



Scottish Funding Council
Comhairle Maoinachaidh na h-Alba

FES Return and Audit Guidance 2020-21

SFC Guidance

Issue Date: 2 August 2021

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Summary: Guidance to colleges on the completion of their student activity data for academic year 2020-21 (FES return) and audit guidance for that year.

FAO: Principals, directors and Board secretaries of Scotland's colleges

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2020-21 data return for funding purposes (FES return) and audit guidance for colleges

Introduction

1. Colleges are required to provide a Further Education Statistics (FES) return, a college certificate, an audit certificate and an audit report. These data are used to inform decisions relating to college grant allocations; therefore it is important to ensure that they have been compiled accurately.
2. The Credits data for Academic Year (AY) 2020-21 will be generated by the college management information systems and returned to the Scottish Funding Council (SFC) through the FES system. These data should relate to all activity that is fundable by SFC in AY 2020-21.
3. SFC has made a commitment not to recover funding if colleges fall below their core activity targets as a result of the COVID-19 pandemic in AYs 2019-20 and 2020-21. That commitment stands. However, colleges should continue to report all activity for AY 2020-21 because of the requirement to demonstrate accountability for public funds, for internal, external and European Social Fund (ESF) audit purposes, and for national reporting (see paragraph 7).
4. Colleges should make the FES return via our website using 'FES Online'. The timetable for the return of data files (via [FES Data Portal](#)), college certificate, audit certificate and audit report is set out in the table below. It is now no longer a requirement to send in hard copy signed documents. SFC will accept signed electronic documents for the college certificate, audit certificate and the audit report. Please send these as separate attachments to datareturns@sfc.ac.uk.

Return	Description	Latest return date	Reference
FES	2020-21 session return	1 Oct 2021	FES guidance for 2020-21 (online) and this guidance
College certificate	Signed 'Credits claimed' certificate for 2020-21 signed by the college Principal after verification of the 2020-21 FES return	1 Oct 2021	Annex A to this letter

Return	Description	Latest return date	Reference
Audit certificate	Audit certificate on the returns for 2020-21 completed by your auditors	1 Oct 2021	Annex B to this letter
Audit report	Full report on issues identified by the auditors for 2020-21, completed by your auditors.	1 Oct 2021	This guidance (paragraphs 9 to 16)
Special circumstances	Details of any extraordinary event or circumstance, apart from the COVID-19 pandemic, which has impacted upon activity levels.	1 Oct 2021	This guidance (paragraphs 7 and 8)

College certificate

- This is for signature by the college principal, after verification of the 2020-21 FES return, which should be completed with reference to the [Credits guidance](#). An example of the form for the college certificate is provided at Annex A.

Adherence to timescale

- We will use the return to inform future funding decisions. It is therefore important that your college adheres to the timetable for returns.

Comparison of actual student activity with target activity and notification of special circumstances

- General conditions of grant are set out in the [Financial Memorandum](#). The Financial Memorandum states that if the college - or the colleges collectively in a multi-college region - does not deliver the outcome agreement and the targets within it, SFC will consider recovery of grant and/or reductions in future funding. However, as we have confirmed to the sector previously, we will not recover funds for shortfalls against outcome agreement targets (including core student activity targets) for AY 2020-21 where these are related to COVID-19. Institutions should note that ESF is dependent on delivery of core activity targets, as is funding allocated under the Young Person's Guarantee (YPG) and National Transition Training Fund (NTTF).

8. Please therefore advise us before 1 October 2021 of any special circumstances you believe should be considered over and above the COVID-19 pandemic.

Audit certificate and report

9. Colleges are required to obtain from their auditors an independent opinion on the accuracy of the FES return. In order to do this, auditors must assess the adequacy of the college's systems, procedures and controls which underpin the completion of the FES return.
10. It is the responsibility of the college's board of management to appoint auditors to undertake the audit of the FES return. The auditors are required to provide their opinion in the form of an 'audit certificate', the format of which is provided at Annex B. The college should send the signed certificate, along with the FES return signed by the Principal, to SFC by **1 October 2021**.
11. In addition, auditors are required to provide college management with a formal report setting out the approach, scope and findings of their review. A written report should be completed by the auditor and presented to college management. It is important that all in the sector should have confidence in the systems that generate the figures which feed into the grant allocation process and it is the college's responsibility to submit a copy of this report, incorporating the responses from college management, to SFC by **1 October 2021**.
12. Auditors must complete their reviews in time to ensure that SFC receives the audit certificate and report by 1 October 2021. Whilst a copy of the signed audit certificate should be sent to SFC, it is acknowledged that the auditors owe SFC no duty of care in respect of their audit of the FES return.
13. SFC has reviewed the contents of the auditors' reports and suggests that the report should include the following sections:
 - The scope of the audit.
 - The approach taken, including the number of days per auditor, the seniority of the auditors, and the management / quality assurance processes applied.
 - An indication of analytical review.
 - The work undertaken, including the extent of the substantive testing undertaken, and the size of samples examined in percentage terms.
 - Details of any additional testing carried out as a result of errors found in initial sampling.
 - The external data examined.

