



# SFC Guidance

## 2012-13 data return for funding purposes (FES return) and audit guidance for colleges

Issue date: 19 July 2013

**Summary:** This document provides guidance to colleges on the completion of their student activity data for academic year 2012-13 (FES return) and also provides the audit guidance for that year.

**FAO:** Principals and directors of Scotland's colleges

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## 2012-13 data return for funding purposes (FES return) and audit guidance for colleges

### Introduction

1. Colleges are required to provide a further education statistical (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 student units of measurement (SUMs) data for academic year (AY) 2012-13 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 the SFC in AY 2012-13.
3. Colleges are also asked to let us know of any special circumstances that we should take into account in deciding whether to clawback main recurrent grant if your total fundable student activity is likely to fall short of your target.
4. Colleges should make the FES return via our website using 'FES Online'. The timetable for the return of data files (via FES Online - [http://www.sfc.ac.uk/statistics/further\\_education\\_statistics/FES\\_online/fes.aspx](http://www.sfc.ac.uk/statistics/further_education_statistics/FES_online/fes.aspx)), college certificate, audit certificate and audit report is as follows. Please mark all returns for the attention of Joelle Russell.

Return	Description	Latest return date	Printed copy	References
FES	2012-13 session return	31 Oct 2013	No	FES guidance for 2012-13 (online) and this guidance
College certificate	Signed 'SUMs claimed' certificate for 2012-13 signed by college Principal after verification of the 2012-13 FES return.	31 Oct 2013	Yes	Annex A to this letter

Audit certificate	Audit certificate on the returns for 2012-13 completed by your auditors.	31 Oct 2013	Yes	Annex B to this letter
Audit report	Full report on issues identified by the internal auditors for 2012-13 completed by your auditors.	13 Dec 2013	Yes	This guidance (paragraphs 13 to 16)
Special circumstances	Details of circumstances to be taken into account in decisions on clawback	31 Dec 2013	No	This guidance (paragraphs 7 and 8)

### **College certificate**

5. This is for signature by the college Principal, after verification of the 2012-13 FES return, which should be completed with reference to the SUMs guidance for that year (circular [SFC/07/2012](#)). An example of the form for the college certificate is provided at Annex A.

### ***Adherence to timescale***

6. 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**

7. Our conditions of grant for academic year 2012-13 stated that if the college does not deliver the outcome agreement and the targets within it, the SFC will consider clawback of grant or reductions in future funding. If you under-provide we may take into account extenuating circumstances in reaching our decision on clawback or future grant reductions.
8. Please therefore advise us **before the end of December 2013** of any special circumstances you believe should be considered.

## The 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 and procedures 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 the SFC by **31 October 2013**.
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 the SFC by **13 December 2013**.
12. Auditors must complete their reviews in time to ensure that the SFC receives the audit certificate and report by **31 October 2013** and **13 December 2013** respectively. Whilst a copy of the signed audit certificate should be sent to the SFC, it is acknowledged that the auditors owe the SFC no duty of care in respect of their audit of the FES return.
13. The 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;
  - the work undertaken, including the extent of checking undertaken, and the size of samples examined in percentage terms;
  - the external data examined;
  - an indication of analytical review;
  - 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 weighted student units of measurement (WSUMs) and approximate equivalent monetary values; and
  - a summary of adjusted and unadjusted errors including number of SUMS and monetary values of errors found by auditors.
14. Audit certificates should only be qualified where it is considered that the college's SUMS returns actually contain material misstatements or where systems used are inadequate and unlikely to prevent serious misstatements occurring.
  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. The SFC group will review the audit certificate and the auditors' report to management. 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 2012-13 student activity data in circular [SFC/07/2012](#), paying particular attention to sections 5 and 6 in order that fundable and non-fundable programmes/courses and students may be differentiated properly, and the recurrent funding method as set out in circular [SFC/02/2012](#). Final college funding allocations and WSUMs targets for 2012-13 are set out in an Excel worksheet on our website here:

[http://www.sfc.ac.uk/web/FILES/funding/201213\\_college\\_funding\\_allocations.xlsx](http://www.sfc.ac.uk/web/FILES/funding/201213_college_funding_allocations.xlsx)

***Specific guidance for auditors***

18. It is expected that colleges' systems and procedures 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 SUMS element of the FES return, auditors should in the first instance review and record the systems and procedures used in compiling the return and assess and test their adequacy. Detailed testing will be required in so far as necessary to enable auditors to adequately assess whether the systems and procedures are working satisfactorily as described to them.
19. The level of testing required must be judged by the auditor, bearing in

mind the likely risk of errors existing which could give rise to a material mis-statement of the data in the returns, but should be sufficient to demonstrate a rigorous approach to the audit assignment. In assessing what constitutes material mis-statement, auditors should have regard to the consequences for the recurrent grant calculation of incorrect data.

