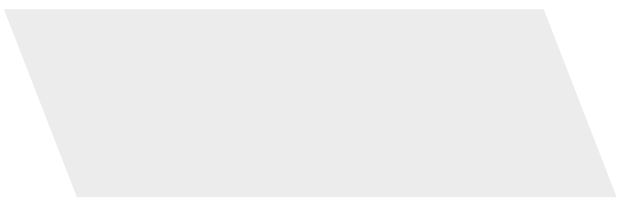


Qualification Development and Review Policy



Contents

Purpose..... 3
Scope..... 3
About the review and development of the qualification in its entirety..... 3
Context - the review and development of the qualification in its entirety..... 4
The review and development of the qualification in its entirety 4
Context – the annual qualification review..... 5
The annual qualification review 5
Regulatory references 12

Purpose

This document details CIPFA's approach to the development of new, or the annual review of, existing qualifications.

CIPFA titles its annual review of its existing qualification as its qualification review. This is not to be confused with the review and development of the qualification in its entirety.

This policy covers the key areas of both the annual qualification review **AND** the review and development of the entire qualification that members of the CIPFA team will engage in at various points.

The aim of both processes is to ensure that CIPFA design and deliver high-quality qualifications, assessment and End-point assessments.

It is inevitable that the performance, demand and validity of qualifications change over both the short and medium term, and it is for this reason that CIPFA is committed to ensuring that our offering remains fit for purpose, reliable, valid and future-proofed.

Scope

This document is for use by CIPFA Awarding Organisation (AO) and End-Point Assessment Organisation (EPAO) staff, providing reference and best practice examples to ensure adherence to regulatory conditions.

Furthermore, the document is intended to provide reference and guidance to ensure that the qualification continually meets the statutory requirements of The Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014 in respect of the Course of Theoretical Instruction(COTI).

(CIPFA have referenced the definition of COTI to The Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014 and in this regard, CIPFA consider that their syllabus, learning materials, practice question banks, specimen and mock exams are all necessary elements of the COTI).

About the review and development of the qualification in its entirety

This process requires well-defined planning, accountability for the different stages by different sections of the business and clear communication and collaboration. From the internal scoping, stakeholder consultation, Subject Matter Expert (SME) development, internal and external sign-off and audit trails through to the communication, launch and assessment strategy.

It is necessary to seek feedback from stakeholders, whether candidates, employers, tutors, accredited training providers or our examiners. This feedback provides valuable intelligence to inform our approach. Methods used to capture views from others may be via online surveys, f2f meetings, virtual meetings, and consultation events plus letters of support.

Context - the review and development of the qualification in its entirety

Reasons that we may review our qualification in its entirety might include, for example:

- Futureproofing the qualification to include progressive and current thinking
- Alternative assessment methodologies may be identified
- We may need to enhance the approach to the development, delivery and award of the qualification

The review and development of the qualification in its entirety

Steps	Review and development
Review qualification performance and take up	✓
Pre-project proposal, thinking and initiation (qualification, assessment, accreditation)	✓
Research into potential markets	✓
Consultation and engagement with stakeholders, regulators and appropriate Council/Boards	✓
Estimation of costs, risks and benefits to the business case	✓
Sector support for the qualification	✓
Recruitment and resource planning – internal and SME contracting	✓
SME training	✓
Commence development/review (including assessment methodology)	✓
Development of teacher resources	✓
Ensure regulatory compliance (Apprenticeship Standards, COTI etc) and seek any relevant approval such as via the governance of SMB.	✓
Ongoing communication strategy and timelines	✓
Launch of new qualification	✓
Ongoing monitoring of performance and statistical analysis	✓

Any qualifications withdrawn will follow a phased timeline with clear operational and certification end dates to allow candidates the time to complete the qualification and to accredited training providers time to plan.

Even when these changes are not required it is good practice to operate a systematic review cycle as necessary giving due regard to any credible evidence that suggests a change in the approach to the development, delivery and award of the qualifications is required.

Occasionally a review may indicate the need to withdraw a qualification in its entirety should it no longer perform sufficiently robustly and requires the need for more comprehensive alternations to ~~the~~ the delivery and assessment are viable.

Context - the annual qualification review

The annual qualification review ensures that all proposals to develop new modules or to change previously approved modules are scrutinised thoroughly on academic grounds during a two-day review in which all modules are scrutinised by a collaborative team of examiners, markers, authors, tutors and associates (thereafter referred to as SMEs).

Reasons that we may review our qualification annually include:

- Changes, updates and enhancements because of regulatory frameworks – for example Finance Act updates; IFRS updates; annual update to the FReM.
- Feedback from informal student discussions, student module evaluation and student surveys relating to students' experience covering the modality of study, quality of experience, virtual learning environment, learning materials
- The impact of Net Zero; Sustainability issues which may impact aspects of the qualification but do not give rise to a full overhaul of the qualification.
- Responding to fast moving technological improvements such as Artificial Intelligence and the implications to the qualification
- Ensuring that CIPFA's Course of Theoretical Instruction (COTI) is consistently updated to The Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014. (See appendix 1: The Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014 for module content) ensuring that the COTI remains current, relevant, and of the highest quality, meeting both academic standards and professional requirements.

