



Education & Skills
Funding Agency

Assurance guide for local authorities

**For assurance of local authority –
maintained institutions with sixth forms**

September 2017

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Summary

The publication is intended as a guide and it is **not mandatory** for local authorities to follow it. This publication sets out the Education and Skills Funding Agency's (ESFA) suggested guidelines for local authorities on gaining assurance over the funding paid by ESFA in respect of local authority-maintained institutions with sixth forms. It applies to the 2016 to 2017 funding year for funding paid under the 16 to 19 [funding methodology](#).

Who is this guidance for?

This guidance is for:

- local authorities
- auditing firms undertaking assurance on institutions with sixth form provision for and on behalf of local authorities

Purpose of the guidance

Local authorities **must** consider the risks to funding and the need for assurance in respect of their own direct provision, including local authority-maintained institutions 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 ESFA. The use of all, part or none of this guide is entirely at their discretion. Local authorities may choose to adopt alternative approaches including controls review and evaluation, data analysis or analytical review. The [grant return guide for 2016 to 2017](#) updated in March 2017 does not impact on the suggested approach outlined in this publication.

The 16 19 [funding methodology](#) for 2016 to 2017 is around the study programme and planned hours, which must be deliverable by the institution. Programmes are determined by the type and size of qualifications studied. The core aim will be the component with the largest amount of timetabled activity and will determine whether the study programme is classified as academic or vocational.

Changes for 2016 to 2017

The principles of this suggested approach are unchanged from 2015 to 2016 guide published in October 2016.

The [funding methodology](#) outlined in the [2016 to 2017 funding guidance for young people](#) are reflected in the 2016 to 2017 funding calculation. Users of this guidance must ensure that they use the appropriate up to date funding year guidance.

In line with the lagged funding approach used for student numbers, historic information from the latest full year's data is used to determine funding factors. For 2016 to 2017 academic year allocations, data from 2014 to 2015 was used when calculating elements of the funding formula, data from 2013 to 2014 was used to calculate large programme element.

Funding methodology

The funding methodology is used to provide a nationally consistent method of calculating funding for all institutions delivering 16 to 19 provisions based on:

- a) the number of students
- b) a national funding rate per student
- c) retention factor
- d) programme cost weighting
- e) disadvantage funding
- f) large programme funding and
- g) area cost allowance

Full details of the funding methodology for local authority-maintained institutions with sixth forms are set out in the ESFA [detailed guide to 16-19 funding](#).

Some further definitions of terms used in the funding methodology are included at [Annex B](#) of this guide. In brief, the component of the methodology, derived from the institutions' data uploads to the Department for Education (DfE) and therefore auditable for 2016 to 2017 funding, are:

- the **numbers of sixth form students** at the autumn 2016 census date (6 October 2016)
- 16 to 19 funding: maths and English **conditions of funding** (CoF)
- 16 to 19 funding: **planned hours** in study programmes

Audit guidance

Scope

This guide specifically refers to assurance against 2016 to 2017 funding rules.

If 2016 to 2017 funding allocations need to be revised as a result of significant findings arising from local authorities' audit work, it will help the institutions concerned if these revisions are made as soon as possible. Where there are significant adverse findings in respect of individual institutions, it is expected that these would be passed on to the ESFA's Provider Risk and Assurance (PRA) team within one month of agreeing the findings with the institution.

In addition to the above, when local authorities choose to undertake an audit visit to a school sixth form, auditors should consider an integrated approach to individual audits; that is for example consider whether it is necessary to undertake the audit of student support funding (i.e. Free meals in further education, vulnerable or discretionary funding) when they visit the institution to perform other funding audit work. Further information on bursary funding and audit requirements can be found on the [16 to 19 Bursary Fund website](#).

Risk assessment

Local authorities are well practiced in assessing risks and assurance planning, therefore the ESFA will not provide detailed requirements on these matters.

