



Audit Report

Institute of Revenues Rating and Valuation (IRRV)

13 August 2013

Note

Restricted or commercially sensitive information gathered during SQA Accreditation's quality assurance activities is treated in the strictest confidence. However, please note the following:

- ◆ The findings of this report and the associated Action Plan will be presented to SQA's Accreditation Committee.
- ◆ The report and Action Plan will be published on SQA Accreditation's website following receipt of the signed acceptance of audit findings.
- ◆ The contents will contribute towards the Quality Enhancement Rating which will, in turn, contribute towards the quality assurance activity and timescales.

Please note that SQA Accreditation's quality assurance activities are conducted on a sampling basis. Consequently, not all aspects of an awarding body's performance in quality assurance, contract compliance, implementation, awarding of certificates and fee arrangements (not an exhaustive list) may have been considered in this report to the same depth.

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Executive summary

This was the seventh audit of the Institute of Revenues Rating and Valuation (IRRV) since it was approved as an awarding body by SQA Accreditation in 2003.

1.1 Scope and approach

The audit was designed to review and evaluate IRRV's strategies, policies and procedures to ensure compliance under **SQA Accreditation's *Regulatory Principles (2011)*, *Regulatory Principles Directives*, the requirements of the clauses within and any conditions attached to the approved awarding body agreement and the Criteria for Accredited Qualifications.**

This was a scoped audit of IRRV, focusing upon the awarding body's marketing activities and business planning in respect of SQA accredited qualifications.

A Requirement has been raised where SQA Accreditation found evidence that the awarding body has not met SQA Accreditation's regulatory requirements.

The following timescales apply:

- ◆ SQA Accreditation will issue this report within 30 working days of the audit date.
- ◆ The awarding body must sign and return the audit report and associated Action Plan within 30 working days of the audit report being issued.
- ◆ Within a further 20 working days of receiving the proposed action plan, SQA Accreditation will confirm whether the Action Plan is appropriate to address the Requirements. This will be subject to the actions proving appropriate to the issues raised.
- ◆ SQA Accreditation will monitor progress towards completion of the actions identified in the Action Plan.

A Recommendation may be recorded in instances where SQA Accreditation considers there to be scope for improvement. Where these are agreed during the audit, they are recorded on the report for future reference. As Recommendations are recorded for awarding body consideration only, it is not necessary to agree either actions or timescales to resolve these in the awarding body Action Plan.

1.2 Awarding body audit report timeline

IRRV audit date	13 August 2013
SQA Accreditation audit report date	24 September 2013
Date audit report and Action Plan to be signed and submitted by IRRV	5 November 2013

1.3 Background

IRRV is a professional institute operating in the field of revenues, benefits and valuation.

IRRV's headquarters are situated in High Holborn, London.

The audit team was provided with full access to the awarding body's premises, staff and documentation.

1.4 Overview

As a result of the audit and post-audit activities, three Requirements have been raised and two Recommendations have been recorded.

The three Requirements form the basis of the IRRV Action Plan. This must be completed and submitted to SQA Accreditation for agreement within 30 working days of the audit report being issued. The Action Plan must be submitted by 5 November 2013.

Outcome(s)	Area(s) of concern	Risk rating
Requirement 1	Principle 2	Medium
Requirement 2	Principle 6	High
Requirement 3	Principle 6	High
Recommendation 1	Principle 2	N/A
Recommendation 2	Principle 3	N/A

2 Audit findings

The following sections detail Requirements raised and Recommendations recorded against SQA Accreditation's *Regulatory Principles (2011)*, Regulatory Principles Directives, the requirements of the clauses within and any conditions attached to the Approved Awarding Body agreement and the Criteria for Accredited Qualifications.

2.1 Requirements

Principle 2. The awarding body must publish clear information on their products, services and associated charges and fees.

As part of the pre-audit review of awarding body documentation and information, the audit team conducted a review of the IRRV website as a means of ascertaining how effectively SQA accredited provision was promoted and qualification delivery supported.

The audit team was immediately able to identify a number of issues regarding the nature and currency of the information available for view.

For example, the homepage contained a link entitled 'NVQs/SVQs'. From SQA Accreditation's perspective, clearly such a link is no longer current or appropriate as the IRRV qualifications in question, the SVQ in Local Taxation at Level 3 (G76N 23) and the SVQ in Housing and Council Tax Benefits (G76P 23), entered their respective lapsing periods as of 31 December 2011.

