



Higher National Qualifications

Qualification Verification Summary Report 2018

Accounting and Finance

Introduction

In November 2017 the external verification (EV) team met to agree upon the appropriate units for EV across all centres over the year, and to review the 2016–17 session. The standardised approach for the team has been to identify one specific financial accounting unit and one specific management accounting unit at each of the two HN levels on the Accounting framework, and select at least one unit which appears in other frameworks. It was agreed that the units which had been under closer scrutiny in previous years should be avoided. The team agreed upon the following units to be reviewed during the visits, which also covered the contributing units. These were kept the same to enable the team to gather ongoing evidence of the delivery and assessment of the units in the framework over a longer period of time to confirm consistency.

HNC Units

F7JV 34	Recording Financial Information
F7JT 34	Preparing Financial Statements
F7JP 34	Using Financial Accounting Software
F7JR 34	Cost Accounting
F7JS 34	Management Accounting Using IT
HH81 33	Recording Financial Transactions.
F8KE 34	Accounting Graded Unit 1 (Exam)

HND Units

HC43 35	Financial Reporting and Analysis
HC44 35	Accounting for Specialised Transactions
F82H 35	Management Accounting for Planning and Control
F82J 35	Management Accounting for Decision Making
F7R6 35	Business Taxation
F8KF 35	Accounting Graded Unit 2 (Project)
F8KG 35	Accounting Graded Unit 3 (Exam)

During the session, the HNC and HND Accounting frameworks had minor changes but no major changes were made. During the 2016–17 session Scottish taxation codes had been introduced, and this was discussed at length, as it will have an impact on the payroll unit as well as income tax, both of which can be assessed using either UK or Scottish tax codes. The team stressed that if a centre has moved to use Scottish tax codes for one of the optional units, then they should be consistent and use the new units for both, while continuing to make it clear to candidates that the UK-wide codes are also in use, and these must be covered in the teaching and delivery of the topics.

By contrast, the HN Administration and IT framework had undergone a major review and the core accounting unit for HNC — Recording Financial Transactions — was amended in a fairly significant manner. Consequently, this unit has been allocated a new unit number HH81 33. The team decided to review this unit where it was offered, in order to identify if there were any issues with it that had not been anticipated by the review team. The old unit remains valid and not all centres had adopted the new framework in its first year. The team fed back suggestions to the SQA Qualifications Development team about the error tolerance threshold, which were discussed at the QST meeting in June 2018. As a result, the error tolerance thresholds were

amended. The basis for this is that similar tasks presented to Accounting students in the Recording Financial Information unit (F7JV 34) allowed more errors than was the case with the Administration and IT candidates, and it was felt that this could potentially disadvantage those candidates. This information has been communicated to centres in an update letter.

During the year, ongoing verification took place for NC units, HN units and HN graded units. This report concentrates on HN Accounting units for the HN Accounting framework, as well as units included in other HN frameworks which were delivered in FE colleges, and by private training providers and distance learning providers.

Reviews were undertaken during a mixture of visiting and remote qualification verification activity, with Graded Units 1 and 3 being reviewed during central verification activity.

Category 2: Resources

Criterion 2.1: Assessors and internal verifiers must be competent to assess and internally verify, in line with the requirements of the qualification.

As in previous sessions, the EV team do not always have evidence presented to them regarding this particular criterion during reviews, whether visiting or remote. However, increasingly the team are finding that centres present data relating to the qualifications and continuing professional development (CPD) of the staff involved in the delivery, assessment and internal verification (IV) of Accounting units. This could be attributed to the requirement of those qualified in the field of Accounting or other financial roles to maintain up-to-date CPD in order to maintain their full qualifications.

Most centres do present policies or procedures which cover the recruitment of appropriately qualified staff to deliver, assess and internally verify in their given field.

Criterion 2.4: There must be evidence of initial and ongoing reviews of assessment environments; equipment; and reference, learning and assessment materials.

Most centres presented evidence of initial reviews in the form of checklists. Although these were completed in line with the centre policies and procedures, very few explained why the selection of assessment environments, procedures, equipment, learning resources and assessment materials met the required levels. In the accounting profession it is important to ensure that the most up-to-date legislation is being delivered and assessed for all candidates. However, this is rarely, if at all, noted in any documentation about initial or ongoing reviews. The EV team are aware that on the whole candidates are being taught using up-to-date legislation and professional standards, and teams in centres are encouraged to record this in their IV documentation. The evidence for this is gained from the discussions with teams during reviews.

