

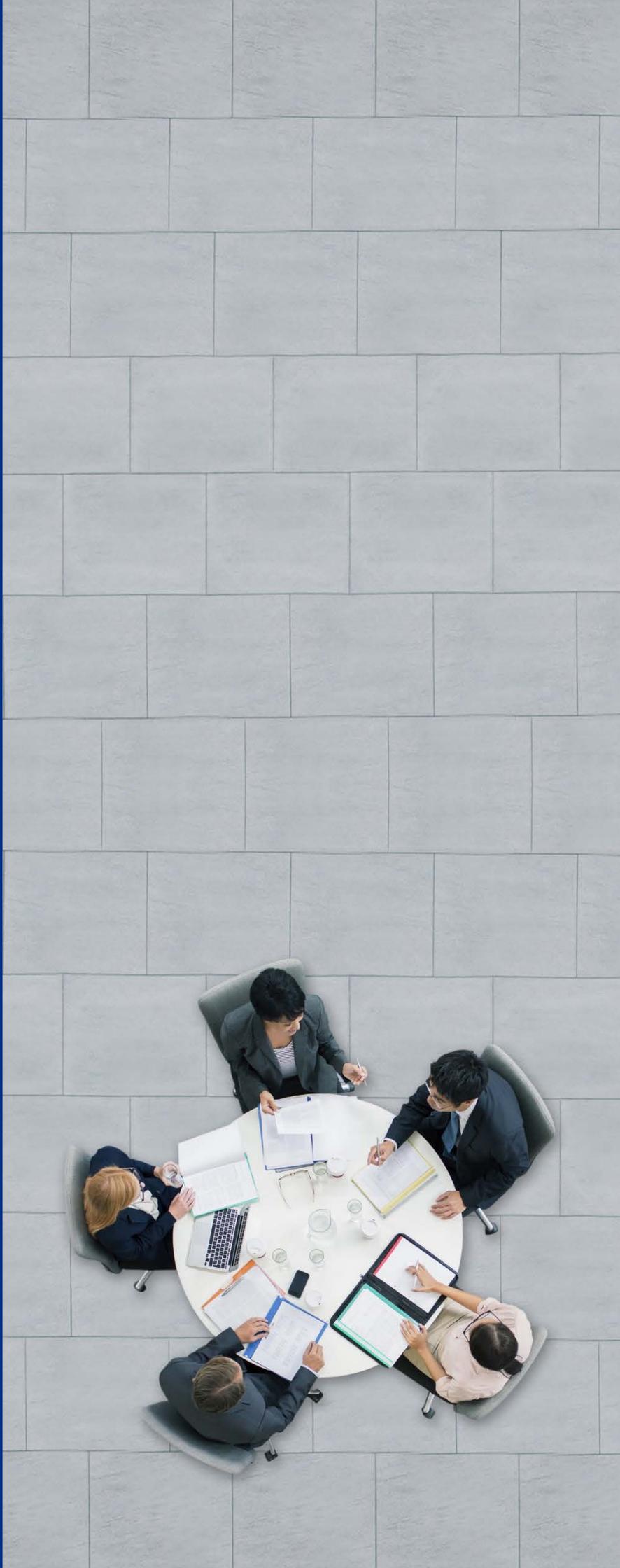


# Project Vanilla

**Report of KPMG Investigation  
for the Skills Funding Agency**

19 May 2016

Strictly private & confidential



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# 1 Background and scope

## 1.1 Background

- 1.1.1 The Skills Funding Agency (the 'SFA' or 'you') informed us that you received allegations from a whistle blower regarding Aspire Achieve Advance Group Limited (the 'Provider'), a provider of apprenticeships in the UK. A summary of the allegations made by the whistle blower are as follows:
- Allegation 1: Incorrect start dates have been used by the Provider as there is no evidence of formal learning until many weeks into the programme. It is alleged that this would have an impact on funding.
  - Allegation 2: Incorrect use of 'break in learning' status in the Individual Learner Records ('ILR'), which is inflating success rates.
  - Allegation 3: There are examples of monthly funded apprentices having long periods (many months) without evidence of learning activity and therefore funding has been incorrectly obtained.
- 1.1.2 Under the terms of reference of our engagement letter dated 2 February 2016 and variation letter dated 12 May 2016 between KPMG LLP ('KPMG') and you, you instructed us to carry out an investigation into the above allegations and report our findings to you.

## 1.2 Work performed

- 1.2.1 In view of these concerns, you asked us to assist you in establishing the facts regarding the allegations through the following:
- Review of ILR data for the Provider to identify trends which may provide insight into the concerns raised by the whistle blower and direct our sampling.
  - Substantive compliance review of a sample of learner files to assess whether the start dates are in line with the funding guidance and whether there is evidence of learning.
  - Review of a sample of learners' documentation who, based on the ILRs, appear to have had a 'break in learning' or have withdrawn from the course.
  - A telephone survey of a sample of learners.
  - Identification of any further documentary evidence which may provide facts in relation to the concerns raised.
- 1.2.2 As agreed with you, our procedures have covered the 2014/15 and 2015/16 academic years.
- 1.2.3 As also agreed with you, we obtained access to the Provider's records under the terms of your engagement with the Provider.
- 1.2.4 At your request, we prepared a draft letter dated 16 March 2016 and subsequently prepared information relating to our draft findings in that letter for allegation 1, specifically for the learners who had completed in our sample. This report includes all findings including those issued previously which have been superseded following ongoing guidance issued by you to us.

## 1.3 Limitations in scope

- 1.3.1 This Report has been prepared on the basis set out in our Engagement Letter addressed to the SFA (“the Client”) dated 2 February 2016 and variation letter dated 12 May 2016 (attached as Appendix 2a and Appendix 2b), and should be read in conjunction with the Engagement Letter.
- 1.3.2 KPMG wish you to be aware that the work it carried out for the SFA was performed to meet specific terms of reference agreed with them, and that there were particular features determined for the purposes of the engagement and the needs of SFA at the time. This Report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP for any purpose or in any context. Any party that obtains access to this Report or a copy (under the Freedom of Information Act 2000 or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the SFA.
- 1.3.3 The purpose of our work has been, inter alia, to perform an investigation into the areas set out above. In preparing this letter we have not conducted an audit and accordingly the scope of our work is different from that of an audit and does not provide the same level of assurance as an audit.
- 1.3.4 During the course of our investigation we attended meetings and held discussions with individuals who we considered could assist in our work. We have also reviewed various documents, both electronic and hard copy, which either we requested or which were provided to us by the Provider. However, we have not reviewed every document the Provider may hold which may be relevant to the issues raised.
- 1.3.5 In addition, we requested access to the whistle blower from the SFA but this was not granted.
- 1.3.6 Our findings are, as such, contingent upon the accuracy and completeness of the information given by the Provider and the responses of individuals during the course of our discussions. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the Engagement Letter.
- 1.3.7 If further information comes to light, we reserve the right to alter our findings and conclusions as appropriate. In particular, our findings are shown in accordance with the guidance given to us by you and we reserve the right to alter our findings and conclusions according to any changes in such guidance.
- 1.3.8 We understand that the SFA has withheld payments to the Provider during the course of our work. We note that any payments made to the Provider are the responsibility of the SFA and that, in particular, our scope relates to specific testing of the allegations raised and is not designed to be an assessment of the Provider’s compliance with the SFA’s funding and other rules.