Following the link itself, the audit team noted that it led to a section entitled 'IRRV approved SVQs Centre Guidance and Policies'. This section contains a range of documents and policies which would appear to be no longer relevant such as, *IRRV NVQ and SVQ Qualifications, Revisions to the Optional Units: A Guide for Centres*, dated March 2009. Indeed the awarding body had tailored a number of policies, an example being the Malpractice Policy, to specifically reference SVQ qualifications.

As the awarding body has no remaining registered candidates for either SVQ award, both of which have an accreditation end date of 31 December 2015, there appears to be no obvious justification for the information to be displayed as current on the website.

The audit team's concerns were discussed at length during the audit with the awarding body's representatives acknowledging the current weaknesses of the website. IRRV's Education Officer indicated that they were aware of the issue around the currency of the website information and actions were in hand to reorganise and update both information and links by the end of 2013.

However, given the current lack of activity within the awarding body in terms of approving centres and registering candidates, the audit team would contend that IRRV must action any changes with immediate effect to ensure that the website accurately reflects current SQA provision.

Prior to the audit, IRRV provided a copy of a draft promotional leaflet aimed at promoting the SQA accredited qualifications. The audit team reviewed this document and provided feedback during the audit. Although factually correct in the detail of the qualifications on offer, the Auditors felt that it did not significantly promote the advantages to candidates in undertaking SQA accredited provision. The leaflet heading of 'Vocational Qualifications for Scotland 2013' might also unnecessarily limit the currency of the awards in the minds of stakeholders. The Auditors also noted the absence of a specific contact on the leaflet enabling stakeholders to speak to a named individual should further advice on the qualifications be required.

It was noted that the draft promotional leaflet is based upon an existing leaflet promoting IRRV's QCF qualifications. However, this leaflet did not appear to have the same drawbacks as that proposed for the SQA accredited provision, containing a named point of contact, including assurances that the qualifications would be updated to include changes to the UK Benefit system and ensuring that any date references reinforce the currency of the awards.

IRRV representatives indicated that they would consider a further review of the promotional leaflet in light of the discussions during the audit and look at making any necessary changes in time for the IRRV Annual Scottish Conference and Exhibition 2013 scheduled to take place on 4 and 5 September 2013.

Given that IRRV's current position in respect of its SQA accredited provision is no approved centres and zero candidate activity, the Auditors consider that there is a need for the awarding body to urgently review the promotion of its portfolio of awards.

The evidence available indicates that IRRV does not meet the requirements of Principle 2. This has been raised as **Requirement 1**.

Principle 6. The awarding body and their approved centres must have the relevant expertise, quality assurance procedures, technological, financial, human resources and other physical resources, to carry out their regulated functions, during the life of the qualifications and Units they offer.

Prior to the audit, IRRV provided the Auditors with a draft business and marketing plan entitled *IRRV SCQF Business and Marketing Plan August 2013*.

This document was produced by the awarding body representatives in response to SQA Accreditation concerns around the lack of activity in respect of accredited provision.

The document itself contains a summary of the awarding body's SVQ activity between 2003 and 2010, potential actions to resolve potential funding and cost issues for prospective centres, stakeholder targets for marketing purposes, as well as provisional timescales for undertaking relevant actions.

The contents of the plan were discussed at length with the Auditors seeking clarification on a number of key areas. For example, it was noted that the target focus appeared to be the existing 32 local authorities in Scotland. The draft plan contained passing references to 'private sector bodies' but did not elaborate on possible actions to target suitable stakeholders in this area.

Reference was also made to the awarding body using 'existing contacts' to promote and market the SQA accredited qualifications. The Auditors sought more detail on whom and where such contacts might be. However, IRRV's representatives indicated that they were only at the preliminary stage of ascertaining who such individuals were and if they are still in a position to support delivery, either through assessment or promotion of the qualifications.

Lastly, discussions focused upon the projected timescales for carrying out the marketing strategy with the draft plan. The awarding body had allocated itself a maximum of seven months to effectively promote and re-launch its accredited qualifications, identify and approve new centres, as well as register ten new candidates all by December 2013.

Consequently, based on the nature of the discussions and available evidence, the Auditors concluded that the documented timescales were overly ambitious and should be reviewed. Particularly as the re-launch to possible stakeholders would not take place until 4 September 2013.

Overall, the Auditors believed that the plan would benefit from less historical information on SVQ performance and more detail on the proposed steps the awarding body should take to effectively market and deliver SQA qualifications and resolve the current issues over poor uptake.

