

**ASSESSMENT STRATEGY:
Accounting; Payroll Administration; Credit Management; Internal Audit;
Administration of Local Revenues and Associated Benefits**

Accountancy Occupational Standards Group

June 2007

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Introduction and scope

1. The Accountancy Occupational Standards Group (AOSG) is currently the recognised standards-setting body for accounting, payroll administration, credit management, internal audit, and the administration of local revenues and associated benefits. AOSG has developed this assessment strategy to guide awarding bodies' assessment policies and procedures for all NVQs and SVQs in these occupational areas. It replaces the strategy published by AOSG in 2002.
2. The strategy is designed to:
 - provide a framework for partnership between AOSG, awarding bodies and learning providers active in the sector;
 - promote robust quality assurance and quality control arrangements for NVQs and SVQs in each occupational field supported occupational standards within AOSG's field of responsibility;
 - assure employers that assessment and the resulting awards accord consistently with national occupational standards;
 - promote qualifications that offer access, motivation and progression to learners in the full range of settings found in the sector; and
 - promote continuing professional development amongst assessors and verifiers.
3. The strategy is therefore designed to secure both quality and flexibility of provision. It is also intended to support awarding body compliance with the requirements of the UK regulatory authorities. It accordingly addresses the issues arising in relation to:
 - fitness for purpose;
 - quality assurance and quality control;
 - workplace assessment and simulation; and
 - the competence and development of assessors and verifiers.

Fitness for purpose

4. National occupational standards and qualifications structures embody the knowledge, skills and competence requirements of each field of employment within the sector. Awarding bodies must accordingly base their NVQ and SVQ provision on the relevant standards and structures.
5. For each accredited qualification, awarding bodies must also develop, implement and quality-assure assessment arrangements that are fit for purpose. Assessment must focus on the performance criteria, knowledge requirements and range of application specified by the standards.
6. The parameters set out in the following sections are designed to promote assessment outcomes that are reliable, credible and fair. They are also intended to support arrangements that are manageable, economical and transparent. The aim is to help awarding bodies and learning providers develop and sustain attractive and up-to-date provision that meets employment needs.

Quality assurance and quality control

7. Effective and convincing quality assurance and control mechanisms are essential to the public and professional credibility of national qualifications. The requirements of the UK regulatory authorities set the baseline and this assessment strategy adds detail specific to the sector.
8. To promote consistency of awarding standards, NVQ and SVQ provision must incorporate arrangements for external quality control. The arrangements would normally include an element of assessment that is independent from the setting in which the qualification is delivered (independent assessment). For the qualifications covered by this strategy, this element must be applied to the units of competence specified at Appendix A. Additional units may be included where appropriate to the occupational area. The requirements are kept under review by AOSG.
9. The quality of any element of independent assessment must be assured through a robust external dimension. Assessment arrangements must be consistent with guidelines published by the awarding body. The guidelines must include quality expectations for the design, approval, implementation and monitoring of tasks, assessment processes and verification procedures. They must be supported by AOSG and acceptable to the regulatory authorities.

10. Acceptable assessment techniques include:
 - written tests, including multiple choice papers;
 - case studies and assignments; and
 - oral presentation and questioning.
11. Assessment instruments may be centrally or locally designed and centrally or locally assessed. Visiting assessors may be used to combine the strengths of central and local involvement. Where there is a significant element of local design or assessment, awarding bodies must monitor assessment plans, materials, procedures and records. They must require the results of locally-assessed tasks to be retained for external verification.
12. Quality control is required for each component of an assessment scheme. It must be informed by the systematic monitoring and risk assessment. Subject to regulatory constraints, acceptable techniques include:
 - enhanced external moderation of assessor and verifier decisions;
 - cross-awarding body monitoring;
 - extra scrutiny of local assessment plans, materials, procedures and records;
 - the use of expert visiting assessors;
 - targeted external verification informed by statistical monitoring.
13. AOSG's Assessment Committee will provide a regular forum for NVQ and SVQ awarding bodies to review practice, including quality assurance and quality control arrangements. Feedback will include evidence on the efficacy of the national occupational standards, qualifications structures and this assessment strategy. The Committee will act in an advisory capacity to the AOSG Board, which is responsible for the development of policy relating to national occupational standards and qualifications provision for the sector.
14. The AOSG Board will give guidance on the form in which awarding bodies should provide registration and certification data and the frequency with which it is required.

