



EPA Draft Preview

DRAFT END-POINT ASSESSMENT PLAN FOR THE PROFESSIONAL TAXATION TECHNICIAN APPRENTICESHIP

ST1458/V

APPRENTICESHIP REFERENCE NUMBER	LEVEL OF THIS END-POINT ASSESSMENT (EPA)	INTEGRATION
ST1458	4	Mandatory qualification

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Introduction and overview

This document explains the requirements for end-point assessment (EPA) for the professional taxation technician apprenticeship. This apprenticeship has an integrated qualification which means both the qualification and apprenticeship need to be completed, passed and awarded during the same period.

The awarding body (AB) is accountable for the integrated assessment method. The end-point assessment organisation (EPAO) must take responsibility for all other assessment methods in the EPA. EPAOs and ABs must work collaboratively to manage the delivery of the EPA.

Professional taxation technician apprentices, their employers, training providers and other interested parties should read this document.

A full-time professional taxation technician apprentice typically spends 24 months on-programme. The apprentice must spend at least 12 months on-programme and complete the required amount of off-the-job training in line with the apprenticeship funding rules.

The EPA should be completed within an EPA period lasting typically 12 months.

The apprentice must complete their training and meet the gateway requirements before starting their EPA. The EPA will assess occupational competence.

EPA summary table

<p>On-programme - typically 24 months</p>	<p>The apprentice must:</p> <ul style="list-style-type: none"> • complete training to develop the knowledge, skills and behaviours (KSBs) outlined in this apprenticeship's standard • complete training towards English and mathematics qualifications in line with the apprenticeship funding rules • The apprentice must have completed and passed all required elements of the Association of Taxation Technicians Qualification except the integrated component <p>The integrated component is one of the following four exams:</p> <ul style="list-style-type: none"> • Business Compliance • Corporate Taxation • Inheritance Tax, Trusts and Estates • Value Added Tax <ul style="list-style-type: none"> • compile a portfolio of evidence • complete training towards the qualification listed in the professional taxation technician apprenticeship standard <p>The qualification required is:</p> <p>Association of Taxation Technicians Qualification</p>
<p>End-point assessment gateway</p>	<p>The apprentice's employer must be content that the apprentice is occupationally competent.</p> <p>The apprentice must:</p> <ul style="list-style-type: none"> • confirm they are ready to take the EPA • have achieved English and mathematics qualifications in line with the apprenticeship funding rules • The apprentice must have completed and passed all required elements of the Association of Taxation Technicians Qualification except the integrated component

	<p>For the professional discussion, the apprentice must submit a portfolio of evidence.</p> <p>Gateway evidence must be submitted to the EPAO, along with any organisation specific policies and procedures requested by the EPAO.</p>
<p>End-point assessment - typically 12 months</p>	<p>The grades available for each assessment method are below</p> <p>Professional discussion:</p> <ul style="list-style-type: none"> • fail • pass • distinction <p>Integrated Assessment Method - Knowledge and Skills Test:</p> <ul style="list-style-type: none"> • fail • pass <p>Overall EPA and apprenticeship can be graded:</p> <ul style="list-style-type: none"> • fail • pass • distinction
<p>Professional recognition</p>	<p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> • Association of Taxation Technicians for member
<p>Re-sits and re-takes</p>	<p>The details for re-sits and re-takes are below:</p> <ul style="list-style-type: none"> • re-take and re-sit grade cap: pass • re-sit timeframe: typically 6 months • re-take timeframe: typically 6 months

Duration of end-point assessment period

The EPA is taken in the EPA period. The EPA period starts when the EPAO confirms the gateway requirements have been met and is typically 12 months.

The EPAO should confirm the gateway requirements have been met and start the EPA as quickly as possible.

EPA gateway

The apprentice's employer must be content that the apprentice is occupationally competent. That is, they are deemed to be working at or above the level set out in the apprenticeship standard and ready to undertake the EPA. The employer may take advice from the apprentice's training provider, but the employer must make the decision. The apprentice will then enter the gateway.

The apprentice must meet the gateway requirements before starting their EPA.

They must:

- confirm they are ready to take the EPA
- have achieved English and mathematics qualifications in line with the apprenticeship funding rules

have passed the following exams within the Association of Taxation Technicians Qualification:

- two tax compulsory certificate exams in personal taxation and business taxation
- three compulsory computer based exams in law; professional responsibilities and ethics; and the principles of accounting.
- submit a portfolio of evidence for the professional discussion

Portfolio of evidence requirements:

The apprentice must compile a portfolio of evidence during the on-programme period of the apprenticeship. It should only contain evidence related to the KSBs that will be assessed by the interview / professional discussion [delete as appropriate]. It will typically contain 10 discrete pieces of evidence. Evidence must be mapped against the KSBs. Evidence may be used to demonstrate more than one KSB; a qualitative as opposed to quantitative approach is suggested.

Evidence sources may include workplace documentation and records, for example:

- Tax law research outputs
- Correspondence such as letters and emails
- Client file notes
- Working papers and computations

This is not a definitive list; other evidence sources can be included.

