

Apprenticeship Assessment Handbook

Accountancy/Taxation Professional Apprenticeship

September 2025 Version 6

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Updates to this Apprenticeship Assessment Handbook

Since first publication of the Accountancy/Taxation Professional apprenticeship End Point Assessment handbook, the following areas of the handbook have been updated:

Version 1	01 May 2019	First publication
Version 2	01 May 2020	<u>Amended:</u> 2.4 Clarification of roles and responsibilities 3.3 Practical experience portfolio 4.1 Apprenticeship registration and examination dates 4.3 Process of awarding and certification Appendix 5 Writing reflective commentaries <u>Added:</u> Section 5 Strategic case study Section 6 L7 Project report 6.2 Project Assessment criteria and word count 6.4 Project Report results and feedback report Appendix 2 SCS and Project Report assessment plan extract
Version 3	01 May 2022	No Amends
Version 4	31 May 2023	<u>Amended:</u> Accountancy/Taxation Professional apprenticeship 2.1.1. On-programme learning (OPL) 2.1.2. Gateway review 2.4 Roles and responsibilities Registration as a student with CIPFA Professional Accountancy Qualification examinations. Apprenticeship Assessment Results Process of awarding and certification Special Arrangements and Special Considerations Appeals Strategic Case Study requirements SCS examination and pass mark SCS Advance and Exam Day Material SCS study support Project Report requirements Project assessment criteria and word count Appendix 1 – Gateway Declaration Appendix 3 - Project Report Question Bank and Marking Scheme Appendix 4 - Apprenticeship standard- Skills & Behaviours <u>Added:</u> 4.5 Deferrals
Version 5	September 2024	<u>Amended:</u> 2.1.3. End Point Assessment
Version 6	September 2025	Amended nomenclature to align with Skills England and the Apprenticeship Reform Reformatted for readability Revision of appendices for readability and understanding of requirements Removed section numbering to improve ToC

Introduction

The Chartered Institute of Public Finance and Accountancy (CIPFA) is a UK-based international accountancy membership and standard-setting body. We are the only such body globally dedicated to public financial management and hold Chartered Status.

At the heart of our mission to build trust by strengthening public financial management is CIPFA's Professional Accountancy Qualification. It is the leading qualification for those charged with delivering sustainable public value. Both challenging and highly rewarding, it is designed to give students the best possible foundation for a career in public finance.

CIPFA is a charity by Royal Charter granted in 1959 and is registered with the Charity Commission for England and Wales, number 231060.

The purpose of this handbook is to provide information related to the Accountancy/Taxation Professional apprenticeship standard for all individuals involved, including:

- Apprentices
- Training organisations
- Employers
- Independent assessors.

This handbook is accurate at the time of publication (September 2025). It has been updated to reflect the terminology and regulatory expectations introduced under the Apprenticeship Reforms led by Skills England. The term 'End Point Assessment' has been replaced with 'Apprenticeship Assessment'. CIPFA acknowledges the forthcoming Apprenticeship Reforms led by Skills England and will continue to adapt policies to ensure ongoing compliance with national frameworks, including expectations set by regulatory bodies. CIPFA will communicate when changes have been made.

Accountancy/Taxation Professional Apprenticeship

The standard for the Accountancy/Taxation Professional apprenticeship was developed by a group of employers, including public sector representatives, as part of the employer-led development model coordinated by Skills England.

The standard for the Accountancy/Taxation Professional apprenticeship was developed by a group of employers, including public sector representatives, to meet occupational and sectoral needs.

The Apprenticeship Standard (ST0001) is under review. Stakeholders should refer to the latest published version on the Skills England website.

This apprenticeship standard is in the process of being revised. In the meantime, the version below remains approved for delivery.

A summary of the current standard is as follows:

Apprenticeship standard:	Accountancy/Taxation Professional
Status:	Approved for delivery
Level	7
Degree:	Non-degree qualification
Reference:	ST0001
Approved for delivery:	7 November 2017
Route:	Legal, finance and accounting
Typical duration to gateway:	36 months (this does not include Apprenticeship Assessment period)
Maximum funding:	£21,000

Full details of both the standard and assessment plan for the Accountancy/Taxation Professional can be found at:
<https://skillsengland.education.gov.uk/apprenticeships/st0001-v1-0>

CIPFA supported the development of this new style of apprenticeship and is listed on the Apprenticeship Provider and Assessment Register (APAR)
<https://download.apprenticeships.education.gov.uk/apar>
as an organisation that has been deemed as suitable to conduct the apprentices' Apprenticeship Assessments.

Accountancy/Taxation Professional apprentice journey

Apprentices must achieve the required Knowledge, Skills, and Behaviours (KSB) specified in the standard.

There are the following key distinct elements of the apprentice journey:

- On-Programme Learning (OPL)
- Gateway Declaration
- Apprenticeship Assessment

On-programme learning (OPL)

This is an important element of the learning process delivered by the training provider.

To offer the OPL, training providers must be an Approved Training Provider with CIPFA and be on the Register of Apprenticeship Training Providers. The full register can be accessed on the following website:

www.gov.uk/guidance/register-of-apprenticeship-training-providers.

The accountancy/taxation apprenticeship standard does not mandate qualifications to form part of the OPL; however, the **CIPFA Professional Accountancy Qualification** is a pre-requisite of eligibility for full CIPFA membership, which in turn is a requirement of the apprenticeship.

Gateway Declaration

Towards the end of the OPL, the employer, the apprentice and the training provider will decide as to whether the apprentice is ready for their EPA.