The evidence available indicates that IRRV does not meet the requirements of Principle 6. **This has been raised as Requirement 2.**

Effective resourcing of all supporting activities is fundamental to the successful re-launch and promotion of the awarding body's SQA accredited qualifications.

During the audit, discussions around this area indicated that the awarding body's staff resourcing only consisted of both representatives engaged in the discussions; namely, the awarding body's current Education Officer and the Qualifications and Membership Manager. It was noted that the Education Officer is a part-time employee and whilst totally committed, has a finite amount of time to resource qualification promotion.

The Auditors were concerned that there is currently insufficient representation in Scotland to effectively support the qualifications. For example, IRRV has a Development Manager for Scotland and Northern Ireland who does not appear to have any role in the marketing and promotion of SQA accredited qualifications.

Also, as result of the lack of activity in recent years in respect of SVQ provision, as well as a subsequent change of role within the sector, IRRV is not currently in a position to guarantee that it has retained the services of its appointee responsible for External Quality Assurance. The individual in question has had a longstanding role in promoting and supporting qualification delivery in Scotland. A decision not to continue in that role will have a potentially detrimental effect on the timelines outlined within the marketing strategy contained within the awarding body's draft *IRRV SCQF Business and Marketing Plan*.

With the Scottish Annual Conference scheduled for September 2013, the Auditors are of the opinion that the resourcing issue has to be adequately addressed in terms of adding to the

support team and defining roles in supporting SQA provision as soon as possible if any re-launch of the qualifications is to be successful and sustainable.

The evidence available indicates that IRRV does not meet the requirements of Principle 6. This has been raised as **Requirement 3**.

2.2 Recommendations

Principle 2. The awarding body must publish clear information on their products, services and associated charges and fees.

The draft *IRRV SCQF Business and Marketing Plan August 2013* notes that the awarding body's Education and Membership Committee has agreed to a reduced centre approval fee for Scotland in an attempt 'to encourage take-up of centre status'.

The Auditors sought clarification on how long the awarding body will be prepared to operate with a reduced centre approval fee in place and what impact this may have on its ability to self-fund all qualification promotional and delivery activities on an ongoing basis.

It was noted that the draft timelines specified within the marketing strategy indicated that a full set of fees had yet to be listed and circulated by IRRV to stakeholders. With this in mind, IRRV may wish to give further thought to the impact of reducing fees around a range of key activities to establish the likely impact on the awarding body, potential centres and candidates before publication. **This has been recorded as Recommendation 1.**

Principle 3. The awarding body must ensure that they employ robust processes to protect their own business interests as well as the interests of their approved centres and learners.

Draft timelines within the *IRRV SCQF Business and Marketing Plan August 2013* indicated the awarding body's intention to draw up a set of business projections and a marketing plan for 2014–15 by October 2013.

Under normal circumstances, the Auditors would be comfortable with the allocated timescale for this activity. However, as previously noted, IRRV has a number of other major issues to be addressed relative to a successful re-launch of its accredited qualifications across the remainder of 2013–14.

In resolving these issues, the Auditors would contend that there will be substantial adjustments to the draft timescales for achieving the specified objectives of approved centres and active candidates within the remainder of the year.

Therefore, IRRV may wish to give some consideration to when it undertakes any activity in relation to business planning for 2014–15 to ensure that any limited resources are focused upon the more immediate objective of stimulating interest and activity in its current portfolio of accredited awards. **This has been recorded as Recommendation 2.**

3 Outstanding approval and accreditation conditions

A condition will be recorded at the time of approval of the awarding body or at the time of accreditation for an SQA accredited qualification. A condition is recorded when SQA Accreditation's Co-ordination Group (ACG) finds evidence that the awarding body does not fully meet the requirements under SQA Accreditation's *Regulatory Principles (2011)*, Regulatory Principles Directives, the requirements of the clauses within and any conditions attached to the Approved Awarding Body agreement and the Criteria for Accredited Qualifications.

Principle no.	Condition	Date due
None		

4 Risk rating of Requirements

SQA Accreditation assigns a risk rating to each Requirement recorded as a result of awarding body quality assurance activity. The table below illustrates how the rating for a Requirement is assigned. A weighting is applied that depends on the risk identified and the possible impact on qualifications and/or the learner of failure to implement that Requirement.

The assignment of a risk rating allows an awarding body to assign their resources to areas which have been identified as having a major impact on the qualifications and/or the learner. The risk rating also allows SQA Accreditation to assign its resources to support awarding bodies in improving their performance.