The portfolio of evidence should not include reflective accounts or any methods of self-assessment. Any employer contributions should focus on direct observation of performance, for example, witness statements, rather than opinions. The evidence provided should be valid and attributable to the apprentice; the portfolio of evidence should contain a statement from the employer and apprentice confirming this.

The employer and apprentice are responsible for ensuring that organisational policies and procedures are followed regarding the confidentiality and data security of the evidence contained within the portfolio.

The EPAO should not assess the portfolio of evidence directly as it underpins the discussion. The independent assessor should review the portfolio of evidence to prepare questions for the discussion. They are not required to provide feedback after this review.

Gateway evidence must be submitted to the EPAO, along with any organisation specific policies and procedures requested by the EPAO.

Order of assessment methods

The assessment methods must be delivered in the following order:

The integrated assessment method must be delivered after the other EPA assessment methods have been attempted.

This ordering of assessment methods ensures that the MQ and apprenticeship are awarded together.

Professional discussion

Overview

In the professional discussion, an independent assessor and apprentice have a formal two-way conversation. It gives the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method.

Rationale

This assessment method is being used because:

- it assesses KSBs holistically and objectively
- it allows for the assessment of KSBs that do not occur on a predictable or regular basis
- it allows for assessment of responses where there are a range of potential answers
- it can be conducted remotely, potentially reducing cost

Delivery

The professional discussion must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

An independent assessor must conduct and assess the professional discussion.

The purpose of the independent assessor's questions will be to assess the apprentice's competence against the following themes:

- Professionalism and ethics
- Digital and data
- Wider professional landscape
- Technical taxation practice
- Administration
- Stakeholder engagement

The EPAO must give an apprentice 14 days' notice of the professional discussion.

The independent assessor must have at least 2 weeks to review the supporting documentation.

The apprentice must have access to their portfolio of evidence during the professional discussion.

The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence however, the portfolio of evidence is not directly assessed.

The professional discussion must last for 60 minutes. The independent assessor can increase the time of the professional discussion by up to 10%. This time is to allow the apprentice to respond to a question if necessary.

The independent assessor must ask at least 10 questions. The independent assessor must use the questions from the EPAO's question bank or create their own questions in line with the EPAO's training. Follow-up questions are allowed where clarification is required.

The apprentice may choose to end the assessment method early. The apprentice must be confident they have demonstrated competence against the assessment requirements for the assessment method. The independent assessor or EPAO must ensure the apprentice is fully aware of all assessment requirements. The independent assessor or EPAO cannot suggest or choose to end the assessment methods early, unless in an emergency. The EPAO is responsible for ensuring the apprentice understands the implications of ending an assessment early if they choose to do so. The independent assessor may suggest the assessment continues. The independent assessor must document the apprentice's request to end the assessment early.

The independent assessor must make the grading decision.

The independent assessor must keep accurate records of the assessment. They must record:

- the apprentice's answers to questions
- the KSBs demonstrated in answers to questions

- the grade achieved

Assessment location

The professional discussion must take place in a suitable venue selected by the EPAO for example, the EPAO's or employer's premises.

The professional discussion can be conducted by video conferencing. The EPAO must have processes in place to verify the identity of the apprentice and ensure the apprentice is not being aided.

The professional discussion should take place in a quiet room, free from distractions and influence.

Question and resource development

The EPAO must develop a purpose-built assessment specification and question bank. It is recommended this is done in consultation with employers of this occupation. The EPAO must maintain the security and confidentiality of EPA materials when consulting with employers. The assessment specification and question bank must be reviewed at least once a year to ensure they remain fit-for-purpose.

The assessment specification must be relevant to the occupation and demonstrate how to assess the KSBs mapped to this assessment method. The EPAO must ensure that questions are refined and developed to a high standard. The questions must be unpredictable. A question bank of sufficient size will support this.

The EPAO must ensure that the apprentice has a different set of questions in the case of re-sits or re-takes.

The EPAO must produce the following materials to support the professional discussion:

- independent assessor assessment materials which include:
 - training materials
 - administration materials
 - moderation and standardisation materials
 - guidance materials
 - grading guidance
 - question bank
- EPA guidance for the apprentice and the employer

The EPAO must ensure that the EPA materials are subject to quality assurance procedures including standardisation and moderation.

Integrated Assessment Method - Knowledge and Skills Test

This is an integrated assessment method. This integrated assessment method forms part of the apprenticeship's EPA as well as the awarding of the qualification.

The KSBs aligned to this integrated assessment method will be assessed and graded by the awarding body and contribute to the overall outcome of the apprenticeship and the qualification.

Overview

The apprentice will select and undertake ONE of the following four elective exams from the Association of Taxation Technicians Qualification.