There was no evidence of the reasons behind the choice of assessment instruments for graded units. During the discussions with staff during EV reviews it appears that a logic is applied when selecting assessment instruments for all other units, but this is rarely recorded. It is recommended that discussions on the selection of an assessment instrument are recorded as evidence of the ongoing IV process. This should be undertaken for all units, including graded units.

Category 3: Candidate support

Criterion 3.2: Candidates' development needs and prior achievements (where appropriate) must be matched against the requirements of the award.

There is little opportunity for any recognised prior learning (RPL) for HNC Accounting, unless candidates have completed other HN units as part of other qualifications, and those units are included in the HN Accounting framework. Most centres visited had mechanisms to identify these, either at interview or shortly after candidates had started their programmes. Some offered other units in place of those already achieved, in order to allow candidates to gather credits and ease the burden of their studies if they continued onto HND from HNC. There was evidence in most centres of RPL being taken into account when enrolling candidates on a programme of study.

Centres are reminded that where candidates are returning to study following a prolonged break, and have gained an Accounting HN qualification in the past, the credit transfer arrangements from the previous frameworks are available on the SQA website. This information is included in the arrangements documents.

The general rule is that candidates may transfer credit from an immediately preceding framework. For example, there is credit transfer for HN Accounting from the 2004 framework to the 2010 framework. Credit transfer in full from the 1999 framework is less straightforward, and candidates who perhaps have an HNC in Accounting from that framework, who wish to return to study and to progress to HND Accounting on the current framework, must take the Graded Unit 1 exam, as this is a mandatory unit for the HN Accounting framework. Clearly this will involve some significant updating of knowledge and understanding of the current standards, layouts and terminology, which may involve centres recommending that candidates undertake Recording Financial Information (F7JV 34) and Preparing Financial Statements (F7JT 34) to bring them up to date.

Criterion 3.3: Candidates must have scheduled contact with their assessor to review their progress and to revise their assessment plans accordingly.

In all cases candidates reported that they had regular scheduled contact with assessors, and most also reported that they had access at other times to assessors, and other staff involved in delivery and support, either in person or by e-mail. On the whole, the teams involved in the support of candidates were approachable and willing to assist candidates where necessary, often outwith scheduled class contact time. The feedback from candidates interviewed was positive and most felt that they were supported and had access to additional support should they require it. In most centres the teams were able, at the candidate entry point, to identify the need for, and put in place, any additional support.

In one centre, the HNC group had commented on the delivery of theory topics for their Graded Unit 1 exam (F8KE 34). When the EV asked for clarification, it appears that the assessors/tutors were given the delivery and assessment time for a 2 credit unit to cover 3 credits, and the candidates were disadvantaged by the reduced delivery, preparation and assessment time. The delivery and assessment time for the 2 credit contributing unit (Cost Accounting F7JR 34) was cut short by several weeks to enable them to fit in the preparation time for a separate 1 credit

unit (HN Accounting Graded Unit 1 F8KE 34). There was insufficient time to cover the theory topics which appear in Section 2 of the exam (worth 40% of the overall marks for the exam) in any depth, and the group felt that this added to the stress of them having a graded unit exam to complete. Some commented that if there had been more time to spend on the theory topics, they might have been able to improve their overall grade, although at the time of the visit the exam had taken place a few days before.

Course teams in centres are reminded that guided learning hours are provided for each unit, and in the arrangements documents different delivery modes are identified to allow for flexibility. There are not many opportunities for holistic combined delivery of the mandatory units in the HN framework. As a result the combining of units into shorter time delivery models will inevitably put unnecessary pressure on both tutors and candidates.

With regards to Graded Unit 2 (F8KF 35), the EV team were able to confirm during reviews, that the appropriate level of support had been given to GU2 students. This ranged in content from revision sessions for appropriate HNC units, to group sessions discussing topics from HNC year.

For some centres, the recording of one-to-one meetings between candidates and tutors/assessors for Graded Unit 2 is still insufficient to meet the unit specification requirements. This has been covered in detail at a number of Network events, and materials used during the presentations can be found on the SQA website. This situation is in part explained by assessors being inexperienced, but all centres are reminded that the requirements of the unit can be found in the unit specification, which must be referred to regularly during each delivery.

