



Skills Funding
Agency

Adult Skills Budget Funding Claims and Audit Returns 2012/13

This document sets out details of the funding claims required from colleges and other providers receiving Adult Skills Budget funding and that are paid on profile.

Updated July 2013

Of importance to colleges and other providers paid on profile in receipt of Agency-funded skills provision.

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Executive Summary

This document provides guidance for those providers in receipt of a financial memorandum or conditions of funding -Grant (providers) paid on the basis of an annual profile (shortened to 'paid on profile') for their Adult Skills Budget (ASB), and explains how and when they should submit funding claims to the Skills Funding Agency (the Agency). The document references other funding guidance documents for the academic year 2012/13.

Every provider receiving ASB funding is required to return to the Agency through The Data Service an Individualised Learner Record (ILR) data return. The Agency requires all providers that are paid on profile to make three returns in-year.

Some providers are also required to provide an audit report alongside their final funding claim; these providers are notified in advance.

Providers paid on profile must include all elements of their ASB (Apprenticeships, other workplace learning, classroom learning, and Formal First Step) in the funding claims. The completion of ASB funding claims will be new for some providers in 2012/13 as Formal First Step (FFS) funding is now within the ASB. The claim also includes Additional Learning Support.

Please email all **funding claims** to the Agency mailbox indicated in the [Excel version](#) of the form on the funding documents page of our website. You must also post a signed hard copy of your **final funding claim** to your Relationship Team, details of which are shown on the [Contact Us](#) section of our website.

Funding adjustment/reconciliation approaches

Providers paid on profile are not usually subject to in-year performance management processes; adjustments will take place at the final funding claim stage.

To ensure that the Agency can support the choices made by learners and employers, there will not be an:

- automatic 3 per cent tolerance applied to final funding claims
- automatic payment for over-delivery.

Status

For action.

Dates for action

Table 1 at paragraph 13 of this document sets out the deadlines for the funding claims.

Adult Skills Budget Funding Claims and Audit Returns

Introduction

1. This ASB Funding Claims and Audit Returns document explains how and when providers paid on the basis of an annual profile (shortened to 'paid on profile') for their ASB should return funding claims to the Agency.
2. The Agency requires all providers receiving ASB funding that are paid on profile to return three funding claims for the academic year 2012/13:
 - mid-year funding claim by 6 February 2013
 - year-end funding claim by 16 September 2013
 - final funding claim by 25 October 2013.
3. A more detailed timetable is set out below in **Table 1**. The funding claim form shown in **Annex A** is also available on the funding documents page of our website as an [Excel workbook](#). The only significant change from the 2011/12 version is the inclusion of FFS funding.
4. Following recent consultation with the further education (FE) sector, the final closing date for the ILR R15 return in 2012/13 has been brought forward to 25 October 2013.
5. The Agency uses ILR returns and/or funding claims to assess provider performance against funding allocations. Providers paid on profile will not usually be subject to in-year performance management; adjustments will take place at the final funding claim stage.
6. Providers must use their ILR data as the starting point for the funding claims. For the mid-year and year-end funding claims they may supplement their data with their own assessment of their likely final delivery, taking account of any necessary manual adjustments and of learner activity not yet recorded on their ILR returns.
7. As in previous years, the Agency will also use the funding claims to inform future funding allocations; in particular, we will use the mid-year funding claim to inform the following year's ASB allocations. It is essential that providers' estimates are robust and realistic, and the Agency will continue to assess against an individual provider's track record for predicting their delivery accurately. Alongside the providers' mid-

year funding claim, the Agency will apply a centrally calculated formula using their delivery pattern from the 2011/12 academic year. Where the central calculation produces a different forecast, to the providers', then the Relationship Team will want to discuss this further.

8. For providers with ASB provision subject to audit, the relevant ILR funding auditor report may also be required with their return(s). To meet the deadline for the final funding claim, providers must ensure that they share their funding claims and ILR data with auditors in good time. Funding auditors have requested that the final ILR data set is shared with them in good time to inform the audit process, no later than **1 September 2013**.

