carrying out its assessment functions.
- Ensuring appropriate assessment organisation coverage for approved standards is available, through working with the ESFA to encourage appropriate applications to Register of Apprenticeship Assessment Organisations.
- Providing expert advice to Employer Groups on assessment policy to help with the development of assessment plans.
- Scrutinising assessment plans, including ensuring third party challenge, and approving/rejecting plans for use, against the policy criteria set by DfE.
- Regular review of assessment plans to ensure they are delivering high quality assessment and apprentices that are fully competent, taking on views from employers, apprentices, providers and others, as well as using data, to inform the review process. Work with employer groups to make changes if necessary.
- Proposing the overarching quality criteria within which the ESFA should operate the Register of Apprentice Assessment Organisations (RoAAO), promoting coherence with other registers where appropriate.
- Agreeing the ESFA's operating model' for the RoAAO – i.e. how often the register is open for applications.

- Escalating significant issues and trends to the Department.
- External quality assurance –
  - Ensuring all end point assessments are quality assured, based on the high level policy set by Government and providing feedback and advice to Government on policy.
  - Monitoring the performance of apprentice assessment organisations through EQA organisations and agreeing necessary action on specific cases with the ESFA where necessary.
  - Escalating issues and concerns to Government, and proposing changes to policy.
  - Ensuring all assessment plans have a viable EQA model identified before they are approved, and that any existing plans without an EQA model are revised to include one.
  - Being the point of escalation for EQA organisations, who cannot resolve issues with assessment organisations and taking action. This will not apply in the case of Ofqual, who will have recourse to its own set of regulatory levers. The Institute and Ofqual will work together to ensure their working processes align.
  - Setting out and then delivering the IfA's EQA model for those assessments where they have been selected by an employer group, as a last resort, and are named in the assessment plan.

### **The ESFA is responsible for:**

- The administration of the Register of Apprenticeship Assessment Organisations (RoAAO). This involves determining, stimulating and monitoring market entry, monitoring coverage and delivery of end-point assessment across all plans, determining and monitoring market exit where Apprentice Assessment Organisations (AAOs) do not meet minimum requirements and monitoring and reporting on all organisations on the Register. This is undertaken within a framework of quality criteria set by the Institute and the Institute may request the ESFA to consider particular action with regard to a particular AAO.
- Monitoring and stimulating where necessary the market for Apprentice Assessment Organisations, working with the Department and the Institute.
- Working with the Institute and EQA organisations to monitor the performance of Assessment Organisations.

- Taking action if it receives evidence that an organisation is delivering poor quality assessments, this may include sanctions applied to the organisation and/or removing the organisation from the Register. The ESFA may also be required to take action by the Institute if it has concerns, via instructions from the Secretary of State.

### **Ofqual is responsible for:**

- Delivering external quality assurance where nominated by Trailblazers and partnering other EQAs where requested. Ofqual provides advice on those assessment plans to ensure that valid EPAs can be developed. The Institute and Ofqual will work together to ensure processes are aligned.
- Regulating AAOs where the EPA falls within the scope of their recognition, where Ofqual is not the EQA, for example in partnership with employer groups or Professional Bodies where they are chosen as EQA. The Institute and Ofqual will work together to ensure processes are aligned.
- Where Ofqual regulates EPAs, its regulatory framework will apply and it will utilise a range of statutory powers to ensure high quality assessments, such as:
  - requiring that the EPA properly assesses against the assessment plan
  - requiring immediate changes where EPAs are currently not fit for purpose, and
  - having recourse to a wide range of sanctions to resolve issues and promote public confidence.

## **6. Certification of apprenticeships under standards**

### **The Department for Education is responsible for:**

- Overall certification policy and delegating operational responsibility for certification to the ESFA.