Sampling

It is for the chief financial officer of each local authority to determine their assurance approach, and how many institutions to audit. Previous funding body practice was to only sample a few of a local authority's institutions in any one year to be audited. For any institution, it is easy to validate student numbers. However, it is likely to be substantive to check the accuracy of the institutions data on planned hours, given the number of students. Therefore, local authorities may want to validate the institutions data by checking a sample of students and their programme of study. Lists of students and their study programme details are available at the institution.

Local authorities should take sample data directly from institution records.

Where there are major discrepancies affecting funding, the chief financial officer of the local authority should consider extending the sample within the institution.

Audit programme

The suggested audit programme is attached to this document at [Annex A](#).

Example working paper templates referred to in the audit programme are available at [Annex C](#) as a guide for local authority completion.

Annex A: Audit programme and guidance

Section	Item
1	Audit objectives
2	Pre-visit activities and preliminary checks on arrival at the institution
3	Sixth form student numbers: tests and tasks
4	Sixth form planned hour review, CoF and qualifying period: tests and tasks
5	Feedback and reporting

1. Audit Objectives

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

Objective number	Issue	Test number ref.
1	Verify the accuracy of the numbers of sixth form students recorded on the institution's autumn 2016 census return.	1
2	Ensure that only students eligible for funding are funded, as set out in ESFA's funding regulations for post-16 provision	2
3	Verify that that funding band rates are accurate by confirming all learning activity undertaken by students are timetabled and supervised.	3
4	Ensure that the institution is adhering to the CoF.	4
5	Ensure the accuracy of the qualifying period for funding purposes.	5

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 institution visit.

A notification letter should be sent to the institution's head teacher identifying the documents and other materials the institution must make available to auditors, indicating the people at the institution the auditors may need to see. The evidence requirements referred to in the notification letter to the institutions should broadly be based on those listed in ESFA's [funding regulations for post-16 provision](#) (section 6).

The availability of this evidence for audit purposes should not cause the institution difficulty or inconvenience, as the documentation supports the returns already submitted and should have been retained by the institution.

Item	Pre-Visit Checklist	Source	Initials Date
1	Ensure that you have a copy of the ESFA funding guidance 2016/17: funding regulations , and/or other relevant guidance.	GOV.UK	
2	Obtain details of the 2016/17 funding allocation calculation, including the student numbers derived from the autumn 2016 census return.	Local authority	
3	Prepare working papers and set up an audit file.	Annex C	
4	Obtain background information on the institution from the local authority 16-19 commissioning team including: Confirm the student numbers figure used for the 2016/17 allocation (derived from the autumn 2016 census return); Check whether the institution has raised any concerns regarding the accuracy of its Post-16 data. If it has, it may be that 16-19 commissioning team are already working with the	Local authority	

Item	Pre-Visit Checklist	Source	Initials Date
	<p>institution to identify the correct data issues. If this is happening, it may be that assurance work should be directed elsewhere;</p> <p>Enquire if local authority liaison staff are aware of any consortium or partnership arrangements.</p> <p>Auditors will need to ensure that students visiting other institutions for part of their curriculum are recorded on the data returns of the host institution (i.e. the institution on whose roll the student appears). Conversely, auditors will need to ensure that 'guest' students do not appear on the data returns.</p>		
5	<p>Arrange and agree precise date(s) of the audit visit by contacting the institution (i.e. head teacher or nominated representative).</p> <p>Confirm if the institution has any formal consortium arrangements and/or any informal partnership arrangements and enquire of institution management where these students are counted.</p>	The institution	
6	<p>Ensure that a confirmation letter is sent to the institution once a date for the visit has been agreed with the institution. The letter should detail all the information that the auditor may require access to. Retain a copy of the confirmation letter on the audit file.</p>	Local authority auditors	
7	<p>Using the census data and an appropriate audit sampling technique, extract sample(s) to verify the accuracy of the autumn 2016 census, planned hours, CoF and qualifying period. The sample(s) should consist of 10% of students on the autumn 2016 census, subject to a minimum of 30.</p> <p>(If material errors are found in the samples tested, auditors should consider extending the sample or undertaking a full review of the institution's census data).</p> <p>Ensure that you have a copy of the School Sixth Form (SSF) Audit Results Form (see Annex C) with the relevant sections completed.</p>	<p>Local authority auditors</p> <p>Annex C</p>	