Formal First Step

9. As explained in the [2012/13 Provider Performance Management Guide](#), 2012/13 is a transition year preparing for full integration of Formal First Step (FFS) in 2013/14.
10. Providers that received an FFS allocation in 2011/12 have the same amount for FFS included within their ASB funding for 2012/13. Providers with FFS funding can now choose to use the equivalent of this allocation in 2012/13 for either FFS or ASB provision, but they must not deliver more FFS than their FFS allocation.

Job Outcome Payments

11. Unlike 2011/12, there is no need to claim job outcome payments separately in 2012/13. As explained in the [Funding Rules 2012/13](#), where learners generate job outcome funding for a provider, this is calculated automatically from the ILR data and included in the relevant funding reports used to support funding claims.

Arrangements for making a claim

12. All providers should use the claim form at **Annex A** for their mid-year, year-end and final funding claims; the form will be available on funding documents page of our website as an Excel workbook. Guidance on completing the claim forms is set out at **Annex B** and providers should use the reports within the Learner Information Suite (LIS) and Online Data Collection (OLDC) website to assist in their completion. **All providers must send copies of these LIS/OLDC reports with each funding claim to the appropriate Skills Funding Agency mailbox (as shown in the [Excel](#)**

[version](#) of the claim form, Annex A available from the funding documents page of our website).

13. Table 1 below sets out the deadlines for the claims and their relationship to the appropriate ILR return.

Table 1: Deadlines for ILR funding claims and audit returns 2012/13

Return due	Deadline
Annex A: Mid-year funding claim <i>plus</i> LIS/OLDC reports	6 February 2013 (Based on ILR R06 return, due 6 February 2013.)
Annex A: Year-end funding claim <i>plus</i> LIS/OLDC reports	16 September 2013 (Based on ILR R13 return, due 16 September 2013.)
Annex A: Final funding claim <i>plus</i> LIS/OLDC reports	25 October 2013 (Based on ILR R14 return, due on 25 October 2013). (The final funding claim must match ILR R14 return and it must be signed by the Head of Organisation). Providers with ASB funding subject to audit should also see paragraphs 8 and 22-24.
Exceptional Additional Learning Support (eALS) cost forms for claims over £19,000	You must return to the Agency all final claims for ALS costs above £19,000 by no later than 25 October 2013 (please refer to paragraph 28).
Annex C: Final audit report	25 October 2013 As specified by the Skills Funding Agency on an individual provider basis. All audit reports on individual funding claim returns must meet the claim return deadlines set out above.

14. Providers must send timely and accurate ILR data through the web portal to The Data Service. The [timetable for ILR returns](#) is set by *the information authority*. In completing the funding claims, providers must use the latest available version of the LIS and the Learning Aim Reference Application (LARA). The Agency expects cash generated from provider's ILR R14 returns to be consistent with their final funding claim, after taking account of manual adjustments. Providers need to run any relevant Agency funding compliance and eligibility Data Self-assessment Toolkit

(DSAT) reports to verify their own ILR data during the year. The DSAT is available from the [DSAT section](#) of The Data Service website.

15. The Agency does not require mid-year and year-end funding claims to be signed, but providers should email them to the Agency at the email addresses shown on the [Excel version](#) of the funding claim form.
16. The principal or head of the organisation must sign the final funding claim and providers must send the hard copy with the original signature to the provider's Agency Relationship Team, as well as by email. The signed final funding claim forms part of the Agency's assurance arrangements to the National Audit Office (NAO) and the Agency will use them to monitor performance for 2012/13. **Please forward all funding claims together with appropriate LIS/OLDC reports.**
17. The Agency will issue estimated reconciliation statements to all providers on the basis of the year-end funding claims, and final reconciliation statements on the basis of the final funding claims. These statements will advise of any recovery/payment of funds for any providers. For Colleges, their financial statement auditors will be able to use these documents to assist in completing their financial statements.

