

Audit of 1998-99 Final Funding Unit Claim and of the 1998-99 Individualised Student Record Data

Guidelines for institutions and their external auditors

This supplement has two sections. The first is a table of manual adjustments to the final funding unit claim. If an institution wishes to make a manual adjustment to the final claim and the appropriate adjustment is not represented on the table, you are asked to contact Jerry O'Shea by fax on 01203 863112. You should give a description of the adjustment you wish to make and the number of students and funding units affected.

The second is a table of potential qualifications to 1998-99 audit reports. Auditors and institutions should refer to the guidance in supplements A and B to Circular 99/43.

It is intended to update supplement D regularly. Institutions wishing to comment on manual adjustments or potential qualifications are invited to contact Jerry O'Shea.

**Supplement D to
Circular 99/43**

Manual adjustments to 1998-99 funding unit claims from version 6.2 of the funding program using version 12.3 of the qualification aims database

Manual adjustments to 1998-99 funding unit claims from version 6.2 of the funding program using version 12.3 of the qualification aims database

No.	Manual Adjustment to Final Funding Unit Claim	Council Response for 1998-99
Calculation of Load Bands		
1	The funding program uses the earliest start date of all the qualifications in a student's learning programme as the start point when determining load bands. Where a student's ISR data do not contain all information on the student's entire learning programme (for example because a qualification started and finished in the previous year) the program will not always be able to determine the correct start date, and may determine an incorrect load band.	This could lead to an over or understatement of the number of units and would warrant a manual adjustment.
2	Some institutions run programmes of more than one year's duration where the number of guided learning hours varies significantly between the two years. The funding program ascribes a load band to such programmes by averaging the number of guided learning hours. In general this generates the appropriate number of units but in a few cases the Council has agreed that the circumstances are exceptional and warrant a different approach.	In exceptional cases where the Council has agreed to apply different load bands to separate years of the programme a manual adjustment may be warranted.
Changes to a Student's Learning Programme		
3	Where an individually-listed qualification lasts a number of years, but is completed early, the program may not have enough information on previous year's units to calculate units correctly. For example an individually listed qualification may be expected to last 3 years, and is listed at 30 on-programme units in total. If the student completes after only 2 years, the program will assign units at the rate of 15 units per year in the second year. However, the institution is likely to have claimed 10 units for the first year (based on the original expected	This could lead to an understatement or overstatement of units and would warrant a manual adjustment.

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	length), so 5 units will not have been claimed. Similar issues apply to load-banded qualifications.	
4	In some cases where a student withdraws from part of a programme of more than 450 guided learning hours per year which includes one or more GCE A, AS level or GCSE qualifications the funding program can apply incorrectly the lower rate of units to some of the GCE A, AS and/or GCSE qualifications.	This could lead to an understatement of the number of units and would warrant a manual adjustment.
5	Where students withdraw from load banded programmes after the expected end date recorded on the ISR, the funding program will not take account of guided learning hours delivered after the expected end date in determining the load band, as these will not be recorded in the data for the students.	This could lead to an understatement of the number of units and may warrant a manual adjustment.
6	<p>Where students revise their learning programmes institutions should claim the value of units which reflects what was planned for the student for the tri-annual period in question. The funding program does not always take full account of this in all cases, as it is not always possible to tell reliably from the ISR data what the student's planned learning programme was at any given point.</p> <p>An example case where the funding program will not be able to determine units in this way are where the change of learning programme during the year affects the guided learning hours used to determine the rate of units to use for GCE or GCSE qualifications. In such cases the program determines a guided learning hour figure which applies to the whole year, rather than separately calculating one for each period.</p>	This could lead to an over or understatement of the number of units and would warrant a manual adjustment.
7	Some students transfer from a Council-funded learning programme to a learning programme funded from other sources (for example a training and enterprise council), or vice versa. The funding program will have insufficient information	This could lead to an understatement or overstatement of units, and would warrant a manual adjustment.