Preliminary Checks on Arrival at the Institution			
8	<p>Confirm Contacts and Meetings Confirm with the institution's representative(s) that the following persons are available: The head teacher, should sign the SSF Audit Results Form at the end of the visit; The member of staff responsible for maintaining the institution's MIS; This is the most likely person to show you how to access student details and registers using the MIS; The curriculum manager for post 16; The person responsible for preparing the autumn 2016 census return, if not one of the above.</p>	Institution contacts	
9	<p>Confirm Information Access/Availability Confirm with the institution's representative(s) that the following items will be made accessible: The institution's management information system (MIS) (this would be SIMS or an equivalent system); Student timetables; Attendance records for 2016/17 (when testing autumn 2016 census return); To avoid the need for providing large quantities of hard copies, enquire with the institution's representative if they can show you how to use the MIS to access information such as students' curriculum details and registers. Some institutions can provide 'read-only' access,</p>	Documents produced and access permitted by institution.	

Preliminary Checks on Arrival at the Institution			
	ensuring that there is no risk to the data. However, some institutions may be reluctant to provide any access and will have to produce hard copies.		
10	<p>Review the documents produced by the institution for completeness Confirm that the institution has provided the following documents:</p> <p>The completed autumn 2016 census return; A list of students by name in Years 12, 13 and 14 at the census date of 6 October 2016, which must match the total number of students on the autumn 2016 census return. The list should include:</p> <ul style="list-style-type: none"> • Dates of birth; • Unique Pupil Numbers (UPN) or Unique Learner Number (ULN); • The students year 11 GCSE outcome grades for Maths and English; • If the student is undertaking or not undertaking GCSE maths and English as part of their sixth form learning programme. <p>The list should be sorted either by date of birth or by UPN/ULN, in order that the auditor can easily find the student name.</p> <p>Any other documentation that the institution has to support its autumn 2016 census return; Institution registers (both form and teaching groups) or electronic registration systems (for example, Lesson Monitor) or attendance records (access to, or printouts from the system). These should include year's 12, 13 and 14 and should cover the periods September 2016 to October 2016.</p> <p>Where applicable, details of any consortium or sub contract arrangements involving the sixth form and the qualifications taught through these arrangements.</p>	Documents produced and access permitted by institution.	

	Preliminary Checks on Arrival at the Institution		
	Other Preliminary Issues		
11	<p>Residency</p> <p>It is useful to find out whether institutions are aware of the need and have a process, for ensuring that students satisfy the residency criteria.</p> <p>Enquire what checks the institution undertakes to confirm residency eligibility on their sixth form students. The institution will need to ensure that all requirements are met as outlined in the funding regulations for 2016 to 2017, section 3.</p>	Documents produced and access permitted by institution.	

3. Sixth form student numbers: tests and tasks

Test No.	Action	Audit Objective	Source of Evidence	Initials Date
1	<p>Verify the accuracy of the overall number of students recorded.</p> <p>Check the student numbers recorded by the institution as per ESFA records (i.e. 2016/17 allocation) at 6 October 2016 against the number on the institution's copy of the autumn 2016 census return and record any discrepancy on the SSF Audit Results Form.</p> <p>Using the institution's registers or attendance records, count the actual numbers of students that can be evidenced at the census date and record this figure on the SSF Audit Results Form.</p> <p>Record any variance between i) and ii) on the SSF Audit Results Form, including the names of students affected.</p>	1	Institution attendance records or registers	
2	<p>Verify that the institution has checked for and excluded ineligible students.</p> <p>Ensure that students recorded by the institution on the autumn 2016 census as at 6 October 2016 <u>exclude</u>:</p> <p>Students over the age of 19 at the beginning of their sixth form programme of study;</p> <p>Students retaking year 11 (unless they are planning to subsequently follow a sixth form programme);</p> <p>Students of sixth form age who are not in years 12 and 13 (unless the students have completed their statutory education and hold qualifications at least equivalent to a full level 2 (achieved at an earlier age than normal) and are enrolled on a full level 3 course;</p> <p>Students under 16 undertaking sixth form qualifications (i.e. AS levels) additional to their GCSE programme;</p> <p>Students who have left the sixth form before the autumn 2016 census date (6 October 2016);</p>	2	Any working papers supporting the institution's census return	