20. 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.
21. 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 SUMs Guidance Notes where colleges need to exercise particular care in interpreting or applying the requirements. Annex D sets out the main areas of risk, and suggests systems colleges should have in place and audit considerations in relation to these risk areas.
22. The guidance in Annex D is derived from the content of auditors' detailed reports and generic issues identified from the SFC's own cyclical reviews of colleges' student data.

### ***Feedback on prior years audits***

23. A review of the auditors' reports for previous years showed common areas of weakness were:
  - registers not available for audit and not matching systems data;
  - attendance not being recorded correctly and reconciled with withdrawals;
  - incorrect calculation of SUMs values, particularly in relation to:
    - infill students; and
    - students on European Computer Driving License (ECDL) courses;
  - personal learning and support plans not correctly completed and often of varying quality; and
  - lack of evidence for:
    - the support given to students on work-based learning courses;
    - the inclusion of students on dominant programme group (DPG) 18 courses or what their support needs were;
    - students for whom extended learning support has been claimed and what their support needs were;

- time-related milestones and progression for students on open learning courses;
- claims for non-EU students; and
- 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 registers are being completed accurately and procedures are in place to record withdrawals accurately;
- the importance of recording work-based learning activity fully and accurately according to the guidance; and
- the need to maintain evidence to support SUMs claimed for work-based learning, DPG 18, open learning and extended learning support (PLSPs).

***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**

Gordon McBride, Assistant Director, Funding Policy, Tel: 0131 313 6575, email: [gmcbride@sfc.ac.uk](mailto:gmcbride@sfc.ac.uk) or Paul MacFadyen, Policy/Analysis Officer, Funding Policy, Tel: 0131 313 6656, email: [pmacfadyen@sfc.ac.uk](mailto:pmacfadyen@sfc.ac.uk);

**SUMs guidance**

Joelle Russell, Senior Policy/Analysis Officer, Funding Policy, Tel: 0131 313 6614, email: [jrussell@sfc.ac.uk](mailto:jrussell@sfc.ac.uk);

**Audit matters**

Andrew Millar, Senior Financial Analyst, Learning, Governance and Sustainability, Tel: 0131 313 6538, email: [amillar@sfc.ac.uk](mailto:amillar@sfc.ac.uk).

A handwritten signature in black ink, appearing to read 'Brian Baverstock', with a stylized, cursive script.**Brian Baverstock**

Head of Learning, Governance and Sustainability



**College certificate**

Scottish Funding Council  
 Apex 2  
 97 Haymarket Terrace  
 EDINBURGH  
 EH12 5HD

I confirm that the FES return contains details of all SUMs claimed in respect of fundable programmes relating to college activity in AY 2012-13. I also confirm that I am satisfied that the information supplied in the FES return is free from material mis-statement. I confirm that the figures include, where appropriate, any adjustments identified from our auditors' review. The total number of WSUMs claimed is as follows:

	<b>WSUMs funded target</b>	<b>WSUMs claimed</b>
<b>Total</b>		

College name .....

College Principal's signature .....

Date: .....

Please return your completed form to:

Joelle Russell, Senior Policy/Analysis Officer, Scottish Funding Council, Apex 2, 97 Haymarket Terrace, EDINBURGH, EH12 5HD by **31 October 2013**.

## Format for SUMs audit certificate for AY 2012-13

### 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 the 'SUMs' Guidance Notes issued under cover of circular [SFC/07/2012](#) and which has been confirmed as being free from material mis-statement by the college's Principal in his/her Certificate dated \_\_\_\_\_. We conducted our audit in accordance with guidance contained in the 2012-13 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 mis-statement.

#### 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; and
- on the basis of our testing [subject to the exceptions given below] we can provide reasonable assurance that the FES return contains no material mis-statement.

**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:

Joelle Russell, Senior Policy/Analysis Officer, Scottish Funding Council, Apex 2, 97 Haymarket Terrace, EDINBURGH, EH12 5HD by **31 October 2013**.

## 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 SUMs 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 SUM totals for each college.
3. SUMs derived from the collection exercise, are weighted 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.