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	to fully reflect this situation and so the funding program is unable to determine the correct units.	
8	If a student changes mode of attendance in the middle of the year, then the institution will only be able to record one mode of attendance value in the ISR file. In this case, the funding program will not be able to determine that two modes of attendance applied during the year, and may therefore incorrectly calculate units in cases where the mode of attendance affects funding, such as part-time GCE A/AS levels, distance learning qualifications, and qualifications delivered by dedicated employer-based provision.	This could lead to an understatement or overstatement of units, and would warrant a manual adjustment.
9	In the case of some ESF students where the learning program involves transfers of provision, the program may incorrectly calculate the amount of entry and on-programme units. The issue is not expected to generate large discrepancies.	This could lead to an understatement or overstatement of units and may warrant a manual adjustment if significant numbers of students were affected.
Maximum Unit Limits		
10	Additions to an individually-listed programme of at least 450 guided learning hours per year should not normally amount to more than loadband 4 or equivalent in any 12 month period. The funding program does not apply this limit.	This could lead to an overstatement of units and would warrant a manual adjustment.
11	For learning programmes provided in the workplace, the maximum number of funding units that may be claimed is loadband 4 (or equivalent). The funding program does not have sufficient information to allow it to determine whether a learning programme is being delivered this way, and so does not apply this upper limit.	This could lead to an overstatement of units and would warrant a manual adjustment.
European Social Fund (ESF)		
12	For any qualification recorded as ESF funded the funding program will reduce the number of units generated by fixed percentage, according to the ESF objective. ESF objective 1	A manual adjustment would be required where the rate of ESF grant is different from the standard rate of 50% or 45%.

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	provision receives a reduction of 50%, while ESF-funded provision for the other objectives receives a reduction of 45%.	
Distance Learning		
13	Open and distance learning programmes for loadbanded qualifications should be regarded as load band three unless they would qualify for a lower number of units if delivered by other than open or distance learning, in which case the lower rate of units would apply. The funding program does not have the information necessary to determine whether the lower rate of units should be applied.	This could lead to an overstatement of the number of units and would warrant a manual adjustment.
Sandwich Courses		
14	Where students are engaged in sandwich programmes the funding program can generate an incorrect number of units, as the ISR data does not contain information on when students are on placement.	This would warrant a manual adjustment.
Entry Units		
15	<p>The funding program uses the earliest start date of all the qualifications in a student's ISR data as the start point when determining when to assign entry units. The funding program is unable to determine a student's learning programme from ISR in all cases. If a student completes a learning programme which lasts 12 months or more, and enrolls on a new learning programme, then the college may claim entry units at the start of the second learning programme.</p> <p>However, if the student completes one learning programme lasting 12 months or more and begins another learning programme within the same teaching year, the funding program will be unable to determine from the ISR record that a new learning programme has started, and will not assign entry units.</p>	This could lead to an understatement of units which would warrant a manual adjustment.

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16	<p>The funding program uses the earliest start date of all the qualifications in a student's ISR data as the start point when determining when to assign entry units. The funding program is unable to determine a student's learning programme from ISR in all cases. If a student completes a learning programme which lasts 12 months or more, and enrolls on a new learning programme, then the college may claim entry units at the start of the second learning programme.</p> <p>However, if a student on a 2-year learning programme completes one qualification at the end of the first year and begins another qualification within the same learning programme at the start of the second year, then the details of the first qualification may not be in the student's ISR data for the second year, and the funding program may incorrectly assign entry units at the start of the second year of the learning programme.</p>	<p>This could lead to an overstatement of units which would warrant a manual adjustment.</p>
Achievement Units		
17	<p>The funding program takes no account of the grade achieved in entry qualifications in assessing their impact on the contribution of a qualification to NTETs. The program assumes that all qualifications on entry were achieved at a level which contributes to national targets.</p>	<p>The number of units could be understated if students have qualifications on entry that might imply they had achieved the NTET level prior to entry but for which the prior achievement grades were too low to do so. This would warrant a manual adjustment.</p>
18	<p>Achievement units cannot be claimed until the end of a student's programme. Where a student ends their programme in 1998-99 but is eligible for achievement units for qualifications gained in 1996-97 or 1997-98 the funding program will have insufficient information to determine the number of units that should be generated.</p>	<p>This could lead to an understatement of the number of units and would warrant a manual adjustment.</p> <p>Note. The Council will not accept claims for achievements gained in 1993-94 as these occurred prior to the implementation of the current funding methodology.</p>
19	<p>In some cases the funding program incorrectly gives the higher (NTET) rate of achievement units to load banded programmes,</p>	<p>This could lead to an overstatement of units which would warrant a manual adjustment.</p>