Delays in timing of returns

18. Any provider that anticipates that the Agency will not receive their final funding claim by 25 October 2013 must write to the Agency in advance to explain the reasons for the delay, their proposed action, and include a firm promise date for submission. The Agency will then discuss next steps with the provider.

Purpose of final funding claim

19. The purpose of the final funding claim is to provide the Agency with an assurance statement by the relevant accounting officer over the regularity of the provider's funding claim and ILR data returns. This also enables the Agency and the provider to have an agreed final position that enables comparison of delivery against their allocation, both individually and nationally. The final funding claim supersedes the mid-year and year-end funding claims.
20. The final funding claim will form the basis of any final adjustment of funds, either to recover funding or to pay additional funding. We will assess performance against the total ASB allocation, in line with the freedoms and flexibilities introduced in 2010/11.

21. The Agency expects the overall total of funding claimed to be consistent with any financial provision being made by the provider in its financial statements. To assist in making good quality ILR data returns and funding claims to the Agency, all providers should make use of the DSAT reports that are relevant to their provision and data before completing the final funding claim. The principal/head of organisation must sign the final funding claim, which includes final ILR adjustments and any manual adjustment, as being materially accurate.

Funding assurance audit

22. Some providers with ASB funding will be subject to an audit of their final funding claim for 2012/13. We will notify those providers affected in advance; they will need to ensure that their ILR data is ready for audit no later than **1 September 2013**. This will allow auditors sufficient time to review this data. Providers are reminded that, where the audit work identifies the necessity to adjust the ILR data, they must make these adjustments in time to meet the ILR timetable as specified by [the information authority](#). We recommend that providers use the relevant DSAT reports and clear errors before submitting their data to the auditors for review.
23. For 2012/13 ASB provision, we ask that Agency-contracted auditors use the 'audit opinion' supplied to them under their contract with the Skills Funding Agency. This will be similar to that shown at **Annex C** but the exact wording will reflect the contract between the Agency and the appointed audit firm.
24. The NAO and the relevant government department(s) closely monitor the Agency over the timeliness of returns and it is essential that all providers and auditors meet the return deadlines.

Purpose of Agency funding auditor's opinion on a final funding claim

25. The purpose of this opinion is to provide the Agency with supplementary assurance over the ASB funding that providers have claimed. The Agency requires this supplementary assurance for its own accounts to ensure that the funding poses no risk to public funds. This opinion also provides the Agency with a final opinion of a provider's funding entitlement for 2012/13, to enable us to assure the provider and its financial statements auditor on the expected final funding position for the year 2012/13.

Adjustments to payments

26. For the purposes of calculating payments, the Agency will compare the provider's allocation with its final funding claim (taking account of any audit qualifications) and, in exceptional circumstances, the results of any separate audit or Agency investigation. FFS funding is now included within the ASB reconciliation process.
ALS for classroom learning paid on profile within the ASB will not be subject to reconciliation.
27. For 2012/13 we are removing the automatic 3 per cent tolerance that was introduced for 2011/12. Any recovery of funds due to underperformance will take place in **January 2014**. Similarly, should the Agency be in a position to pay for any over-delivery, we will schedule those payments for January 2014. **Providers should assume that performance below 100 per cent will result in the recovery of funds.**

Exceptional Additional Learning Support claims over £19,000

28. Providers wishing to claim eALS more than £19,000 (for an individual learner aged 25 or more) for ASB provision should read section 2 of the [Funding Rules 2012/13](#) (specifically paragraph 130). Please note the requirement to apply in advance for approval-in-principle to the exceptional costs, the mechanism for doing so and for making a claim which is due by 25 October 2013 (as indicated in paragraph 13, Table 1 above. For further advice, please contact your Relationship Team in the first instance.

Annex A: Adult Skills Budget Funding Claim 2012/13



Skills Funding Agency

ASB FUNDING CLAIM 2012/13

Mid-year funding claim

Provider name

UKPRN

Please read the covering document ASB Funding Claims and Audit Returns before completing this form. Include the relevant LIS LR Funding Claim Report and Provider Funding Report with this claim form.