Test No.	Action	Audit Objective	Source of Evidence	Initials Date
	<p>Students on roll as at census date who have not attended institution prior to census date or who do not have a unique student number (unless the institution has a valid reason for their inclusion);</p> <p>Students who joined the institution's sixth form after the October census date;</p> <p>Students who attend the institution for nominated qualification courses but who are on roll at another institution;</p> <p>Ensure that students recorded by the institution on the autumn 2016 census as at 6 October 2016 include students under 16 undertaking a sixth form programme of study and part-time students.</p> <p>Record any deductions or additions arising from the above on the SSF Audit Results Form.</p>			

4. Sixth form student planned hours, CoF and qualifying period: tests and tasks

Test No.	Action	Audit Objective	Source of evidence	Initials Date
1	<p>Planned Hours - Verify that all activities included in a student's study programme are eligible (relevant, timetabled and/or supervised). This needs to be done for the sample selected for students study programme during 2016/17.</p> <p>Review the evidence available to confirm that each student's study activity (whether qualification or non-qualification) that are not eligible to be funded (as detailed in the funding guidance) are not included in the planned hours.</p> <p>Only Record any variance, which will affect the funding band, claimed on the SSF Audit Results Form, including the names of students affected.</p> <p>For all tests on student planned hours, CoF and qualifying period it is assumed that auditors will begin with the sampled students but may extend audit coverage if it is apparent that data input error is widespread. The institution's staff may be involved in this work.</p> <p>Annex C provides guidelines on completing the SSF Audit Results Form.</p>	3	<p>As listed opposite</p> <p>Individual student records (institution's MIS)</p> <p>Annex C</p>	
2	<p>CoF – The institution must be able to verify that they have appropriate evidence to justify the CoF status (including exemptions) for each student and where a student is not exempt from undertaking Maths or English that they are enrolled on an approved qualification.</p> <p>For the sample selected for students study programme during 2016/17, the institution must be able to demonstrate that they have met the Condition of Funding.</p> <p>Review the evidence available to confirm each student's position on their GCSE grades for Maths and English (refer to the table showing what students can and must study, by</p>	4	<p>As listed opposite</p> <p>Individual student records (institution's MIS)</p>	

Test No.	Action	Audit Objective	Source of evidence	Initials Date									
	<p>grade, within the condition of funding guidance) against one of the possible outcomes listed below (a student's self-declaration of grades is not evidence),:</p> <table border="1" data-bbox="271 373 1541 588"> <thead> <tr> <th colspan="2" data-bbox="271 373 1108 435">CoF met</th> <th data-bbox="1108 373 1541 435">CoF not met</th> </tr> </thead> <tbody> <tr> <td data-bbox="271 435 674 497">Has Maths, Not Studying Maths</td> <td data-bbox="674 435 1108 497">Has English, Not Studying English</td> <td data-bbox="1108 435 1541 497">Doesn't have Maths, not studying Maths</td> </tr> <tr> <td data-bbox="271 497 674 588">Doesn't have Maths, Studying Maths</td> <td data-bbox="674 497 1108 588">Doesn't have English, Studying English</td> <td data-bbox="1108 497 1541 588">Doesn't have English, not studying English</td> </tr> </tbody> </table> <p>If the institution has not met the condition of funding, record the details on the SSF Audit Results Form, including the names of students affected.</p> <p>Students Cof must be correctly recorded to count for future allocation. Errors will not usually affect the current year funding values but will affect future funding allocations. It is good practice to inform the institution of the consequence of any errors identified in the feedback report.</p>	CoF met		CoF not met	Has Maths, Not Studying Maths	Has English, Not Studying English	Doesn't have Maths, not studying Maths	Doesn't have Maths, Studying Maths	Doesn't have English, Studying English	Doesn't have English, not studying English			
CoF met		CoF not met											
Has Maths, Not Studying Maths	Has English, Not Studying English	Doesn't have Maths, not studying Maths											
Doesn't have Maths, Studying Maths	Doesn't have English, Studying English	Doesn't have English, not studying English											
3	<p><u>Qualifying period</u> - Profiled start dates for the sample selected</p> <p>It is important that the start date is recorded accurately as this determines the qualifying period for funding. If a student has withdrawn from the study programme, the period of attendance must also cover the qualifying period of funding.</p> <p>Review the evidence available to confirm that the qualifying period has been met by checking the student is in attendance for start / end dates of the study programme.</p> <p>If the institution cannot demonstrate that the qualifying period has been achieved, or that the start / end date are inaccurate and as a result this will lead to an invalid qualifying</p>	5	As listed opposite Individual student records (institution's MIS)										