- Review of the status of prior year recommendations, highlighting any significant weaknesses that remain outstanding.
 - The main findings of the audit work, including any adjustments expressed in Credits and approximate equivalent monetary values.
 - A summary of adjusted and unadjusted errors including number of Credits and monetary values of errors found by auditors.
14. Audit certificates should only be qualified where it is considered that the college's Credits returns actually contain material misstatements or where controls are inadequate and could allow material misstatements to occur.
 15. The required wording of the audit certificate must be adhered to. Significant deviations which alter the level of assurance may lead to rejection of the certificate.
 16. SFC will review the audit certificate and the auditors' report. In the course of this review it may be necessary to contact the auditors directly and, in exceptional cases, undertake a more detailed examination of the work undertaken.

Collection of student activity data and the funding methodology for Scottish colleges

17. Auditors should familiarise themselves with the SFC's guidance notes for the collection of 2020-21 student activity data in the revised guidance issued on 7 December 2020 - [FES guidance](#).
18. To assist auditors in their assessment, Annex C to these guidance notes describes in summary the main requirements for recording activity and for identifying the fundable elements. Auditors' attention is also drawn, in Annex C, to areas of the Credits Guidance Notes where colleges need to exercise particular care in interpreting or applying the requirements. For the last few years SFC has set a 2.5% limit for one plus activity, where students undertake more than one full-time course/programme over the Academic Year. For 2020-21 we will remove this limit to support students to benefit from additional learning during this lockdown period. This audit guidance does not include a one plus limit, to reflect this change in policy. Colleges have also asked whether credits are claimable for timetabled guidance on Higher Education programmes. We can confirm that this is permitted.

Specific guidance for auditors

19. This audit guidance has been written to facilitate a consistency of approach to Credits auditing across the sector. It is expected that colleges' systems, procedures and controls will be sufficiently developed to allow auditors to take a systems based approach to the audit of the data return. In certifying the reasonableness of the Credits element of the FES return, auditors should in the first instance identify, review and record the systems and procedures (e.g. Management Information Systems for recording and reporting student and course / programme information) used, among other things, as the basis for the FES return, and test and assess their adequacy. Detailed testing will be required in so far as necessary to enable auditors adequately to assess whether the systems and procedures are working satisfactorily as contained in procedure notes. Auditors should note that the procedure for submitting FES data to SFC incorporates an automatic error / exception reporting process allowing colleges to check and / or correct highlighted entries. Understanding the effectiveness of how this process works at individual colleges should be recognised as part of the audit.
20. The compliance testing of system controls should be supplemented by substantive testing of the actual Credits data. The selection of samples and the determination of sample sizes should have regard to those areas of higher inherent risk such as outlined at Annex E. Auditors should use their professional judgement to determine if any misstatements they detect are "significant" or "material" for the relevant data. Where systems controls are assessed as inadequate or to be operating inadequately, the volume of substantive testing is expected to be increased. The COVID-19 emergency and the closure of offices has

led to some challenges for auditors in obtaining access to physical records as part of obtaining the relevant evidence for testing. Audit firms will have developed their own protocols for auditing in the current environment and SFC understands that college systems are sufficiently developed to maintain electronic audit trails which can be accessed remotely, given the correct permissions. However, should auditors be unable to access adequate audit evidence this should be indicated on the audit certificate.

21. Auditors should also consider where it is appropriate to check college returns to external data, such as information from the Scottish Qualifications Authority and the Student Awards Agency for Scotland.
22. The guidance in Annex E is derived from the content of auditors' detailed reports and generic issues identified from SFC's own cyclical reviews of colleges' student data. It sets out the main areas of risk, and suggests systems colleges should have in place and audit considerations in relation to these risk areas.

