

Conflict of Interest and Personal Interests Policy

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Purpose

CIPFA remains the world's only professional body dedicated to public finance and accountancy.

At CIPFA, we have been at the heart of the development of the new Apprenticeship Programme and are uniquely placed to support employers in maximising the Apprenticeship Levy – both in our capacity as a professional qualifying body and as a respected training provider, through CIPFA's Education and Training Centre.

We have been accepted onto the Register of Apprenticeship Training Providers and are also approved for listing on the Register of Assessment Organisations (AOs) for Apprenticeship Standards in accounting.

As both an Apprenticeship Training Provider (ATP) and an Assessment Organisation (AO), CIPFA must have in place a robust, transparent, and effective Conflict of Interest Policy to ensure strict separation between the two functions.

This will ensure that:

- The validity and integrity of Apprenticeship Assessments is assured
- The progress and outcomes of individual Apprentices are not compromised or improperly influenced
- CIPFA maintains organisational accountability and impartiality in all Apprenticeship Assessment decisions
- Individuals deployed in assessment roles are demonstrably free from conflicts of interest that could undermine objectivity or fairness

Scope

This policy outlines the principles and procedures for managing actual or perceived conflicts of interest within CIPFA in its role as an Assessment Organisation (AO).

It details how we will ensure that:

- Apprentices are not adversely affected
- Apprenticeship outcomes are not awarded inappropriately or withheld due to unresolved conflicts

In addition, the policy supports all staff and associates by providing clear guidance and expectations for recognising, disclosing, and managing potential conflicts.

This policy applies to all internal CIPFA staff, Council members, Committee members, external stakeholders, Subject Matter Experts (SMEs), Assessment Associates, and any individual involved in qualification development or assessment activity.

Definitions

A **conflict of interest** is any situation in which an individual's ability to make objective, evidence-based decisions may be compromised — or perceived to be compromised — by personal or professional connections or interests.

A **personal interest** may include internal or external relationships, roles, or affiliations with employers, training providers, or third parties that could undermine impartiality or create a risk of bias in assessment decisions.

Key Roles in the Assessment System

- Assessment Author
- Assessment Moderator (Paper Production)
- Independent Assessor (IA)
- Lead Independent Assessor (LIA)
- Internal Quality Assurer (IQA)
- Examination/Assessment Panel Member

Organisation Requirements

The Head of Qualifications Innovation and Development holds overall responsibility for ensuring CIPFA's assessment activities comply with this policy and with all external regulatory requirements, including those set by **Skills England** and **Ofqual**.

To ensure independence and transparency, CIPFA has implemented the following structural safeguards:

- Clear separation of management structures for ATP and AO operations (see Appendix 1)
- Distinct and independently maintained records, finances, and operational systems for both functions
- A strict prohibition on any individual providing both Apprenticeship Training and Assessment to the same Apprentice

It is CIPFA policy that all individuals acting on behalf of the AO must be free from conflicts of interest that could influence their assessment decisions.

Each Assessment Associate must confirm their independence from the Apprentice, their employer, and their training provider prior to conducting assessment activities.

Only those with no current or historic involvement in training, employment, or supervision of an Apprentice or their employer will be deployed in assessment roles. All assessment submissions will be anonymised for marking purposes using candidate identifiers only.

Each Assessment Associate is personally responsible for:

- Recognising circumstances that could present a conflict
- Disclosing such circumstances in advance
- Taking no further assessment action until the conflict has been assessed and mitigated

Breaches of this policy will result in immediate suspension from all assessment duties and an investigation in line with the Disciplinary and Grievance Procedure.

Declaration of Interest Process

All employed staff and associates must disclose actual or potential conflicts of interest using the process outlined below:

- Completion of a Conflicts of Interest Declaration Form on joining the organisation
- Annual updates to the declaration as a contractual requirement
- Immediate disclosure of any material changes via email to qualitycompliance@cipfa.org
- Review of submitted declarations by the Assessment Manager
- Written record of evaluation outcomes and required mitigations

Action

In most cases, a declaration will require no further action beyond maintaining a record on the Conflicts of Interest Register.

Where a potential or actual conflict is identified, the Assessment Manager will agree and document an appropriate mitigation strategy with the Associate. All such actions will be formally recorded and subject to audit.

