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DRAFT END-POINT ASSESSMENT PLAN FOR THE INTERNAL AUDIT TECHNICIAN APPRENTICESHIP

ST1484/V

APPRENTICESHIP REFERENCE NUMBER	LEVEL OF THIS END-POINT ASSESSMENT (EPA)	INTEGRATION
ST1484	4	Mandatory qualification

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Introduction and overview

This document explains the requirements for end-point assessment (EPA) for the internal audit 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.

Internal Audit Technician apprentices, their employers, training providers and other interested parties should read this document.

A full-time internal audit technician apprentice typically spends 12 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 1 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 12 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 • compile a portfolio of evidence • complete training towards the qualification listed in the internal audit technician apprenticeship standard <p>The qualification required is:</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 <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 1 months</p>	<p>The grades available for each assessment method are below</p> <p>Professional discussion:</p> <ul style="list-style-type: none"> • fail

	<ul style="list-style-type: none"> • pass • distinction <p>Knowledge test - integrated:</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
Professional recognition	<p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> • Chartered Institute for Internal Auditors for TBC
Re-sits and re-takes	<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 1 months • re-take timeframe: typically 2 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 1 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
- 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 professional discussion. It will typically contain 15 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:

- workplace policies and procedures
- witness statements

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

The rationale is that this ordering of assessment methods ensures that the Mandated Qualification 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:

- Audit activities
- Communication
- Administration data and digital tools

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 40 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 explain to the apprentice the format and timescales of the professional discussion before it starts. This does not count towards the assessment time.

The independent assessor must ask at least 5 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.

Knowledge test - integrated

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

In the knowledge test - integrated, the apprentice answers questions in a controlled and invigilated environment. It gives the apprentice the opportunity to demonstrate the knowledge mapped to this assessment method.

Rationale

This assessment method is being used because:

- it can assess knowledge it is easy to administer
- it can be conducted remotely and administered to multiple apprentices at the same time, potentially reducing cost
- it reduces the assessment burden on the apprentice

Delivery

The knowledge test - integrated must be structured to give the apprentice the opportunity to demonstrate the knowledge mapped to this assessment method. The delivery of the test must align with the conditions set out by the AB for the integrated qualification. The test can be computer or paper based. The apprentice must be given notice of the date and time of the test.

Test administration

The test must be taken in the presence of an invigilator who is the responsibility of the AB.

The AB must have an invigilation policy setting out how the test must be conducted. It must state the ratio of apprentices to invigilators for the setting and allow the test to take place in a secure way.

The AB is responsible for the security of the test including the arrangements for on-line testing. The AB must ensure that their security arrangements maintain the validity and reliability of the test.

Marking

The responsibility for the marking of the test is with the AB. They must produce a marking scheme to be followed. Marking by computer is allowed where question types support this.

The AB is responsible for overseeing the marking, standardisation and moderation of the test.

Assessment location

The apprentice must take the test in a suitably controlled and invigilated environment that is a quiet room, free from distractions and influence. The AB must check the venue is suitable.

Question and resource development

The AB must develop a purpose-built assessment specification and question bank. 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 and question bank 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 questions are refined and developed to a high standard. The questions must be unpredictable. A question bank of sufficient size will support this.

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

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

- administration materials
- moderation and standardisation materials
- guidance materials
- grading guidance
- test specification
- sample test and mark schemes
- live tests and mark schemes
- 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
Audit activities K12 S1 S8 S14 S17 S19 B1 B3	<p>Describe how they support the delivery of assurance engagements in conformance with reference to the organisation's audit manual (S1, B1)</p> <p>Outline how they examine and evaluate the governance, risks, risk management and controls related to the organisation by reference to published guidance during assigned audits (K13, S8, B3)</p> <p>Summarise how they support the analysis of the adequacy of criteria and methods used by management to determine whether the activity has accomplished its objectives and goals. (S14)</p> <p>Explain how they support the identification of engagement conclusions including the development of recommendations, or collaborating with management to produce action plans that resolve findings, mitigate risks, address root causes and enhance or improve the activity under review. (S17)</p> <p>Describe how they support the internal audit team in confirming that management has implemented agreed action plans to address audit findings. (S19)</p>	<p>Evaluate how they examine and evaluate the governance, risks, risk management and controls related to the organisation by reference to published guidance during assigned audits (K13, S8, B3)</p>