## **1.4 Confidentiality**

- 1.4.1 For the avoidance of doubt, this report is confidential and is provided solely for the benefit of the SFA. It should not be copied in whole or in part (including for the purpose of disciplinary proceedings or otherwise) without our prior written consent. KPMG will not be held responsible or liable to any third parties who may come to act on this report without the prior written consent of KPMG. Such consent in relation to third parties, if given, may be on conditions, including, without limitation, an indemnity against any claims by third parties arising from the release of any part of our report.
- 1.4.2 Responsibility for the security of any electronic distribution of this report remains the responsibility of the SFA and KPMG accepts no liability if the report is or has been altered in any way by any person.

## **1.5 Structure of the report**

- 1.5.1 This report covers the following areas:
- Section 2 – Executive Summary
  - Section 3 – Information obtained
  - Section 4 – Review of ILR data
  - Section 5 – Allegation 1 – Findings in relation to start dates
  - Section 6 – Allegation 2 – Recording of breaks in learning
  - Section 7 – Allegation 3 – Evidence to support learning
  - Section 8 – Learner and employer surveys
  - Section 9 – Other findings
  - Appendices

## **1.6 Additional information**

- 1.6.1 We note that we have had full and professional cooperation from the Provider throughout our work.

# 2 Executive summary

## 2.1 Summary of allegations

- 2.1.1 On 2 February 2016, KPMG were engaged to investigate whistle blower allegations which were as follows:
- Incorrect start dates have been used by the Provider as there is no evidence of formal learning until many weeks into the programme. It is alleged that this would have an impact on funding.
  - Incorrect use of 'break in learning' ('BIL') status in the Individual Learner Records ('ILR'), which is inflating success rates.
  - There are examples of monthly funded apprentices having long periods (many months) without evidence of learning activity and therefore funding has been incorrectly obtained.

## 2.2 Summary of findings

- 2.2.1 Our procedures have covered the 2014/15 and 2015/16 academic years.
- 2.2.2 We selected a total sample for testing from both academic years of 627 learners<sup>1</sup>, equating to 663 ZPROG learning aims in addition to a review of 56 break in learner files specifically to address allegation 2.
- 2.2.3 We rated our findings for each allegation as either 'Red', 'Amber' or 'Green' based on the following broad criteria:
- Red ratings relate to learning aims where we have identified errors which support the allegations or which have an impact on funding or success rates.
  - Amber ratings relate to learning aims where we have identified errors which require further actions by the SFA or the Provider or where course duration can be rectified for continuing learners with start date errors.
  - Green ratings relate to learning aims where we have identified no errors or where we have identified errors which are minor and do not relate to the allegations.
- 2.2.4 A full definition of these ratings is set out at Appendix 3.
- 2.2.5 Our findings are as follows:

	R	A	G	Total
Allegation 1	89	384	190	<b>663</b>
Allegation 2	58	29	84	<b>171</b>
Allegation 3	32	53	578	<b>663</b>

<sup>1</sup> See Section 3.2 for details of the sample selected.

2.2.7 It is important to note that one individual learner may have, for example, a Red rating in one or more of the above allegations. The above numbers should therefore not be aggregated in order to obtain a list of total affected learners. Our detailed findings for each allegation are set out in Sections 5 to 7 below and in Appendices 5 to 14.

### **Allegation 1 – Use of incorrect start dates (Section 5)**

2.2.8 The Provider previously operated a model whereby a learner began learning prior to employment. The Provider would record the ILR start date as a learner's first date of employment on the basis that the learner was already in learning. However, applying the SFA's guidance to consider learning evidence only at or after the apprenticeship start date, the first date of evidenced learning was therefore often inconsistent with the start date per the ILR. Where this was the case, this therefore shortened course duration.

2.2.9 We found that, of the 663 learning aims, 89 were rated Red, of which:

- 43 learners had completed but had not achieved a minimum duration of 366 days. In our draft letter dated 16 March 2016, we advised you of 44 learners who were rated Red. As previously advised, we received additional information for one learner, which resulted in a Green rating.
- An additional 17 learners had completed but had not achieved a minimum duration of 366 days. In our letter dated 16 March 2016, we had relied on self-declarations made by the learner to demonstrate a 366 day duration, which you subsequently confirmed are not allowable where they had been signed more than six months after the start date.
- This resulted in 60 learners who had completed and rated as Red<sup>2</sup>. As previously advised, we recommend that the SFA reassesses the funding adjustment made in light of these findings.
- 24 learners are continuing but there was no evidence of learning and the learner should have been withdrawn. We recommend that the SFA reviews funding provided in respect of these learners.
- Two learners had withdrawn but there was no evidence of learning up to the point of withdrawal, and therefore the withdrawal date is incorrect. We recommend that the SFA reviews funding provided in respect of these learners.

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<sup>2</sup> Three learners appeared both in our 2015 and 2016 samples, therefore totalling 63 learners including the duplicates as shown in Section 5.

## **Allegation 2 – Use of break in learning status (Section 6)**

- 2.2.10 To address this allegation, we selected a specific sample of learners who had been on a BIL and also tested learners in our main sample who had either been on a BIL or where there was evidence of a BIL.
- 2.2.11 In total we reviewed 171 learning aims, of which we rated 58 as Red. These instances are where either the Provider has subsequently confirmed that a learner previously on a BIL should be classed as a withdrawal, or where the learner was recorded on file as continuing but, per the evidence available, the learner should have been withdrawn.
- 2.2.12 In addition to this sample testing, we completed a data review exercise to identify how many of the learners on a BIL at 31 July 2015 had returned at the time of our review (per the February 2016 submission). Of the 130 learners per the 2015 ILR who were on a break at 31 July 2015, 38 were covered by our sample review. Of the remaining 92 learners, we confirmed that 21 had returned at the February 2016 submission and the Provider confirmed that, of the remaining 71, 55 should now be withdrawn.
- 2.2.13 We have not recalculated the success rates based on the revised statuses and recommend that this is reviewed by the SFA. We also recommend that the SFA considers whether there is any impact on funding of our findings, and that the SFA may wish to seek additional evidence from the Provider.

## **Allegation 3 – Evidence of learning activity (Section 7)**

- 2.2.14 It was alleged that learners go for 'many months' without there being evidence of learning, although a specific timespan is not defined. The current SFA guidance does not specify the frequency of evidence of learning although we understand that, in the past, progress reviews were required every 12 weeks.
- 2.2.15 We have categorised our findings as follows:
- For 578 of the 663 sample (87%) there was learning evidence from the first date of learning to either 31 July 2015 (for 2015 ILR learners), to the Actual End date or to 31 December 2015 (for 2016 ILR learners) with no gaps of more than 12 weeks. We rate these items Green.
  - 53 learning aims had gaps between 12 weeks and six months in learning evidence. We rate these items Amber.
  - 32 learning aims had gaps greater than six months. We rate these items Red.