Category 4: Internal assessment and verification

Criterion 4.2: Internal assessment and verification procedures must be implemented to ensure standardisation of assessment.

At the time of writing up the evidence from qualification reviews, it is clear that teams have now largely harmonised assessment and verification procedures across campuses, and appear to be adhering to these policies. There is evidence from most of the qualification reviews that teams across campuses of the colleges are standardising both the assessment instruments and the timing of assessments, as well as how assessment decisions are made.

This is becoming more of the norm for graded unit exams than the other units, because the delivery and assessment of topics is fluid, and can then be tailored to the candidate groups' individual needs.

From the reviews, it appeared that all centres had adhered to their own IV processes and procedures. The sampling policies differed across the sector, but it appears that all of the combined regional colleges have now harmonised their policies and procedures. Following a period of unrest it appears that teams across campuses in the now larger colleges are working more cohesively.

Criterion 4.3: Assessment instruments and methods and their selection and use must be valid, reliable, practicable, equitable and fair.

In almost all cases, centres had used SQA assessment support packs (ASPs) to assess candidates in the first instance. These are available for each of the mandatory units, and some of the optional units, but some require to be updated on an annual basis in line with current legislation. In all cases, course teams are reminded that it is important to check that they are using the most up-to-date version of the unit specification for all units.

The first task of the EV is to ensure that the assessment instrument used for assessing candidates is appropriate, and has been subject to the centre's IV procedures. If one or both of these is not the case, then the EV cannot proceed with the review of the candidate scripts. The EV team have, over a number of years, recommended that centres take advantage of Prior Verification to ensure that centre devised assessment instruments are appropriate and meet the requirements of the unit specification and current legislation. This is the ongoing advice, which is reinforced during Network Events and during qualification verification activity. At the time of writing this service remains a free service to centres, and a 6 week turnaround of assessment instruments is the service level agreement, providing no amendments are required. It is not necessary to submit entire units for prior verification, and individual outcomes may be submitted for review.

In relation to the selection of the assessment instruments (AI), as has been noted above, most centres confirmed that they had discussed the selection of the instrument in their teams, but had not formally recorded these discussions as part of evidence of the initial and ongoing IV. It is strongly recommended that notes on the reason behind the AI selection are recorded in the IV documents. In some cases it was very difficult for the EV team to confirm that the AI selection

had been valid, reliable, practicable, equitable and fair. This has also been covered in section 2.4.

For GU3, evidence of the selection and update of an assessment instrument was included in the IV documentation from one centre submitted for review. However, this is not the case for all centres. The documentation in this case confirmed that the same instrument was used for all groups across campuses, with the exam being held on the same day.

With regard to Business Accounting (F84M 34), different approaches to the delivery and assessment of this unit's Outcomes 3–5 were reviewed. There is already a re-assessment instrument available on the SQA secure site for all outcomes. It is becoming the case that some centres break down the assessment of Outcomes 3–5 into two separate events. The unit specification clearly states that the case study to be used must not be seen in advance of an assessment event. This means that the case study used for Outcomes 3 and 4 cannot be used for Outcome 5. There are two ASPs available on the secure website, so this can easily be facilitated. It already appears to be the norm for most centres to separate out the assessment of Outcomes 1 and 2.

It is recommended that any alternative assessment instrument for any of the units is submitted for Prior Verification well in advance of its required date for use.

Criterion 4.4: Assessment evidence must be the candidate's own work, generated under SQA's required conditions.

During visits there has been evidence that candidates are required to use Turnitin or other plagiarism-detection software to submit their non-supervised or open book work. In most centres, candidates are required to sign a disclaimer or confirmation document that the work they submit is their own. Many of the Accounting and Finance assessments are under closed book or supervised conditions, and many centres have now begun to retain assessment registers.

Most centres require candidates to submit hard copies as well as soft copies of scripts for GU2. This is because they will all contain spreadsheet submissions, which cannot be uploaded to most plagiarism software. Some centres had amended their detailed marking schemes for this unit to include the requirement to review the properties of spreadsheets, to ensure that they are prepared by the candidate themselves and not by someone else.