Feedback on prior years' audits

23. A review of the auditors' reports for previous years showed common areas of weakness were:
 - Incorrect course superclass classification and mapping to Price Group.
 - Inconsistency between the number of credits claimed and the number of units / subjects reported within the FES student record.
 - Attendance registers for off campus learning activity not available for audit and not matching systems data.
 - Withdrawals not being recorded correctly and reconciled with the student's last date of physical attendance in college. Note: this rule does not apply to the on-going payment of student support funds (SSF) therefore please refer to the separate SSF guidance for specific instructions.
 - Incorrect calculation of Credit values, particularly in relation to:
 - Infill students.
 - Students on European Computer Driving License (ECDL) courses.
 - Claims for non-EU and non-Scottish UK students.
 - Lack of evidence for:
 - The hours claimed in relation to students on work-based learning courses.
 - The hours claimed in relation to students on non-accredited

(subject-based) work experience/placement.

- Time-related milestones and progression for students on open / distance learning courses.
- Entitlement to fee waiver claims.

24. Colleges are therefore reminded of:

- The importance of ensuring that data in the system is accurate as this feeds directly into the FES return.
- The need to ensure attendance registers are accessible and being completed accurately and procedures are in place to record withdrawals accurately and timeously (also see Annex D for COVID-19 emergency impacts).
- The importance of categorising and recording work-based learning activity fully and accurately according to the guidance.
- The need to maintain evidence to support Credits claimed for work-based learning, open / distance learning and Price Group 5.

Communication between the auditors and SFC

25. In the event of any problems arising with college systems, the auditors should, in the first instance, attempt to resolve matters with the college and perform sufficient work to ensure that the data on the return is reliable.
26. If it appears that the auditors will be unable to sign the report by the due date, then SFC should be notified at once so that a course of action can be agreed with both the college and the auditors.
27. If a difficulty arises in relation to interpretation of the SFC's instructions or guidance, or if the college and the auditors interpret these differently, then the auditors may consult SFC for advice.

Further information

28. For further information please contact the following:

FES return or Annex C


29. Kenny Wilson, Senior Policy Analysis Officer, Policy, Insight and Analytics, tel: 0131 313 6509, email: kwilson@sfc.ac.uk or Michelle McNeill, Policy Analysis Officer, Policy, Insight and Analytics, tel: 0131 313 6662, email: mmcneill@sfc.ac.uk.

Credits guidance

30. Gordon McBride, Assistant Director, Policy, Insight and Analytics, tel: 0131 313 6575, email: gmcbride@sfc.ac.uk.

Audit matters

31. Steve Keightley, Senior Financial Analyst, Institutional Sustainability and Governance, tel: 0131 313 6587, email: skeightley@sfc.ac.uk.



Lorna MacDonald
Director of Finance

College certificate

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I confirm that the FES return contains details of all Credits claimed in respect of fundable programmes relating to college activity in AY 2020-21. I also confirm that I am satisfied that the information supplied in the FES return is free from material misstatement. I confirm that the figures include, where appropriate, any adjustments identified from our auditors' review. The total number of Credits claimed is as follows:

Baseline Credit target	ESF Credit target (where applicable)	Total Credit funding claimed - Baseline + ESF (where applicable)

College name:

College Principal's signature:

Date:

Please return your completed form to:

SFC Data Returns datareturns@sfc.ac.uk by **1 October 2021**.

Format for Credits audit certificate for AY 2020-21

Auditor's report to the members of the Board of Management of xxx College.

We have audited the FES return which has been prepared by _____ College under SFC's Credit Guidance for colleges issued 6 August 2020 and which has been confirmed as being free from material misstatement by the College's Principal in his/her Certificate dated _____. We conducted our audit in accordance with guidance contained in the 2020-21 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination, on a test basis, of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- The student data returns have been compiled in accordance with all relevant guidance.
- Adequate procedures are in place to ensure the accurate collection and recording of the data.
- On the basis of our testing [subject to the exceptions given below] we can provide reasonable assurance that the FES return contains no material misstatement.

Signature

Date

Name of audit firm

Contact name

Contact telephone number

Date FES returned

A qualified audit would require different wording and the subject matter referred to in square brackets of the third bullet point would be expanded.