- 2.2.16 Whilst our review found evidence of gaps in learning, it is unclear what impact this has on funding claimed under the SFA's Funding Rules. We recommend that the SFA should consider the funding impact of the above findings.

## **2.3 Other work performed**

- 2.3.1 We reviewed the 2015 ILR and 2016 ILR data to assess whether learners who appeared on 2015 ILR and were continuing or on a break in learning had transferred correctly over to the 2016 ILR. We also assessed whether learners on the 2016 ILR were correctly reflected in the 2015 ILR for relevant start dates. We identified inconsistencies as detailed in Section 4 which included both potential over-claims and under-claims in funding.
- 2.3.2 We undertook telephone surveys with a sample of learners and employers to supplement our sample testing. These surveys provided some useful evidence, although learner and employer recollections could be vague. We recommend that the Provider contacts learners and employers who were not satisfied with the level or frequency of contact in order to address any specific issues and to inform any general process improvements. Our findings are detailed in Section 8.
- 2.3.3 During the course of our work we have made various observations in relation to which you requested us to provide information. These observations include findings in relation to the completion and filing of documentation. Our findings are set out at Section 9.

## **2.4 Additional remarks**

- 2.4.1 We have not performed a full investigation of all the circumstances giving rise to the discrepancies identified in this report. However, based on the work performed in relation to the allegations, we note that we have not identified any evidence of deliberate circumvention of funding rules by the Provider. In particular, we note that many of the Red ratings identified in relation to Allegation 1 appear to have arisen due to an interpretation of the SFA's funding rules by the Provider which has not been accepted by the SFA.

# 3 Information obtained

## 3.1 Site visit

- 3.1.1 Under the terms of the SFA's engagement with the Provider, we performed an unannounced site visit on 3 February 2016.
- 3.1.2 During our site visit and subsequently, we have primarily held discussions and dealt with the following individuals:
- Peter Marples (owner);
  - Di McEvoy-Robinson (owner); and
  - Lee Marples (Resources Director).

## 3.2 Sample selection

- 3.2.1 We received ILR data for the academic years in our scope. Specifically we received the R14, July 2015 ILR submission for the academic year 2014/15 (the '2015 ILR') and the R05, December 2015 ILR submission for the academic year 2015/16 (the '2016 ILR').
- 3.2.2 We selected a sample of learners from each of the 2015 ILR and 2016 ILR on which to perform specific testing. Our findings from this specific testing are set out in sections 5 to 9.
- 3.2.3 We used the SFA's sampler specification provided by the Provider Financial Assurance team for Provider Data Self Assessment Toolkit ("PDSAT") to select our sample. The sample selected was such that learners with higher total funding were more likely to be chosen, i.e. the chance of an individual learner being selected is directly proportional to the level of funding earned in respect of that learner.
- 3.2.4 We selected a subset of the main sample for the learner and employer surveys using an Excel based model, which applied the same principles as the SFA's sampler specification.
- 3.2.5 The population and sample sizes described above are as follows:

	Total population	Sample (10%)	Subset of sample <sup>(a)</sup>	Total BIL	BIL sample
<b>2015 ILR</b>	3,008	301	30	168	35 <sup>3</sup>
<b>2016 ILR</b>	3,506	352	33	167	33 <sup>4</sup>

(a) Selected for learner and employer telephone calls in addition to testing performed on the 10% sample.

- 3.2.6 Our 10% sample of 653 learners included EFA funded traineeships which we excluded from our sample. As a result, our sample for testing totalled 627 learners, which equated to 663 programme level learning aims (i.e. ZPROG codes). This is detailed in the following table:

<sup>3</sup> Includes 7 who appear in the main 10% sample.

<sup>4</sup> Includes 5 who appear in the main 10% sample

	Sample learners (10%)	Sample learners (excluding EFA)	Programme level Learning aims <sup>5</sup>
2015 ILR sample	301 <sup>6</sup>	297	320
2016 ILR sample	352 <sup>7</sup>	330	343
<b>Total</b>	<b>653</b>	<b>627</b>	<b>663</b>

3.2.7 Per the ILRs, each learning aim has a completion status which indicates how the learner is progressing towards that learning aim. The completion status for our programme level learning aims (ZPROG codes) was as follows:

	Programme level Learning aims	Continuing (status 1)	Completed (status 2)	Withdrawal (status 3)	Break (status 6)
2015 ILR sample	320	199	72	28	21
2016 ILR sample	343	287	40	7	9
<b>Total</b>	<b>663</b>	<b>486</b>	<b>112</b>	<b>35</b>	<b>30</b>

### 3.3 Data collected

3.3.1 During our site visit, with the Provider's agreement, we removed files for the majority of our sample (with a small number of files provided subsequently). These files typically included the following key documents:

- Application/enrolment form;
- Apprenticeship agreement;
- Learning agreement;
- Individual learning plan ('ILP');
- Attendance registers;
- Contact logs;
- Progress reviews; and
- Completion certificates.

3.3.2 In response to questions and further requests for information from us to the Provider we were also provided with the following documents:

- Documents uploaded to the Provider's online tool (currently E-track, previously Skilsure) including assignments, assessments and observation reports. Contact logs, attendance registers and progress reviews not filed in the learner files;
- Apprenticeships Certificates England ("ACE") declarations;
- Provider declarations; and
- Evidence of exams/assessments taken from Secureassess.

3.3.3 During our site visit we also obtained the following documents and electronic data:

- Backup of the Provider's Management Information System, Maytas: This is a package the Provider uses to manage their day to day administration of training and contains key learner information, as well as course progress and completion status. The ILR submitted to SFA is based on this database.

<sup>5</sup> Refers to those learners with a learning aim of ZPROG001.

<sup>6</sup> This included 4 learners who were on the EFA funded traineeships in 201415.

<sup>7</sup> This included 22 learners who were on the EFA funded traineeships in 201415.

- Backup of PowerRetrieve: This is the system used when hard copy documents are scanned into electronic format, as the Provider informed us that a large number of files had been scanned into electronic format.
- Email Accounts – Ten email accounts were identified by the Provider as being used to receive information from the Providers academies.
- An analysis of Break in learning undertaken by the Provider, which showed the number of learners on a break in 2014/15 and 2015/16, and their current status.