This stage of the programme is known as the **Gateway Declaration** and will confirm that the apprentice has gained the required experience in the workplace to meet the criteria specified in the standard as well as CIPFA's membership eligibility criteria.

In order to pass the Gateway Declaration stage, the following requirements must be met:

- The apprentice has completed on-programme learning (OPL) for a minimum of 12 months and one day.
- The apprentice has met a minimum of English and mathematics required at level 2 or equivalent
- The apprentice has demonstrated the knowledge set in the apprentice standard by holding an examination pass or exemption in all 11 preceding modules of the Professional Accountancy Qualification
- The apprentice has a record of at least 400 days of relevant work experience signed off by their employer, evidencing that they have achieved the skills and behaviours set in the apprenticeship standard and clearly shows activities that may be referred to in the Project Report submission.

In addition, the apprentice must:

- Be a registered student of CIPFA
- Be in good standing with CIPFA
- Have paid all fees due to CIPFA in full.

CIPFA as an Apprenticeship Assessment Organisation will require a signed declaration for each apprentice submitted by the training provider confirming that checks have been made to ensure the apprentice is ready for their

Apprenticeship Assessment. The signed declarations must be received at least 2 working days before the assessment can be taken.

Gateway declaration form is enclosed in Appendix 1.

Apprenticeship Assessment

The AA, taken after On-Programme Learning (OPL), confirms that the apprentice meets the Knowledge, Skills, and Behaviours (KSBs) in the standard. It comprises two components:

- Strategic Case Study (SCS)
- Level 7 Project Report

Both components must be attempted together at the first attempt; neither component will be marked unless both are completed in the same exam session. Both components of the Apprenticeship Assessment are delivered and managed using CIPFA's assessment platform.

Funding

The government guidance on funding bands for apprenticeships can be found at; www.gov.uk/government/publications/apprenticeship-funding-bands.

This guidance sets out the funding bands that will apply for existing apprenticeship frameworks and apprenticeship standards.

These bands set an upper limit on the amount of funding the government will provide. The cost of learning will have to be negotiated by employers with training providers.

Anything agreed above the upper limit will have to be funded by the employer. For the Accountancy/Taxation Professional apprenticeship, the upper limit is set at £21,000 per apprentice.

More details on how the funding system for employers works and how to use the apprenticeship service can be found on: www.gov.uk/guidance/manage-apprenticeshipfunds.

Apprenticeship fees

The fee for the Accountancy/Taxation Professional apprenticeship assessment is £2,100. This includes the Strategic Case Study examination entry as well as

Project Report registration. There is no fee charged for retaking the Strategic Case Study examination or Project Report resubmission.

Roles and responsibilities

The following organisations and individuals are involved in the different elements of the apprentice journey.

Role	Responsibilities
Apprentice	An individual undertaking the Accountancy/Taxation Professional Apprenticeship. Responsible for engaging with their training, maintaining their portfolio, and preparing for Apprenticeship Assessment.
Professional Body	Professional bodies such as CIPFA have a duty to establish, uphold and advance the standards of qualification, competence, and professional conduct under their Royal Charter. They also play a role in supporting Apprenticeship Assessment quality and certification.
Assessors Lead Apprenticeship Assessor (Lead Marker)	• Qualified to at least the level of the occupational standard and occupationally competent. Responsible for: • Conducting the independent Apprenticeship Assessment and making the final decision on whether the apprentice meets the KSBs defined in the standard. • Marking and moderating Strategic Case Study and Level 7 Project • Report submissions. • Requesting CIPFA to verify authenticity and employer sign-off within the portfolio. • Overseeing the marking process and supervising additional assessors. • Recording decisions, producing feedback reports for unsuccessful candidates, and completing session-based examiner reports. • Leading standardisation to ensure consistent and valid decisions. • Reporting suspected malpractice or maladministration to CIPFA and supporting investigations as required. • Supporting appeals processes where necessary.
Apprenticeship Assessor (Marker)	• Supports the Lead Assessor in determining whether apprentices meet the KSBs. • Marks SCS and Project Report submissions. • Requests verification checks as needed. • Participates in standardisation activities. • Completes feedback for unsuccessful candidates. • Escalates suspected malpractice or maladministration.
<i>Please see section 4 for additional detail on assessment roles and expectations.</i>	

Role	Responsibilities
Approved Training Provider	• Supports the apprentice and employer throughout On-Programme Learning (OPL), ensuring the portfolio meets required standards. • Delivers structured training and preparation for the Apprenticeship Assessment components. • Supports the employer in making the Gateway decision.
Employer	• Provides the apprentice with appropriate support and exposure to relevant workplace experiences. • Confirms readiness for Apprenticeship Assessment via the Gateway Declaration. • Signs off the apprentice's practical experience portfolio.
Apprenticeship Assessment Organisation (AAO) (formerly EPAO)	• Maintains approval to deliver independent Apprenticeship Assessment as listed on the Skills England register. • Supports development and periodic review of the occupational standard and assessment plan. • Designs and maintains the grading criteria. • Communicates updates to all stakeholders. • Delivers four assessment sessions annually. • Provides clear portfolio guidance. • Recruits, trains, and supports competent assessors. • Determines final competency outcomes. • Operates robust quality assurance procedures to support fair, valid, and reliable assessment outcomes in line with Skills England expectations.

Requirements of the Professional Body

In addition to the requirements set out in the apprenticeship standard, each professional body sets out their own requirements that must be fulfilled in order for the apprentice to be eligible for full membership of the professional body on completion of the apprenticeship programme.

CIPFA membership requirements are outlined in the following sections.