- Business Compliance
- Corporate Taxation
- Inheritance Tax, Trusts and Estates
- Value Added Tax

Rationale

This assessment method is being used because:

- it allows for the assessment of KSBs that take place over a long period of time
- it allows for a broad set of KSBs to be evidenced during the post-gateway period
- it assesses KSBs holistically
- it can produce something that is of genuine business benefit to the apprentice's employer
- it allows the apprentice to directly demonstrate KSBs relating to communication and presentation
- it allows for the presentation of evidence and testing of responses where there are a range of potential answer
- it can be conducted remotely, potentially reducing cost
- it reduces the assessment burden on the apprentice

Delivery

The delivery of the integrated assessment method - knowledge and skills test must align with the conditions set out by the AB for the integrated qualification. The apprentice must undertake the test after the gateway.

Assessment decision

To ensure marking judgements are fair and accurate, and uphold the principles of the EPA, the marking of all integrated or parts of the integrated assessments, must be marked or graded by someone independent. This means that they must be marked by the awarding organisation, an independent person appointed by the awarding organisation, an independent assessor sourced from the EPAO or a combination of the above.

The independent assessor must keep accurate records of the assessment. They must record:

- the KSBs demonstrated in the test
- the apprentice's answers to questions
- the grade achieved

Question and resource development

The AB must develop a purpose-built assessment specification. It is recommended this is done in consultation with employers or subject matter experts for this occupation. The AB should maintain the security and confidentiality of EPA materials when consulting with employers. The assessment specification must be reviewed to ensure they remain fit-for-purpose. The assessment specification must be relevant to the occupation and demonstrate how to assess the KSBs mapped to this assessment method. The AB must ensure that the assessment specification is refined and developed to a high standard.

The AB must produce the following materials to support this assessment method:

- administration materials
- moderation and standardisation materials
- guidance materials
- grading guidance
- assessment specification
- question bank

The AB must ensure that the materials are subject to quality assurance procedures including standardisation and moderation.

Grading

Professional discussion

Fail - does not meet pass criteria

THEME KSBS	PASS APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS	DISTINCTION APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS AND ALL OF THE DISTINCTION DESCRIPTORS
Professionalism and Ethics S8 B2 B4 B6	<p>Explains their approach to delivering tasks with a critical eye on trends, demonstrating a 'right first-time approach'. (S8)</p> <p>Explains how they apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encouraging this behaviour with colleagues within their team (B2)</p> <p>Outlines their approach to maintaining their own personal wellbeing based on the support and resources available, including when they have reflected on their own practice and have sought opportunities for continuous professional development. (B4 , B6)</p>	Evaluates the effectiveness of their delivery of the 'right first-time approach'. (S8)
Digital and data K11 S7 S10	<p>Explains how they use software packages to compliantly and safely handle and analyse client data and assist with taxation tasks in line with cyber and data security requirements (K11, S7)</p> <p>Outlines how they can use data visualisations, analysis and interpretation of taxation information to add value to non-tax-specialist stakeholders (S10)</p>	None

<p>Wider Professional landscape K4 K12 S6</p>	<p>Describes the wider tax professional landscape, including the role of a tax technician and how they stay abreast of changes in tax technology and practice, including an awareness of the role of HMRC and professional bodies (K4)</p> <p>Explains the impact and importance of key climate, environmental and emerging sustainability challenges that may lead to potential tax benefits for stakeholders. (K12)</p> <p>Explains their contribution to quality improvement activities, including their own working practices (S6)</p>	<p>Evaluates the importance to the wider tax professional landscape, of staying abreast of changes in tax technology and practice (K4)</p> <p>Evaluates the effectiveness of their contribution to quality improvement practices. (S6)</p>
<p>Technical taxation practice S1 S2 S3 S4 B3</p>	<p>Outlines how they collate, analyse and use financial information to support evidence based sustainable tax decisions for stakeholders. (S1)</p> <p>Describes how they undertake taxation activities relevant to their role and within the scope of their tax specialism, including application of relevant principles and legislation, and identifying the limit of their expertise, knowing when to escalate issues to more senior colleagues (S2 , S3)</p> <p>Describes when they exercise professional scepticism when</p>	<p>Evaluates the importance of identifying the limit of their expertise. (S3)</p> <p>Evaluates the effectiveness of their exercise of professional scepticism to ensure accurate information is provided to HMRC (S4)</p>

	<p>undertaking taxation activities, including establishing the facts, being aware of unconscious bias and using the facts gathered appropriately. (S4)</p> <p>Explains how they apply a transparent manner in dealing with HMRC in relation to the tax affairs of stakeholders, to ensure HMRC is assured that the stakeholder's tax affairs are correctly stated (B3)</p>	
<p>Administration K9 K10 S9 S11 B5</p>	<p>Explains how they use systems of risk management and potential vulnerabilities that could lead to tax inaccuracies, errors, internal fraud or money laundering (K9, K10)</p> <p>Explains how they use workload management principles to plan, organise and prioritise their own tasks and manage time effectively, including undertaking file management activities, enabling themselves and colleagues to adapt to changing requirements to maintain high standards. (S9,S11, B5)</p>	<p>Justifies their choice of workload management principles used to plan , organise and prioritise their own tasks effectively within a defined time frame. (S9)</p>
<p>Stakeholder engagement K13 S12 B1 B7</p>	<p>Describes when they have built strong collaborative, professional relationships and delivered tax services whilst recognising the importance of the principles of Equality, Diversity and Inclusion and encouraging this behaviour with colleagues. (K13, B7)</p>	<p>Justifies their choice of media used to communicate taxation information to enable key stakeholders to understand what is required (S12)</p>