3.3.4 The work performed on the above samples and information collected is set out in the following sections.

# 4 Review of ILR data

## 4.1 Continuance testing

### Work performed

- 4.1.1 To investigate inconsistencies between the 2015 ILR and 2016 ILR and to address the risk that learners may not have been transferred correctly from the 2015 ILR to the 2016 ILR, we completed a review of data within those ILRs. Specifically, we assessed whether learners who appeared on the 2015 ILR as continuing or as being on a break in learning appeared on the 2016 ILR as expected, and whether learners who appeared on the 2016 ILR with 2015 start dates appeared on the 2015 ILR.
- 4.1.2 We processed the ILR data through the SFA's Funding Information System ("FIS") tool in order to convert the data into Access database format. Once in this format we were able to combine the 2015 ILR and 2016 ILR by reference to learner reference numbers and learning aim references in order to perform a comparison of items between the two ILRs. We then applied the following criteria:

Criteria		Number of occurrences identified
1	Programme aims on the 2015 ILR planned to end after 1 August 2015 and where the learner is recorded as a BIL in the 2015 ILR but does not appear on the 2016 ILR	30
2	Specific learning aims (not just programme aims) which meet the criteria set out in the preceding test	77 (including 30 above)
3	Programme aims on the 2015 ILR planned to end after 1 August 2015 and where the learner is not recorded as a BIL or withdrawal in the 2015 ILR but does not appear on the 2016 ILR	56
4	Specific learning aims (not just programme aims) which meet the criteria set out in the preceding test	183 (including 56 above)
5	Learners who appear on the 2016 ILR with a start date before 1 August 2015 but the learner does not appear on the 2015 ILR	25
	<b>Total</b>	<b>285 (excluding duplicates)</b>

### Findings

- 4.1.3 We investigated these occurrences using the 2015 ILR and 2016 ILR and by obtaining explanations from the Provider. We satisfied ourselves that, for 22 of the 285 occurrences, learning aims had been correctly reflected in the ILR:
- Learning aims were replaced in the same year with an alternative learning aim (3);
  - The Learning aims were present as expected but under a different learner reference number (3);
  - The Learner had subsequently withdrawn from the course in the same year (10); and
  - The programme was subsequently completed in the 2015 ILR (6).

- 4.1.4 We did not review the learning aims which related to ESF, which accounted for 76 occurrences.
- 4.1.5 We have detailed the remaining 187<sup>8</sup> occurrences in the table below and the follow up action we recommend to be performed by either the Provider or the SFA:

Explanation	Number of occurrences identified	Recommendation
The Provider was informed of a learner withdrawal after the 2015 ILR had been submitted, but this was processed on the Maytas system in the 2015 ILR as opposed to the 2016 ILR. Therefore no adjustment has been made on the ILR as submitted to the SFA, which has resulted in an over-claim in funding.	81	The Provider should update the withdrawal date, process this in the ILR and ensure any over-claimed funding is repaid to the SFA.
Functional skills/other learning aims have been removed from the ILR as the Provider was informed that the learner was no longer required to complete these learning aims. Adjustments for funding have not been made.	18	The Provider should ensure that a funding adjustment is made and any over-claimed funding is repaid to the SFA.
The Provider was unsure why these learning aims had not carried over from the 2015 ILR to the 2016 ILR, and indicated that this information was recorded correctly in Maytas	57	The Provider has queried this with the software provider but a response is outstanding.
A change of framework was processed in 2016, which was the date the Provider had been notified, resulting in an under-claim in funding.	3	The Provider and the SFA should assess if there is an under-claim in funding.
The learner had not been enrolled on their programme in 2015 and this was identified in 2016. This has resulted in an under-claim in funding.	6	The Provider and the SFA should assess if there is an under-claim in funding.
Functional skills had been identified in 2016 for learners who had commenced their programme in 2015. A 2015 start date had been applied to the new learning aims but, as the 2015 submission had been closed, the Provider did not receive funding for any delivery in 2015, and this has resulted in an under-claim of funding.	16	The Provider and the SFA should assess if there is an under-claim in funding.
Break in learning was shown in the 2015 ILR, but this did not appear in the 2016 ILR. The Provider was unclear why.	2	The Provider should review and assess the funding impact
The Provider suspects that the learner had withdrawn and then returned.	4	Provider to follow up and confirm whether the learner had withdrawn and to assess the funding impact
<b>187</b>		

- 4.1.6 We have provided a detailed list of the above occurrences in Appendix 4.

<sup>8</sup> 22 plus 76 (ESF learning aims not reviewed) plus 187 = 285.

## Recommendations

- 4.1.7 Based on our findings above, we also recommend that the Provider should:
- Communicate with staff in the Management Information team that adjustments to the R14 ILR are prohibited once the R14 submission has been processed.
  - As part of year end checks, review any learners on Maytas where notification of a withdrawal had been received in the year, but this had been backdated to the previous funding year based on the last date of learning. This will identify where manual funding adjustments are required.
  - Confirm the process with the SFA for those learners where a learning aim is no longer required.
  - As part of year end checks, review any learners where a learning aim has been deleted to assess if any funding is required to be repaid.
- 4.1.8 We understand that a response from Maytas (the software provider) is outstanding.

## 4.2 PDSAT testing

- 4.2.1 We obtained the DSAT reports for both the 2015 ILR and 2016 ILR. Whilst we did identify exceptions, the majority of these were not within the scope of our investigation. As agreed with you, we did not undertake any further testing on these reports.

# 5 Allegation 1 – Findings in relation to start dates

## 5.1 Introduction

5.1.1 The allegation states that incorrect start dates have been used by the Provider as there is no evidence of formal learning until many weeks into the programme. It is alleged that this would have an impact on funding.

## 5.2 SFA guidance

5.2.1 The SFA Funding Rules state that ‘the minimum duration of all Apprenticeships is one year’ and that ‘apprenticeship learning is not eligible to be funded if the planned duration of the framework, calculated from the learning start date and the learning planned end date is less than one year’.

5.2.2 The only exception to this per the Funding Rules is where the apprentice is 19 years or older on the day they start their apprenticeship and there is evidence of prior learning, which can reduce the minimum length of the apprenticeship to six months.

5.2.3 During the course of our review, the SFA provided us with the following guidance in relation to the application of its Funding Rules:

- Evidence must show the learner engaged in activities specifically related to their course.
- General activities such as induction are excluded as evidence of learning.
- Health and safety training is valid evidence of learning.
- Attendance registers can be used by reference to course timetables or number of hours attended where full information is not otherwise shown.
- Where learners have engaged in relevant learning activity prior to their employment and ILR start date, the ILR start date is valid (in relation to both the employment and in learning tests) where reasonable evidence of learning taking place on the start date exists. Specifically:
  - Where an assignment or learning activity was started before the ILR start date and completed after the ILR start date, this is sufficient evidence, within a reasonable timeframe, that learning was taking place on the ILR start date and hence the ILR start date is a valid start date for the apprenticeship and measurement of duration. (We refer to these instances as ‘Spanning Start Date’.)
  - Assessor comments after the ILR start date relating to an assignment completed before the ILR start date have not been taken as Spanning Start Date instances.
  - Where attendance registers show relevant attendance before and after the ILR start date, this alone is not sufficient evidence that learning was taking place on the ILR start date and hence the ILR start date is not a valid start date for the apprenticeship and measurement of duration.
- Self-declaration forms (including those signed retrospectively) are valid evidence of learning if these were signed less than six months from the start date. The declaration could also be used to evidence the last date of learning, if this was signed within six months of the end date.