In one distance learning provider, the team has a requirement that in order for assessment materials to be released for candidates, the candidate has to give a password and identify themselves with documentation such as a passport. This avoids the possibility that candidates may have someone else take the assessment for them. They must identify themselves to a camera which is positioned in their assessment venue to record the assessment taking place.

In some centres, where distance or open learning is one of the modes of delivery, teams require that candidates have a mentor or supervisor for assessments. This person then confirms that the candidate is who they say they are, and that the assessment work is their own, and also that the assessment has taken place in the correct conditions.

One or two centres have independent invigilators for assessments. In some centres the graded unit exams are independently invigilated, and the arrangements for the exams are passed over to an examination officer or co-ordinator.

Criterion 4.6: Evidence of candidates' work must be accurately and consistently judged by assessors against SQA's requirements.

On the whole, the team agreed with assessment decisions made by centres. Comments from the previous QVSR appear to have been noted by centres, and during most of the visiting qualification verification activity the scripts for an entire cohort, across all assessors, IV and delivery modes, were presented for the EV to select a sample for review. This enabled the team to confirm that assessment decisions are both consistent and appropriate across all candidates by selecting their sample at random.

Some teams are still not noting on candidate submissions the final assessment decisions. This makes IV and EV reviews particularly challenging. It is highly recommended that assessors note on scripts the type and number of errors made by candidates, and the overall assessment decision. This comment has appeared in many annual reports and is mentioned at each Network event, however the personnel changes in some teams in centres can explain this continuing practice. All centres must ensure that final assessment decisions, including the number and type of errors, for all assessments, are clearly noted on the script or the accompanying marking sheet.

There were, however, some issues with Graded Unit 3 examination decisions which were identified during the Central Verification event. There are also some comments relating to Graded Unit 2 project. There were few general issues relating to other units.

In one GU3 submission, the decision not to require candidates to show the Notes to the Accounts with a title is erroneous. These are published accounts, and it is essential that the user is made aware of the nature of the notes. Centres are reminded that the candidates at HND are working to a Level 8 qualification, and such detail is essential in the accounting profession.

In one centre the candidates had received marks for incomplete journal entries for the first task of the paper selected for the GU3 exam. The figure work was often correct, but narratives or explanations for the purpose of the journal, or the specific account to be adjusted, were not contained in the submissions. This was not acceptable.

Centres are reminded that candidates must work to a standard which is acceptable in accounting practice, and for any further studies that they may undertake. It is not likely that any candidate preparing incomplete journals in any workplace, or in exams for any other awarding body or professional body, would be allowed to proceed with this practice. From the outset at HND level, candidates are required to prepare journals in many of the units that they cover. This is introduced at HNC level in Recording Financial Information (F7JV 34), and the requirements should be covered here to provide a good grounding. By not encouraging candidates to complete journals fully, then allocating full marks to the tasks, the assessors are not adhering to

the marking schemes provided, and their assessment decisions are very likely to found to be inappropriate.

All assessors should clearly identify consequential errors in all assessments. Again, this is the case in many centres, but in some centres this practice is not carried through to the end of the entire task. It is essential that candidates are not penalised more than once for an error, and that credit is given for correct methods being applied.

It is recommended that where the IV or second marker and assessor marks are different, the team clearly identify on the script which figures are finally agreed between the two, and that the IV documentation reflects this decision, and the discussion which led to it. In one or two of the submissions, IV documentation was included to explain the overall result and record discussions.

With regard to GU2, in most centres the candidates found this unit to be a challenge due to the lack of information on some areas in the case study, and the unfamiliar nature of the task. But in all centres reviewed, the candidates also appreciated that this is intentional and allows them to conduct research to inform their assumptions. In all cases, they found their assessors very supportive and confirmed that the assessment dates had been reviewed and adjusted should the need arise. In one centre, the dates had been revised in response to their request, after college days were lost due to severe weather towards the end of 2017 and the beginning of 2018.

The assessors should not allow the candidates to move from one stage to the next until the preceding stage has been passed, and this was found to be the case in most centres. In one case the EV recommended that the centre encourages the candidates to conduct greater analysis and to try to make their reports less descriptive, which will not only improve the grades, but will benefit the candidate in developing their analytical skills.

Additional GU2 detailed marking guidance was provided following the 2017 Network event. This appears to be used in most centres, and they report finding this helpful. Most centres reported that using the detailed marking guidance, and tailoring it to their own centre selection of case studies, has enabled them to ensure that assessment decisions are consistent. However half marks are still being noted.