Workplace assessment and simulation

15. Assessment through observation of candidate performance on tasks naturally undertaken in the workplace should contribute to awards wherever appropriate to the occupation and manageable for candidates and those responsible for assessment. Workplace assessment can take various forms, but the methods adopted must allow candidates fully to demonstrate their attainments against the defined standards.
16. Well-designed and up-to-date simulation of the workplace may be needed in some areas to provide access to learners and generate high-quality evidence of both the processes and outputs expected in employment. Such simulation may be computer-based, where that increases realism.
17. The use of simulation will legitimately vary across occupational areas, reflecting employment realities, as follows.
 - In accounting and closely-related occupations, individuals are normally required to be qualified before they can be considered for the corresponding job. They also deal with confidential and personal information. Simulation is therefore frequently necessary in the interests of access and propriety.
 - In payroll administration, workplace evidence is strongly encouraged, though circumstances can arise where an element of simulation is necessary.
 - In the administration of local taxation and associated benefits, most occupations generate natural opportunities for workplace evidence, though simulation is generally appropriate for activities associated with appearances in court.
18. Awarding bodies must provide a clear, occupationally-specific rationale whenever workplace simulation is included in particular assessment schemes. They must also ensure that the design and delivery of all simulations, whether centrally or locally managed, accord with the following principles.
 - Content must be based on the standards units under assessment.
 - Performance must be assessed against the criteria, knowledge requirements and range associated with the relevant units.
 - The conditions within which a simulation is deployed must resemble the up-to-date workplace as closely as is practicable. Attention must be paid to relevant legal requirements; the realism of the setting and any associated equipment; workplace and customer relationships; and the pace and intensity of work-related activity.

Competence of assessors and verifiers

19. *Assessors, internal verifiers and external verifiers* must be competent to undertake the tasks they are required to perform. Accordingly, all must:
- have a thorough understanding of the national occupational standards for the occupational area concerned, and the ability to interpret the standards within the working environment;
 - have relevant and credible occupational experience, including understanding of current and emerging practice, issues and legislative requirements in the occupational area concerned; (Each practitioner will normally have operated at least one level above the level of the qualification that they are assessing or verifying).
 - hold a relevant vocational/professional award or other recognised evidence of occupational competence at least one level above that of the qualification being assessed or verified;
 - have knowledge and experience of the relevant operational processes as required by the awarding body for the qualification concerned;
 - have good interpersonal skills, including those required for effective communication within the role;
 - hold a qualification accepted by the regulatory authorities as appropriate to the assessor or verifier role, or be committed to obtaining such a qualification with the professional support and within the timescale the regulatory authorities prescribe;
 - have a commitment to their own continuing professional development.
20. *Internal verifiers* must also have the skills required to promote consistency at the centre level by monitoring, guiding and documenting the work of assessors.
21. *External verifiers* must, in addition, have:
- significant experience of a range of relevant working environments;
 - the skills required to promote consistency at the national level by monitoring, guiding and documenting the work of internal verifiers;
 - the ability to advise the awarding body on the efficacy of its arrangements and the dissemination of good practice.
22. Awarding bodies must make suitable arrangements to establish that individuals have the necessary range of experience and competence to undertake their role. They must provide the briefing, development programmes and coaching needed to promote the continuing professional development of all assessors and verifiers.

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Appendix A

UNITS SUBJECT TO MANDATORY INDEPENDENT ASSESSMENT

The following units form the foundation of effective performance within the specified occupations and must be independently assessed. The unit numbers relate to the standards as set out on the AOSG website for each occupational area.

	Level	Unit number
Accounting	2	3 (mandatory)
Accounting	3	5 and 6 (both mandatory)
Accounting	4	8 and 9 (mandatory)
		11, 12, 13 and 14 (all candidates must take one unit in this group);
		18 and 19 (candidates may take both, one or neither of these two units)
Payroll Administration	2	73 (mandatory)
Payroll Administration	3	75 (mandatory)
Local Taxation	3	4 (mandatory)
Housing & Council Tax Benefits	3	6 (mandatory)