Please return your completed form to:

SFC Data Returns (datareturns@sfc.ac.uk) by **1 October 2021**.

Major requirements for recording and reporting fundable activity: for guidance

Background

1. It is necessary to survey and record, on an annual basis, the numbers of students participating in Further and Higher Education provided through Scotland's colleges, together with the programmes of study followed, in order to monitor and evaluate the coherence of this provision. This survey is undertaken through the FES return, which also records the modes and duration of student attendance and the associated numbers of Credits provided or hours of tuition planned.
2. Some programmes of study offered, and some students who participate in colleges, are not considered to be fundable. For students and programmes of study which do qualify, there are a range of procedures and practices which are applied to the activity generated, which subsequently lead to the identification of Credit totals for each college.
3. Credits derived from the collection exercise are weighted, through Price Groups, to reflect costs incurred in delivering tuition in each of the areas of activity provided by the college. In the main, the costs relate to the subject area, although in some cases the activity generated by the student may also be weighted because of his / her particular circumstances.
4. SFC periodically updates the systems that are used to collect and record FES data, both as systems develop and also as the pattern of nationally led education and training changes. Auditors are requested to seek to ensure, through testing and sampling, that colleges' administrative and management systems are producing accurate and reliable data returns to SFC and to examine, for accuracy, the particular areas highlighted in the following sections.

Credits guidance notes

5. The 2020-21 Credits guidance notes were issued to colleges on 6 August 2020.
6. The guidance sets out the eligibility criteria to determine whether Credits can be claimed for a student and/or a programme of study. It is important that the data assessment elements of the FES return are completed accurately. Where the return or elements included in the return are not straightforward, explanatory comments should be sent in a covering letter to SFC along with the return. Auditors should check that where comments are required, these have been provided to SFC and are reasonable.

7. An essential element of the funding process requires the differentiation between full-time (FT) and other modes of attendance. It is necessary to ensure that colleges record these elements correctly and accurately.
8. It is important that the criteria for qualification for funding are applied both at the course / programme and individual student level. Colleges should be able to demonstrate to their auditors that they have adequate procedures and processes in place to allow this.
9. Formal completion of the enrolment process is necessary as this represents the teaching contract between the student and the college. The usual process for enrolment is to obtain an agreement on the course to be undertaken, which is then signed by the student and a representative of the college. Colleges may wish to use alternative evidence, such as attendance records and works submissions, other than a signature. However, colleges wishing to operate a different system should contact SFC to discuss this further. New technology may facilitate enrolment at a distance, and students with certain disabilities may find traditional enrolment forms inaccessible. In these cases, there should be appropriate alternative evidence that the student has enrolled with the college.
10. Normally, the pattern of college activity would be expected to follow established trends in student participation and in the delivery of Credits. In the course of audits, auditors are asked to look for significant changes in the established patterns of provision, participation and retention and to report on reasons for these changes.

European Social Funds (ESF)

11. SFC awarded teaching funding for credit-based FE activity totalling c. £13.2 million in AY 2020-21 under the ESF 'Developing Scotland's Workforce' (DSW) programme. More information can be found on the [SFC website ESF page](#).
12. Auditors are requested to review and test colleges' systems for administering the additional funding, in line with conditions of grant, in order that eligible activity is accurately collected and recorded, and that funding is directed towards eligible students. [Guidance is available on the SFC website](#).

Impact of COVID-19 emergency on the audit

Closure of campuses	Impact	Guidance
Students studying remotely	Physical attendance registers redundant	<p>Colleges should have implemented engagement monitoring processes to ensure students remain engaged upon their studies via attendance at online classes and returning assignments etc.</p> <p>Colleges should have a process to take early and appropriate action when this monitoring indicates disengagement. Evidence from this process should be available in relation to identifying the date of early withdrawals.</p>
Labs, workshops, gyms etc. not accessible.	Practical aspects of courses delayed	Colleges will be paid the full amount of their core grant allocation irrespective of the number of credits delivered (provided any under-delivery is COVID-related e.g. partial / delayed delivery in practical courses). There will be no clawback of core grant for 2020-21.
Core targets not delivered but European Social Fund (ESF) funding provided to the college.	European rules apply	As stated above, there will be no clawback of core grant for 2020-21 where the shortfall is COVID-related. However, for those colleges with ESF targets and funding, the ESF activity must be over and above the core credit target. Under-delivery of core credit target will therefore lead to clawback of ESF funding. Colleges in this position should provide for the related grant to be paid back to SFC in the 2020-21 annual accounts and the Financial Forecast Return (FFR).