Centres are reminded that the unit specification specifically notes that half marks must not be used in allocation of final marks. However, in detailed marking schemes, some items may have a large number of marks allocated to a task, and these may have been broken down and some allocated half marks. If this is the case, the centre must make a decision about the final marks awarded and record how this decision has been made.

In one or two centres it appears that candidates have been allowed to progress onto the next stage of GU2 without meeting the minimum evidence requirements of one section. This has been most apparent in the planning stage. Assessors have commented that because they cannot use half marks, candidates are awarded no marks, despite partially meeting the criterion. Again, teams in centres must work towards a consistent approach to this issue, and record their

decisions. Centres are also reminded that in making the decision about minimum evidence requirements, it can be useful to refer to the basic marking scheme included in the ASPs, as they list only the minimum evidence requirements.

It should be noted that in both GU1 and GU3, half marks are used as a matter of course. This is particularly appropriate in GU1 ledger work, trial balance and final accounts, because the first section is broken down into 240 points, which is then noted as a total number of marks out of 60. A similar issue arises in GU3 for some tasks, including the taxation computations. In both papers it is not usual to allocate half marks to the narrative tasks.

In most centres assessors have adopted the GU2 advice from the Network event in relation to the issuing of grades after the final stage only, and have not shared the detailed marking guidance with candidates. It is still the case that most centres are including in the information given to the candidates the marking guidance from the particular ASP/exemplar used, to enable candidates to identify the minimum evidence requirements.

It should be noted that the time between submission of the development stage of GU2, and the draft of the evaluation stage, must allow for the candidates to carry out any remediation, if required, on the development stage. This is a requirement of the unit specification.

Most, but not all, assessors have followed the practice of not awarding additional marks in GU2 for any remediation required to achieve the minimum requirements. It is recommended that any candidate script where this is the case, has included in the marking records the reason why the remediation work has not been awarded additional marks, to enable any IV and EV to identify this. It is suggested that the centre-devised marking schemes be amended to allow for any comments relating to any resubmissions, thus explaining why marks are not awarded, even though candidates have met the minimum evidence requirements after resubmission.

Candidates and assessors must ensure that resubmissions are clearly identified as such. This is the case for all units, not just GU2. It is good practice to identify the remediation clearly and note the date that it took place.

For GU2 some centres are offering the Research Skills unit as an option in order to prepare candidates for the research required in GU2. In one centre, the candidates suggested that the Research Skills unit be delivered either before or at the same time as the Graded Unit 2 project, as they felt that the research skills they cover in that unit would have assisted in the completion of the graded unit.

In all centres which were reviewed for GU2, candidates confirmed that they were made aware, from an early stage of delivery, of the deadlines for each of the three sections, and had been informed that there would be penalties for late submissions. Some centres have decided on penalties for late submissions, and these vary from centre to centre, but the advice is that these penalties must be communicated to candidates at the start of the unit.

In most centres the recording of the one-to-one meetings with GU2 candidates was discussed during visits. It was recommended that teams record these in more detail. In all centres

reviewed during this session the candidates confirmed that the meetings had taken place. However, whilst in some centres the candidates were required to sign that the meetings had taken place, there was little meaningful recording of the discussions. During one visit, the team asked the EV about delivery of GU2, and how they approach the unit at the beginning by offering revision lectures on topics which are relevant to the particular case study to be used. The EV confirmed that it is acceptable to offer revision, but advised that this should not be targeted specifically at the chosen case study, but should involve more general revision of the topics required. Revision of topics covered in HNC year is acceptable, but should not be targeted specifically at the chosen case study. It was recommended that the team perhaps deliver these sessions prior to selecting the instrument of assessment at random, so that they are not influenced by the context of the case study.

In one centre reviewed for GU2, the candidates are given an assessment plan which contains relevant information from the unit specification, a scheme of work clearly detailing deadlines, as well as information from the ASP showing the minimum criteria and the marks allocated to each of these areas for each of the three sections of the unit. The case study is also included in this package.

In one centre a discussion around error tolerances took place. It is not recommended that candidates are allowed to remediate work which has twice the error tolerance threshold number of errors in it — these candidates should be re-assessed. Error tolerance thresholds which are acceptable should be recorded in the IV documentation, but the general rule is that the thresholds should be adhered to for all outcomes in all units.