Registration as a student with CIPFA

As well as registering with an accredited training provider, the apprentices must register with CIPFA at the start of the apprenticeship programme and maintain student registration throughout the OPL, Gateway Declaration and the Apprenticeship Assessment period.

Registration is available at:

<https://www.cipfa.org/partners/apprentice-students/studentregistrationsapprentice>

Professional Accountancy Qualification examinations

To be eligible for full membership of CIPFA, apprentices are expected to pass or hold an exemption from the 11 modules of the Professional Accountancy Qualification (as stipulated by the CIPFA Charter and Byelaws), in addition to passing both the Strategic Case Study and Level 7 Project Report.

Practical experience portfolio

The practical experience portfolio is a key component of becoming a Chartered Accountant. Apprentices are required to compile a record of 400 days of practical (on the job) work experience, verified by the employer which evidences their competence in the ten skills and behaviours of the apprenticeship standard.

Apprentices are encouraged to maintain and update this documentation throughout the duration of the programme.

Good standing

The apprentice must remain in good standing with CIPFA to be eligible for full membership that is, regarded as having complied with all their explicit obligations, while not being subject to any form of sanction, suspension, investigation, or disciplinary censure.

Professional fees

All fees arising from professional body activities (except the End Point Assessment components) are not covered by the apprenticeship levy.

These fees must be settled in full to complete the apprenticeship.

The fees include:

- Initial registration
- Annual student membership subscription
- Exemption fees, if applicable
- Examination and resit fees (excluding the SCS exam and L7 Project Report)
- Other administrative fees, e.g., appeals.

Apprenticeship Assessment

To be eligible for the Apprenticeship Assessment, the apprentice must have progressed to the Gateway Declaration phase (as stipulated in section 2.1.2 of this document).

Apprenticeship Assessment registration and examination dates

The CIPFA Strategic Case Study examination and Project Report assessment are available four times per year - March, June, September, and December. The exact examination dates are published at; www.cipfa.org/qualifications/exams.

The Strategic Case Study examination will need to be booked via the CIPFA website as per the standard examination booking process and within the stipulated deadlines. CIPFA will automatically enrol apprentices who attempt the Strategic Case Study examination for L7 Project Report submission. Both components are required to be attempted during the same examination window. The practical experience portfolio must be submitted to CIPFA in line with the deadline for the Gateway Declaration before L7 Project Report is allocated to the apprentice.

Apprentices who do not attempt the Strategic Case Study examination will not be entered for the L7 Project Report unless they are resitting the L7 Project Report having passed the Strategic Case Study.

Apprentices who fail both the Strategic Case Study examination and the Level 7 Project Report are eligible to resit the Strategic Case Study at a given sitting, before resitting their Level 7 Project Report, if so required.

Apprenticeship Assessment Results

The result dates for SCS examination and L7 Project Reports are published on the CIPFA website for the calendar year in question. The results for the SCS and L7 Project Reports are usually released on the same date.

All results are subject to internal moderation and are reviewed in accordance with Skills England's quality and integrity standards.

Process of awarding and certification

Final Apprenticeship Assessment decisions are subject to the Lead Assessor's moderation before results are confirmed to apprentices. As an additional check to verify quality and consistency, the Apprenticeship Assessment Organisation reserves the right

to make any additional investigations that may be necessary following the moderation process.

On successful completion of both assessment components of the assessment, apprentices will have met the Professional Body requirements and will be eligible for membership.

As a confirmation of meeting the Professional Body requirements, the apprentice will receive an invitation to apply for full CIPFA membership. This invitation confirms the apprentice's eligibility to become a Chartered Public Finance Accountant. At the same time, CIPFA will apply to the DfE on behalf of apprentices for the apprenticeship certificate to be issued.

CIPFA's application to the certification body will be completed in line with national apprenticeship certification processes.

Reasonable Adjustments, Extenuating Circumstances Special Considerations

Reasonable Adjustments and Extenuation Circumstances CIPFA recognises that there are students who are able to cope with the learning demands of a qualification and can demonstrate attainment in the skills and knowledge being assessed, but for whom the standard assessment arrangements may present unnecessary barriers.

Special Consideration is applied when an issue or event has had, or is reasonably likely to have had, a material effect on a student's ability to take an assessment or demonstrate their normal level of attainment in an assessment. If a student is disadvantaged during their assessment, CIPFA can on occasion make mark adjustments as part of a process called Special Consideration. Applications for Special Consideration can be submitted if a student has fully prepared for the assessment but their performance on the day of the assessment has been affected by factors beyond their control.

Special consideration may go some way to assist a student affected by a potentially wide range of difficulties, emotional or physical, which may influence performance in their assessments. But it cannot remove the difficulty faced by the student due to the assessment itself.

Relevant online application forms are available at www.cipfa.org/qualifications/exams.

Relevant policies are available at; <https://www.cipfa.org/qualifications/student-policies-procedures-andforms>

These arrangements comply with Skills England's expectations for learner protection, inclusion, and equitable treatment.

Deferrals

Deferrals will be considered if the apprentice is prevented from attending the assessment and an application is received after the assessment booking window closes and before the date of the assessment. Apprentices are to be mindful that both Apprenticeship Assessment components are required to be attempted during the same examination window on the apprentices' first EPA attempt.

The deferrals policy is available at; <https://www.cipfa.org/qualifications/student-policies-procedures-andforms>

In addition to this policy, apprentice deferrals are required to be supported by a 'Break in Apprenticeship Assessment form' that can be provided by the apprenticeship team (apprenticeships@cipfa.org). This form requires the deferral application to be approved and signed off by CIPFA, the apprentice's employer and the apprentice themselves. This form must be fully populated and submitted to Quality Compliance (qualitycompliance@cipfa.org) before a deferral can be actioned.