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	<p>where the student has achieved only partial success. Qualifications which are completed with only partial success do not contribute to the national targets and should, therefore, get the lower rate.</p>	
20	<p>The funding program will not calculate achievement units for qualifications for which the ISR outcome field does not indicate that the qualification has been achieved. Some students with learning difficulties and/or disabilities will have primary learning goals which do not involve the achievement of qualifications which are part of their learning programme.</p>	<p>This could lead to an understatement of the number of units and would warrant a manual adjustment.</p>
21	<p>In some cases students withdraw before the end of their course but return for the final assessment and thereby achieve the qualification. Institutions may claim achievement units for such students but should not claim any funding units for students who enrol at the institution simply to take an examination. The funding program will not calculate the correct number of units in such cases.</p>	<p>For load banded qualifications, the load band to be used to establish the number of achievement units that can be claimed should be determined from the actual guided learning hours delivered by the institution. For individually-listed programmes achievement units may be claimed in full but the number of on-programme units claimed should be reduced to exclude those for tri-annual periods for which the student was recorded as withdrawn on the census date.</p>
22	<p>Some load-banded qualifications within learning programmes which include the qualification code 77777777 may generate incorrect achievement units.</p>	<p>This could lead to an understatement of units and would warrant a manual adjustment.</p>
	<p>The program should look at achievement in all load-banded qualifications together, and based on the overall achievement, assess whether the combined qualifications have been achieved fully or partially, using guided learning hours (GLH). If all load band qualifications have been achieved, full achievement is calculated, but if this is not the case, then either half achievement or no achievement units are calculated, depending on the distribution of GLH between achieved and non-achieved qualifications.</p>	

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	<p>The issue arises because qualification code 77777777 (complementary studies) is being included incorrectly in this assessment of load band achievement. The effect is that the 77777777 qualification, which is usually flagged as not having been achieved, prevents the load-banded qualifications from generating full achievement units.</p>	
Fee Remission Units		
23	<p>ISR returns do not record in which of the tri-annual periods students are eligible for fee remission.</p>	<p>Where a student's eligibility for fee remission units changes during the year this could lead to either an over or understatement of the number of units and would warrant a manual adjustment.</p>
24	<p>In the case of a student with two or more load-banded qualifications, of which some are ESF funded and some are not partially funded, the program does not calculate fee remission correctly. The issue is not expected to generate large discrepancies.</p>	<p>This could lead to an understatement or overstatement of units and may warrant a manual adjustment if significant numbers of students were affected.</p>
25	<p>There are rounding errors at the order of hundredths of units in fee remission units</p>	<p>This is unlikely to be sufficiently large to warrant a manual adjustment.</p>
Childcare Units		
26	<p>ISR returns do not record in which of the tri-annual periods students are eligible for childcare units.</p>	<p>Where a student's eligibility for childcare support units changes during the year this could lead to either an over or understatement of the number of units and would warrant a manual adjustment.</p>
27	<p>There are rounding errors at the order of hundredths of units in childcare units.</p>	<p>This is unlikely to be sufficiently large to warrant a manual adjustment.</p>
Additional Support Units		
28	<p>Where an institution's staff undertaking personal counselling consider that the additional support bands arising from personal counselling may not be recorded on the ISR return for</p>	<p>This would lead to an understatement of the number of units and would warrant a manual adjustment.</p>