	<p>Explains how they have actively engaged in the wider organisation used different media to provide taxation information that has enables key stakeholders to understand what is required and has contributed to influencing stakeholders, considering the risks and benefits to the organisation of social media and other digital applications. (S12 , B1)</p>	
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Integrated Assessment Method - Knowledge and Skills Test

Fail - does not meet pass criteria

INTEGRATED QUALIFICATIONS KSBS	A PASS FOR THIS ASSESSMENT METHOD WILL BE ACHIEVED AS DETAILED BELOW.
<p>Specialist technical taxation knowledge and application K1 K2 K3 K5 K6 K7 K8 S5</p>	<p>The apprentice will be assessed in line with the marking scheme produced by the Awarding Body. In order to pass, the apprentices must achieve the requirements of the pass criteria of the integrated qualification.</p> <p>Awarding bodies must make clear in their marking criteria which grade boundary for the integrated assessment method represents a pass grade for the EPA.</p>

Overall EPA grading

Performance in the EPA determines the overall grade of:

- fail
- pass
- distinction

An independent assessor must individually grade the

- Integrated Assessment Method - Knowledge and Skills Test

The EPAO must combine the individual assessment method grades to determine the overall EPA grade.

If the apprentice fails one assessment method or more, they will be awarded an overall fail.

To achieve an overall pass, the apprentice must achieve at least a pass in all the assessment methods. If the apprentice fails one assessment method or more, they will be awarded an overall fail. To achieve an overall pass, the apprentice must achieve a pass in both assessment methods. To achieve an overall distinction, the apprentice must achieve a distinction in the professional discussion and a pass in the integrated assessment method.

Awarding bodies should make clear in their marking criteria which grade boundary for the integrated assessment method represents a pass grade for the EPA. This pass grade must reflect demonstration of occupational competence in the KSBs.

Grades from individual assessment methods must be combined in the following way to determine the grade of the EPA overall.

PROFESSIONAL DISCUSSION	INTEGRATED ASSESSMENT METHOD - KNOWLEDGE AND SKILLS TEST	OVERALL GRADING
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Distinction	Pass	Distinction

Re-sits and re-takes

If the apprentice fails one assessment method or more, they can take a re-sit or a re-take at their employer's discretion. The apprentice's employer needs to agree that a re-sit or re-take is appropriate. A re-sit does not need further learning, whereas a re-take does. The apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer and the EPAO should agree the timescale for a re-sit or re-take. A re-sit is typically taken within 6 months of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 6 months of the EPA outcome notification.

Non-integrated assessment methods must be attempted before the integrated assessment method is attempted. The re-sit or re-take opportunities for the integrated assessment method must fall within the typical EPA period timeframes. This is to ensure that apprentices are not disadvantaged by the assessment of qualifications being available within an assessment window occurring once a year.

Failed assessment methods must be re-sat or re-taken within a 6-month period from the EPA outcome notification, otherwise the entire EPA will need to be re-sat or re-taken in full.

Re-sits and re-takes are not offered to an apprentice wishing to move from pass to a higher grade.

The apprentice will get a maximum EPA grade of pass if they need to re-sit or re-take one or more assessment methods, unless the EPAO determines there are exceptional circumstances.

Roles and responsibilities

ROLES	RESPONSIBILITIES
Apprentice	<p>As a minimum, the apprentice should:</p> <ul style="list-style-type: none"> • complete on-programme training to meet the KSBs as outlined in the apprenticeship standard for a minimum of 12 months • complete the required amount of off-the-job training specified by the apprenticeship funding rules and as arranged by the employer and training provider • understand the purpose and importance of EPA • apply for any reasonable adjustments and special considerations • prepare for and undertake the EPA including meeting all gateway requirements • ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan
Employer	<p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> • select the training provider • work with the training provider to select the EPAO • ensure that the apprentice is enrolled on mandated qualifications in line with the occupational standard • work with the training provider (where applicable) to support the apprentice in the workplace and to provide the opportunities for the apprentice to develop the KSBs • arrange and support off-the-job training to be undertaken by the apprentice • decide when the apprentice is working at or above the occupational standard and is ready for EPA • ensure the apprentice is prepared for the EPA • ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan • confirm arrangements with the EPAO for the EPA (who, when, where) in a timely manner • ensure that the EPA is scheduled with the EPAO for a date and time in line with EPA requirements • ensure that the integrated assessment method is scheduled with the AB for a date and time in line with EPA requirements • provide access to any employer-specific documentation as required for example, company policies