All deferrals will be processed in accordance with Skills England's emerging policies for apprenticeship progression and support.

Appeals

In cases where an apprentice has valid grounds to believe that their assessment outcome does not reflect their actual performance, they can submit an appeal. Apprentices must follow the standard CIPFA appeals process and the grounds for appeal listed in the Appeals Policy must be met.

Consideration of an appeal does not involve the return, or a re-assessment, of the apprentice's work.

The Appeals Policy is available at; <https://www.cipfa.org/qualifications/student-policies-procedures-andforms>

Appeals will be reviewed using transparent, fair, and consistent processes in accordance with Skills England learner protection principles.

Strategic Case Study

Strategic Case Study requirements

The Strategic Case Study (SCS) is one of the two key components of the Apprenticeship Assessment. This assessment will allow apprentices to apply their knowledge, skills and behaviours in an integrated way and will satisfy the requirements specified in the apprenticeship standard.

The Strategic Case Study examination used in the Apprenticeship Assessment is the same that is used in the CIPFA Professional Accountancy Qualification SCS examination and is held on the same exam dates.

SCS examination and pass mark

The SCS examination length is 3.5 hours. The examination must be invigilated, and it is usually invigilated remotely and sat online via our assessment platform.

The pass mark is 50% of the overall marks available for the assessment. A minimum of 25% of the marks available for each individual SCS question must be achieved in order to pass the overall assessment.

SCS Advance and Exam Day Material

Each SCS examination contains a set of **Advance Material** which is made available to apprentices as a PDF file on the CIPFA website, **four weeks** prior to the examination day.

On the day of the examination, the apprentice will need to submit their answers online via CIPFA's assessment platform. **Exam Day Material** will be made available in CIPFA's assessment platform, and the apprentice is allowed a clean printed copy of the Advance Material in their examination. CIPFA will communicate the exact Advance and Exam Day Material arrangements in advance of each exam session.

SCS study support

CIPFA produces a detailed **SCS workbook**, which is available to apprentices as well as approved training providers to aid the preparation for the SCS examination.

Additionally, apprentices will have access to a **specimen examination** on the same platform as the live examination to enable practice in preparation for the final SCS examination.

Previous versions of the SCS exams can be also found at www.cipfa.org/qualifications/exams.

L7 Project Report

Project Report requirements

The L7 Project Report is likely to focus on the last 12 months of apprenticeship. Project Report questions will be made available on the apprentice's online account in the

examination platform **on the day after the SCS examination date**. Answers must be submitted by the deadline shown (12 noon, 12 calendar days after question allocation).

Each apprentice will be assigned four questions, one question from four separate banks, the question will be selected at random; there are a total of 16 questions across the four question banks.

Apprentices must choose a discrete piece of work for each of their Project Report responses. Whilst it is appreciated that apprentices may work for extended periods on one project, the apprentice should take care to ensure that their response given to each of the

four questions is discrete and relates to work, which though may be related to the same project, is fundamentally different.

Each piece of work chosen must be clearly identifiable as practical work experience documented within the apprentice's portfolio. If the same piece of work is chosen from a project to answer more than one question by the apprentice and it is not considered to be a discrete piece of work, both questions will be marked but only the higher score of the two questions will be cumulated into the overall score for the apprentice. Each discrete piece of work will only receive credit once in the L7 Project Report

Apprentices are required to base their Project Report submission on a piece of practical work experience drawn from their portfolio record of work experience and signed off by their employer.

This portfolio record of work experience must be submitted to CIPFA before the allocation of the project report assessment questions. If an apprentice is unsuccessful at the first attempt, they will have an opportunity to update their work experience portfolio before reattempting the Project Report submission.

CIPFA reserves the right to review its Project Report methodology as per evolving Skills England guidance on reflective and evaluative assessment.

Project assessment criteria and word count

The Project Report structure forms the requirements for each question which are based on realistic work scenarios. Apprentices will be required to attempt four equally weighted questions in the Project Report assessment, with no choice of questions.

The question allocation is designed to ensure balanced coverage of the apprenticeship standard's skills and behaviours in each Project Report assessment. The whole bank of questions is published so stakeholders are clear about how CIPFA apply the principles of the assessment plan for the apprenticeship and can plan apprentices' practical experience accordingly.

The full bank of questions is in Appendix 3.

The overall pass mark for the Project Report assessment is 50% and all questions must be attempted. Each question will be marked out of 100 marks and then given a 25% weighting to derive the overall mark.

A generic approach is used, whereby for each question the assessment criteria are directly tied to the skills and behaviours stated in the apprenticeship standard (Appendix 4).

Project Report submissions will be marked according to the assessment criteria and marking scheme and the weighting as outlined below:

- Background and context to the scenario identified in the question (10%)
- Description of your role, responsibilities and actions within the specified scenario (20%)
- Evaluation of the particular skills and behaviours you used and developed in the context of the scenario, including where it is reasonable to so include, any consideration of Ethics and Integrity and how these were managed (40%)
- Critical examination of the lessons learned, including reflections on the implications for your own professional development (30%)

The majority of the weighting is applied to the third and fourth sections due to their evaluative focus. Though due weight is also given to the first two sections, as apprentices need to clearly communicate the nature of the scenario and their role in it, the assessor needs to be able to fully understand those aspects so that they can form more informed judgements about the comprehensiveness of the more evaluative sections and establish the relevance of the work chosen to the specific question set.