Key risk areas

To assist auditors the table below highlights areas we consider being high risk and would expect an auditor to give significant attention to.

Risk area	Systems/procedural Requirements	Audit consideration
<p>1. Non-fundable activity is included in the Credit count.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures for:</p> <ul style="list-style-type: none"> • Identifying elements of non-fundable activity. • Identifying non-fundable programmes. • Identifying programmes which span more than one academic session, and ensuring that Credits for these programmes are claimed once only and in the correct year. 	<p>Review and test college procedures for identifying and eliminating non-fundable activity.</p> <p>Check a sample of spanning programmes to ensure that the Credits treatment is correct.</p> <p>Further substantive testing may be required.</p>
<p>2. Non-fundable students are included in the Credit count.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures for identifying non-fundable students on fundable programmes.</p> <p>For every potentially fundable student, the college should have procedures to determine the programmes for which that student is ineligible for funding.</p>	<p>Review and test college procedures for identifying and eliminating non-fundable students from the return.</p> <p>Check external data for evidence of non-fundable students and ensure these are not included as fundable.</p> <p>Substantive testing may be required.</p>
<p>3. Programmes are not classified correctly.</p>	<p>College should have procedures to ensure:</p> <ul style="list-style-type: none"> • Provision is 	<p>Review and test college procedures for the classification of FT and</p>

Risk area	Systems/procedural Requirements	Audit consideration
Grant-in-aid could be overstated.	<p>correctly classified between full-time (FT) and other modes of provision.</p> <ul style="list-style-type: none"> • Provision is correctly classified between Higher Education (HE) and Further Education (FE). • Provision is correctly classified between course superclass (subject) and Price Group. 	<p>other modes of provision.</p> <p>Review and test college procedures for the classification of HE / FE.</p> <p>Review and test college procedures for the classification of course superclass and Price Group.</p> <p>Substantive testing may be required.</p>
<p>4. Infill students are counted as part of the programmes which are being in-filled, rather than their individually tailored courses, or are included as part of both courses.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures to</p> <ul style="list-style-type: none"> • Identify infill students separately. • Ensure that they are allocated to the correct programme. • Ensure that they are counted only once on the return. 	<p>Review the college procedures for identifying infill students and for determining the appropriate treatment of these students.</p> <p>Check a sample of infill students to confirm treatment was correct.</p>
<p>5. Incorrect dominant Price Group codes are allocated to programmes.</p> <p>Grant-in-aid could be misstated.</p>	<p>College should have procedures in place to ensure courses and programmes are consistently coded.</p>	<p>Check for consistency of coding of units / modules within programmes.</p>
<p>6. Students included in the return do not meet attendance criteria.</p> <p>Grant-in-aid could be</p>	<p>College should have systems to ensure that the start and end date is recorded for each programme and that the 'required date' is</p>	<p>Review and test college procedures for dealing with student withdrawals.</p>

Risk area	Systems/procedural Requirements	Audit consideration
overstated.	<p>calculated correctly.</p> <p>College should have procedures for identifying and recording student withdrawals and the correct withdrawal date.</p> <p>College should have a procedure that ensures the withdrawal date is compared with the 'required date', to determine whether the student is to be included in the Credits claim.</p>	<p>For a sample of courses check that the start, end and required dates have been calculated correctly.</p> <p>For a sample of course enrolments check for the exclusion of students from the return who do not meet the 25% rule.</p> <p>For a sample of 15 full-time (FT) students included in the return, whose withdrawal date is within two weeks after the Credits qualifying date, check for attendance evidence and accuracy of recorded withdrawal against the required date. If, for smaller colleges, 15 students cannot be provided in the sample then all students within the two week window after the Credits qualifying date must be checked.</p> <p>For a sample of part-time (PT) students included in the return, check for attendance evidence after the required date.</p> <p>From the analytical review check the percentage retention for reasonableness and prior year comparability.</p>
7. Incorrect Credit value is claimed for the	College should have procedures to:	Review and test college procedures for