Test No.	Action	Audit Objective	Source of evidence	Initials Date
	period, record the details on the SSF Audit Results Form , including the names of students affected.			

5. Feedback and reporting

Item	Action	Initials Date
1	<p>Consultation, Feedback and Reporting</p> <p>Auditors are expected to discuss and feedback the results of the audit to the institution and obtain explanations/ reconciliation for any variances found. The basis of the feedback will be the auditor’s summary of the audit outcome. It is important that any deductions or additions to the institution’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 student number count and outcomes of all the testing 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 an institution disagrees with the audit results, this should be recorded on the SSF Audit Results Form.</p> <p>The completed SSF Audit Results Form (and any supporting documentation) should be sent to the ESFA’s PRA team, (Enquiries.EFA@education.gov.uk). These will then be passed to the ESFA allocations team for adjustment if necessary. The auditors should retain the signed original.</p> <p>It is good practice to produce a letter summarising the audit results for the institution and any consequent recommendations or adjustments. This could include an explanation of the SSF Audit Results Form and draw attention to any control weaknesses and making recommendations for improvement.</p> <p>Auditors are reminded that, as stated in the Scope section above, it is expected any significant errors or omissions identified would be passed to the ESFA’s PRA team, (Enquiries.EFA@education.gov.uk) promptly after the findings being agreed with the institution.</p>	

Annex B: Funding methodology

Funding methodology – The funding methodology is used to provide a nationally consistent method of calculating funding for all institutions delivering 16 to 19 provision based on, in brief the formula is:

- a. the number of students
- b. a national funding rate per student
- c. retention factor
- d. programme cost weighting
- e. disadvantage funding
- f. Large programme funding and
- g. area cost allowance

Formula for calculating the allocation for 2016/17

$$\left(\begin{array}{l} \text{Student} \\ \text{numbers} \end{array} \times \begin{array}{l} \text{National} \\ \text{funding} \\ \text{rate per} \\ \text{student} \end{array} \times \begin{array}{l} \text{Retention} \\ \text{factor} \end{array} \times \begin{array}{l} \text{Programme} \\ \text{cost} \\ \text{weighting} \end{array} + \begin{array}{l} \text{Disadvantage} \\ \text{funding} \end{array} + \begin{array}{l} \text{Large} \\ \text{Programme} \\ \text{uplift} \end{array} \right) \times \begin{array}{l} \text{Area} \\ \text{cost} \\ \text{uplift} \end{array} = \begin{array}{l} \text{Total} \\ \text{programme} \\ \text{funding} \end{array}$$

Full details of the funding regulations are available at: <https://www.gov.uk/government/publications/funding-rates-and-formula>.

National funding rate

The funding rates for part time students are derived from the full time rate, proportioned according to the midpoint of the hours range.