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	reasons of confidentiality, the funding program will not have the information necessary to calculate the additional support units.	Note. Anonymised additional support forms, with adequate justification for the claimed costs, should still be prepared in a form which may be shared with the auditor.
Types of qualification - GCE and GCSE		
29	For students on some GCE and GCSE qualifications, the program uses a sort order to decide which qualifications should receive the highest rate of units for that type of qualification, and which should receive lower rates. For certain combinations of qualifications, the sort order is not distinguishing between some qualifications which generate different values of units, which means that the same set of qualifications can receive different units depending on the order of qualifications within the import file. The differences are most likely to appear in cases where the student has withdrawn from one or more qualifications.	This could lead to an understatement or overstatement of units and may warrant a manual adjustment if significant numbers of students were affected.
	The issue is not expected to generate large discrepancies.	
Types of qualification - NVQ		
30	Where a student is studying 2 individually listed NVQs, one of which is full-time, and one of which is part-time (and therefore not eligible for the highest rate of units), the program is incorrectly assigning the lower rate of units to both NVQs, instead of assigning the higher rate to one and the lower rate to the other.	This could lead to an understatement of units and would warrant a manual adjustment.
31	The calculation of units is incorrect for some students studying NVQs lasting more than a year, where the duration of the qualification in tri-annual periods is not divisible by three.	This could lead to an understatement of units and would warrant a manual adjustment.
	This issue arises for individually listed NVQs delivered solely	

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	<p>by the institution (with a value of 1 in the ISR field Q26). For these NVQs, the program attempts to assess whether the qualification is being studied at a rate of 450 or more guided learning hours (GLH) per year. If this rate is 450 or more GLH per year, the program should assign the highest value of NVQ listed units (eg. 168 units for an individually listed NVQ delivered over two years). If the rate is under 450 GLH per year, the program uses the same unit value as for NVQs delivered jointly by the institution and employer (eg. 60.4 units for a two year NVQ).</p> <p>When the qualification lasts for a number of periods that is divisible by three, the program assigns guided learning hours evenly per year (for example a qualification of total 1050 GLH, lasting 6 periods will be assigned as 175 GLH per period, or 525 GLH per year).</p> <p>However, for qualifications lasting for different numbers of periods (eg. 4,5 or 7 periods), the program divides GLH evenly between periods, which means the number of GLH in each year of the program is different. For example, the same qualification lasting 5 periods, with 1050 total GLH, is assigned 210 GLH per period, but this equates to 630 GLH in the first year, and 420 GLH in the second year. In this case, the program is incorrectly using the lower rate of GLH per year rather than the higher one, and is using the value of 420 to determine which rate of units to use. As 420 GLH is below the 450 GLH threshold, the program incorrectly assigns the lower rate of units.</p>	
32	For individually-listed NVQs which are recorded as continuing in the 'completion status' field (ISR field Q19), the program can sometimes incorrectly assign too high a rate of units.	This could lead to an understatement of units and would warrant a manual adjustment.

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This issue arises for individually listed NVQs delivered solely by the institution, recorded using a value of 1 in the 'NVQ delivery arrangement' field (ISR field Q26). For these NVQs, the program attempts to assess whether the qualification is being studied at a rate of 450 or more guided learning hours (GLH) per year. If this rate is 450 or more GLH per year, the program should assign the highest value of NVQ listed units (eg. 168 units for an individually listed NVQ delivered over two years). If the rate is under 450 GLH per year, the program uses the same unit value as for NVQs delivered jointly by the institution and employer (eg. 60.4 units for a two year NVQ).