- Where apprentices are engaged on a 19-23 Apprenticeship and the duration is less than 366 days, we have sought evidence of prior learning and, if obtained, verified that duration is at least six months in accordance with the SFA's Funding Rules.

## 5.3 Work performed

- 5.3.1 For each learner in our sample, as described in Section 3.2, we reviewed the documentation contained within the learner file and the Provider's online tools, which included some or all of the following documents:
- Application/enrolment form;
  - Apprenticeship agreement;
  - Learning agreement;
  - Individual learning plan ('ILP');
  - Attendance registers;
  - Contact logs;
  - Progress reviews;
  - Completion certificates; and
  - Various documents uploaded to the Provider's online tool (currently E-track, previously Skilsure) including assignments, assessments and observation reports.
- 5.3.2 In order to investigate Allegation 1, it is necessary to identify the apprenticeship start date for a learner, being the First Date of Learning ("FDL"). This requires a learner to be both in employment and in learning.
- 5.3.3 As part of our work, we identified that the Provider previously operated a model whereby a learner began learning prior to employment. The Provider would record the ILR start date as a learner's first date of employment on the basis that the learner was already in learning. The Provider recorded the ILR start date as employment start date, not on a date of prior learning, but relied on the prior learning to demonstrate that the apprentice was in learning on the employment start date.
- 5.3.4 We calculated the duration of a course based on the following:
- For learners who had completed, ("Completers"), the duration was calculated from the FDL to the actual end date per the ILR. In some cases, a self-declaration form indicated that the actual end date recorded on the ILR was incorrect, in which case we used the self-declared actual end date to calculate duration.
  - For learners who were continuing, ("Continuers"), the duration was calculated from the FDL to the planned end date. Where the planned end date per the ILR had passed but the learner had not completed the course we used the 31 December 2015<sup>9</sup> (i.e. the date of the 2016 ILR) as a proxy to make an assessment of the duration.
- 5.3.5 For learners who were on a break in learning or had withdrawn from the course, the minimum duration of 366 days was not relevant to our testing. We therefore limited our assessment to whether the evidenced FDL agreed to the start date per the ILR as this would determine the funding received from the SFA.
- 5.3.6 We rated learning aims 'Green' where a learner:
- Has completed and has achieved a 366 day duration, or was engaged on a 19-23 Apprenticeship and duration was verified to be at least six months in accordance with the SFA's Funding Rules.
  - Is continuing on programme and, based on the FDL to the planned end date, or 31 December 2015, would achieve a 366 day duration.

<sup>9</sup> 31 December 2015 was the date of the 2016 ILR, and therefore, we knew that if the learner did not appear to have completed per the 2016 ILR, then at a minimum the actual end date should be 31 December 2015.

- Is on a break in learning or, for those who had withdrawn, the FDL agreed to the learning start date per the ILR.

5.3.7 We rated learning aims 'Amber' where:

- Based on the evidenced FDL to either the planned end date or 31 December 2015, a learner did not achieve a 366 day duration. However, remedial action could be taken to extend the course.
- A learner was on a break in learning or had withdrawn, and the FDL did not agree to the learning start date per the ILR and, as a result, there could be a funding impact.

5.3.8 We rated learning aims 'Red' where:

- A learner has completed but not achieved a 366 day duration.
- There was no evidence of learning and a learner should have been withdrawn from the programme.

## 5.4 Findings

5.4.1 Our findings are detailed by learner in Appendix 5a and Appendix 5b and summarised below as follows:

Sample	Completion status	R	A	G	Total
2015	Continuers	8	83	44	135
	Completers	23	0	49	72
	Completers – in 2016	24	0	40	64
	Withdrawals	1	26	1	28
	Breaks	0	19	2	21
	<b>Subtotal</b>	<b>56</b>	<b>128</b>	<b>136</b>	<b>320</b>
2016	Continuers	16	242	29	287
	Completers	16	0	24	40
	Withdrawals	1	6	0	7
	Breaks	0	8	1	9
	<b>Subtotal</b>	<b>33</b>	<b>256</b>	<b>54</b>	<b>343</b>
	<b>Total</b>	<b>89</b>	<b>384</b>	<b>190</b>	<b>663</b>

5.4.2 Of the **663** learning aims reviewed:

- **Green: 190** are rated Green as either the minimum duration of 366 days was met for Completers, or is planned to be met for Continuers based on the first date of learning, or the FDL agrees to the start date per the ILR for withdrawals or those on a break in learning.
- **Amber: 384** are rated Amber for the following reasons (detailed in Appendix 6a and Appendix 6b):
  - **325** were continuing and, based on the FDL to PED, or 31 December 2015, the learner will not achieve a duration of at least 366 days.
  - **27** were on a break in learning and the FDL does not agree to the start date per the ILR.
  - **32** had withdrawn and the FDL does not agree to the start date per the ILR.

- **Red: 89** are rated Red for the following reasons (detailed in Appendix 7a and Appendix 7b):
  - **63**<sup>10</sup> had completed and had not achieved a 366 day duration.
  - **24** were continuing and there is no evidence of learning. The Provider has confirmed that these learners should have been withdrawn from learning either to the start date or the last date of learning.
  - **2** had withdrawn but there was no evidence of learning and the withdrawal date was incorrect.

## 5.5 Recommendations

- 5.5.1 Based on the initial 44 Completers identified as not achieving a 366 day duration per our draft findings set out on 16 March 2016, the SFA extrapolated the funding impact across the population of Completers. We recommend that the SFA should reassess the funding impact based on our findings above for the 63 learners rated Red.
- 5.5.2 For the continuing learners rated as Amber above, we recommend that the SFA and the Provider should take remedial action for each learner to ensure that the 366 days minimum duration has been achieved prior to completion based on an agreed FDL.
- 5.5.3 Where learners have withdrawn from the course or have taken a break in learning, and the FDL does not agree to the start date per the ILR, we recommend that the SFA should assess the impact on funding to ensure funding has only been paid for appropriate periods.
- 5.5.4 For the 24 Continuers who are rated Red as there was no evidence of learning, the Provider has confirmed that the learners should be withdrawn back to start date. We recommend that the SFA and the Provider should confirm that the ILR has been updated to reflect this amended completion status and should seek to quantify the financial impact.
- 5.5.5 Where there is no evidence of learning for two withdrawals rated Red, the withdrawal date may be incorrect. If the withdrawal date is amended, and funding had previously been received for the learner, the funding would be repayable to the SFA. This should be considered by the SFA.
- 5.5.6 We recommend that, where a learner does not return from a break but withdraws from the course, the SFA and the Provider should compare the start date per the ILR to the FDL to assess if any funding has been over-claimed.

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<sup>10</sup> This includes 3 learners who appeared in both the 2015 ILR and 2016 ILR samples.