			Actual delivery year to date (ILR, TPS)	Forecast delivery for remainder of year (1)	Audit or Agency adjustments not included in ILR/TPS (2)	Actual or forecast out-turn for the whole year
<i>See NOTES worksheet for footnotes and guidance</i>						
A	19-24 Apprenticeships (note 3)	Total funding		£0	£0	£0
		Programme funding	£0			£0
		ALS				£0
B	25+ Apprenticeships (note 3)	Total funding		£0	£0	£0
		Programme funding	£0			£0
		ALS				£0
C	19+ Apprenticeships (note 3)	Learner support				£0
D	Other workplace learning (note 3)	Total funding		£0	£0	£0
		Programme funding	£0			£0
		ALS				£0
E	Classroom learning (excluding ALS) (note 4)	Programme funding				£0
F	Non-regulated formal first step learning (note 5)					£0
Single adult skills budget total claim			£0	£0	£0	£0
G	Classroom learning ALS (note 6, 7)	ALS low cost formula funding				£0
		ALS high cost				£0
		ALS total	£0	£0	£0	£0

See NOTES worksheet for footnotes and guidance

ASB FUNDING CLAIM 2012/13		Mid-year funding claim	
Provider name	0		
UKPRN	0		
Mid-year claim and/or Year-end claim			
These need not be signed and should be sent electronically to the appropriate email address.			
Final funding claim			
The head of the college or other provider (or in the case of HE institutions, the person with responsibility for Agency funded provision in the institution) must sign the declaration below for all Final funding claims. A signed hard copy of the final claim, comprising BOTH parts, must be sent by post to the appropriate Skills Funding Agency office or, when an audit opinion is required, to the relevant auditor.			
Declaration			
I certify that, to the best of my knowledge, this funding claim has been calculated from data correctly extracted from the records of the college/other provider, which accurately reflect enrolments during 2012/13, in accordance with the guidance and definitions set out in the booklets that make up Skills Funding Agency funding guidance 2012/13 and any other relevant guidance.			
I also certify that, to the best of my knowledge, the funding claim is free from misstatement, whether caused by fraud or by other irregularity or error, and also complies with the guidance given in the booklets that make up Skills Funding Agency funding guidance 2012/13.			
<i>The head of the college or other provider must sign below.</i>			
Signature (principal or head of college/ provider):			
Name (please print):			
Position:			
Date:			

Annex B: Guidance on completing Adult Skills Budget funding claims 2012/13

Introduction

1. All providers must use the claim form at Annex A for their mid-year, year-end and final funding claims so that the Agency can monitor performance against each element of the ASB. The form is available on funding documents page of our website as an Excel workbook. Providers must indicate on the claim form the total cash that they have delivered for the academic year 2012/13 as recorded in their ILR data returns, with adjustments where necessary.

Learner Information Suite, Learning Aim Reference Application and Online Data Collection website

2. On part 1 of the funding claim, the column headed 'Actual delivery year to date' must match exactly the SFA LR Funding Claim report from the learner information suite (LIS) software and the Provider Funding Report (PFR) from the OLDC. Every funding claim must be accompanied by a copy of the SFA LR Funding Claim report/PFR.
3. The SFA LR Funding Claim report contains the information needed for the classroom learning sections of the funding claim form. The report is available within the LIS provided by The Data Service: for 2012/13 this is series 20 and the appropriate version is likely to be 20.02. If a later version than 20.02 is available at the time of compiling the funding claim, then use that most recent version.
4. The PFR within the OLDC contains the information needed for the 19+ Apprenticeships and other workplace learning sections of the funding claim form. Providers should request a PFR based on the appropriate ILR return date immediately after their final submission for that return. Providers **should not** use any of the employer responsive reports in the LIS, as those will not include any of

the funding claimed through the Training Provider Statement (TPS), such as learner support.