For individually-listed NVQs which are recorded as continuing (value 1) in the 'completion status' field (ISR field Q19), the funding program incorrectly divides the GLH by (the number of periods divided by three) to attempt to calculate GLH per year. For qualifications with, for example, 151 GLH delivered over 1 period, the program divides 151 by one third, giving 453 GLH. The program is then incorrectly deciding that such a qualification is equivalent to one with 450 or more GLH per year). The error occurs when the qualification is continuing, and also when the number of periods is not divisible by three. For qualifications lasting 3,6,9 periods etc., the calculation will be correct.

Types of qualification - GNVQ

33	Some GNVQs are taken on a part-time basis where the volume of activity is significantly less than for the full-time route. In this case institutions should treat the GNVQ as a load banded qualification instead of using the individually listed value of units. The funding program cannot take account of this.	This could lead to an overstatement of the number of units and would warrant a manual adjustment.
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34	Where additional GNVQ or NVQ units are added to a programme of at least 450 guided learning hours, a maximum of three individual units should be added to the programme in one year. If the institution wishes to offer more than three additional units, all the additional units should be loadbanded. The funding program treats all additional GNVQ units as being listed at 3.8 basic-on-programme units, and makes no attempt to count the GNVQs or apply load-band rules.	This could lead to an overstatement or understatement of units, and would warrant a manual adjustment.
Types of qualification - Complementary Studies		
35	In some cases students' learning programmes include complementary studies (qualification aim 77777777) which have been incorrectly coded as economic cost recovery. In these cases the funding program may fail to recognise any of the student's learning programme as eligible for Council funding.	This could lead to an understatement of the number of units. It should be resolved by corrections to the ISR return and would not warrant a manual adjustment.
Other Adjustments		
36	Audit adjustments may be proposed to manual adjustments claimed on form FINAL DIFF 99 or to reflect errors in institutions claims or the lack of an adequate audit trail.	Manual adjustment will probably not be warranted in cases where the adjustment arises from significant errors in the institution's ISR return.

Potential qualifications to 1998-99 audit reports

<i>Reason for qualification</i>		<i>Expected action for cases involving more than a few isolated errors or having significant statistical or funding unit implications</i>
1	Learning agreements missing, incomplete, inaccurate and/or not signed by both students and staff.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
2	Inadequate evidence to demonstrate that initial guidance and assessment have been provided.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
3	Attendance registers missing, incomplete or incorrect	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
4	Initial checks on eligibility for fee remission and/or arrangements for checking continuing eligibility in subsequent periods, absent, inadequate and/or inadequately recorded.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
5	Initial checks on eligibility for childcare units and/or arrangements for checking continuing eligibility in subsequent periods, absent, inadequate and/or inadequately recorded.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
6	Childcare units have been claimed where the institution has not provided childcare facilities or met the full costs incurred for each dependent child at no cost to the student.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council
7	Evidence to support claims for achievement units has not been retained and/or Achievement units have been claimed in ineligible cases.	Auditors would be expected to qualify their audit report and to undertake a 20 per cent sample to validate the institution's estimate of the number of entry units affected by the inadequacy. Affected units are likely to be disallowed from final funding unit claims by the Council.
8	Achievement has been incorrectly recorded in the institution's ISR return.	The institution would be expected to revise their ISR 16 turn and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors.
9	Additional support forms have not been completed for all students for whom additional Support has been claimed, have been completed incorrectly or include ineligible costs.	The institution would be expected to complete correctly additional support forms for all students for whom units are claimed and have them validated by their auditors.
10	Additional support has not been accurately recorded in the institution's ISR return.	The institution would be expected to revise their ISR16 return and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors
11	Guided learning hours have been incorrectly calculated and students' programmes consequently assigned to incorrect loadbands.	The institution would be expected to revise their ISR16 return to show the correct loadbands and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors.