Policy version and owner

Policy owner	Head of Qualifications Innovation and Development
Version	1.2
Update	September 2025
Approval	SMB September 2025
Policy review date	September 2026

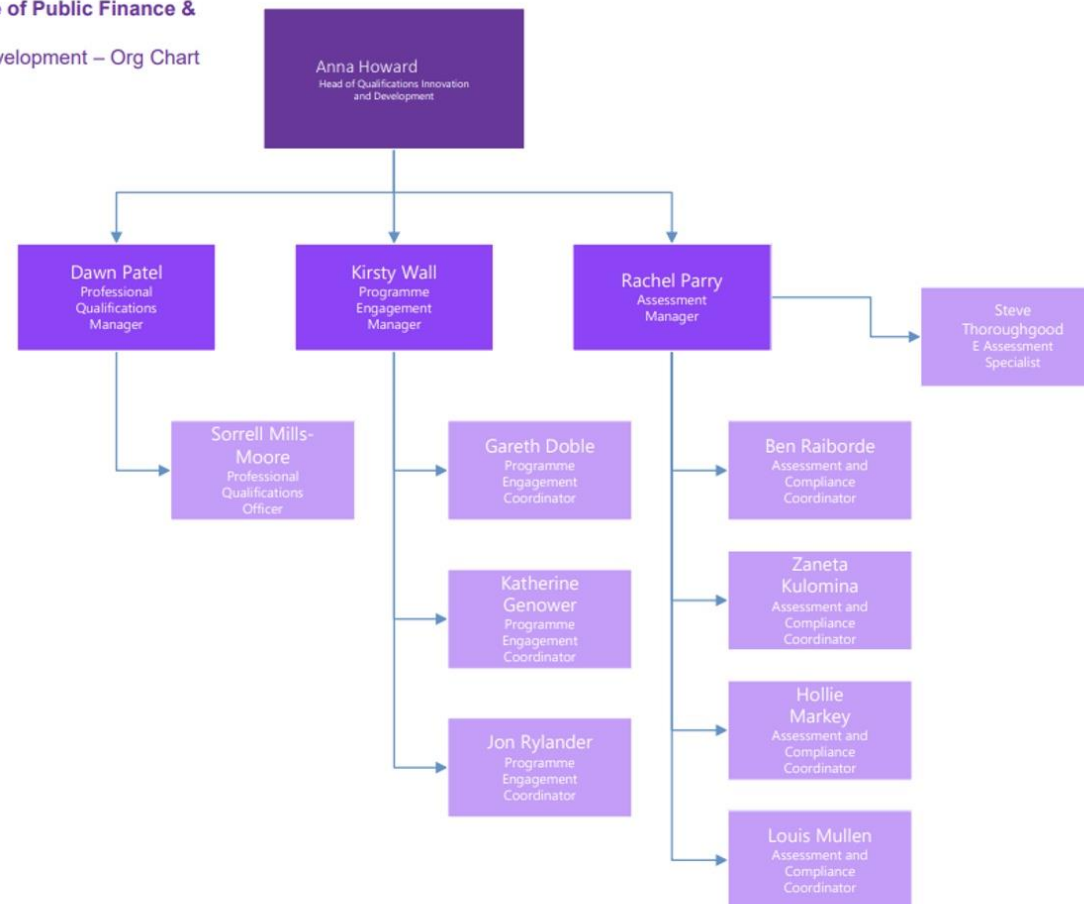
Regulatory references

Conflicts of interest and occurrences of personal interest have the potential to affect any stages of the delivery and assessment of EPA and subsequently regulatory Conditions, but the main ones are listed below.

Ofqual General Conditions of Recognition
Condition A4: Conflicts of Interest
Condition A8.3 (b): Malpractice and Maladministration (personal interest)
Condition G4: Maintaining Confidentiality of Assessment Materials
Condition I1.2 (b): Appeals (personal interest)

Appendix 1 – Assessment Organisation Management Separation Structure

CIPFA – The Chartered Institute of Public Finance & Accountancy
Qualifications, Innovation and Development – Org Chart
2024



Appendix 2 – Apprenticeship Training Provider Management Separation Structure

CIPFA Education and Training Centre