Risk	Impact of Requirements identified through quality assurance activity
Very Low	The Requirement has been identified as likely to cause minimal concern and would not threaten the integrity of the qualification or impact adversely on the learner. Any overall effect is likely to be small scale and/or localised, rather than widespread. The identified Requirement is unlikely to recur once resolved and no long lasting damage would be anticipated.
Low	The Requirement has been identified as low impact but is of sufficient importance to merit intervention, with a low threat to the systems or procedures associated with the qualification and/or impact on the learner. Disruption may not just be localised but more widespread and would possibly cause residual damage; however, this could be easily corrected without further consequence.
Medium	The Requirement has been identified as having the potential to damage the credibility of the qualification and/or be detrimental to the learner. There may be some impact to the systems or procedures that support the qualification or the operational effectiveness of the awarding body.
High	The Requirement has been identified as having a potentially high impact on the integrity and reliability of the qualification, or the effective operation of the awarding body as a whole, if corrective action is not quickly taken. There is a high probability that the qualification and/or learner will be negatively affected.
Very High	The Requirement has been identified as having a serious impact on the integrity and reliability of the qualification or the effective operation of the awarding body if corrective action is not immediately taken. There is a very high probability that the qualification and/or learner will be negatively affected.

In assigning a risk rating, each Requirement is considered on its own merit, taking account of the context in which it was identified.

5 Table of awards

Accredited qualifications currently offered by IRRV

SQA accredited qualification title	Level	Code	Accreditation date	Re-accreditation date
IRRV Diploma in Local Taxation and Benefits at SCQF Level 6 (Benefits)	SCQF Level 6	R250 04	22/08/12	31/12/16
IRRV Diploma in Local Taxation and Benefits at SCQF Level 6 (Revenues and Benefits)	SCQF Level 6	R251 04	22/08/12	31/12/16
IRRV Diploma in Local Taxation and Benefits at SCQF Level 6 (Revenues)	SCQF Level 6	R252 04	22/08/12	31/12/16

6 List of documents reviewed pre and post audit

Document title	Date of issue	Version number
IRRV SCQF Business and marketing Plan	August 2013	
IRRV Awarding Body Personnel	From January 2013	
IRRV Qualifications Self Assessment	2013	
IRRV Annual Scottish Conference & Exhibition 2013, A New Outlook (leaflet)		
IRRV Vocational Qualifications, A new pathway available for customer advisers (leaflet)		
IRRV Diplomas in Local Taxation, Benefits and Advice at SCQF Level 6	2013	Version 2.0
IRRV Diplomas in Local Taxation, Benefits and Advice (SCQF)	February 2013	Version 1.0
Asset Skills Assessment Principles	May 2012	Version 1
Vocational Qualifications for Scotland (leaflet)	2013	

Document title	Date of issue	Version number
IRRV Assessment Centre Information (Draft – website)		
Study Options for IRRV Qualifications	2013/2014	
IRRV Examinations – Information and Conditions, Level 3, Certificate Scotland and Professional Diploma	2013	

7 Action Plan

A separate document in Microsoft Word has been forwarded with this Audit Report.



Areas of concern	Requirement	Risk rating	Proposed action <small>(Please include a description of your intended methodology and details of the evidence that will be provided.)</small>	Target date for completion
Principle 2	As IRRV's current position in respect of its SQA accredited provision is no approved centres and zero candidate activity, the Auditors consider that there is a requirement for the awarding body to urgently review the promotion and marketing of its provision.	Medium		
Principle 6	<p>The <i>IRRV SCQF Business and Marketing Plan August 2013</i> would benefit from less historical information on SVQ performance and more detail on the proposed steps the awarding body must take to effectively market and deliver SQA qualifications and resolve the current issues over poor uptake.</p> <p>The Auditors concluded that the documented timescales were overly ambitious and must be reviewed.</p>	High		

Areas of concern	Requirement	Risk rating	Proposed action <small>(Please include a description of your intended methodology and details of the evidence that will be provided.)</small>	Target date for completion
Principle 6	IRRV must address issues around adequate resourcing in terms of adding to the support team and defining roles in the support of SQA provision if any re-launch of the accredited qualifications is to be successful and sustainable.	High		

Signatures of agreement of Action Plan

For and on behalf of IRRV:

Signature

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Date

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For and on behalf of SQA Accreditation:

Signature

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Date

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8 Acceptance of audit findings

For and on behalf of the Institute of Revenues Ratings and Valuation:

Signature

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Designation

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Date

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For and on behalf of SQA Accreditation:

Signature

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Designation

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Date

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