

Office for  
Students



# **Audit programme for the review of aspects of 2018-19 ILR higher education student data and sums charged to higher education students**

**Provider:**

**Date of audit:**

**Auditor:**

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# Purpose

The purpose of the audit is to seek to gain assurance over the reporting of higher education students in the 2018-19 Individualised Learner Record (ILR), and to ensure the accuracy of the data submitted to the Office for Students (OfS) and the Education and Skills Funding Agency (ESFA) for funding and other regulatory purposes. The audit will also explore the sums charged to higher education students for their studies and the processes in place to ensure that these are as originally agreed with the student, in line with those advertised and consistent with fee regulations.

# Systems notes

Present at the opening meeting:

**Talk through the systems and processes in place to compile and return data for higher education students in the ILR with the relevant staff at the provider. Establish the following:**

General queries on student data	
1. What student record system (SRS) is used, or otherwise how is higher education student data recorded?	
2. If an SRS is used, are there any plans to change this in the future?	
3. Who is responsible for enrolment and how is this conducted? Are there any differences in approach to enrolment for different types of student? What is the process for re-enrolment for continuing students?	
4. Who is responsible for inputting student data into the SRS and how is the necessary data obtained?	
5. Are any checks made that students have arrived/are attending? Are there checks for new and/or returning students?	
6. When does the student become 'live' on the SRS or equivalent – both new and returning?	
7. How is a student's fundability status (including their equivalent or lower qualification (ELQ) status) ascertained?	
8. How are a student's entry qualifications identified and recorded?	
9. How are a student's domicile and home postcode identified and recorded?	
10. How are student's personal characteristics obtained (including UCASPERID,	

UCASPPID, SEC, SOC2000, ETHNICITY, SEX)?	
11. What checks are carried out to ensure the accuracy of this data and who is responsible for this?	
12. How are students classified as Home, EU or Overseas and who is responsible for this?	
13. How is mode of attendance determined and recorded? Who is responsible for this?	
14. Are there any checks that students are on the right number of modules?	
15. What is normal minimum load for the college for the student to be full-time?	
16. How is a part-time students FTE (STULOAD) determined and who is responsible for this?	
17. How is a student's 'level' and the 'length' of the year of instance ascertained and recorded (i.e. FUNDLEV). Who is responsible for this?	
<p>18. How is completion status (FUNDCOMP) determined and who is responsible for this?</p> <p>(Discussion to include: training for assigning completion status; whether the final assessment is identified in the SRS or equivalent; whether the final assessment submission date, mark and overall mark of each module is recorded on the SRS or equivalent; checks on the 13-month rule; whether there are specific codes to denote non-submission; passing a module without submitting the final assessment; treatment of condoned/compensated passes; checks on assignment of FUNDCOMP; if FT UG courses require more than 120 credits in a given year of course how is this taken into account when assigning completion status.)</p>	

<p>19. How are the LDCS proportions (PCFLDCS, PCSLDCS, PCTLDCS) determined for a course?</p>	
<p>20. Does the provider monitor attendance/engagement by students and, if so, how is this approached? What action is taken if students do not engage?</p>	
<p>21. Does the college have a policy of automatically withdrawing inactive students? If so, how is this approached?</p>	
<p>22. How are students who formally withdraw recorded on the SRS and how is LEARNACTENDDATE and STULOAD determined for such students? Who is responsible for this?</p>	
<p>23. When and how are awards conferred input into the SRS, or otherwise how is this data maintained? Who is responsible for this?</p>	
<p>24. How are fields relating to fees (GROSSFEE, NETFEE and SPECFEE) determined and stored? Who is responsible for this?</p>	
<p>25. How are students' term-time accommodation type (TTACCOM) determined each year? What checks are carried out to ensure the accuracy of this data and who is responsible for this?</p>	
<p>26. Does the provider have any students that are subcontracted to or from other providers? If so, how are these recorded on the SRS and how does the provider ensure they are appropriately counted (or not) in their data returns and in (or not) the subcontracted providers' returns?</p>	
<p>27. How does the college obtain subcontracted out student data and keep track of subcontracted out student progress? What data quality checks are in place?</p>	

28. How does the provider ensure PCOLAB, PARTNERUKPRN and HEPOSTCODE are correctly returned?	
<b>ILR return</b>	
29. Who is responsible for compiling the ILR return?	
30. Is the process of compiling the ILR return documented? Who is responsible for maintaining this?	
31. Does all higher education student data for the ILR data come straight from the SRS or equivalent, or from a variety of sources? If a variety of sources, how is it collated to ensure that it is complete and obtained in such a way as to be accurate?	
32. How does the provider ensure that higher education students included in the return are within the population for the return and that all such students have been included?	
33. What checking is carried out prior to submission of the return? What further checks are carried out as the return is finalised and before sign-off?	
34. Is there over-reliance on individual staff? If so, have any steps been taken to reduce the risks resulting from this, such as documenting processes?	
35. Is there a review of the return before sign-off by someone other than the individual with responsibility for compiling the return? Who is responsible for this and how is it approached? Is there segregation between the compiler and reviewer(s), and is there an independent reasonableness review of the return before sign-off  This discussion should include whether or not the college has engaged with the ILR data verification exercise in recent years.	