	<ul style="list-style-type: none"> • ensure the apprentice is given sufficient time away from regular duties to prepare for, and complete the EPA • ensure that any required supervision during the EPA period, as stated within this EPA plan, is in place • ensure the apprentice has access to the resources used to fulfil their role and carry out the EPA for workplace based assessments • remain independent from the delivery of the EPA • pass the certificate to the apprentice upon receipt from the EPAO
EPAO	<p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> • conform to the requirements of this EPA plan and deliver its requirements in a timely manner • conform to the requirements of the APAR • conform to the requirements of the external quality assurance provider (EQAP) • understand the apprenticeship including the occupational standard, EPA plan and funding • make all necessary contractual arrangements including agreeing the price of the EPA • have third party arrangements in place with the AB to: <ul style="list-style-type: none"> • work collaboratively to manage the delivery of the EPA • ensure the EPA is arranged to meet the scheduling requirements set out in this EPA plan • to share the outcomes of the integrated assessment methods in a timely manner. The sharing of information is strictly related to the apprentice's details and the outcome of their performance of the qualification. Employer and training provider details should not be shared between these organisations. • develop and produce assessment materials including specifications and marking materials (for example mark schemes, practice materials, training material) for the non-integrated assessment methods • maintain and apply a policy for the declaration and management of conflict of interests and independence. This must ensure, as a minimum, there is no personal benefit or detriment for those delivering the EPA or from the result of an assessment. It must cover:

- apprentices
- employers
- independent assessors
- any other roles involved in delivery or grading of the EPA
- have quality assurance systems and procedures that ensure fair, reliable and consistent assessment and maintain records of internal quality assurance (IQA) activity for external quality assurance (EQA) purposes
- appoint independent, competent, and suitably qualified assessors in line with the requirements of this EPA plan
- appoint administrators, invigilators and any other roles where required to facilitate the EPA
- deliver induction, initial and on-going training for all their independent assessors and any other roles involved in the delivery or grading of the non-integrated assessment methods of the EPA as specified within this EPA plan. This should include how to record the rationale and evidence for grading decisions where required
- conduct standardisation with all their independent assessors before allowing them to deliver an EPA, when the EPA is updated, and at least once a year
- develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders
- maintain and apply a policy for reasonable adjustment and special considerations for apprentices
- use language in the development and delivery of the EPA that is appropriate to the level of the apprenticeship
- provide information, advice, and guidance documentation to enable apprentices, employers and training providers to prepare for the EPA
- confirm the gateway requirements have been met before they start the EPA for an apprentice
- host and facilitate the EPA or make suitable alternative arrangements
- maintain the security of the EPA including, but not limited to, verifying the identity of the apprentice, invigilation and security of materials
- arrange for the non-integrated assessment methods of the EPA to take place in a timely manner, in consultation with

	<p>the employer</p> <ul style="list-style-type: none"> • deliver the non-integrated assessment methods in line with this EPA plan • where the EPA plan permits assessment away from the workplace, ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary • confirm the overall grade awarded including the outcomes of the integrated and non-integrated assessment methods in line with this EPA plan • conduct moderation of all their independent assessors' decisions once EPAs have started • monitor the performance of all their independent assessors and provide re-training where necessary • maintain and apply a policy for conducting appeals • arrange the certification of the apprenticeship
Awarding body	<p>As a minimum, the awarding body must:</p> <ul style="list-style-type: none"> • conform to the requirements of this EPA plan and deliver its requirements in a timely manner • conform to the requirements of any regulators for the mandated qualification • understand the apprenticeship including the occupational standard, EPA plan and funding • confirm that they agree to the conditions of integration for the integrated assessment method, as outlined in the EPA plan • make all necessary contractual arrangements • have third party arrangements in place with the EPAO to: <ul style="list-style-type: none"> • work collaboratively to manage the delivery of the EPA • ensure the EPA is arranged to meet the scheduling requirements set out in this EPA plan • to share the outcomes of the integrated assessment method in a timely manner. The sharing of information is strictly related to the apprentice's details and the outcome of their performance of the qualification. Employer and training provider details should not be shared between these organisations. • develop and produce assessment materials including specifications and marking materials (for example mark

schemes, practice materials, training material) for the integrated assessment method

- maintain and apply a policy for the declaration and management of conflict of interests and independence relating to the EPA of an apprentice (including by way of moderation).
- have quality assurance systems and procedures that ensure fair, reliable and consistent assessment and maintain records of internal quality assurance (IQA) activity
- source a suitably qualified and independent person who must administer all aspects of the integrated assessment method. This means that they must not:
 - be connected to the apprentice
 - have been involved in the management or training of the apprentice
 - have a vested interest in the outcome.
- Where this is not possible, by exception, a person who has delivered the assessed content may administer the assessment. This is providing they are not the sole administrator.
- source a suitably qualified and independent person who must grade all aspects of the integrated assessment method. The person making the grading judgement must not be employed by:
 - the same organisation as the apprentice
 - the apprentice's training provider.
- This means that the integrated assessment method/aspects must be marked by either:
 - the awarding body,
 - an independent person appointed by the awarding body, or an independent assessor sourced by, or from, the EPAO,
 - or a combination of the above.
- In rare circumstances, training provider staff may mark the integrated assessment method. This will only be to mark tests where there is a right or wrong answer, for example, multiple-choice tests. Strict arrangements must be in place for monitoring, moderation and quality assurance.
- develop and produce assessment materials including specifications and marking materials (for example mark schemes, practice materials, training material) for the integrated assessment methods