<i>Reason for qualification</i>		<i>Expected action for cases involving more than a few isolated errors or having significant statistical or funding unit implications</i>
12	Generic codes have been used improperly or in a large proportion of cases.	Auditors should contact the Council's funding and statistics support desk to confirm whether the institution has adopted a reasonable approach. This may then require a qualification to the audit report and/or the correction of the ISR16 return by the institution.
13	<p>Council funding has been claimed for ineligible students and/or programmes. This includes amongst other:</p> <ul style="list-style-type: none"> • students under 16 for which the institution has no evidence that the Council has agreed to recognise them as exceptional cases • students aged 16-18 on part-time programmes for whom the institution has no evidence that the TEC has refused to fund the elements of their programme for which units have been claimed • students enrolled on programmes which do not fall within schedule 2 • enrichment studies programmes provided to full-time students • subsidiary qualifications • provision outside England 	The institution would be expected to revise the ISR 16 return to record such students as not Council funded and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors.
14	<p>The ISR return is inaccurate or incomplete. This includes but is not limited to:</p> <ul style="list-style-type: none"> • withdrawal dates incorrectly recorded or withdrawals incorrectly coded as completed • students missing from the return • students included in the return who are not following a learning programme at the institution • inaccuracies in the recording of students' learning programmes such as incorrect qualifications codes 	The institution would be expected to revise their ISR 16 return and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors.
15	Students partly funded by the ESF have not been recorded as such on the ISR return.	The institution would be expected to revise their ISR16 return and return a revised funding unit claim, based on the corrected data, which has been validated by their auditors.
16	Franchised provision fails to satisfy fully the control criteria	Auditors would be expected to qualify their audit report, provide details of the arrangements which do not satisfy the Council's guidance, specifying the faults in the institution's arrangements, and to undertake a 20 per cent sample to validate the institution's estimate of the number of units affected by the inadequacy.

<i>Reason for qualification</i>		<i>Expected action for cases involving more than a few isolated errors or having significant statistical or funding unit implications</i>
17	Systematic visits have not been made to all partners involved in franchised provision and/or the visits have not accorded with the Council's guidance.	Where the control criteria are satisfied but there have been isolated failures the estimate should be based on a 20 per cent sample of affected units and should relate to the particular form of inadequacy. In all other cases the estimate should be based on all units claimed for the affected franchised arrangements. For example, where learning agreements are inadequate in a few unconnected cases the estimate should be based on entry units. Where a significant proportion of learning agreements for a particular franchiser are inadequate the estimate should correspond to all units claimed for affected programmes with that franchiser. Affected units are likely to be disallowed from final funding unit claims by the Council.
18	Contracts at least as comprehensive as the model in Circular 96/06 have not been implemented for all franchising arrangements.	Where the control criteria are satisfied but there have been isolated failures the estimate should be based on a 20 per cent sample of affected units and should relate to the particular form of inadequacy. In all other cases the estimate should be based on all units claimed for the affected franchise arrangements. For example, where learning agreements are inadequate in a few unconnected cases the estimate should be based on entry units. Where a significant proportion of learning agreements for a particular franchiser are inadequate the estimate should correspond to all units claimed for affected programmes with that franchiser. Affected units are likely to be disallowed from final funding unit claims by the Council.
19	The institution has not based its final funding unit claim on ISR16 data processed through version 6.1 of the funding program using version 12.3 of the qualification aims database.	The institution should return a final funding unit claim which is based on the correct software and has been validated by their auditors.
20	The institution has failed to make valid manual adjustments to the final funding unit claim or has made invalid or incorrect manual adjustments.	The institution should return a final funding unit claim which has been validated by their auditors.
21	The institution's ISR 16 return has not been validated, there is no final funding unit claim or the auditor has not confirmed the number of funding units generated by the funding program.	Auditors are not be expected to return an opinion on institutions' claims and ISR 16 return until these points have been satisfactorily resolved.