# 6 Allegation 2 – Recording of breaks in learning

## 6.1 Introduction

6.1.1 The allegation stated that there has been incorrect use of BIL status in the ILR which is inflating success rates.

## 6.2 SFA guidance

6.2.1 The Funding Rules state that a learner should be placed on a break in learning on the ILR if it is a learner intends to return to learning following a break.

6.2.2 Following discussions with the SFA and review of the guidance in relation to success rates, we understand that learning aims with a completion status 6, i.e. a break in learning, are not included in success rate calculations, whilst learning aims with a completion status 3, i.e. a withdrawal, are included in success rate calculations. On that basis, a learner being placed on a break in learning as opposed to being withdrawn from a course would improve a success rate calculation.

## 6.3 Sample selected

6.3.1 To address Allegation 2, we selected a sample of learners who had been on a break at any point per the 2015 ILR and 2016 ILR. Our sample was as follows:

	Total population	Total BILs	BIL sample
2015 ILR	3,008	135	35 <sup>11</sup>
2016 ILR	3,506	111	33

6.3.2 We also identified learners in our main sample who had a break in learning status or withdrawal status and learners where there was evidence of a break in learning or withdrawal on file but who had a Completer or Continuer status per the ILR.

6.3.3 In total we tested 171 learning aims, consisting of the 68 specific BIL sample above plus additional instances from our main sample.

## 6.4 Work performed

6.4.1 For the above learners we reviewed the learner files and requested additional information from the Provider in order to collect key information in relation to the BIL including:

- The level of support on file, for example a BIL form and explanation of the reason for the BIL;
- The start date, duration and end date of the BIL;
- The level of contact with the learner during the BIL;
- Evidence to support a return to learning;

<sup>11</sup> 28 were still on a break at 31 July 2016

- Evidence of subsequent withdrawal of the learner; and
- The last date of learning in the event of withdrawal.

6.4.2 The ratings we have applied are as follows:

Rating	Definition
Green	- Evidence on file to substantiate the break in learning or withdrawal, and the status was correctly applied
Amber	- BIL or withdrawal date is not supported by evidence on file and further confirmation of status should be sought - BIL status for a long duration, i.e. more than 6 months. - Inconsistent evidence on file, e.g. evidence of progress reviews during the break
Red	- ILR does not record a BIL, but there is an evidence of a BIL on file - Evidence of an incorrect use of a BIL status, i.e. there is no evidence of learner intent to return from a break - Evidence on file to suggest that a learner should have been withdrawn (either the learner is recorded as a break or as continuing) - The Provider has subsequently confirmed that the learner should be a withdrawal

## 6.5 Findings from sample review

6.5.1 In total we reviewed 171 learning aims for Allegation 2, and our consolidated findings are as follows:

Completion status	R	A	G	Total
Continuers	30	4	17	51
Withdrawals	0	12	23	35
Breaks	28	13	44	85
<b>Total</b>	<b>58</b>	<b>29</b>	<b>84</b>	<b>171</b>

6.5.2 Of the 58 we rated Red, 28 were recorded as a break in learning per the file, but the Provider has subsequently confirmed that the learner should have been withdrawn from the course. For the remaining 30 Red ratings, the learner was recorded on file as continuing but, per the evidence available, the learner should have either been on a break in learning or have been withdrawn. See Appendix 9a and Appendix 9b.

6.5.3 Of the 29 learners rated Amber (Appendix 8a and Appendix 8b):

- 9 were recorded as a break in learning per the ILR, but the break in learning was not supported by evidence on file.
- 14 were recorded as a withdrawal per the ILR, but the withdrawal date was not supported by evidence on file.
- 5 were recorded as a break in learning for a duration of more than six months.
- 1 was recorded as a break in learning on file, but there was evidence on file to suggest the learner was in learning during the break.

6.5.4 See Appendix 5a, 5b, 8a, 8b 9a, 9b 12a and 12b for detailed findings in relation to Allegation 2.

## 6.6 Findings from review of total population

6.6.1 In addition to the above sample testing, we completed a search of the ILRs to assess how many of the learners on a break in learning at 31 July 2015 had returned.

6.6.2 We found that, per the 2015 ILR, 130 learners (excluding duplicates) were on a break at 31 July 2015<sup>12</sup>. We reviewed 38 of these in our sample file reviews above, giving a balance of 92 learners in relation to which we sought explanations from the Provider.

6.6.3 We obtained the most recent submission from the Provider, being the R07 2016 ILR as at 29 February 2016 and, of the 92 learners on a break per the 2015 ILR and not covered in our sample testing, 21 learners had returned (ten had returned to learning, two had returned and completed and nine had subsequently withdrawn)<sup>13</sup>. The remaining 71 learners still appeared to be on a break in learning.

6.6.4 The Provider has given explanations for those 71 learners at R07 who had not returned to learning and were on a break at R14 2015, which detail the reason for the break, the duration of the break, and whether the learner status should be changed. This is detailed in Appendix 13. The Provider stated that, of the 71 learners:

- 4 were correct to remain on a break in learning;
- 12 had subsequently returned within the ILR and either reported as an achiever, continuing or a withdrawal.
- 14 should be adjusted in the next submission, with the status adjusted to withdrawal and 41 should be adjusted as a Period 13/14 adjustment. These learners should be withdrawn (i.e. 55 in total should be withdrawn).

6.6.5 Of these 55 learners, 14 had a duration of less than six weeks and the Provider indicated that no funding had been received from the SFA.

## 6.7 Recommendations

6.7.1 For those instances where the incorrect learning status was applied on the ILR, we recommend that the SFA confirms that the status is updated on the ILR and consider if any funding adjustments are required. Where items are rated Amber, the SFA may wish to request additional evidence from the Provider.

6.7.2 We recommend that the Provider should consider what actions it could take to better evidence breaks in learning and withdrawals on the learner file and should undertake a regular review of learners on a break in learning to assess if the learner should be withdrawn.

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<sup>12</sup> We took those learning aims with a completion status 6, and checked whether the learner had subsequently returned in the year on the same pathway, framework with a start date after the original start date (either to continue learning or to withdraw from learning).

<sup>13</sup> Some of the learners who had returned to learning per R05, had subsequently completed or withdrawn in R07.

# 7 Allegation 3 - Evidence to support learning

## 7.1 Introduction

7.1.1 The allegation stated that there are examples of monthly funded apprentices having long periods (many months) without evidence of learning activity and therefore funding has been incorrectly obtained.

## 7.2 SFA guidance

7.2.1 The Funding Rules state there must be evidence to support that 'learning activity is taking place or has taken place' and that a Provider must provide evidence of learning reported in the ILR through evidence such as registers, attendance records, reports, records of contact and reviews'.

7.2.2 We understand that the Funding Rules do not state the frequency of such evidence, although previous guidance stated that progress reviews should occur at least every 12 weeks.