	<ul style="list-style-type: none"> • deliver induction, initial and on-going training for all their independent assessors and any other roles involved in the administration or grading of the integrated assessment method of the EPA as specified within this EPA plan. This should include how to record the rationale and evidence for grading decisions where required • provide information, advice, and guidance documentation to enable apprentices, employers and training providers to prepare for the integrated assessment method • arrange for the integrated assessment methods of the EPA to take place in a timely manner, in consultation with the employer • maintain the security of the integrated assessment method including, but not limited to, verifying the identity of the apprentice, invigilation and security of materials • must externally set and externally mark the integrated assessment method • maintain and apply a policy for reasonable adjustment and special considerations for apprentices • deliver the integrated assessment method in line with this EPA plan • conduct moderation of all their independent assessors' decisions for integrated assessment methods • monitor the performance of all their independent assessors and provide re-training where necessary • an auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders • maintain and apply a policy for conducting appeals • continue to follow the rules and regulations applicable to the qualification, for example, those of Ofqual and industry regulators. • must give IfATE at least 6 months' notice of any changes to mandated qualifications
<p>Independent assessor</p>	<p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none"> • be independent, with no conflict of interest with the apprentice, their employer or training provider, specifically, they must not receive a personal benefit or detriment from the result of the assessment • have, maintain and be able to evidence up-to-date knowledge and expertise of the occupation

	<ul style="list-style-type: none"> • have the competence to assess the EPA and meet the requirements of the IQA section of this EPA plan • understand the apprenticeship's occupational standard and EPA plan • attend induction and standardisation events before they conduct an EPA for the first time, when the EPA is updated, and at least once a year • use language in the delivery of the EPA that is appropriate to the level of the apprenticeship • work with other personnel, including additional assessors where used, in the preparation and delivery of assessment methods • conduct the EPA to assess the apprentice against the KSBs and in line with the EPA plan • make final grading decisions in line with this EPA plan • record and report assessment outcome decisions • comply with the IQA requirements of the EPAO • comply with external quality assurance (EQA) requirements
Training provider	<p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> • conform to the requirements of the apprenticeship provider and assessment register (APAR) • ensure procedures are in place to mitigate against any conflict of interest • work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs as outlined in the occupational standard • deliver training to the apprentice as outlined in their apprenticeship agreement • monitor the apprentice's progress during any training provider led on-programme learning • ensure the apprentice is prepared for the EPA • work with the employer to select the EPAO • advise the employer, upon request, on the apprentice's readiness for EPA • ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan • not make any adaptations to aspects of the integrated assessment method

- remain independent from the delivery of the non-integrated assessment methods in EPA
- remain independent from the integrated assessment method, except with the marking of tests where there is a right or wrong answer for example multiple-choice tests
- remain independent from the administration of the integrated assessment method. This person must also be independent of the apprentice. Where this is not possible, by exception and agreed by the awarding body, a person who has delivered the assessed content may administer the assessment. This is providing they are not the sole administrator.

Reasonable adjustments

Reasonable adjustments

The EPAO and AB must have reasonable adjustments arrangements for the EPA.

This should include:

- how an apprentice qualifies for a reasonable adjustment
- what reasonable adjustments may be made

Adjustments must maintain the validity, reliability and integrity of the EPA as outlined in this EPA plan.

Special considerations

The EPAO and AB must have special consideration arrangements for the EPA.

This should include:

- how an apprentice qualifies for a special consideration
- what special considerations will be given

Special considerations must maintain the validity, reliability and integrity of the EPA as outlined in this EPA plan.

Internal quality assurance

Internal quality assurance refers to the strategies, policies and procedures that an EPAO and AB must have in place to ensure valid, consistent and reliable end-point assessment decisions.

EPAOs and ABs for this end-point assessment plan must adhere to the requirements within the roles and responsibilities table.