5. Providers must use the latest available version of the LARA for their mid-year and year-end funding claims. For final funding claims providers should use any version of the LARA dated from 1 October 2013 to 25 October 2013. If a provider believes a learning aim required for their 2012/13 ILR returns are missing from the LARA, they should contact The Data Service before 31 July 2013 with details.
6. The Agency has asked funding auditors to use the same versions of the software when checking providers' final funding claims. For all Agency funding audits the 2012/13 audit of learner numbers is based on their ILR data return.

Completing the funding claims

Part 1 Funding claim form

7. All providers paid on profile should complete all sections of Part 1:
 - A: 19-24 Apprenticeships
 - B: 25+ Apprenticeships
 - C: 19+ Apprenticeships learner support
 - D: Other workplace learning
 - E: Classroom learning (excluding ALS)
 - F: Non-regulated FFS learning
 - G: Classroom learning ALS.

8. Sections A to F form the single budget and a subtotal is included after section F. Where a provider has no provision in a particular category, the form should be completed with '0' (zero).

Actual delivery year to date

9. For all providers, this column must match exactly the appropriate report(s) accompanying the claim:
 - SFA LR Funding Claim Report (for classroom learning) from LIS
 - Provider Funding Report (for Apprenticeships and other workplace learning).

Non-regulated FFS provision is not formula-funded, so it is not included in these reports and, as explained below in paragraphs 16 and 17, providers must record it separately on the claim form.

Forecast delivery for the remainder of the year

10. In this column providers should enter any manual adjustments to the actual delivery year to date. For example, if the actual delivery year to date is £100,000 but the provider estimates its total delivery for the year to be £150,000, then they should

enter £50,000 in the Forecast Delivery column. Conversely, if they consider that the ILR/TPS overstates their current position then they should enter a negative value in the Forecast Delivery column. The Agency may ask providers to provide further details of any entries in this column. Where a provider is not making a manual adjustment for an element of the ASB, they should complete the form with 0 (zero). (For specific guidance on ALS please refer to paragraphs 18 and 19 below.)

11. The Agency does not expect providers to enter anything in the Forecast Delivery column when completing their final funding claim. The ILR/TPS should be complete and accurate at that point. The Forecast Delivery column should only be completed in exceptional circumstances at the final funding claim stage. **Providers wishing to do this are advised to contact their Relationship Team by 4 October 2013 to seek agreement in advance.** The Agency requires providers to explain the rationale for the adjustment and provide details of its calculation.
12. Before contacting the Agency, providers with ASB funding subject to audit are asked to discuss with their funding auditor instances where they wish to make a manual adjustment in the final funding claim. The Agency expects funding auditors to pay particular attention to any such manual adjustment requests that providers make.

Audit or Agency adjustments

13. Audit or Agency adjustments may be made to reduce ASB funding claim in the following circumstances:
 - a. to reflect errors in a provider's claim or the lack of an adequate audit trail
 - b. to remove funding for ineligible learners or programmes
 - c. to remove funding for learners duplicated either in other funding streams or other providers' claims.
14. All adjustments in this column must be negative figures. **The Agency requires providers to amend their ILR/TPS for any positive adjustments.**

15. It is appropriate to reduce ASB funding claims where the Agency agrees that the provider need not amend the underlying ILR data, to avoid unnecessary bureaucracy in reducing their funding claim. In some cases the adjustment may involve a number of separate calculations, which must be itemised and described and agreed in advance with the Agency. For workplace learning, where an audit adjustment has already been entered through TPS, then do not replicate it in this column (as that would double-count the reduction). However, providers may include audit adjustments not yet entered on TPS, if appropriate.

Section F: Non-regulated Formal First Step learning

16. All FFS learning (both regulated and non-regulated) must be identified in the ILR by reporting the First Step Indicator (FSI) code 1 in the Learning Delivery funding and monitoring fields.
17. In 2012/13, FFS provision that is regulated (Qualifications Credit Framework) provision, and is listed in the LARA should be recorded by providers funded through grant as funding model 22 and other providers as funding model 45. All non-regulated FFS provision must be recorded in the ILR using funding model 81 (as in previous years). Therefore, regulated FFS provision will be automatically included in the funding claims as classroom learning, but the non-regulated FFS provision must be recorded separately on the claim form.