Standard assessment descriptors apply to each of these sections, an approach which reflects the fact that each response should be unique and specific to each apprentice's working situation and so a 'suggested answer' style approach is not appropriate; no example submission or model answers will be published. As part of the quality assurance process, CIPFA reserves the right to screen any of the L7 project submissions through antiplagiarism software.

The report must not exceed 4,000 words, and each response **should be** between 700 and a maximum of 1,000 words. No direct penalty will be imposed where a response has fewer than 700 words, but the expectation is that a response that is under 700 words is unlikely to include the depth and breadth required for a pass. Submissions that exceed 4,000 words in total will only have the first 4,000 words marked and once the 4,000-word limit is met the marking will cease. No marks will be allocated to any words over the 4,000 limit.

Headings from the marking scheme (if used in the apprentice's submission) are excluded from the word count for the submission.

L7 Project Report results and feedback

Results of the Project Report will be confirmed on result release day.

Apprentices who do not achieve at least 50% need to retake the Project Report. An apprentice who is unsuccessful in the Project Report will receive four new questions from

the question bank at the subsequent booked examination sitting. Where unsuccessful, in any future attempts made at the Project Report, the apprentices can choose the same work scenarios again where these are relevant to the new questions. If an apprentice is unsuccessful at the first attempt, they will have an opportunity to update their work experience portfolio before reattempting the Project Report submission.

CIPFA will provide an individual feedback report to an unsuccessful apprentice to help improve their understanding of the L7 Project Report requirements.

Appendix 1 – Gateway Declaration Form

Level 7 Accountancy/Taxation Professional Apprenticeship

Apprentice Details

Section	Field	To Be Completed
Apprentice Details	Apprentice Full Name	
	Employing Organisation	
	Employment Start Date	
	Employment End Date	
	Apprenticeship Standard:	Level 7 Accountancy/Taxation Professional
	Training Start Date	
	Training End Date	

Off-the-Job (OTJ) Training Hours

Section	Field	To Be Completed
OTJ Hours	Minimum 20% OTJ Hours (A)	
	Actual OTJ Hours Recorded (B)	
	Original Planned OTJ Hours (C)	
	Final Revised Planned OTJ Hours (D), if applicable	
	Difference between Original Planned and Actual OTJ (B - C)	
	Difference between Revised Planned and Actual OTJ (B - D)	
	Reason for Any Difference in Planned and Actual OTJ Hours	

Note: All Gateway documentation, declarations and portfolio evidence are subject to review against updated Apprenticeship Assessment expectations issued by Skills England.

Gateway Eligibility Checklist

- ☐ Apprentice has met minimum English and maths requirements (Level 2)
- ☐ Apprentice has completed a minimum of 12 months and 1 day of on-programme learning
- ☐ Minimum 20% Off-the-Job training requirement has been met
- ☐ Apprentice has achieved the skills and behaviours set out in the apprenticeship standard
- ☐ Apprentice has demonstrated the knowledge requirements by completing the 11 CIPFA professional examinations

Professional Body (CIPFA) Requirements

- ☐ Apprentice is a registered student with CIPFA
- ☐ Apprentice is ready to submit a portfolio of practical experience including a logbook of at least 400 days, verified by the employer
- ☐ Apprentice is in good standing with the professional body
- ☐ All professional fees have been paid in full

Employer and Training Provider Declaration

We confirm the apprentice is occupationally competent, is working at or above the level set out in the occupational standard and is ready for End Point Assessment. We are also satisfied with the volume of training received, even where this differs from the original plan.

Qualified Accountant – Employing Organisation

Section	Field	To Be Completed
Qualified Accountant	Full Name	
	Membership Body and Ref. No.	
	Signature	
	Date	

Training Provider Representative

Section	Field	To Be Completed
Training Provider	Full Name	
	Membership Body and Ref. No.	
	Signature	
	Date	

Apprentice Declaration

I confirm that I am occupationally competent and ready to undertake the End Point Assessment. I am satisfied with the volume and quality of training received, even if this differs from the original plan. I give permission for CIPFA to apply for my Apprenticeship Certificate upon successful completion of the assessment.

Apprentice Signature

Section	Field	To Be Completed
Apprentice	Signature	
	Membership No.	
	Date	

Appendix 2 - SCS and Project Report Apprenticeship Standard

Assessment Plan Extract

Extract from the Accountancy/Taxation Professional Assessment Plan:

The objective of the Case Study is to assess synoptically the apprentices' understanding of complex business (or individual) issues and their ability to analyse financial and non-financial data, exercise professional scepticism and ethical judgement, and develop conclusions and/or recommendations. The scenario may be based on a variety of different organisational structures or operations and success at the Case Study will require an integration of the technical knowledge, skills and behaviours required for the standard. Within each Case Study, the apprentice will assume a fictitious persona, carrying out a number of connected tasks relevant to a hypothetical situation that aims to simulate real life as closely as possible. Once provided with detailed background information, the apprentice will use their knowledge to analyse the information, identify options and, by applying their judgement, make recommendations and provide advice. This reflects the role of a Professional Accountant/Taxation Professional in real life, working on an engagement that develops over time and requires them to adapt and react accordingly. The Professional Body will produce a Case Study scenario for each sitting of the assessment, which will be sat in a controlled environment at a venue approved by the Professional Body, under invigilated and timed conditions. The Case Study will be a minimum of 3 hours in length and will be available at least twice each year. The Case Study will take place after the gateway, typically in the final 12 months of the apprenticeship. To pass the Case Study an Apprentice must achieve a mark of 50% or equivalent.