They must also appoint independent assessors who:

- have recent relevant experience of the occupation or sector to at least occupational level 4 gained in the last 3 years or significant experience of the occupation or sector
- have professional body membership with:
Association of Taxation Technicians or Chartered Institute of Taxation

Value for money

Affordability of the EPA will be aided by using at least some of the following:

- utilising digital remote platforms to conduct applicable assessment methods
- using the employer's premises

Professional recognition

This apprenticeship aligns with:

- Association of Taxation Technicians for member

Mapping of KSBs to assessment methods

KNOWLEDGE	ASSESSMENT METHODS
<p>K1 Principles of professional responsibilities and ethics in a tax environment including approaches to interpreting ethics in complex situations.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K2 Principles of legal regulations relevant to an organisation's tax affairs such as tax legislation, and law affecting the tax affairs of stakeholders.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K3 Principles of accounting relevant to an organisation's tax affairs such as accounting for taxation and double entry that may impact on business tax calculations.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K4 The wider tax professional landscape including the role of a tax technician, the requirement to stay abreast of changes in tax technology and practice and awareness of the role of HMRC and professional bodies.</p>	<p>Professional discussion</p>
<p>K5 Principles of personal and business taxation to prepare tax calculations.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K6 Principles of personal and business taxation to prepare HMRC forms, including the understanding of and compliance with filing deadlines.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K7 Principles of a specialist area of taxation to be able to prepare specialist tax calculations.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>
<p>K8 Principles of situations that may lead to additional tax, penalties and interest arising and the rules and procedures used by His Majesty's Revenue and Customs (HMRC) to calculate penalties and interest.</p>	<p>Integrated Assessment Method - Knowledge and Skills Test</p>

<p>K9 Systems of risk management and financial control and identification of potential vulnerabilities that could lead to issues such as tax inaccuracies and errors.</p>	Professional discussion
<p>K10 Systems of risk management and financial control and identification of potential vulnerabilities, negligence and deliberate actions that could lead to issues such as internal fraud or money laundering.</p>	Professional discussion
<p>K11 Principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online.</p>	Professional discussion
<p>K12 The nature and importance of key climate, environmental and emerging sustainability challenges and the impact on sustainable business practices, risk, government regulation leading to the potential tax benefits of economic sustainability for stakeholders, such as energy efficiency related to capital allowances and sustainability requirements for different sizes of businesses.</p>	Professional discussion
<p>K13 The principles of Equity Diversity and Inclusion and the impact on service delivery within taxation for example improving the tax position of individuals and businesses by improving accessibility with the move to making tax digital.</p>	Professional discussion

SKILL	ASSESSMENT METHODS
<p>S1 Collate, analyse and use financial information to support evidence based sustainable tax decisions for stakeholders such as individuals and businesses.</p>	Professional discussion
<p>S2 Undertake taxation activities as relevant to the role, such as, the preparation of tax information for individuals, sole traders, partnerships or limited companies. This will include the application of relevant principles and legislation to ensure records are compliant.</p>	Professional discussion
<p>S3 Undertake taxation activities within the scope of the role and tax specialism. Identify limits of expertise and escalate issues to more senior colleagues.</p>	Professional discussion
<p>S4 Apply professional scepticism when undertaking taxation activities being alert to conditions which may indicate possible misstatement of information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias. Using those facts to inform and evaluate decision making in the context of providing accurate information to HMRC.</p>	Professional discussion
<p>S5 Interpret information for tax purposes such as using judgement to determine the correct way to report transactions or items of income/ expenditure.</p>	Integrated Assessment Method - Knowledge and Skills Test
<p>S6 Participate in or support others with quality improvement activities for example the improvement of personal working practices.</p>	Professional discussion
<p>S7 Use software packages to assist with taxation tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.</p>	Professional discussion

<p>S8 Deliver taxation tasks with a critical eye to trends, demonstrating a 'right first-time approach'.</p>	Professional discussion
<p>S9 Use workload management principles to plan, organise and prioritise own tasks and manage time effectively such as systems for managing key tax filing dates, penalty dates and enquiry deadlines.</p>	Professional discussion
<p>S10 Use taxation information to add value to stakeholders through use of data visualisations, analysis and interpretation and communicate tax information in a way that non-tax specialist stakeholders can understand.</p>	Professional discussion
<p>S11 Undertake file management activities such as preparing and collating information, making accurate file notes and managing version control.</p>	Professional discussion
<p>S12 Communicate taxation information through a variety of media to enable key stakeholders to understand what is required, considering the risks and benefits to the organisation of social media and other digital applications.</p>	Professional discussion

BEHAVIOUR	ASSESSMENT METHODS
<p>B1 Actively engage in the wider organisation and provide information that contributes to influencing stakeholders such as peers, colleagues and clients.</p>	Professional discussion
<p>B2 Apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues within their team such as applying Professional Rules and Practice Guidelines (PRPG) , Professional Conduct in Relation to Taxation (PRCT) and Standards for Tax Planning.</p>	Professional discussion
<p>B3 Apply a transparent manner in dealing with HMRC in relation to the tax affairs of stakeholders such as ensuring HMRC is provided with all relevant information necessary to be assured that the stakeholder's tax affairs are correctly stated.</p>	Professional discussion
<p>B4 Committed to personal wellbeing and an awareness of support and resources available.</p>	Professional discussion
<p>B5 Adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment.</p>	Professional discussion
<p>B6 Reflective on own practice and seeks learning opportunities for continuous professional development.</p>	Professional discussion
<p>B7 Build strong, collaborative, professional relationships, recognising the importance of equality, diversity and inclusion and actively encouraging this behaviour with colleagues.</p>	Professional discussion