Full / part time has been calculated as per the following table:

Band	Annual timetabled hours		National funding rate per student
5	540+ hours	16 & 17 year olds. Students aged 18 and over with high needs	£4,000
4a	450+ hours	Students aged 18 and over who are not high needs	£3,300
4b	450 to 539 hours	16 and 17 year olds. Students aged 18 and over with high needs	
3	360 to 449 hours		£2,700
2	280 to 359 hours		£2,133
1	Up to 279 hours		£4,000 per full time equivalent (FTE)

Completing the planned hours, CoF and qualifying period section of the SSF audit results form

Autumn 2016 Census: Errors identified that affect student's funding band

(Include overstatement and understatement errors)

Autumn 2016 Census: Errors identified that affect student's funding band						
Student Name	UPN	Description of Errors	Original funding band	Adjusted funding band	*Error amount £	Conditions of Funding (Lagged funding impact)
Name 1	UPN 1	Ineligible activity included in planned hours	5	4b	£700	N/A
Name 2	UPN 2	Qualifying period not met, student only in learning for 2 weeks	5	N/A	£4,000	N/A
Name 3	UPN 3	Student achieved GCSE Maths grade E but not studying maths	N/A	N/A	N/A	Yes (<i>inform institution of impact against lagged funding</i>)
Name 4	UPN 4	Student achieved GCSE English grade E, 150 hours included in planned hours for GCSE English but no evidence of student studying GCSE English. The reduction from band 5 (540 hrs) minus 150 hours reduces to band 3 which is a reduction from £4000 to £2700 which is an error amount of £1,300).	5	3	£1,300	Yes (<i>inform institution of impact against lagged funding</i>)

*For illustrations purposes only, the funding errors have been calculated using the basic funding band, they do not include the individual factors such as Area uplift etc.

Annex C: Example audit working paper:

SSF audit results form

1. STUDENT NUMBERS	
Institution:	XYZ INSTITUTION SIXTH FORM
LA:	ABC COUNCIL
Autumn 2016 Census Return	Volume
Number of students appearing on the institution's autumn 2016 census return	238
Following review of evidence, number of eligible students in Year 12 or above who were on roll and qualify for the count	237
Variance	-1
<i>Reconciliation of Variance</i>	
Students appearing on the autumn 2016 census return who are ineligible	Details
Student 8	Visiting foreign student - should not have been included.
Students appearing on the autumn 2016 census return who did not satisfy attendance requirement	Details
Students who satisfied attendance requirements but did not appear on autumn 2016 census return	Details

2. Student's Planned hours, CoF and Qualifying Period

Institution:

XYZ SIXTH FORM

Autumn 2016 Census: Errors identified that affect study programme funding band or lagged funding (include overstatement and understatement errors)

Student Name (UPN)	Description of Errors	Original funding band	Adjusted funding band	*Error amount £	Conditions of Funding (Lagged funding impact)
Student (1)	Ineligible activity included in planned hours	5	4b	£700	N/A
Student (2)	Qualifying period not met, student only in learning for 2 weeks	5	N/A	£4,000	N/A
Student (3)	Student achieved GCSE Maths grade E but not studying maths	N/A	N/A	N/A	Yes
Student (4)	Student achieved GCSE English grade E, 150 hours included in planned hours for GCSE English but no evidence of student studying GCSE English	5	3	£1,300	Yes

*For illustrations purposes only, the funding errors have been calculated using the basic funding band, they do not include the individual factors such as Area uplift etc.

3. DECLARATION

Institution

XYZ INSTITUTION SIXTH FORM

Other findings (e.g. systematic errors) and comments

Declaration

I agree / do not agree with the details recorded in Sections 1, 2 and 3 above. I understand that any data errors reported will be passed to the EFA Allocations Team and may result in an adjustment to my institution's 2016/17 allocation.
(Please delete as applicable)

If you do not agree, please provide your reasons.

Signed on behalf of
institution

Date

(Head teacher or designated senior member of staff)

Signed on behalf of the local
authority

Date

*(Must be the auditor undertaking the
review)*

Further information

Useful resources and guidance

- [School census guidance.](#)
- [Individualised Learner Record Specification.](#)



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