Risk area	Systems/procedural Requirements	Audit consideration
<p>programme of study.</p> <p>Grant-in-aid could be misstated.</p>	<ul style="list-style-type: none"> • Ensure the correct planned activity (Credits) value is entered in the software for each fixed length 'Other than FT' course. • Determine the individual Credit value for flexible duration courses that are 'Other than FT' and for special programmes. • Ensure Credits values are determined by suitably trained personnel. 	<p>calculation of Credits.</p> <p>Check a sample of individual Credit calculations for accuracy.</p> <p>Colleges should have processes in place to ensure that the Credits claimed for work-based assessed provision meet the requirements of the guidance on work-based assessed provision and the core principles relating to the level of college engagement with students and to college resources expended.</p>
<p>8. The college Credits claim for an individual student exceeds the maximum claim allowed for a student per year.</p> <p>Colleges may claim a maximum of one full-time (FT) course per student per year.</p>	<p>College should have procedures in place to ensure that where Credits are claimed for additional part-time related study; the study can be appropriately justified.</p> <p>College should have procedures in place which ensure that the Credits claimed per student do not exceed the maximum.</p>	<p>Review a sample of students for whom related study has been claimed to ensure that the claim is appropriately justified.</p> <p>Review and test college procedures for ensuring that the Credits claimed per student do not exceed the maximum.</p>
<p>9. College records more than one FT tuition fee per student per AY.</p> <p>College records fee waiver for students on ineligible courses. e.g. FT advanced or where a "top up" has been</p>	<p>College should have procedures:</p> <ul style="list-style-type: none"> • To ensure that a maximum of one FT fee per student per AY is recorded. • For the separate 	<p>Guidance explaining the circumstances in which colleges may claim fee waiver grant is on the SFC website: Fee Waiver.</p> <p>Review and test college fee waiver procedures, ensuring that students</p>

Risk area	Systems/procedural Requirements	Audit consideration
<p>charged.</p> <p>College records fee waiver for courses spanning academic years, either in the incorrect year or in both years.</p> <p>College records fee waivers for ineligible students.</p> <p>College records fee waivers which are not covered by the standard fee waiver policy.</p> <p>Fee waiver funds received could be overstated.</p>	<p>identification of advanced courses.</p> <ul style="list-style-type: none"> • To ensure that students charged “other fees” are not recorded as eligible for a fee waiver. • For the separate identification and correct claiming of programmes which span more than one AY. • To ensure that fee waivers are recorded for students that meet both the attendance and eligibility criteria. • To ensure fee waivers recorded are in accordance with Council standard fee waiver policy. 	<p>are recorded as eligible for fee waivers only where they are attending eligible programmes, and that fee waivers for these students are accurately recorded and categorised, and are consistent with SFC policy.</p> <p>Ensure that students who have not met the eligibility and attendance criteria are not recorded as eligible for a fee waiver.</p> <p>In addition, other analytical review procedures may be used as audit assurance.</p>
<p>10. Students who enrol on an open / distance learning programme do not continue with the programme.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures to:</p> <ul style="list-style-type: none"> • Agree likely duration of study. • Set time-related milestones. • Review progress. 	<p>Review and test procedures for monitoring progress of students on open / distance learning programmes.</p>
<p>11. Students who undertake non-accredited work experience / placement.</p>	<p>College should have procedures to:</p> <ul style="list-style-type: none"> • Agree reasonable duration of non-accredited work 	<p>Review and test procedures for setting and monitoring the number of non-accredited placement hours (1 credit for every</p>

Risk area	Systems/procedural Requirements	Audit consideration
	<p>experience/placement.</p> <ul style="list-style-type: none"> • Review attendance. 	80 hours).
<p>12. Incorrect Credit value is claimed for collaborative provision as:</p> <p>(i) Activity is not eligible for funding.</p> <p>(ii) Funding implicitly claimed by the college is excessive in relation to the level of engagement with the student and / or resource deployed by the college.</p>	<p>(i) Colleges should have procedures in place to assess fundability of collaborative provision, in particular:</p> <ul style="list-style-type: none"> • It is not fully funded from non-SFC sources. • The criteria for collaborative provision in the guidance have been met, including management, quality assurance and the other specific criteria listed. <p>(ii) Colleges should have processes in place to ensure that the Credits claimed for collaborative provision meet the requirements of the guidance on collaborative provision and the core principles relating to the level of college engagement with students and to college resources.</p>	<p>Review and test college procedures for determining Credits claimed for collaborative provision.</p> <p>Review Credits claimed for a sample of collaborative provision for compliance with the guidance.</p>