



Scottish Funding Council
Comhairle Maoineachaidh na h-Alba

SFC GUIDANCE

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Education Maintenance Allowance (EMA) Audit Guidance 2023-24: Sample EMA spot-check working paper



Sample EMA spot-check working paper

Test Ref	Student reference number or ID (name not required)	Application form checked and details confirmed to supporting documents	Acceptance agreed	Rejection in accordance with policy	Notice of entitlement correctly issued	Learning agreement on file and signed	Attendance confirmed	Prior application	Payment at correct rate	BACS payment confirmed	Payment traced to SFC claim	Comments and subsequent action	Testing completed by and date
1	xxxx	x	x	n/a	X	x	x		x	x	x	Satisfactory	BB 15/7/24
2	xxxx	x	x	n/a	X	x	x		x	x	x	Unauthorised absence. One Payment not made. No learning agreement filed. Agreement now located.	WG 16/9/23
3	xxxx	x	n/a	x	n/a	n/a	n/a		n/a	n/a	n/a		MN 2/10/23

Note: The above is only intended as a guide to the type of working paper which should be retained. This model does not cover all the tests which will be necessary and colleges should produce individually tailored working papers which indicate all the tests carried out.