The annual qualification review

The implementation and monitoring of the annual qualification review is robust and thorough and tracking documents are maintained.

Any amendments to module content are:

- Discussed and agreed by subject matter experts (SMEs) during the 2-day annual qualification review,
- Minutes of the meetings are circulated to the attendees of the 2-day qualification review following the review period. Minutes are retained within the appropriate folder in the Quality and Compliance SharePoint folder – Qualification Review 20XX
- Authors and moderators (if deemed appropriate) are commissioned to implement the modified content to the learning materials
- The updated learning module content is sent to the publishing team (In this regard, CIPFA consider that their syllabus, learning materials, practice question banks, The Professional Accountancy Qualification Programme Specifications, specimen and mock exams are all necessary elements of their learning materials)
- Updated learning material content is returned to the authors and moderators for confirmation that the amendments are correct (or the process is replicated until the amendments are correct)
- Once confirmed, the updated learning module content is distributed to the examiners, markers, authors, tutors and associates (SMEs). The process is maintained in conjunction with the learning material update (See appendix 2)
- Amendment that is deemed significant will be presented to Student and Members Board for approval, annually each year in September.

Steps	Annual qualification review
Sector update for the qualification	✓
Resource update – internal and SME contracting	✓
SME discussion	✓
Review (including assessment methodology)	✓
Ensure regulatory compliance (Apprenticeship Standards, COTI etc) and seek any relevant approval such as via the governance of SMB.	✓
Development of updated resources	✓
Ongoing communication to comply with resources timelines	✓
Publish revised qualification	✓
Ongoing monitoring of performance and statistical analysis	✓

Appendix 1 The Local Audit (Professional Qualifications and Major Local Audit) Regulations 2014

Local Audit and Accountability Act prescribed subjects	L4 FA	L4 MA	L5 AA	L5 BPFM	L5 DSDA	L6 GRM	L6 BR	L6 T&L	L7 SPFM	L7 SCS	L7 PSFR	L7 Adv. A
1. General accounting theory and principles	x		x				x				x	
2. Legal requirements and standards relating to the preparation of financial statements for relevant authorities as defined by legislation from time to time			x				x			x	x	x
3. International accounting standards.	x						x				x	
4. Financial analysis.				x			x			x	x	x
5. Cost and management accounting.		x		x					x	x		
6. Risk management and internal control.			x	x	x	x			x	x		
7. Auditing and professional skills			x			x				x		x

relevant to local audit.												
8. Legal requirements and professional standards relating to local audit and local auditors.			X									X
9. International auditing standards.			X									X
10. Professional ethics and independence.	X		X			X		X	X	X	X	X
11. Those aspects of the following which are relevant to auditing –												
(a) legislation (primary and secondary) relating to relevant authorities;			X				X	X			X	
(b) corporate governance;			X			X			X	X		X
(c) tax law;								X	X			
(d) public finance, including law and reg'ns relating to local taxation and revenue raising in the public sector								X	X	X	X	
(e) civil and commercial law;								X				

(f) social security law; employment law;								x				
(g) information technology and computer systems;			x	x	x	x						x
(h) general and financial economics;				x				x	x			
(i) relevant statistical and sampling techniques;		x	x	x						x		x
(j) basic principles of financial management		x		x	x				x	x		

Appendix 2



Learning_material_
update.pdf

The learning material update process is a bi-annual activity. There are two points during the academic calendar - 31 May and 30 November, in which learning material is updated.

The 31 May update is typically a combination of reported errors from students and tutoring colleagues.

The 30 November update follows the annual qualification review and is the major updating iteration for the learning materials.

A referencing process has been implemented as follows. A new SharePoint folder **CIPFA Futures Workbooks** has been created. There are two main folders -

Master Version - The most up to date versions of workbooks will be saved in this folder and archive versions of workbooks relating to that academic year will be retained within each module folder.

Working version - There is a second folder referenced 'working version – **PDF – CETC EDIT HERE**'. An identical set of workbooks are retained here. They are editable. This is the domain for tutors to record their amendments – typos, errors, etc. These will then be captured bi-annually.

The SharePoint folder can be viewed alphabetically/numerically. The owner of the SharePoint folder is the Qualifications team. The Qualifications team will inform of any amendments via email and emails will be sequentially numbered for completeness.

Policy version and owner

Policy owner	Head of Qualification Innovation and Development
Version	5.0
Update	December 2024
Approval	
Policy review date	September 2025

Regulatory references

Ofqual General Conditions of Recognition
Condition D3: Reviewing approach
Condition E1: Qualifications having an objective and support
Condition E4: Ensuring an assessment is fit for purpose and can be delivered