## 7.3 Work performed

7.3.1 For each learner in our sample we reviewed the learner file and the Provider's online tools to assess whether there was learning evidence for the programme in line with the SFA guidance above.

7.3.2 We assessed the evidence of learning from the FDL to the actual end date where the learner has completed, withdrawn or is on a break in learning. For 2015 learners who were continuing, we assessed the evidence of learning from the FDL to 31 July 2015. For 2016 ILR learners, we assessed the evidence from the FDL to 31 December 2015.

7.3.3 Where a learner has returned from a break, we reviewed the learning evidence from the FDL to the date of the break, and then from the return date to either 31 July 2015 or 31 December 2015.

7.3.4 The ratings we have used are as follows:

Rating	Definition
Green	Evidence of learning at least every 12 weeks
Amber	Evidence of learning but with gaps between 12 weeks and 6 months
Red	No evidence of learning Evidence of learning but with gaps greater than 6 months

## 7.4 Findings

7.4.1 A detailed summary of our findings by completion status is shown below and those rated amber are detailed in Appendix 10a and Appendix 10b and those as red are in Appendix 11a and Appendix 11b.

Sample	Completion status	R	A	G	Total
2015	Continuers	11	16	172	199
	Completers	0	3	69	72
	Withdrawals	1	2	25	28
	Breaks	0	5	16	21
	Subtotal	12	26	282	320
2016	Continuers	19	21	247	287
	Completers	0	4	36	40
	Withdrawals	1	1	5	7
	Breaks	0	1	8	9
	Subtotal	20	27	296	343
<b>Total</b>		<b>32</b>	<b>53</b>	<b>578</b>	<b>663</b>

## 7.5 Recommendations

7.5.1 Whilst our review found evidence of gaps in learning, it is unclear what impact this has on funding claimed under the SFA's Funding Rules. We recommend that the SFA should consider the funding impact of the above findings.

# 8 Learner and employer surveys

## 8.1 Introduction

8.1.1 We performed learner and employer surveys for a subset of our sample to supplement our detailed testing set out in the previous sections.

## 8.2 Sample and work performed

8.2.1 We attempted to contact 63 learners and their related employers, which accounted for 10% of our total sample.

8.2.2 We agreed with you that we would contact the learner and the related employer, and would attempt to make contact at least three times at different points in the day to maximise response rates.

## 8.3 Findings

8.3.1 We made contact with 27 learners and 23 employers as detailed below.

	Sample Total	(learners and employers)	Employers contacted	Learners contacted	Total contacted
2015 ILR	30	60	11	11	22
2016 ILR	33	66	12	16	28
<b>Total</b>	<b>63</b>	<b>126</b>	<b>23</b>	<b>27</b>	<b>50</b>

8.3.2 From the 50 successful calls above, we were able to gain coverage over 39 of the 63 learners in our sample. We were unable to gain any evidence for 24 learners.

8.3.3 Our findings are summarised below and detailed in Appendix 14a and 14b.

#### **Start dates**

8.3.4 From the 39 successful contacts, there were ten learners or employers who agreed with the start date presented on the ILR. However, we found that most learners believed that their first attendance at the academy was after the ILR start date (21 of the 39 of the learners contacted). One of these learners indicated that the FDL following the employment date was four months later. In addition, in one instance, an employer stated that there was a duration of two to four weeks between starting employment and starting training at the academy and one instance where a learner stated that attendance at the academy was sporadic. These findings are consistent with our findings in Section 5.

8.3.5 There was one instance where the learner indicated that he did not attend the academy. The learner appeared on the ILR as continuing. From our file review findings, we did not identify any evidence of learning, and the Provider has subsequently confirmed that the learner should have been withdrawn back to the start date.

8.3.6 Two learners indicated that their first attendance at the academy was before the ILR start date (which is consistent with our findings that the Provider previously operated such a model) and two learners could not recall the exact date of starting at the academy. In one case, the learner or employer did not comment on ILR start date.

#### **Break in learning**

8.3.7 In our sample, two learners were on a break in learning and we were unable to make contact with either the learner or employer.

8.3.8 However, we found one instance where the learner indicated that he had a break during his learning, and this was for 1.5 months. However, the file records the break as lasting for 29 days only.

8.3.9 We also identified one instance where the ILR recorded the learner as continuing, even though an exit interview is recorded, and one instance where the break is not recorded on either the ILR or the learner's file despite the learner informing the academy of loss of employment. We identified one instance where the ILR does not reflect the BIL.

8.3.10 These findings are consistent with our findings in Section 6.

#### **In-learning evidence**

8.3.11 Of the 39 learners contacted, 21 learners confirmed that they were happy with the level and frequency of contact with the academy and two employers were happy with the level of contact.

8.3.12 For 11 of the learners, either the employer or learner indicated that they were not engaged in learning and they were unhappy with the level of contact. Three learners confirmed there was occasional contact, and there were two instances where the learner was satisfied with the level of contact, but the employer was not.

8.3.13 These findings are consistent with our findings in Section 7.

## **8.4 Summary and recommendations**

8.4.1 The learner and employer surveys were insightful, and provided additional evidence in support of our findings from our review of the learner files. However, in the most part, the evidence we obtained from our review of the files was more reliable than the evidence obtained from our surveys, as learner and employer recollections could be vague.

8.4.2 We recommend that the Provider contacts those learners and employers who were unhappy with the level or frequency of contact in order to address any specific issues and to inform any general process improvements.

# 9 Other findings

## 9.1 Observations

9.1.1 During the course of our work we have made various observations in relation to which you have asked us to provide information. The findings set out in this section relate specifically to observations which have come to our attention during the course of our work in relation to the three allegations detailed above. These findings do not impact the above allegations except where explicitly stated, but are intended to provide useful information to you and the Provider in order to make process improvements.

### **Incomplete Documentation**

9.1.2 There were various instances where documents such as the ILP, enrolment/application forms, and apprenticeship and learning agreements were incomplete. These included the following instances:

- Learner, employer and provider signatures were missing.
- Employer and learner signatures were not dated.
- Start and end dates on the ILP, apprenticeship and learning agreements were missing.
- Other than signatures and core aims, the ILP had not been completed.

9.1.3 In addition there were instances where Attendance Registers have no title and the printed Basic and Key Skills Builder (“BKSB”), which evidences the learners’ initial assessment, do not have the print dates on them.

### **ILP inconsistent with ILR**

9.1.4 There were instances where the learning aims per the ILP were inconsistent with the ILR, which could result in a funding impact.

### **Missing Documents**

9.1.5 There were instances where documents, mainly the enrolment/application form, were missing from the learner files.

### **Signing of forms after start date**

9.1.6 There were instances noted where the signature dates are after the start date. Furthermore, of the 87 apprenticeship agreements that were signed after the start date from our 2015 ILR sample, this was on average signed 108 days later.

## 9.2 Recommendations

9.2.1 The Provider should communicate with the Academies the importance of completing all documentation fully, and ensure by way of checking, that this is completed. In addition, all documentation should be placed on each learner file.

