



Centre Monitoring Report

**Association of Chartered Certified Accountants
(ACCA)**

9 December 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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1 Introduction

1.1 Scope and approach of centre monitoring

SQA Accreditation conducts quality assurance activities of all awarding bodies offering SQA accredited qualifications or Units. This involves monitoring a sample of the awarding body's approved centres/providers or assessment sites. All centre monitoring will be conducted in a consistent manner within and between centres. The aim of monitoring is 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.**
- ◆ Confirm that quality assurance arrangements are being conducted by the awarding body in accordance with its prescribed arrangements.
- ◆ Ensure that quality assurance arrangements are being conducted in a consistent manner, within and between centres.
- ◆ Inform future audit and monitoring activity for the awarding body.

All Principles were included within the scope of the monitoring activity.

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 final centre monitoring date.
- ◆ The awarding body must sign and return the report and associated Action Plan within 30 working days of the centre monitoring 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 Requirements 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 centre monitoring, 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 Centre monitoring report timeline

SQA Accreditation centre monitoring report date 8 January 2014

Date centre monitoring report and Action Plan to be signed and submitted by ACCA 19 February 2014

1.3 Centre monitoring dates

One centre was monitored on 9 December 2013.

1.4 Overview

As a result of the centre monitoring activities, two Requirements have been raised and no Recommendations have been recorded.

The two Requirements form the basis of the ACCA Action Plan. This must be completed and submitted to SQA Accreditation for agreement within 30 working days of the centre monitoring report being issued. The Action Plan must be submitted by 19 February 2014.

Outcome(s)	Area(s) of concern	Risk rating
Requirement 1	Principles 1 and 3	Medium
Requirement 2	Principle 6	Medium

2 Centre monitoring 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 Areas of good practice

The following area of good practice was noted by the centre:

- ◆ 'The excellent communication when any issues have arisen, there is always someone immediately contactable. The training provided prior to undertaking exam invigilation was thorough and the support received was reassuring.'

2.2 Requirements

Principle 1: The awarding body must deal with SQA Accreditation in an open and co-operative way, and disclose anything which SQA Accreditation would reasonably expect to be made aware.

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.

The Accreditation Auditor, prior to the exam venue visit, liaised with the Awarding Body to determine and confirm on which dates SQA accredited qualifications were being examined and candidate numbers undertaking these exams. The Accreditation Auditor identified the ACCA Certificate in Auditing at SCQF Level 7 as the qualification exam that would be scoped. This decision was based on the information provided by the Awarding Body regarding qualification dates, venue locations and candidate numbers. It was confirmed to the Awarding Body that the exam venue to be visited would be The Cairn Centre, Dundee and that the above qualification was to be scoped.

On the day of the exam the Accreditation Auditor determined that no candidate present was sitting the exam for the SQA accredited qualification identified to be scoped. The Examination Supervisor and Deputy confirmed, according to their administration records, that no candidate was due to sit this exam, at this centre, on the identified day.

The Accreditation Auditor notes this is contrary to the information provided by the Awarding Body. The data supplied was either incorrect or there may have been communication issues within the Awarding Body. Regardless of which, the wrong data was supplied to the Regulator and no communication was received prior to the visit of any changes to those sitting the identified exam. The Accreditation Auditor would expect the Awarding Body to have robust systems in place that would identify changes or errors in order to provide an update to the Regulator, particularly as the Awarding Body was made aware in advance of the visit, in terms of the date, the venue, and of the SQA accredited qualification being scoped.

The evidence available indicates that ACCA does not meet the requirements of Principles 1 and 3. 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.

The Accreditation Auditor, prior to the exam venue visit, reviewed the banked policies and procedures provided by ACCA on Quickr. This is used by the Accreditation Auditor as a source of information to help identify any issues with procedure/policy at the exam venue and thus to determine Awarding Body compliance with the Regulatory Principles.

The policy used by invigilators containing the procedures for ACCA exams: *Conducting the Examinations* provided to the Accreditation Auditor on Quickr, was identified as being out-of-date, as it was dated December 2011: Monday 5 – Wednesday 14 December 2011, whilst the invigilators, at the exam venue, were using the up-to-date December 2013 policy.

It is fundamental that the Awarding Body keep their policies and procedures current and provide up-to-date versions to the Regulator.

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

3 List of documents reviewed during centre monitoring

Document title	Date of issue	Version number
ACCA Conducting the Examinations incorporating supervisor's daily report - United Kingdom	December 2011 Monday 5 – Wednesday 14 December 2011	
ACCA Conducting the Examinations incorporating supervisor's daily report – United Kingdom	December 2013	
ACCA Examination Centre Visit Checklist		
Attendance Docket White copy – Marker Green copy – ACCA Other held by Examination Supervisor		
DHL Delivery Docket		
Unlisted Candidate		
Attendance Document		
Attendance Docket – ID Check		
Attendance Record – Seating Record		
Attendance Sheet – Notes Absentees.		
ACCA Invigilator Guidance PowerPoint Slides		
Examination Supervisor devised seating plan		

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 Action Plan

A separate document in Microsoft Word has been forwarded with this centre report.

Areas of concern	Requirement	Risk rating	Proposed action (Please include a description of your intended methodology and details of the evidence that will be provided.)	Target date for completion
Principles 1 and 3	Data pertaining to SQA accredited qualifications is accurate and checks are in place to identify changes or errors'.	Medium	A process has been introduced that will ensure the Education Recognition team and the Examination Centre Operations team check that the centre visit arrangements as initially made with the SQA Accreditation Auditor are reviewed for accuracy 72 hours prior to the SQA centre visit. If any changes have taken place this will be communicated to SQA by the Education Recognition team. A process map is attached for reference. Closed out 18 March 2014.	15 January 2014
Principle 6	Policies and Procedures should be kept current and a review conducted of Quickr to determine the currency of banked documents.	Medium	A full audit of Quickr materials will take place and all relevant document updates completed by April. The Education Recognition team will identify and embed a process across the relevant business areas to ensure all banked documents reflect current policies, processes and publications. Closed out 16 May 2014.	30 April 2014