Assessment Plan Extract

Extract from the Accountancy/Taxation Professional Assessment Plan:

The project report will be completed after the gateway as the last element of the apprenticeship. The apprentice will be required to answer a series of 3-4 critical and evaluative skills and behaviours questions based on their work experience. There is likely to be a focus on the final 12 months of the apprenticeship in order to ensure the work experience undertaken is at a sufficient level of complexity to meet the Level 7 requirements. Apprentices will prepare a report based on their own recent relevant experience for each of the set requirements. Within the report, each response would have a minimum word limit of 700 words and a maximum word limit of 1,000 words.

Apprentices would be asked to structure each of their responses to include:

- Background and context to the scenario identified in the question
- A description of their role, responsibilities and of the actions within the specific scenario
- An evaluation of the particular professional skills and behaviours used and developed in the context of the scenario(s) and
- A critical examination of the lessons learned.

1. To pass the project report an apprentice must achieve a mark of 50% or equivalent with a word count not exceeding 4,000 words.
2. To ensure that the project report and individual responses are all the apprentices' own work validation can be provided by the employer and, if required, the Professional Body can check the project report against the detailed practical experience records held as part of the qualification process.
3. Marking criteria, question banks, skills and behaviours remain appropriately structured and consistent with the occupational standard.

Question ID	Level 7 Project Report Questions	Skills and Behaviours
Question Bank A (<i>one question allocated from here</i>)		
A01	A piece of work that required you to critically evaluate a new piece of legislation, regulation, standard or set of guidelines that affect your working environment.	Skills: ethics & integrity, leadership, PSDM Behaviours: adds value, continuous improvement, professional scepticism
A02	A piece of work in which you identified and evaluated risks for your own or a related organisation.	Skills: ethics & integrity, leadership, PSDM Behaviours: adds value, continuous improvement, professional scepticism
A03	A piece of work that required you to evaluate evidence using both financial and non-financial criteria.	Skills: ethics & integrity, leadership, PSDM Behaviours: adds value, continuous improvement, professional scepticism
A04	A piece of work that required you to analyse benchmarking information in relation to an organisational issue for your own or a related organisation.	Skills: ethics & integrity, leadership, PSDM Behaviours: adds value, continuous improvement, professional scepticism
Question Bank B (<i>one question allocated from here</i>)		
B05	A work situation in which you formulated a new procedure, process or methodology and communicated it to stakeholders.	Skills: business relationships, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, flexibility
B06	A situation in which you were required to assess the relative importance of conflicting organisational priorities.	Skills: business relationships, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, flexibility
B07	A piece of work that required you to synthesise inputs from more than one department or team in your own or a related organisation.	Skills: business relationships, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, flexibility
B08	A piece of work that required you to formulate a resolution to an organisational problem for your own or a related organisation.	Skills: business relationships, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, flexibility
Question Bank C (<i>one question allocated from here</i>)		
C09	A piece of work that required the communication of complex information to people without a finance background.	Skills: communication, ethics & integrity Behaviours: continuous improvement, flexibility
C10	A situation in which you responded effectively to feedback from a more experienced colleague, client or stakeholder.	Behaviours: continuous improvement, flexibility Skills: communication, ethics & integrity

Question ID	Level 7 Project Report Questions	Skills and Behaviours
C11	A piece of work in which you managed potential threats to your professional independence.	Skills: communication, ethics & integrity Behaviours: continuous improvement, flexibility
C12	A piece of work where you assessed the relevance or reliability of information available to you or key stakeholders.	Skills: communication, ethics & integrity Behaviours: continuous improvement, flexibility
Question Bank D (<i>one question allocated from here</i>)		
D13	A piece of work that required judgements about the disclosure of potentially sensitive information.	Skills: business insight, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, professional scepticism
D14	A situation which required you to communicate a significant piece of work in the form of an oral presentation or written document to internal or external stakeholders.	Skills: business insight, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, professional scepticism
D15	A piece of work in which you evaluated the implications of performance indicators for an area of an organisation.	Skills: business insight, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, professional scepticism
D16	A piece of work in which you critically assessed budgetary control information.	Skills: business insight, ethics & integrity, leadership, PSDM Behaviours: continuous improvement, professional scepticism

The apprenticeship standard's skills and behaviours referenced in the table should be viewed as indicative, although they may often be most relevant to the question concerned. The questions within a bank are ALL mapped to the same skills and behaviours within the apprenticeship standard. Therefore, any combination of the questions will equally cover the skills and behaviours from the standard.

This list of skills and behaviours referenced to each question are indicative and should not therefore be viewed as exhaustive. Other skills and behaviours from the apprenticeship standard that are relevant to the work activity may be chosen to fulfil the requirements of the question response. Apprentices should however ensure that all of the ten skills and behaviours are covered across their responses.

Marking scheme

Background and context to the scenario identified in the question (10%)

Marks	Assessment descriptor
8-10	Clear and comprehensive explanation of the chosen work scenario and relevant context.
5-7	Good explanation of the chosen work scenario and relevant context, but with some minor details omitted and/or clarity issues, which, if resolved, would aid understanding of the report.
3-4	Incomplete explanation of the chosen work scenario and relevant context, with the omissions and/or clarity issues causing some difficulties in understanding the report.
0-2	Highly incomplete explanation of the chosen work scenario and relevant context, with the omissions and/or clarity issues causing significant difficulty in understanding the report.