### **The Institute for Apprenticeships is responsible for:**

- Working with the ESFA to ensure quality assured certification of apprenticeships under standards.
- Advising the Secretary of State of the overall integrity and quality of the system for awarding certificates.
- Advising the Secretary of State on the design of certificates

## **The ESFA is responsible for:**

- Receiving and verifying requests from Apprenticeship Assessment Organisations for the issue of apprenticeship certificates (for apprentices completing under a standard).
- Issuing certificates to the employer of the apprentice in a timely manner on the basis of achievement of end-point assessment confirmed by an AAO.
- Maintaining a register of apprenticeship certificates issued and providing a re-print service for apprentices requiring up to 1 additional copy per year.
- Setting the process and criteria which AAOs must follow in order to request certificates.
- Undertaking assurance checks to identify potential fraud.

## **7. Ensuring apprenticeships under standards meet the core principles of reformed apprenticeships**

### **The Department for Education is responsible for:**

- Reviewing and setting the core apprenticeship principles, and communicating them to its partner organisations.

### **The ESFA is responsible for:**

- Ensuring measures are in place to make sure the key principles of reformed apprenticeships are achieved, and that there are mechanisms to monitor this. This includes publication of funding rules, evidence requirements and the audit and compliance regime for both employers and providers.

### **The Institute for Apprenticeships is responsible for:**

- Having regard to the core principles in how it carries out its functions. Specific detail will be set out in the annual Strategic Guidance Letter from the DfE Secretary of State to the Institute, and the Institute must report on how it has reflected them.

## **8. Development and implementation of funding policy, including the apprenticeship funding operational systems**

### **The Department for Education is responsible for:**

- The overall funding policy framework and affordability.
- Development and approval of all funding policy, includes approval of changes to the funding rules.
- Setting the overall funding band structure and limits and taking the final decision on funding band allocations for apprenticeship frameworks and standards.
- Taking the final decision on what additional or incentive payments are provided in addition to core funding for apprenticeship training and assessment.
- Taking the final decision to switch off and withdraw funding from individual apprenticeship frameworks and standards.
- Setting the policy criteria for what can be included in an apprenticeship standard for funding purposes.
- Analysis and reporting to ministers on performance against spending and policy objectives, and reporting the outcomes of the programme through the statistical first release.

### **The Institute for Apprenticeships is responsible for:**

- Providing advice to the Department on funding bands for individual apprenticeship standards, as part of the approvals process.
- Providing advice to the Department on proposed allocation of frameworks to bands, when requested.
- Ensuring that the funding band allocation process takes account of the factors the department asks the Institute to have regard to, and any further factors the department may request the Institute have regard to.
- Ensuring that the standards that are approved and their recommended funding band allocations are affordable within the context of the available apprenticeship budget
- Making sure that employers only include eligible costs, as defined by DfE in funding rules, in their standards. Re-checking at the point of approval to ensure

that only eligible costs are included when making recommendations on proposed funding band.

- Building insight into the cost of delivering apprenticeship training, the wider social and economic value of individual apprenticeships, and employer behaviour, to inform advice to the Department on the allocation of apprenticeship standards to funding bands.
- Continually evaluating existing funding band allocations for standards, based on cost performance and value feedback. Investigating particular frameworks and standards where costs appear to be much lower than existing funding band allocations.
- Handling of complaints in relation to the Institute process for allocating a funding bands to individual standards.
- Managing the relationship with employers throughout the process.

### **The ESFA is responsible for:**

The delivery of apprenticeship funding policy and the Apprenticeship Service, specifically:

- Producing, publishing and maintaining funding rules and enforcing these rules in the live system to implement DfE Policy
- Developing funding calculations to pay providers (where applicable using levy funds in digital accounts).
- Developing validation processes to ensure compliance with funding rules.
- Contracting and payment to providers (and employers), counter-fraud and compliance
- Monitoring compliance with the funding rules, covering both employers and providers and identifying areas for investigation/intervention.
- Maintaining and publishing funding data on the funding for frameworks and standards.
- Providing advice to DfE on re-costing frameworks. Taking account of changes in framework component qualifications, which may affect “price” of framework and existing band allocation.
- Handling of complaints regarding funding level of individual frameworks where this relates to the application of the process, including presenting more information that is relevant to the setting of funding band allocations.

