

**Assessment Strategy for**

**Audit Practice, Tax Practice, Management Consulting Practice and  
Business Accounting Practice**

**December 2013**

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## Introduction

This Assessment Strategy has been designed to apply to qualifications which assess competence based on the units for Audit, Tax, Management Consulting and Business Practice. A full list of qualifications within scope of this strategy is available at Annex 1 and a list of the units is available at Annex 2

The strategy addresses four key areas:

- external quality control
- evidence requirements.
- approaches to workplace performance
- expertise requirements for assessors and verifiers.

The Financial & Legal Skills Partnership (FLSP) will expect awarding organisations to look for consistency in the interpretation and assessment of the content, learning outcomes and assessment criteria of qualifications undertaken within the workplace. This is to be combined with the implementation of a rigorous quality assurance process.

## Assessment strategy for Audit, Tax, Management Consulting and Business Accounting Practice

To achieve units within the qualifications comprising the Audit, Tax, Management Consulting and Business Accounting Practice units, candidates must demonstrate that they meet all learning outcomes and assessment criteria.

### External quality control

External verifiers will be expected to sample assessment decisions using a strategy based upon:

- assessment decisions across all units contained within these qualifications;
- assessment decisions that include a sufficient range of learners to provide assurance that the assessor is consistent over the range;
- a full range of assessment methods used, for example, observation and use of product evidence.

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## Evidence Requirements

Evidence must be authentic, current, sufficient for purpose and valid – and should come from real work produced in the workplace. Where the assessment is regarding a learner's knowledge and understanding it should be related to the learner's workplace or working situation. Real work is defined as the provision of a product or service which, if not carried out by the candidate, would require someone else to do it.

It will be the assessor's responsibility to agree the best method of assessing a candidate in relation to their individual circumstances. The agreed methods must be:

- valid;
- reliable;
- safe and manageable; and
- suitable to the needs of the candidate.

## Acceptable Types of Evidence

A range of different types of evidence is desirable to demonstrate achievement of these qualifications. Awarding organisations may consider a number of methods of gathering evidence. These could include:

- Observation: this should form a substantial part of the evidence.
- Product evidence: as would be contained within a portfolio or signposted to its location within in the workplace.
- Professional Discussion: an in-depth discussion recorded electronically or in writing. Assessors must be able to authenticate what candidates have discussed. This may be through confirmation from a third party or sight of the documentation discussed.
- Witness Testimony: in writing or verbally to the assessor. This could include existing in-house records such as internal audit records, call monitoring, observation and file review checklists. The name of the witness and their relationship to the candidate should be clearly documented.
- Candidate questioning: using open questions to elicit detailed and articulate replies. Assessor records should include sufficient detail to justify assessment decisions.
- Recognition of Prior Learning: this should be acknowledged where appropriate. In all instances where recognition of prior learning is used as a form of evidence, assessors must ensure the learner's knowledge or competence remains current and that all assessment criteria have been met through valid assessment tools.

**Simulation is not acceptable as a form of evidence for these qualifications.**

Assessors should discuss decisions to be made with candidates at an early stage as to the suitability of particular forms of evidence (e.g., candidate statements; photographic evidence; video recordings).

## Competence of Assessors and Verifiers

The FLSP acknowledges the very important role and responsibility that assessors and verifiers have in maintaining the quality and integrity of workplace assessed qualifications. Regulatory and

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awarding organisations and other stakeholders therefore have to have confidence in the actions and decisions of assessors and verifiers.

The FLSP, regulatory, awarding organisations and employers recognise that there may be occasions when there are limited opportunities for workplace assessment due to logistical difficulties and availability of an external assessor to carry out assessment in the day-to-day working environment.

This is sometimes compounded by issues to do with both confidentiality and the security arrangements which are essential in many commercial situations.

The requirements for assessors and internal verifiers for these qualifications, as set out in this assessment strategy, acknowledge the reality of this assessment context. Alternative models are therefore available to enable centres to carry out the processes of assessment and internal verification. It is at the discretion of the awarding organisations as to which model they allow to ensure that assessors and internal verifiers comply with their requirements for assessment and internal verification.

1. Standard model – this model requires assessors and verifiers to hold appropriate qualifications in addition to demonstrating relevant occupational experience.
2. Employer equivalent training model – this model recognises that managers and supervisors may have developed equivalent skills and understanding through the employment context to enable them to take on assessor and internal verifier roles without holding the specified qualifications for assessors and/or internal verifiers.

N.B. The Employer Equivalent Training Model must be approved specifically by the awarding body.