36. What reporting to senior management and governors regarding the ILR return is in place?	
37. Does the accountable officer sign off the data?	
<b>Tuition fees and other student payments</b>	
38. Who has the overall responsibility for determining the tuition fees charged?	
39. Who is responsible for the fees published on the provider's website and what checks are carried out on the advertised information?	
40. Is there a formal contract or learning agreement that the student signs that states the fees for each year? If not, how does the provider ensure that the student is aware of their rights and responsibilities when they enrol for a course?	
41. How are students' fees tracked in the providers systems, including overall initial fee, any changes to this and payments received?	
42. What fee is charged when a student withdraws? Is a refund granted?	
43. What processes are in place to ensure that attendance is only confirmed to the SLC for students attending? Who is responsible for this?	
44. What processes are in place to inform the SLC, as appropriate, of any changes to course or that a student has withdrawn?	
45. In what circumstances may students be required to make payments to the provider other than tuition fees in respect of their course and how does the provider ensure that potential applicants and students are aware of these?	



46. What reporting to senior management and governors regarding tuition fees and other student liabilities is in place?	
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# Test 1 – Pre-visit consideration of any known risks

## Objective:

To ensure that any apparent anomalies in the data are noted and considered, and adequate tests designed and carried out in order to explore these.

## Method:

### Pre-audit visit:

Any concerns over data from a review of ILR data verification work and the Higher Education in Further Education Students (HEIFES) verification process should be noted. Findings should be considered to ensure cases where the risk of error is high are subject to sufficient scrutiny.

In due course the outcomes of Test 5 should be reviewed and, if necessary additional testing carried out to ensure there is sufficient testing of risk areas.

## Results:

## Conclusion:

# Test 2 – Source of ILR data

## Objective:

To establish the source(s) of data for higher education students used in the ILR return and the processes in place to record and maintain higher education student data.

## Method:

### By enquiry during the audit visit:

- Establish if a student record system (SRS) is in place and what system is used.
- Establish the source(s) of data for higher education students used in the ILR return, e.g. whether the SRS was used, or if the data was compiled from a variety of sources. If the latter, ensure that it is complete and is obtained in such a way as to be accurate (i.e. appropriate controls are in place and an audit trail exists from the ILR return to the source data). Consider the results of any internal audit or other work in assessing the reliability of the sources of information.
- Establish the processes in place to record higher education student data from application through to a live current enrolment.
- Establish if there are processes in place to monitor continued engagement by higher education students and the processes for withdrawals. Does the provider automatically withdraw students who are not engaging?
- Establish the processes in place to record higher education student data from enrolment to exit, whether with an award or otherwise, noting the processes in place to determine and record:
  - student activity and engagement in the year
  - award(s) conferred, with classification.

## Results:

## Conclusion:

# Test 3 – Systems and processes

## Objective:

To establish the systems and processes used to compile higher education data in the ILR return and to ensure these are adequate to produce accurate returns in a timely manner.

## Method:

### Pre-audit visit:

Request any recent internal audit or similar work in the area of higher education data from the provider and consider any issues identified that may be relevant to the audit. Ensure an update is obtained on these during the audit.

### By enquiry during the audit visit:

Establish the source(s) of data used in the ILR data return and the processes and procedures in place to compile these.

- Establish who is responsible for compiling the ILR data return. Interview the individual to establish the procedures used. Document the procedures, obtaining copies of any relevant documentation.
- Establish how the provider has ensured that students included are within the population for the return, and that all such students have been included. Discuss and consider how the following classes of student are identified and ensure they are treated appropriately in preparation of the return:
  - students studying for an Equivalent or Lower Qualification
  - students who are attending courses for less than 3 per cent FTE
  - students who do not received student support
  - students subcontracted out to another provider
  - students subcontracted in from other providers
  - students whose years of instance are non-standard
  - apprentices.
- Establish what checks of data accuracy are made on higher education data in the ILR return. Who was responsible for these checks?
- Consider over-reliance on individual staff.
- Consider whether the review and sign-off procedures are reasonable, e.g. is there segregation between the compiler and reviewer(s) and is there an independent reasonableness review of the return before sign-off.
- Consider whether there is appropriate oversight by senior staff and governors.