- Advice on switching off frameworks. Undertaking analysis of remaining frameworks, managing process of consultation regarding the decision to switch off and making final withdrawal recommendation to DfE for decision.
- Providing informal advice to DfE on the funding band recommendations from IfA.
- Sharing information and data with the IfA to enable them to allocate standards to funding bands.

## **9. Sharing data**

It is intended that all bodies in this document will all be able to share data and information with each other to facilitate delivery and monitoring of apprenticeship functions. This will include the existing matched Individualised Learner Record data, as well as future matches with the Inter-Departmental Business Register and the Apprenticeship Service.

The ESFA will need to share data on apprentices achieving an apprenticeship standard to enable certificates to be printed.

The ESFA will continue to share data with Ofsted and HEFCE / QAA to enable them to fulfil their inspection and regulation functions.

The ESFA and the Institute will need to share data relating to apprenticeship quality and the setting of funding bands.

# Annex A: Ensuring value for money when spending public funds

## Department for Education (DfE)

- As Principal Accounting Officer, the Permanent Secretary of DfE is responsible for the apprenticeship system as a whole. Each of the other bodies involved has its own accounting officer, but the Principal AO remains responsible for assuring that adequate systems are in place to meet the standards of governance, decision-making and financial management set out in Managing Public Money throughout the system for delivering the apprenticeship programme.
- The Department for Education allocates the budget for delivery of apprenticeships training to the Education and Skills Funding Agency (ESFA). The ESFA, in turn, manages the system for contracting with providers, allocating funding to providers for services to non-levy paying employers and for the systems that enable levy-paying employers to direct their funding to registered training providers.
- The Department for Education Accounting Officer is the Permanent Secretary, Jonathan Slater.

## Education and Skills Funding Agency (ESFA)

- The Department for Education delegates spending of funding for the delivery of apprenticeships training to the Education and Skills Funding Agency (ESFA).
- The Chief Executive of the ESFA is also the Accounting Officer for all delegated spend and is responsible for the financial performance of the ESFA, and for ensuring that this funding is spent in line with the policy framework as set out by DfE.
- The Chief Executive is responsible for ensuring that the apprenticeships funding system is set up to deliver value for money within the policy framework set by DfE. The ESFA does this by ensuring that the system that delivers funding for apprenticeships through training providers and employer-directed levy spend is robust and that there are appropriate internal and external controls to manage financial, operational, fraud and gaming risks.
- The ESFA directly implements and manages systems that enable levy-paying employers to direct their levy contributions to registered training providers for apprenticeships training provision. The ESFA issues to colleges and training organisations who have been successful in their application to the Register of Apprentice Training Providers:



- funding agreements when instructed by a levy paying employer that they have a contract for services in place with that organisation to deliver apprenticeships.
- contracts for services if they have been successful to deliver to non-levy employers through a procurement exercise / receive an allocation of funds.
- Both the Funding Agreement and Contract for Services bind the training provider into a set of terms and conditions, including the funding rules that ensure that the funding policy is delivered. These agreements give the Education and Skills Funding Agency access to the training providers' premises, documents and systems at any time.
- The Education and Skills Funding Agency is also responsible for the operation of the Register of Apprentice Assessment Organisations and is discussing with the Institute the scope of monitoring and reporting it will undertake of Apprentice Assessment Organisations.
- The Education and Skills Funding Agency's Audit and Risk Committee challenges the Chief Executive on the appropriateness, adequacy and value for money of the governance, risk and assurance arrangements.
- The Education and Skills Funding Agency Accounting Officer is the CEO, Peter Lauener.