Section G: classroom learning Adult Learning Support low-cost formula-funding and high-cost claims

18. Providers paid on profile for classroom learning may also have funding for programme delivery and for ALS. For each provider low-cost ALS funding will be generated using historic ALS funding for each standard learner number (SLN), based on ILR data. In Part 1 of the funding claim form the following data should be entered into the ALS rows:
 - a. ALS low-cost formula-funding for learners aged 19 or over.

This figure will be shown on the SFA LR Funding Claim Report (row B). The Forecast Delivery column should only be completed if the delivery SLNs are under- or over-stated in the LIS report, in which case the funding may be adjusted using the ALS per SLN figure.

- b. ALS high cost for learners aged 25 or over.

This figure is shown on the SFA LR Funding Claim Report (row C) and includes all ALS costs above £5,500 entered on the ILR. The Forecast Delivery column should only be completed if not all ALS costs are recorded in the ILR data.

19. The Education Funding Agency (EFA) has funding responsibility for learners with learning difficulties and/or disabilities who are aged 19 to 24 and whose ALS claims are greater than £5,500; do not include these learners in claims to the Skills Funding Agency.

Part 2 Declaration

20. Mid-year and year-end funding claims do not have to be signed and should be returned electronically to the Agency at the email addresses shown on the funding claim form.
21. The principal or head of the organisation must sign the **final funding claims and send the hard copy with the original signature to the provider's Agency Relationship Team**. In the case of higher education organisations, the person with equivalent responsibility for FE in the organisation should sign the final funding claim form. Providers and funding auditors are reminded that the final funding claim forms returned by the funding auditor to the Agency should contain an original signature, not a photocopy or facsimile.
22. The principal or head of the organisation is required to certify that, to the best of their knowledge, the funding claimed has been calculated from data correctly extracted from the organisation's records, which accurately reflect enrolments during 2012/13,

in accordance with the guidance and definitions set out in the Funding Rules 2012/13 document.

23. They also certify that, to the best of their knowledge, that the final funding claim is free from misstatement, whether caused by fraud or by other irregularity or error, and that it complies with all the relevant guidance provided by the Agency, including that given in this document. This statement is now particularly important for providers not subject to a funding audit, as the Agency has no separate assurance from any independent audit opinion on its funding claim.

Annex C: Report of auditors on Adult Skills Budget final returns 2012/13

Reference: Adult Skills Budget Funding Claims 2012/13

Please return this form to the Skills Funding Agency.

This form is only for use by Agency-contracted Funding Auditors or Provider Financial Assurance.

Return this form to the Agency no later than 25 October 2013.

Name of provider in 2012/13 (please print):	
UKPRN code in 2012/13 (please print):	

The statement of responsibilities and the basis of our opinion apply to all sections of the audit report (all sections should be completed by the organisation's external financial statements auditors).

This report is made solely to the Skills Funding Agency in accordance with the terms of our engagement. It has been released to the Agency on the basis that this report shall not be copied, referred to or disclosed, in whole or in part (save for the Agency's own internal purposes), without our prior written consent.

We acknowledge that the Agency will disclose this report to the Governing Body of the relevant provider ('the Governing Body' and 'the Provider'), to enable the Governing Body to verify that an auditor's report to the Agency has been commissioned by the Skills Funding Agency and issued in accordance with the requirements of the Chief Executive of Skills Funding and the EFA's *Joint Audit Code of Practice* issued in 2010 and to facilitate the discharge by the Skills Funding Agency of its functions in respect of the Provider.