**Results:**

**Conclusion:**

# Test 4 – Student payments

## Objective:

To determine the policies in place regarding fees and other payments made by students.

## Method:

### Pre-audit visit:

Obtain and review a copy of the provider's fee documentation (fee regulations and any other information provided to potential/registering students). Review the provider's website for information on fees and consider any issues that may be relevant to the audit, in particular whether relevant information is clearly available.

Review the documentation provided and raise queries where required. Ensure the sample of students selected for Test 5 includes a sufficient range of students to gain confidence that fee policies are implemented accurately.

### By enquiry during the audit visit:

Establish the processes and procedures in place to record and track students' payments:

- Establish where overall responsibility for setting tuition fees lies. Document the procedures for setting tuition fees and monitoring payments, obtaining copies of any formal documented procedure notes.
- Establish how advertised fee information is maintained and who is responsible.
- Establish how the provider ensures that students are aware their rights and responsibilities regarding fees when they enrol for a course.
- Establish how the tuition fee for each student is determined and who is responsible for this.
- Establish how amounts due are amended where required in line with the provider's fee policy.
- Establish if there are processes in place to monitor continued engagement by students and the processes for withdrawals.
- Establish and document the processes in place to ensure that attendance is only confirmed to the SLC for students attending and, as appropriate, non-attendance is notified.
- Determine what controls are in place to ensure the accuracy of tuition fee payments and what reporting of tuition fee processes there is e.g. to senior management teams and governors.
- Establish in what circumstances students are required to make other payments to the provider in respect of their course.

Consider whether the systems and processes are reasonable. Assess any areas of risk and conduct sufficient detailed testing to gain assurance over the sums charged to students.

**Results:**

**Conclusion:**

# Test 5 – Student data sample testing

## Objective:

To seek to gain assurance through reviewing evidence supporting key field values returned for and sums charged to a sample of students.

## Method:

### Pre-audit visit:

Obtain student payment and 2018-19 module level data for a sample of students and review. Raise queries where necessary.

### During the audit visit:

Review supporting evidence for the field values of interest for the sample students. Query any apparent discrepancies. For any data quality matters identified, follow these up to understand how the value submitted was derived. Make recommendations where appropriate.

Review evidence relating to the sums due and charged. Consider if the sums due are appropriate given agreements with students, information available to potential students, any access agreement in place and fee regulations. Raise queries where necessary and make recommendations where appropriate.

The provider should be asked to make available information on the SRS or equivalent and supporting paper files where these are held for review during the visit. This should include:

- Student contracts or equivalent.
- Registration/enrolment forms or equivalent for the year.
- Evidence to support the names, dates of birth, domicile and personal characteristics recorded.
- Evidence to support the qualification on entry returned.
- Evidence of the SSN returned.
- Course details.
- Evidence of engagement such as class registers, evidence of submission of coursework and/or attendance at exams.
- Evidence of changes of circumstances such as withdrawal, interruption or change of mode.
- Invoices, evidence of sums paid, and evidence of any sums refunded.
- Evidence of qualifications and class awarded, and the date of the award where relevant.

The fields reviewed will include the following. Other field values may be reviewed as necessary:

- **Relating to student activity during the year**  
Key fields – LearnAimRef, LearnStartDate, LearnActEndDate, LearnPlanEndDate, ModeStud, StuLoad, TypeYr, YearStu, FundComp, FundLev, PCFLDCS, PCSLDCS, PCTLDCS, GrossFee, NetFee, SpecFee, PColab, PartnerUKPRN, HEP postcode, TTAaccom
- **Relating to outcome including qualifications awarded**  
Key fields – Outcome



- **Personal details**

Key fields – GivenNames, FamilyName, DateOfBirth, Domicile, UCASAppID, UCASPerID, SSN, Ethnicity, Sex, SOC2000, SEC

- **Qualifications on entry**

Key fields – QUALENT3, ELQ

We are doing basic fact checking so we have confidence in (uses/motivation in brackets):

- Start dates (populations for continuation etc.)
- End dates (populations for Graduate Outcomes and qualifications)
- Links to LARS (populations plus level splits etc, picking up validation)
- Subject proportions (critical for benchmarking in the Teaching Excellence and Student Outcomes Framework (TEF), funding rates)
- Quals awarded (completion)
- STULOAD (registration fees).

## **Results:**

## **Conclusion:**

