



SQA Accreditation

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

Awarding body centre report

11 December 2012

Note

The findings of this report will be presented to the Scottish Qualifications Authority's (SQA) Accreditation Committee and made available to colleagues from the Welsh Government, the Council for the Curriculum, Examinations and Assessment (CCEA) and the Office of Qualifications and Examinations Regulation (Ofqual) with a view to informing future accreditation and re-accreditation submissions submitted by the awarding body.

The report will be published on SQA Accreditation's website.

Please note that SQA Accreditation monitoring activity is conducted on a sampling basis. As a consequence, not all aspects of an awarding body's performance in quality assurance, contract compliance, implementation, awarding of certificates, and fee arrangements have been considered in this report to the same depth.

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Section 1: Introduction

The purpose of the visit

SQA Accreditation conducts audits of all awarding bodies offering SQA accredited qualifications or Units. The audit methodology includes visits to a sample of the awarding body's approved centres or assessment sites. The aim of these visits is to:

- ◆ confirm that quality assurance arrangements are being conducted by the awarding body in accordance with its prescribed arrangements
- ◆ satisfy SQA Accreditation of the awarding body's performance against SQA Accreditation's *Awarding Body Criteria* (2007)
- ◆ all Key Goals were included within the scope of the centre monitoring activity
- ◆ confirm that the awarding body's quality assurance arrangements are being conducted in a consistent manner, within and between centres
- ◆ inform future monitoring activity for the awarding body

Centre visit dates

One centre visit was conducted on 11 December 2012.

Section 2: Discussion

Areas of good practice

The following area of good practice was noted:

- ◆ The Examination Supervisor stated to the Accreditation Auditor that ACCAs examination systems and procedures were extremely robust.

Areas of non-compliance

During the course of the centre monitoring visits it was found that the awarding body was in compliance with SQA Accreditation's *Awarding Body Criteria (2007)*

No compliance issues were identified by the Accreditation Auditor as a result of the current round of monitoring activity.

Observations

The Auditor considers that the following areas, whilst meeting SQA Accreditation's *Awarding Body Criteria (2007)*, have the potential for improvement:

Key Goal 7: The awarding body has systems and procedures for the approval of centres

Specifically criterion:

- ◆ 7.16 Inform its approved centres that they must provide SQA's Accrediting Body with timely access to locations and records for monitoring purposes.

Upon arrival at the examination venue the Accreditation Auditor reported to the Examination Supervisor as instructed by ACCA. However, the Examination Supervisor stated to the Accreditation Auditor that he had not been informed by ACCA of SQA's monitoring visit. Subsequently, then had to confirm with ACCA by telephone. This potentially caused the delay in the exam starting by 1 minute.

After the examination venue visit the Accreditation Auditor noted ACCA's awarding body folder contained an email dated 9 August 2012. This e-mail was sent to all seven Examination Supervisors for Scotland stating "I am emailing you to advise you that SQA Accreditation may visit any of our exam venue during any of our exam sessions".

The Accreditation Auditor had informed ACCA of the date and exam venue being monitored on 2 November 2012.

ACCA may wish to consider in future informing its Examination Supervisor responsible for the examination venue being monitored prior to the day of the examination of SQA Accreditations attendance to avoid any potential delay to examination start time.

Section 3: Action plan

A non-compliance will be recorded where the Auditor finds evidence of non-compliance with either any of the criteria contained in SQA Accreditation's *Awarding Body Criteria* (2007) or any of the conditions attached to SQA accredited qualifications at the time of accreditation. When recording a non-compliance, the Auditor will agree the action to be taken by the awarding body and a timetable for the resolution of each non-compliance.

SQA Accreditation risk rates each non-compliance recorded during an audit of the awarding body. This section lists the grade of risk attached to each of the awarding body's non-compliances. See Appendix 2 for an explanation of grades of risk.

An observation will be noted to ensure that any area of potential improvement is noted for future reference. As observations are recorded for awarding body consideration only, it is not necessary to agree a timescale to resolve the observation in the awarding body action plan.

Once agreed, the action plan is signed by representatives from both SQA Accreditation and the awarding body, and will inform future monitoring activity for the awarding body.

Observations

Observations	Recommendations	Criterion
<p>1. Upon arrival at the examination venue the Accreditation Auditor reported to the Examination Supervisor as instructed by ACCA. However, the Examination Supervisor stated to the Accreditation Auditor that he had not been informed by ACCA of SQA's monitoring visit. Subsequently, then had to confirm with ACCA by telephone. This potentially caused the delay in the exam starting by 1 minute.</p>	<p>ACCA may wish to consider in future informing its Examination Supervisor responsible for the examination venue being monitored prior to the day of the examination of SQA Accreditations attendance to avoid any potential delay to examination start time.</p>	<p>7.16</p>

Signatures of agreement to awarding body action plan: ACCA 2012

For and on behalf of ACCA:

For and on behalf of SQA Accreditation:

Signature

Signature

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Designation

Designation

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Date

Date

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Appendix 1: Documents reviewed

The following documents were reviewed during the course of the centre monitoring visits.

Document title	Version number (if known)	Issue date (if known)
ACCA Conducting the Examinations incorporating supervisor's daily report		United Kingdom - December 2011 Monday 5 – Wednesday 14 December 2011
ACCA Examination Centre Visit Checklist		
Attendance Docket White copy – Marker Green copy – ACCA Other held by Examination Supervisor		
DHL Delivery Docket		
DHL Collection Schedule		
Unlisted Candidate		
Attendance Document		
Breach Forms		
List of Invigilators		
Candidate Statements		
E-mail from ACCA of Candidates Sitting Exams, Numbers by Day – Examination Supervisor uses to plan number of Invigilators to be used.		
Attendance Docket – ID Check		
Attendance Record – Seating Record		
Attendance Sheet – Notes Absentees'.		

Appendix 2: Risk rating of non-compliances

SQA Accreditation assigns a risk rating to each non-compliance recorded as a result of an awarding body audit or through our centre monitoring activity. The table below illustrates how the rating for a non-compliance is assigned and identifies the possible impact of the non-compliance on qualifications and/or the learner.

The assignment of a risk rating allows an awarding body to target their resources to areas that have been identified as having a major impact. The risk rating also allows SQA Accreditation to target its resources to support awarding bodies in improving their performance.

Rating	Risk	Impact of non-compliance
1	Very low	The non-compliance is 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 issue identified is unlikely to recur once resolved and no long lasting damage would be anticipated.
2	Low	The non-compliance is of low impact but 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.
3	Medium	The non-compliance could potentially 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.
4	High	The non-compliance could have a 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.
5	Very high	The non-compliance will have 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 non-compliance is considered on its own merit, taking account of the context in which it was identified.