Guidance on the application of both models in the assessment context is provided below.

#### Introduction to the Employer Equivalent Training Model

The employer equivalent training model will be appropriate where this has the full agreement of the awarding organisation and the requirements set out below and the specific requirements for verifiers and assessors are met. This model recognises the key role of supervisors and managers in the assessment process and builds upon the extensive role already carried out by supervisors and managers in the Professional Services sector in developing and monitoring the competence of staff. This means that, wherever possible and as agreed with the awarding organisation, assessment can be conducted by supervisors and managers in the workplace regardless as to the position of specific qualifications.

Where the employer equivalent training assessment model is used, supervisors and line managers carrying out the assessment or internal verification role in agreement with the awarding organisation, must confirm that they are competent to undertake these roles by demonstrating that they have completed appropriate training and development to do this. They must demonstrate that their training maps 100% to the units on which the approved qualifications for assessment and/or internal verification are based.

This mapping process must be agreed by the awarding organisation who should also confirm that the experience and skills of potential assessors and verifiers are of an equivalent level of rigour and robustness as those associated with the achievement of the regulatory body approved qualifications for assessment.

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Assessment and verification must always be to the national standards for assessment and verification even when the requirement to hold the regulatory approved assessment and verification awards is removed.

The employer equivalent training model waives the need for the regulatory body approved qualifications for assessment.

This model must be confined in application to a particular organisation, i.e., those assessing performance can only do so in the context of their own employer.

This employer model could if required be combined with the standard model; for example, assessors and internal verifiers under the employer equivalent training model could work alongside external verifiers under regulatory requirements and assessors can work with internal verifiers and external verifiers under the standard model. This must be agreed with the awarding body.

### **Specific Requirements for Verifiers and Assessors**

#### **Competence of External Verifiers**

A primary responsibility of the external verifier is to assure quality of internal verification and assessments across the centres for which they are responsible. External verifiers therefore need to have a thorough understanding of quality assurance and assessment practices as well as technical awareness related to the qualifications that they are externally verifying. It will be the responsibility of the awarding organisation to select and appoint external verifiers.

Potential external verifiers should:

- hold (or be working towards) an appropriate qualification as specified by the regulatory authorities and awarding organisations, confirming their competence to externally verify the qualification assessments;
- have experience of working within the Professional Services industry gained through current or prior employment;
- have an up to date technical awareness relevant to the qualification(s) they are seeking to externally verify. Technical awareness is defined as a general overview of the subject area sufficient to ensure that assessment and portfolio evidence are reliable and that relevant health and safety requirements have been complied with;
- have a sound and in-depth knowledge of the units;
- demonstrate their commitment to maintaining their industry knowledge by ongoing professional development, e.g., through undertaking training courses and/or membership of industry organisations.

#### **Competence of Internal Verifiers**

A primary responsibility of the internal verifier is to assure the quality and consistency of assessments by the assessors for whom they are responsible. Internal verifiers therefore need to have a thorough understanding of quality assurance and assessment practices, as well as sufficient technical understanding related to the qualifications that they are internally verifying.

It will be the responsibility of the approved centre to select and appoint internal verifiers.

The majority of internal verifiers will operate under the standard model. However, in some instances, awarding organisations may have agreed to adopt an employer equivalent training model.

Requirements for internal verifiers under each of the two models follow:

Standard Model	Employer Equivalent Training Model
<p><b>Internal Verifiers</b> must:</p> <ul style="list-style-type: none"> <li>• hold (or be working towards) an appropriate qualification, as specified by the regulatory authorities and awarding organisations, confirming their competence to internally verify workplace assessments; If the internal verifier is working towards an appropriate qualification, his/her work as an internal verifier must be supervised by and internal verification decisions approved by an internal verifier who meets the full requirements as set out here</li> <li>• have a sound and in-depth knowledge of the occupational standards;</li> <li>• have credible up to date technical understanding, developed through one or more of::               <ul style="list-style-type: none"> <li>➢ experience as a practitioner in the role covered by the qualification(s),</li> <li>➢ achievement of professional qualifications attesting to their competence in the role covered by the qualification(s),</li> <li>➢ experience in the supervision of people who perform the role covered by the qualification(s),</li> <li>➢ providing training in a workplace context for those who perform the role covered by the qualification(s).</li> </ul> </li> </ul>	<p>Designated staff, approved by the regulatory authority and awarding organisation, who take on the role of <b>Internal Verifier</b> must:</p> <ul style="list-style-type: none"> <li>• have completed the company's in-house training scheme which must have been confirmed by the awarding organisation as providing the equivalent level of rigour and robustness of the regulatory body approved qualifications for internal verification;</li> <li>• have a sound and in-depth knowledge of the occupational standards;</li> <li>• have credible up to date technical understanding, developed through one or more of:               <ul style="list-style-type: none"> <li>➢ experience as a practitioner in the role covered by the qualification,</li> <li>➢ achievement of professional qualifications attesting to their competence in the role covered by the qualification(s),</li> <li>➢ experience in the supervision of people who perform the role covered by the qualification(s),</li> <li>➢ providing training in a workplace context for those who perform the role covered by the qualification(s).</li> </ul> </li> </ul>