Description of your role, responsibilities and actions within the specified scenario (20%)

Marks	Assessment descriptor
16-20	Clear and comprehensive description of the role and responsibilities of, and actions taken, by the apprentice as part of the chosen work scenario.
10-15	Good description of the role and responsibilities of, and actions taken by, the apprentice as part of the chosen work scenario, though a few aspects needed more detail and/or lacked clarity, which, if resolved, would aid understanding of the apprentice's contribution.
6-9	Some description of the role and responsibilities of, and actions taken by, the apprentice as part of the chosen work scenario, though a significant number of aspects needed more detail and/or lacked clarity, meaning that there are significant gaps in understanding of the apprentice's contribution.
0-5	Very little description of the role and responsibilities of, and actions taken by, the apprentice as part of the chosen work scenario, with significantly more detail and significant improvements in clarity needed to enable understanding of the apprentice's contribution.

Evaluation of the particular skills and behaviours you used and developed in the context of the scenario, including any ethical considerations and how these were managed (40%)

Marks	Assessment descriptor
34-40	Clear, convincing and comprehensive evaluative discussion of each of the skills and behaviours developed by the apprentice during the chosen work scenario. Thorough evaluative coverage of each of the standard's skills and behaviours which are relevant to the chosen work scenario. Comprehensive and convincing coverage of any potential ethical considerations relevant to the scenario.
27-33	Very good evaluative discussion of the skills and behaviours developed by the apprentice during the chosen work scenario, though a few aspects needed more detail and/or greater clarity. Good evaluative coverage of each of the standard's skills and behaviours which are relevant to the chosen work scenario. Good evidence of appropriate consideration of potential ethical issues.

Marks	Assessment descriptor
20-26	Good evaluative discussion of the skills and behaviours developed by the apprentice during the chosen work scenario, but some aspects needed more detail and/or greater clarity. Some scope for greater evaluative breadth and/or depth of coverage of the standard's skills and behaviours, including ethical considerations, which are relevant to the chosen work scenario.
10-19	Some evaluative discussion of the skills and behaviours developed by the apprentice during the chosen work scenario, but a significant number of aspects needed more detail and/or greater clarity. Significant scope for greater evaluative breadth and/or depth of coverage of the standard's skills and behaviours, including ethical considerations, which are relevant to the chosen work scenario.
0-9	Very little evaluative discussion of the skills and behaviours developed by the apprentice during the chosen work scenario, with most or all aspects needing more detail and/or greater clarity.

Critical examination of the lessons learned, including reflections on the implications for your own professional development (30%)

Marks	Assessment descriptor
26-30	Clear, convincing and comprehensive explanation and critical examination of the lessons learned by the apprentice in relation to the chosen work scenario. Thorough coverage of the underlying causes and implications of the identified lessons. Evidence of a strong positive professional attitude towards reflective learning and continuous improvement.
20-25	Very good explanation and critical examination of the lessons learned by the apprentice in relation to the chosen work scenario, though a few aspects needed more detail and/or greater clarity. Very good coverage of the underlying causes and implications of the identified lessons. Evidence of a positive approach towards reflective learning and continuous improvement.
15-19	Good explanation and critical examination of the lessons learned by the apprentice in relation to the chosen work scenario, though some aspects needed more detail and/or greater clarity. Good coverage of the underlying causes and implications of the identified lessons. Evidence of a reasonable understanding of the practice of reflective learning and continuous improvement
8-14	Incomplete explanation and critical examination of the lessons learned by the apprentice in relation to the chosen work scenario, with a significant number of aspects needing more detail and/or greater clarity. Coverage of the underlying causes and implications of the identified lessons is incomplete. Limited understanding of the practice of reflective learning and continuous improvement is demonstrated.
0-7	Highly incomplete explanation and little or no critical examination of the lessons learned by the apprentice in relation to the chosen work scenario, with most or all aspects needing more detail and/or greater clarity. Little or no attempt made to identify the underlying causes and implications of the identified lessons. Very limited understanding of the practice of reflective learning and continuous improvement is demonstrated.

Appendix 4 - Apprenticeship standard- Skills & Behaviours

Accountancy/Taxation Professional Apprenticeship standard

Skills	An accountancy or taxation professional will be able to:
Building relationships	Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.
Business insight	Influence the impact of business decisions on relevant and affected communities based on an appreciation of different organisations and the environments in which they operate.
Communication	Communicate in a clear, articulate and appropriate manner. Adapt communications to suit different situations, individuals or teams.
Ethics and integrity	Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and the spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities.
Leadership	Take ownership of allocated projects and effectively manage their own time and the time of others. Demonstrate good project management skills to deliver high quality work within the appropriate timeline. Act as a role model and motivate others to deliver results.
Problem solving and decision making	Evaluate information quickly and draw accurate conclusions. Assess a problem from multiple angles to ensure all relevant issues are considered. Gather the appropriate facts and evidence in order to make decisions effectively.

Behaviours	An accountancy or taxation professional will be able to:
Adds Value	Anticipate an individual's organisations future needs and requirements. Identify opportunities that can add value for the individual and organisation.
Continuous improvement	Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.
Flexibility	Adapt approach to assist organisations and individuals to manage their conflicting priorities as circumstances change.
Professional scepticism	Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.

For full details of Accountancy/ Taxation Professional standard, please visit:

www.instituteforapprenticeships.org/apprenticeship-standards/accountancy-taxationprofessional/professional/

Appendix 5- Writing Reflective Commentaries

Writing reflective commentaries

This section provides some guidance on how to write your reflective commentaries. This involves approaching your writing in a way that you may find quite different to that expected of you in the work situation. In most reports in the workplace, you are expected to write in an impersonal style; your main focus is the subject of your report, be it risk management or departmental budgetary control. You investigate the subject, analyse the results of your investigation, conclude and if appropriate, offer recommendations. You do not allow your personal feelings or opinions to intrude; if you do ever refer to yourself this will probably be in the third person, as the 'author.'