## **The Institute for Apprenticeships (IfA)**

- The Institute's approach to ensuring value for money is still in development, but the following principles will be key:
  - Approving apprenticeships of a consistently high quality, drawing on the knowledge and experience of employers and industry experts to deliver the skilled workforce businesses need to prosper.
  - Providing independent advice to government on appropriate levels of funding.
  - Overtime, gathering and using outcomes data to drive decision making and funding allocations.
  - Leading in coordinating more strategic, collaborative ways of working between bodies in the apprenticeship market to ensure the whole system offers value for money.
- The Institute for Apprenticeships Accounting Officer is the deputy CEO, Mike Keoghan.

## **The Office for Standards in Education, Children's Services and Skills (Ofsted)**

- The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages, and in the care of children and young people, thereby raising standards and improving lives. With respect to apprenticeships their remit is to inspect the quality of training for level 2-5 apprenticeships.
- Ofsted is a non-ministerial government department. Her Majesty's Chief Inspector (HMCI) is the Accounting Officer for Ofsted, and is answerable to Parliament for ensuring that all our resources are used properly and provide value for money. HMCI carries overall responsibility for Ofsted's inspection and regulation services. She reports annually on the quality of education, children's services and skills in England.
- Ofsted is accountable for the public money it spends and will help to deliver value for money in relation to apprenticeships through assessing, and seeking to improve, the quality of apprenticeship training at L2-5 through inspection and, where necessary, monitoring. Ofsted carries out inspection in a risk- proportionate way so that inspection resource is used most efficiently and is directed to the highest risk providers and will have the most impact.
- The Ofsted Accounting Officer is their Chief Inspector, Amanda Spielman.

## **The Office of Qualifications and Examinations Regulation (Ofqual)**

- The UK Parliament has determined that Ofqual shall be independent; constituted as a non-ministerial government department. As such Ofqual is accountable directly to parliament both for the discharge of its statutory duties and the responsible use of public funds. This accountability is most commonly through the Education Select Committee and the laying before parliament of an annual report and accounts. For administrative purposes Ofqual receives an annual block grant through the DfE. Specific additional programme funding is assigned by the DfE in areas of qualification and assessment reform.
- In relation to apprenticeship value for money Ofqual contributes to this through the regulation of and consequential quality of the end point assessments it quality assures; unlike many other EQA options including the Institute, Ofqual does not intend to charge for this service. Through application of its regulatory framework

Ofqual secures that the end point assessments it regulates are valid and reliable indicators of the knowledge skills and understanding that apprentices possess.

- The Ofqual Accounting Officer is the Chief Regulator, Sally Collier.

## **The Higher Education Funding Council for England (HEFCE)**

- HEFCE funding agreements are issued with reference to a formal Memorandum of Assurance and Accountability (MAA). The MAA sets expectations on the standards of assurance institutions are required to provide on, amongst other things, their achievement of Value for Money. This includes an expectation that audit committees in all funded institutions will reflect and report on their VfM performance annually.
- All Higher Education Institutions who receive HEFCE formula funding, to the benefit of all students including Degree Apprentices, submit an annual accountability return. This includes mandatory submission of a Value for Money report, setting out how the institution is achieving VfM. HEFCE reviews these submissions, risk assesses and reports its findings to the institutions' Accounting Officer.
- In addition, HEFCE administers the Transparent Approach to Costing (TRAC) process, the methodology developed with the higher education sector to help them cost their activities. This allows costs to be understood in detail and benchmarked, supporting the pursuit of efficiencies and enabling the sustainable operation of institutions.
- More widely, we provide guidance and fund the development of good practice, tools and techniques to help universities and colleges operate more efficiently, particularly in the areas of procurement and shared services.
- The HEFCE Accounting Officer is the CEO, Madeleine Atkins.

## **The Quality Assurance Agency for Higher Education (QAA)**

- Some of QAA's work is undertaken under contract with HEFCE, and is therefore covered by contractual accountability requirements. More broadly, QAA delivers value for money by providing guidance and capacity building to HE, and identifying and promulgating best practice.



Department  
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