During a visit where the team had allowed remediation of outcomes, the EV recommended that where remediation was required, any changes should be identifiable. The candidates should not erase the previous answer, but either rewrite the section, or write the remediation in a different colour of pen. Also, the candidates should be encouraged to follow a proper report format in any required reports.

On the whole, assessment decisions which are made on a daily basis, and for many candidates, are upheld. Where there are disputes, these should be recorded and the result clearly identified. There is much effort in centres to maintain standards, and teams should be congratulated on their continued hard work.

Criterion 4.7: Candidate evidence must be retained in line with SQA requirements.

In all cases, the candidate evidence for review had been retained well within the requirements of SQA. In many cases centres retain candidate materials for an academic session following completion of their studies, but this is becoming increasingly difficult with ongoing restrictions on storage in place.

At the time of writing, all centres had retained all materials for external verification purposes, but many commented that this was by chance for units delivered and assessed in the early part of the academic session. Where the EV allocation takes place later in the session, there are increasing instances when not all evidence has been retained for units delivered early in the

session, and the EV review is then limited to what is available as evidence, rather than necessarily following the EV team plan.

Criterion 4.9: Feedback from qualification verifiers must be disseminated to staff and used to inform assessment practice.

In all cases the teams in centres had shared information from EVs during team discussions. This was either from EV qualification review activity, or from Network events.

Many centres allow staff to attend the annual Network Update session hosted by the SQA Qualifications Development Team to provide an opportunity for practitioners to share their experiences, and receive updates from the EV team and the Qualifications Team. There is clear evidence that the workshops on the marking of Graded Unit 2 projects have had an impact in centres. Many centres have gone on to develop their own more detailed marking schemes, which allow for standardisation of assessment decisions.

Most of the centres reported, and provided evidence, that EV reports of all types of EV activity, as well as materials from Network events, is stored on a shared drive where the information can be accessed at all times.

Areas of good practice reported by qualification verifiers

The following good practice was reported during session 2017–18:

- ◆ Many centres have begun to record candidate attendance at closed book or supervised assessment events on assessment registers. This enables them to confirm that work submitted is the candidate's own, as well as enabling them to track progress.
- ◆ Some centres have begun to ask candidates to submit assessments using only their student/candidate number so that the scripts are marked with no bias. In addition to this benefit, there is an added advantage in anonymising scripts in line with the new GDP Regulations.
- ◆ Most centres have adopted the use of a more detailed marking scheme for GU2, tailored to the particular case study being used to assess candidates. This has often been amended following the assessment decisions, to ensure standardisation for the next use of the case study.
- ◆ Some centres have included in their detailed marking schemes the requirement for the assessor to confirm that the spreadsheet work submitted for GU2 has been created by the candidate, by checking the spreadsheet properties. This is also good practice for Management Accounting Using IT (F7JS 34), and other units where spreadsheets may be used to assess candidates.
- ◆ One centre issues an assessment plan. This is a good example of providing the appropriate data to candidates, which ensures they are informed of the requirements of the unit they are undertaking. The pack contains all of the materials that they need, and the deadlines for each of the three sections, along with the case study itself, and is issued early in Semester 1.

- ◆ One or two centres had recorded verbal questioning for GU2 about the logic behind assumptions, following final submissions. Candidates were asked to confirm that the submission was their own work, and to sign the records.
- ◆ In some centres the graded unit exams are independently invigilated, and the arrangements for the exams are passed over to an examination officer or co-ordinator.
- ◆ Most centres have a policy of holding the graded unit examinations on the same day at roughly the same time across all sites, using the same assessment instrument.
- ◆ One or two centres have submitted information, in the form of minutes or IV documentation, detailing how any differences of opinion have been resolved between assessors and internal verifiers regarding assessment decisions. In one centre, detailed notes were presented to explain why marks were disputed in the marking of scripts, to ensure that the two assessors were using the same approach.

Specific areas for development

The following areas for development were reported during session 2017–18:

- ◆ Much has been achieved in providing network event workshops for GU2. It would be useful to provide the same for GUs 1 and 3.
- ◆ Support to refresh basic assessment and IV documentation content.
- ◆ Support from experienced staff to those new to their team, and to teaching, is an area for development.