### SUMs guidance notes

5. The 2012-13 SUMs guidance notes were issued to colleges in circular [SFC/07/2012](#) on 20 April 2012.
6. Section 3, data assessment elements, in the SUMs guidance notes, describes the criteria against which the fundability of provision is assessed. 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, the guidance notes request that 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. The guidance notes state how SUMs should be calculated for ECDL programmes and when the SUMs should be claimed. Auditors should be aware that the student must have completed the full set of seven modules to enable the college to claim the full four SUMs.
9. Auditors should note that, while a personal learning and support plan (PLSP) must exist in respect of every student enrolment that contributes to the DPG 18 and ELS SUMs totals in the FES return, there may be some cases where a student may legitimately not be able to sign their PLSP.
10. 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.
11. 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.
12. Normally, the pattern of college activity would be expected to follow established trends in student participation and in the delivery of SUMs. 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**

13. Funding of £8.4 million was earmarked for colleges in 2012-13 and was used as match funding to secure European Social Fund (ESF) Priority 5 monies of £4.6 million. A total of £13 million was therefore allocated to colleges. More information on the project can be found below:  
[http://www.sfc.ac.uk/funding/colleges/ESF/european\\_social\\_fund\\_priority5\\_A\\_Y2012\\_13.aspx](http://www.sfc.ac.uk/funding/colleges/ESF/european_social_fund_priority5_A_Y2012_13.aspx)

14. Auditors are requested to review and test colleges' systems for administering the additional funding in line with the conditions of grant in order that activity is accurately collected and recorded, and that funding is directed towards eligible students. Further detail is contained within:  
[http://www.sfc.ac.uk/web/FILES/Guidance/ESF Priority 5 Guidance Notes for Colleges 2012-13 Update pg36.pdf](http://www.sfc.ac.uk/web/FILES/Guidance/ESF_Priority_5_Guidance_Notes_for_Colleges_2012-13_Update_pg36.pdf)

## Key risk areas

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

Risk area	Systems/procedural requirements	Audit consideration
<p>1. Non-fundable activity is included in the SUM count. Grant-in-aid could be overstated.</p>	<p>College should have procedures for:</p> <ul style="list-style-type: none"> <li>- identifying elements of non-fundable activity;</li> <li>- identifying non-fundable programmes; and identifying programmes which span more than one academic session, and ensuring that SUMs for these programmes are claimed once and in the correct year.</li> </ul>	<p>Review and test college procedures for identifying and eliminating non-fundable activity. Check a sample of spanning programmes to ensure that the SUMs treatment is correct. Further substantive testing may be required.</p>
<p>2. Non-fundable students are included in the SUM count. Grant-in-aid could be overstated.</p>	<p>College should have procedures for identifying non-fundable students on fundable programmes. 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. Check external data, for evidence of non-fundable students and ensure these are not included as fundable. Substantive testing may be required.</p>
<p>3. Programme is not classified correctly. Grant-in-aid could be overstated.</p>	<p>College should have procedures to ensure:</p> <ul style="list-style-type: none"> <li>- provision is correctly classified between FT and other modes of</li> </ul>	<p>Review and test college procedures for the classification of FT and other modes of provision.</p>

	<p>provision; and</p> <ul style="list-style-type: none"> <li>- provision is correctly classified between higher and further education.</li> </ul>	<p>Review and test college procedures for the classification of higher/further education. Substantive testing may be required.</p>
<p>4. Infill student is counted as part of the programme which is being in-filled, rather than their individually tailored course, or is included as part of both courses. Grant-in-aid could be overstated.</p>	<p>College should have procedures to:</p> <ul style="list-style-type: none"> <li>- identify infill students separately;</li> <li>- ensure that they are allocated to the correct programme; and</li> <li>- ensure that they are counted only once on the return.</li> </ul>	<p>Review the college procedures for identifying infill students and for determining the appropriate treatment of these students. Check a sample of infill students to confirm treatment was correct.</p>
<p>5. Incorrect allocation of SUMs for students registered on ECDL courses.</p>	<p>For students taking the full set of 7 ECDL modules, 4 SUMs should be claimed. Please note that if the full set of 7 modules is not completed, colleges may only claim a proportion of the maximum 4 SUMs.</p>	<p>Review and test college procedures for identifying and eliminating non-fundable students from the return.</p>