9.2.2 The Provider should ensure each ILP is kept up to date and that, if there are differences between the ILP and ILR, the ILR is amended, or that differences are explained on the ILP.

9.2.3 The Provider should ensure that all ILPs, enrolment/application forms, apprenticeship and learning agreements are in place and signed by all parties promptly after the start date.

9.2.4 The SFA should assess whether there is a funding impact for the above observations. A list of learner names can be provided if required.

## Appendix 1 Recommendations

9.2.5 We have summarised our findings and related recommendations from the above sections in the table below. We have highlighted those actions for SFA and those for the Provider.

Section	Paragraph	Issue	Recommendation	Responsibility
Review of data	ILR 4.1.7	The ILR submitted to the SFA has not been updated for learners who withdrew after the 2015 ILR was submitted. The Provider processed these on the Maytas system in the 2015 ILR as opposed to the 2016 ILR. The Provider confirmed that funding has been over-claimed	The Provider should process SFA withdrawals in the correct period of ILR. The adjustment should be made on the next ILR submission to SFA so that funding adjustments can be made. The SFA should consider the impact on funding and success rates. The Provider should ensure that staff are informed of the correct process. An annual review should be conducted by the Provider to assess whether the withdrawals on the Maytas system, have fed through to the correct ILR and funding adjustments have been made.	SFA and Provider
Review of data	ILR 4. 1.5	The Functional skills/other learning aims were removed from the ILR as the Provider was informed that the learner was no longer required to complete these learning aims. We understand that, where lines were deleted, any adjustments for funding have not been made. The Provider confirmed that funding has been over-claimed.	The Provider should calculate the funding impact and submit this as a manual adjustment to the SFA for the learning aims identified in our review. The SFA should consider the funding and success rate impact. The Provider should confirm with the SFA the correct approach for dealing with learning aims which are no longer required, and how this should be processed on the ILR. The Provider should ensure an appropriate record is maintained for learning aims which are no longer required, including the funding already received from SFA so that a manual adjustment should be made to the SFA. The Provider should undertake an annual review to assess if any learning aims have been deleted from the ILR to assess the impact on funding.	SFA and Provider
Review of data	ILR 4.1.5	Our review identified that learning aims had a 2015 start date in 2016 ILR, but these did not appear in 2015 ILR. This resulted in an under-claim in funding.	The Provider should assess the level of under-claimed funding. The SFA should consider next steps.	SFA and Provider

Allegation 1	5.4.2	For the 63 Completers, the minimum duration of 366 days has not been met.	The SFA should reconsider the SFA funding to be clawed back from the provider based on our revised findings.	
Allegation 1	5.4.2	For the 325 Continuers, the minimum duration of 366 days has not been met.	The Provider should ensure that SFA remedial action is taken to extend the duration of the course to 366 days. The SFA should ensure this is monitored.	and
Allegation 1	5.4.2	For the 32 withdrawals and 27 learners on break in learning, the FDL did not agree to the start date per ILR.	The SFA should consider the SFA impact on funding and success rates based on the FDL identified in our review.	
Allegation 1	5.4.2	24 learners were identified as there being no evidence of learning and the Provider confirm that the learner should be withdrawn back to start date.	The Provider should ensure the SFA status is updated in the recent Provider submission. The SFA should confirm that the ILR is updated and should consider the impact on funding and success rates.	and
Allegation 1	5.4.2	For 2 learners who had withdrawn there was no evidence of learning and the withdrawal date may be incorrect.	The Provider should consider Provider the impact on funding.	
Allegation 2	6.6.5	55 learners should have been withdrawn per the data exercise, which the Provider has confirmed.	The Provider should ensure that SFA the ILR is updated to reflect the Provider revised status. The SFA should ensure that the impact on funding and success rates is considered.	and
Allegation 2	6.5.7	28 learners should have been withdrawn from learning based on the Provider comments.	The Provider should ensure that SFA the ILR is update to reflect the Provider withdrawal. The SFA should ensure the ILR is updated accordingly, and the impact on funding and success rates is considered.	and
Allegation 2	6.5.7	11 learners were recorded as continuing but there was evidence of break in learning on file.	The SFA and Provider should consider if the status should be updated on the ILR, and should make any necessary adjustments. The SFA should consider any funding and success rate implications. The Provider should consider the evidence on file and whether any control/process improvements could be implemented.	and
Allegation 2	6.5.7	19 learners were recorded as continuing but there was evidence of withdrawal on file.	The SFA and Provider should consider if the status should be updated on the ILR, and should make any necessary adjustments.	and

			The SFA should consider any funding and success rate implications. The Provider should consider the evidence on file and whether any control/process improvements could be implemented.	
Allegation 2	6.5.7	9 learners were recorded as a break in learning per the ILR, but the evidence on file and the break in learning was not supported by evidence on file.	The Provider should consider whether any control/process improvements could be implemented.	
Allegation 2	6.5.7	14 learners were recorded as a withdrawal per the ILR, but the withdrawal date was not supported by evidence on file.	The Provider should consider whether any control/process improvements could be implemented.	
Allegation 2	6.5.7	5 learners were recorded as a break in learning per the ILR for in excess of 6 months.	The SFA and Provider should consider whether these learners should be withdrawn from the ILR.	and
Allegation 2	6.5.7	1 learner was recorded as a break in learning on file, however there was evidence that the learner was in learning during the break.	The Provider should consider if the learner status should be updated. The SFA should consider any funding impact. The Provider should consider the evidence on file and whether any control/process improvements could be implemented.	and
Allegation 3	7.4.1	There are 53 learning aims where there was learning gaps greater than 12 weeks but less than 6 months. In addition, there are 32 learning aims where there was learning evidence with gaps greater than 6 months.	The SFA should consider the impact on funding and success rates. The Provider should ensure that there are processes in place to ensure learning evidence at least every 12 weeks. This should be communicated to all academies, and upon completion of a programme, the Provider should ensure that there is evidence to support learning for all learners.	and
Learner employer surveys	and 8.4.2	Learners and employers were unhappy with the level of contact during the programme.	The Provider should contact the learners and employers to address any specific issues to inform of any general process improvements.	
Other Findings	9.1.2	We noted a number of instances where documentation on file was incomplete.	The Provider should consider improvements in processes and communicate the importance of fully completing documentation with Academies.	and

The SFA should consider if there is any funding impact.

Other Findings	9.1.4	The ILP was inconsistent with ILR in a number of instances.	The Provider should consider SFA improvements in processes and communicate the importance of fully completing documentation with Academies. The SFA should consider if there is any funding impact.	and
Other Findings	9.1.5	There were instances of missing documents, mainly relating to the enrolment/application form.	The Provider should consider improvements in processes and communicate the importance of fully completing documentation with Academies.	
Other Findings	9.1.6	Documentation on file, predominantly apprenticeship agreements and learning agreements, were signed a number of days post the start date.	The Provider should ensure that Provider documentation is signed in an appropriate timeframe from the start date.	

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## Contact us

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