As part of the process, it is suggested that centres should consider:

- what previous posts they have held and determine whether these are relevant in providing expertise in the area of Professional Services internal verification;
- the relevance and currency of qualifications held;
- the level at which these posts have been held;
- how familiar they are with the units for Audit, Tax, Management Consulting and Business Accounting Practice at the level of the qualification(s) they are seeking to internally verify.

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## Competence of Assessors

The primary responsibility of the assessor is to assess candidates to the required quality and consistency, against the national occupational standard. It is important that an assessor can recognise occupational competence as specified by the national standard. Assessors therefore need to have a thorough understanding of assessment and quality assurance practices, as well as have in-depth technical competence related to the qualifications for which they are assessing candidates.

It will be the responsibility of the approved centre to select and appoint assessors. The majority of assessors will operate under the standard model. However, in some instances, awarding organisations may have agreed to adopt an employer equivalent training model. Requirements for assessors under each of the two models follow:

<b>Assessors/Workplace Assessors</b>	<b>Employer Equivalent Training Model</b>
<p><b>Assessors must:</b></p> <ul style="list-style-type: none"><li>• hold (or be working towards) an appropriate qualification, as specified by the regulatory authorities and awarding organisations', confirming their competence to assess candidates in the workplace; If the assessor is working towards an appropriate qualification, his/her work as an assessor must be supervised by and assessment decisions approved by an assessor who meets the full requirements as set out here</li><li>• have credible up to date technical competence, developed through one or more of:<ul style="list-style-type: none"><li>➢ expertise gained in recent actual experience of working in the occupational area, achievement of qualifications which attest to their competence in the role covered by the qualification(s),</li><li>➢ experience in supervising people who perform the role covered by qualification(s),</li><li>➢ experience gained in providing training in a workplace context for those who perform the role covered by the qualification(s).</li></ul></li></ul>	<p>Designated staff, approved by the regulatory authority, awarding organisation, who take on the role of assessors must:</p> <ul style="list-style-type: none"><li>• have completed the company's in-house training scheme which has been confirmed by the awarding body as providing the equivalent level of rigour and robustness of the regulatory body approved qualifications for assessment;</li><li>• have credible up to date technical competence, developed through one or more of:<ul style="list-style-type: none"><li>➢ expertise gained in recent actual experience of working in the occupational area,</li><li>➢ achievement of qualifications which attest to their competence in the role covered by the qualification(s),,</li><li>➢ experience in supervising people who perform the role covered by qualification(s),</li><li>➢ experience gained in providing training in a workplace context for those who perform the role covered by the qualification(s).</li></ul></li></ul>

As part of the process, it is suggested that centres should consider:

- what previous posts they have held and determine whether these are relevant in providing expertise in the area of Professional Services assessment;
- the relevance and currency of qualifications held;

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- the level at which these posts have been held;
  - how familiar they are with the units for Audit, Tax, Management Consulting and Business Accounting Practice at the level of the qualification(s) they are seeking to assess.

### **Requirements for Competence in Undertaking Assessment and Verification**

In addition to the occupational expertise requirements noted above, individuals will also need to meet the requirements for competence in undertaking assessment and verification of these qualifications as laid down by SQA Accreditation.

### **Continuing Professional Development of Assessors and Verifiers**

FLSP expects centres to ensure that individuals involved in assessment and verification activities maintain currency of skill and understanding of the Professional Services sector in order to meet the requirements of their respective roles.



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**Annex 1 – Qualifications this strategy applies to**

- Diploma in Audit Practice at SCQF level 8
- Diploma in Tax Practice at SCQF level 8
- Diploma in Management Consulting Practice at SCQF level 8
- Diploma in Business Accounting Practice at SCQF level 8

**Annex 2 – Suites of units for Audit, Tax, Management Consulting and Business Accounting Practice.**

- Audit Practice
- Tax Practice
- Management Consulting Practice
- Business Accounting Practice