By contrast, in reflective writing it is you, your learning and practice that is the focus. You and your experiences are the subject of the piece of writing. This means that you can, and should, write in the first person. You can refer to what 'I' did or what 'my' feelings or reactions were to an experience.

Example

"On taking on this piece of work I had assumed that it would be quite simple and mechanistic. How wrong could I be!"

Some people find this approach a little difficult at first; being released from the constraints of 'management' style writing can feel strange. You may therefore find you need to practise a little before you embark on your overall reflective commentaries.

There are two main reasons why you are being asked to write down your reflections in your Project Report. The first reason is that in your portfolio there is no evidence that you have reflected effectively on your professional and learning activities unless you write this down, and reflective learning is a key part of becoming a professional accountant and being successful in your work life. The second reason is more fundamental: the actual action of writing about your experiences aids your reflection.

Where you have learned from professional experiences you have probably been involved in something complex. The particular work situation itself may be very complex and the learning is also of a high degree of complexity and influenced by a number of variables. It is very difficult to hold a number of complex thoughts in your mind at any one time and remember them all.

Writing about the experience allows you to explore a number of concepts and thought processes without losing sight of the whole experience. In a busy work environment if you do not take time out to write about these experiences, you will not reflect on them sufficiently and what you have learned may be lost to your future practice.

Writing reflectively helps you to understand how you learn and in what situations your learning is most effective. This should have a positive effect on your future learning, helping you plan your learning strategies more effectively and encouraging you to develop alternative learning styles. It will also aid the transfer of your learning from one context to

another in that if you write about learning that has taken place in one environment, it will help you to see how you can apply it in another.

Writing reflectively is also a fundamental skill needed for managing your CPD. It not only helps you to understand and plan your development but also helps both you, and others e.g. employers, prospective employers or CIPFA, recognise what you have learned and how, and the way you have used this learning to develop.

The process of reflection has three main stages:

a) Returning to the experience

Returning to the experience by describing what has taken place can be useful as it can help you to recall all that happened and in what order.

Example

“After my first week in the division, my line manager asked me to create the audit plan in draft and provided me with the previous year’s plan. On discussion, it appeared that risk assessment had never been an issue in creating the audit plan, but my manager agreed that this was a good idea for the future and suggested that I run with it and see how it went.”

The role you played in the experience.

The role of any other participants.

Example

“Several times I attempted to discuss the plan with other members of the audit team, but at each attempt, I was thwarted. The availability of other staff meant that to a large degree I was left to my own devices.”

Any factors that influenced, either positively or negatively, your learning or your effective completion of the task.

Example

“The first surprise was that risk assessment had not been considered in previous plans, which I had fully intended to use as a model. Hence, I had to work out the entire process from scratch.”

Any feelings that you experienced during the process.

Example

“This was challenging especially as I got little help from the rest of the team.”

b) Attending to feelings

Positive feelings about a work experience can encourage you to continue with your learning and development, especially if you are faced with something that is new, complex and challenging. Negative feelings, on the other hand, can act as a barrier to learning. If you have been asked to undertake a task new to you in the workplace and you believe you have not completed it successfully you may feel embarrassed by this apparent failure.

These negative feelings of embarrassment may prevent you examining and reflecting on what happened, what may have gone wrong and the underlying reasons. You probably would prefer to forget the whole episode. However, if you do this, you deny yourself the opportunity of discovering what went wrong and why. You will therefore not learn from this experience and you will try to resist undertaking a similar task in the future. Taking time to explore your feelings and reactions to an experience can help your learning. Recognising the positive feelings will encourage you to continue learning and developing in new areas. Negative feelings should be explored with the aim of removing their possible debilitating effects. If you were embarrassed by your apparent failure, why was that? Could you avoid this embarrassment in the future by approaching the task in a different way?

Ignoring the problem will not help you to develop. However, with negative feelings, time does have a part to play. If you have felt embarrassed or angry about what has happened do not try to reflect immediately on what has gone wrong, wait for a day or two. You will find that the negativity will have diminished and it will be easier for you to review objectively what took place. You may even find that the whole experience was far more positive than you thought at first.

Example

“On reflection, working towards this skill has taught me much about dealing with the feelings and insecurities of staff.”

a) Re-evaluating the experience

After describing what has taken place and attending to the feelings associated with the experience you then need to take time to re-evaluate what happened and what you have learned. You should also reflect on any ethical considerations arising from the activity. In reflecting on any ethical issue, you should follow the same simple steps as for any reflection: revisit the experience, attend to your feelings, and then re-evaluate the experience identifying what you have learnt. Feelings are of particular importance with ethical issues, as it is often a feeling of being uncomfortable that brings any ethical issues specifically to our attention.

Example

When completing the closure of accounts, I was given a whole batch of creditors amounting to over £30,000 for the unit, which did surprise me. I phoned the budget manager, and he confirmed that orders had been placed for all the items on the list but that none had actually been received. He stated that the date on each order was the last in the financial year. I explained to him that technically this was not a creditor, as the goods had not been received so I could not process them. He started to explain that if he underspent the budget would be lost and that he was only taking what was rightfully his. I quoted from the financial regulations, but he got cross, and stated that “you are only a trainee, and I am telling you to process the forms”. He also threatened to take the matter to the Chief Accountant which made me feel awful, because I was worried that I would get into trouble. After the call I checked my facts in the financial regulations and told my supervisor what had happened. My supervisor supported me completely, and to my relief informed me that this happened at year end only too often. Looking back, I realise that I was right to stick to the financial regulations, and that I was a little naïve in thinking that all budget holders would understand what a creditor was, and the importance of recording items properly.