<p>6. Incorrect dominant programme group (DPG) code is allocated to programme. 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. Compare Total WSUMs/Total SUMs to produce a college weighting factor. Investigate and report the reasons for any significant changes in the weighting factor, year on year.</p>
<p>7. Students included in the return do not meet attendance criteria. Grant-in-aid could be overstated.</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 calculated correctly. College should have procedures for identifying and recording student withdrawals and the correct withdrawal date. 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 SUMs claim.</p>	<p>Review and test college procedures for dealing with student withdrawals. For a sample of courses check that the start, end and required dates have been calculated correctly. For a sample of course enrolments check for the exclusion of students from the return who do not meet the 25% rule. For a sample of students included in the return, check for evidence of attendance after the required date. From the analytical review check the percentage retention for</p>



		reasonableness and prior year comparability.
8. Incorrect SUM value is claimed for the programme of study. Grant-in-aid could be misstated.	College should have procedures to: <ul style="list-style-type: none"> <li>- ensure the correct pre-determined SUMs value is entered in the software for each fixed length 'Other than FT' course;</li> <li>- determine the individual SUM value for flexible duration courses that are 'Other than FT' and for special programmes; and</li> <li>- ensure SUMs values are determined by suitably trained personnel.</li> </ul>	Review and test college procedures for calculation of SUMs. Check a sample of individual SUM calculations for accuracy.
9. The college SUMs claim for an individual student exceeds the maximum claim allowed for a student per year. Colleges may claim a maximum of one full time course per student per year.	College should have procedures in place which ensure that the SUMs claimed per student do not exceed the maximum. College should have procedures in place to ensure that where SUMs are claimed for related study, the study can be appropriately justified.	Review and test college procedures for ensuring that the SUMs claimed per student do not exceed the maximum. Review a sample of students for whom related study has been claimed to ensure that the claim is appropriately justified.
10. ELS student classification is applied or claimed incorrectly. Grant in aid could be overstated.	College should have procedures for identifying students on non-DPG 18 courses who are experiencing learning difficulties.	Review college procedures for identifying and administering ELS student records.

	<p>College must clearly identify in the PLSP for each ELS student, the additional expenditure and resources required by the student.</p> <p>College should have procedures for each DPG 18 course to ensure that they do not claim ELS SUMs for the students on those courses, although these students may be eligible for an ELS claim for other courses on which they are enrolled.</p>	<p>Review for a sample of ELS students the availability and completeness of their PLSPs.</p> <p>Ensure a sample of additional support needs students that the SUMs are based upon either ELS or DPG 18 as appropriate.</p>
<p>11. College records more than one FT 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 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</p>	<p>College should have procedures:</p> <ul style="list-style-type: none"> <li>- to ensure that a maximum of one FT fee per student per AY is recorded;</li> <li>- for the separate identification of advanced courses;</li> <li>- to ensure that students charged “other fees” are not recorded as eligible for a fee waiver;</li> <li>- for the separate identification and correct claiming of programmes which span more than one AY;</li> <li>- to ensure that fee waivers are recorded for students that meet both the attendance and eligibility criteria; and</li> <li>- to ensure fee waivers recorded are in</li> </ul>	<p>Guidance explaining the circumstances in which colleges may claim fee waiver grant are on the SFC website:</p> <p><a href="http://www.sfc.ac.uk/web/FILES/Circulars_SFC082012/Fee_waiver_grant_policy_2012_13_guidance.pdf">http://www.sfc.ac.uk/web/FILES/Circulars_SFC082012/Fee_waiver_grant_policy_2012_13_guidance.pdf</a>.</p> <p>Review and test college fee waiver procedures, ensuring that students are recorded as eligible for fee waivers only where they are attending eligible programmes, and that fee waivers for these students are accurately recorded</p>

overstated.	accordance with Council standard fee waiver policy.	and categorised, and are consistent with SFC policy. Ensure that students who have not met the eligibility and attendance criteria are not recorded as eligible for a fee waiver. Compare student numbers and implied unweighted SUMs from the FES return, and fundable students and unweighted SUMs from the college's student records system. In addition, other analytical review procedures may be used as audit assurance.
12. Students who enrol on an open/distance learning programme do not continue with the programme. Grant-in-aid could be overstated.	College should have procedures to: <ul style="list-style-type: none"> <li>- agree likely duration of study;</li> <li>- set time-related milestones; and</li> <li>- review progress.</li> </ul>	Review and test procedures for monitoring progress of students on open/distance learning programmes.

<p>13. Incorrect SUM 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"> <li>- it is not fully funded from non-SFC sources; and</li> <li>- the criteria for collaborative provision in the guidance have been met, including management, quality assurance and the other specific criteria listed.</li> </ul> <p>(ii) Colleges should have processes in place to ensure that the SUMs 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 SUMs claimed for collaborative provision. Review SUMs claimed for a sample of collaborative provision for compliance with the guidance.</p>
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