During our work referable to this report, we may have communicated with the Governing Body but any such communications will have been made (i) without assuming or accepting any responsibility or accepting any liability to the Governing Body or the Provider in respect of our work for the Skills Funding Agency, and (ii) solely for the purposes of obtaining information relevant to our work for the Skills Funding Agency and not for the purpose of establishing any form of relationship with the Governing Body or the Provider that might give rise to duties and responsibilities in respect of our work for the Agency being extended to the Governing Body or the Provider.

Our work has been undertaken so that we might state to the Skills Funding Agency those matters we are required to state to them in this report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Skills Funding Agency for our work referable to this report, for this report, or for the opinions we have formed.

Statement of responsibilities

The principal/head of the organisation certifies that the funding claimed has been calculated from data extracted correctly from the Provider's records, which accurately reflect enrolments during 2012/13 in accordance with the guidance and definitions as set out in the *Funding Rules 2012/13* guidance, together with other relevant guidance. Our responsibility, as the Skills Funding Agency's contracted funding auditors, is to form an independent opinion, based on our work on the funding claim, and to report our opinion to the Skills Funding Agency.

Basis of our opinion

We have performed those procedures, specified by the Skills Funding Agency on the [insert new returns]* ILR return (*delete as appropriate) for:

(insert name of provider)

The specific procedures performed, which do not constitute either an audit or a review, are

set out below.

Substantive testing on a sample of (*insert sample size*) learners selected from the Provider's ILR R14 data provided to us on (*insert date*) using the Skills Funding Agency provider data self-assessment toolkit (DSAT) software. The substantive tests undertaken were those prescribed in the audit programmes issued by the Skills Funding Agency for 2012/13.

We ran and examined the DSAT reports and requested management to provide sufficient evidence and explanations where necessary.

We did not undertake any risk assessment of the Provider's activity.

We did not consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in the areas of the learner number system and did not seek to confirm that the Provider management has taken the necessary steps to achieve these objectives and manage the associated risks.

We did not undertake any review or testing of the Provider's systems underlying the production and maintenance of the Provider's ILR R14 data.

Opinion

We have examined the classroom learning funding of £ (excluding additional learning support) recorded on the ASB Funding Claim: Final funding claim 2012/13 returned by the Provider to the Skills Funding Agency, and have carried out a programme of tests on a sample basis in accordance with the Skills Funding Agency's audit approach and guidelines.

Delete all but one of sub-paragraphs (a) to (e) below.

- a. The opinion has been submitted to the Agency by 25 October 2013, we have no comments on the audit, and . . .

- c. Subject to the amendments shown in red on the attached copies of ASB Funding Claim: Final funding claim 2012/13 and/or SFA LR Funding Claim Report, and subject to the comments in the attached report dated

- e. As explained in the attached report dated we cannot confirm that . . .

. . . in our opinion, in all material respects, the Provider's ASB Funding Claim: Final Funding Claim 2012/13 has been properly compiled in accordance with relevant guidance issued by the Agency. The relevant guidance is specified in the documents that make up the Skills Funding Agency's funding guidance 2012/13.

An authorised auditor must sign below and provide the relevant details requested.

Signature:

Audit firm (*please print*):

Contact name (*please print*):

Contact telephone number:

Date:

Attachments

	Yes	No	N/A
Original form <i>ASB Funding Claim 2012/13</i>			
Part 1 Funding Claim Form	<input type="checkbox"/>	<input type="checkbox"/>	
Part 2 Declaration	<input type="checkbox"/>	<input type="checkbox"/>	
<i>Learner information suite (LIS) reports</i>			
SFA LR Funding Claim Report	<input type="checkbox"/>	<input type="checkbox"/>	
Provider Funding Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Copy of management letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Please ensure that all the above documents are returned (including returns where applicable) and that any amendments to forms, where made by the auditor, are written by hand in red ink on the attached copies.</p>			

Management letter

	Yes	No
Issues relevant to this report are included in a separate management letter and attached to this report.	<input type="checkbox"/>	<input type="checkbox"/>
A separate management letter will follow this report.	<input type="checkbox"/>	<input type="checkbox"/>



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