Mapping of KSBs to grade themes

Professional discussion

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
Professionalism and Ethics S8 B2 B4 B6	None	deliver taxation tasks with a critical eye to trends, demonstrating a 'right first-time approach'. (S8)	apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues within their team such as applying Professional Rules and Practice Guidelines (PRPG) , Professional Conduct in Relation to Taxation (PRCT) and Standards for Tax Planning. (B2) committed to personal wellbeing and an awareness of support and resources available. (B4) reflective on own practice and seeks learning opportunities for continuous professional development. (B6)
Digital and data K11 S7 S10	principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online. (K11)	use software packages to assist with taxation tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. (S7)	None

		use taxation information to add value to stakeholders through use of data visualisations, analysis and interpretation and communicate tax information in a way that non-tax specialist stakeholders can understand. (S10)	
Wider Professional landscape K4 K12 S6	<p>the wider tax professional landscape including the role of a tax technician, the requirement to stay abreast of changes in tax technology and practice and awareness of the role of HMRC and professional bodies. (K4)</p> <p>the nature and importance of key climate, environmental and emerging sustainability challenges and the impact on sustainable business practices, risk, government regulation leading to the potential tax benefits of economic sustainability for stakeholders, such as energy efficiency related to capital allowances and sustainability</p>	participate in or support others with quality improvement activities for example the improvement of personal working practices. (S6)	None

	requirements for different sizes of businesses. (K12)		
<p>Technical taxation practice</p> <p>S1 S2 S3 S4 B3</p>	<p>None</p>	<p>collate, analyse and use financial information to support evidence based sustainable tax decisions for stakeholders such as individuals and businesses. (S1)</p> <p>undertake taxation activities as relevant to the role, such as, the preparation of tax information for individuals, sole traders, partnerships or limited companies. This will include the application of relevant principles and legislation to ensure records are compliant. (S2)</p> <p>undertake taxation activities within the scope of the role and tax specialism. Identify limits of expertise and escalate issues to more senior colleagues. (S3)</p> <p>apply professional scepticism when undertaking taxation activities being alert to conditions which may indicate possible misstatement of</p>	<p>apply a transparent manner in dealing with HMRC in relation to the tax affairs of stakeholders such as ensuring HMRC is provided with all relevant information necessary to be assured that the stakeholder's tax affairs are correctly stated. (B3)</p>

		<p>information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias. Using those facts to inform and evaluate decision making in the context of providing accurate information to HMRC. (S4)</p>	
<p>Administration K9 K10 S9 S11 B5</p>	<p>systems of risk management and financial control and identification of potential vulnerabilities that could lead to issues such as tax inaccuracies and errors. (K9)</p> <p>systems of risk management and financial control and identification of potential vulnerabilities, negligence and deliberate actions that could lead to issues such as internal fraud or money laundering. (K10)</p>	<p>use workload management principles to plan, organise and prioritise own tasks and manage time effectively such as systems for managing key tax filing dates, penalty dates and enquiry deadlines. (S9)</p> <p>undertake file management activities such as preparing and collating information, making accurate file notes and managing version control. (S11)</p>	<p>adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment. (B5)</p>
<p>Stakeholder engagement K13 S12 B1 B7</p>	<p>the principles of Equity Diversity and Inclusion and the impact on service delivery within taxation for example improving the tax position of individuals and</p>	<p>communicate taxation information through a variety of media to enable key stakeholders to understand what is required, considering the</p>	<p>actively engage in the wider organisation and provide information that contributes to influencing stakeholders such as peers, colleagues and clients. (B1)</p>

	businesses by improving accessibility with the move to making tax digital. (K13)	risks and benefits to the organisation of social media and other digital applications. (S12)	build strong, collaborative, professional relationships, recognising the importance of equality, diversity and inclusion and actively encouraging this behaviour with colleagues. (B7)
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Integrated assessment method - knowledge and skills test

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
<p>Specialist technical taxation knowledge and application K1 K2 K3 K5 K6 K7 K8 S5</p>	<p>principles of professional responsibilities and ethics in a tax environment including approaches to interpreting ethics in complex situations. (K1)</p> <p>principles of legal regulations relevant to an organisation’s tax affairs such as tax legislation, and law affecting the tax affairs of stakeholders. (K2)</p> <p>principles of accounting relevant to an organisation’s tax affairs such as accounting for taxation and double entry that may impact on business tax calculations. (K3)</p> <p>principles of personal and business taxation to prepare tax calculations. (K5)</p> <p>principles of personal and business taxation to prepare HMRC forms, including the understanding of and compliance with filing deadlines. (K6)</p>	<p>interpret information for tax purposes such as using judgement to determine the correct way to report transactions or items of income/ expenditure. (S5)</p>	<p>None</p>

	<p>principles of a specialist area of taxation to be able to prepare specialist tax calculations. (K7)</p> <p>principles of situations that may lead to additional tax, penalties and interest arising and the rules and procedures used by His Majesty's Revenue and Customs (HMRC) to calculate penalties and interest. (K8)</p>		
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