<p>Communication S5 S15 S18</p>	<p>Describes how they contribute to managing the internal audit engagement activity's reputation and stakeholder expectations. (S5)</p> <p>Explains how they select and apply appropriate questioning and negotiating techniques during delivery of audit work to influence positive outcomes. (S15)</p> <p>Outlines how they prepare reports under supervision that are accurate, objective, clear, concise, constructive and timely. (S18)</p>	<p>Evaluates how they contribute to managing the internal audit engagement activity's reputation and stakeholder expectations. (S5)</p>
<p>Administration, data and digital tools K14 K16 S12 S13 S16 B2 B4 B5</p>	<p>Outlines the principles of personal workload management and the impact on team workload, and audit quality including the role of performance management. (K16, B2)</p> <p>Explains how they use data analytics and software tools such as spreadsheets to gather and analyse data as directed within an internal audit engagement. (K14, S12)</p> <p>Describes how they evaluate the relevance, sufficiency, and reliability of the sources and information gathered. (S13, B5)</p> <p>Outlines how they prepare internal audit workpapers and supporting documentation</p>	<p>None</p>

	ensuring it is accurate, relevant and complete. (S16)	
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Knowledge test - integrated

Fail - does not meet pass criteria

INTEGRATED QUALIFICATIONS KSBS	A PASS FOR THIS ASSESSMENT METHOD WILL BE ACHIEVED AS DETAILED BELOW.
Technical Audit Principles K1 K2 K3 K4 K5 K6 K7 K8 K9 K10 K11 K13 K15 K17 K18 S2 S3 S4 S6 S7 S9 S10 S11	<p>The apprentice will be assessed in line with the marking scheme produced by the AB. 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

- Professional discussion

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. To achieve an overall distinction, the apprentice must achieve a distinction in the professional discussion and a pass in the integrated assessment.

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	KNOWLEDGE TEST - INTEGRATED	OVERALL GRADING
Fail	Pass	Fail
Pass	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 1 month 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 2 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
Independent assessor	<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:
Chartered Institute of Internal Auditors (CIIA)

Value for money

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

- completing applicable assessment methods online, for example computer-based assessment
- utilising digital remote platforms to conduct applicable assessment methods
- using the employer's premises
- conducting assessment methods on the same day

Professional recognition

This apprenticeship aligns with:

- Chartered Institute for Internal Auditors for TBC

Mapping of KSBs to assessment methods

KNOWLEDGE	ASSESSMENT METHODS
<p>K1 The professional context of internal audit including the characteristics of the role of auditors, contribution of internal audit to the achievement of organisational objectives and the requirement to be independent and objective.</p>	Knowledge test - integrated
<p>K2 The underpinning professional standards and principles of professional and ethical internal audit, including the Code of Ethics, principles of due professional care and internal audit charter.</p>	Knowledge test - integrated
<p>K3 The concept and characteristics of governance, risk management and control.</p>	Knowledge test - integrated
<p>K4 Principles of environmental, social and governance standards.</p>	Knowledge test - integrated
<p>K5 The different core types of controls including preventative, directive and corrective controls.</p>	Knowledge test - integrated
<p>K6 The purpose of a strategic internal audit plan, its development, structure and how it aligns to an organisation's strategy.</p>	Knowledge test - integrated
<p>K7 Effective engagement planning including communication, risk assessment, identifying objectives and scope, evaluation criteria, resources and work programme.</p>	Knowledge test - integrated
<p>K8 The stages and methodologies of an internal audit and the associated roles in the process such as: research; planning; fieldwork, testing; reporting; and follow-up of any recommendations.</p>	Knowledge test - integrated
<p>K9 The function of the internal audit manual.</p>	Knowledge test - integrated

<p>K10 Principles of research, including the identification and use of internal policy, processes and standards relevant to the area being audited and any external regulation or legislation which may impact the organisation being audited.</p>	<p>Knowledge test - integrated</p>
<p>K11 The purpose of performing a risk assessment during engagement planning and the steps involved.</p>	<p>Knowledge test - integrated</p>
<p>K12 Types of misstatement, error, fraud, fraud risk, and red flags for fraud.</p>	<p>Professional discussion</p>
<p>K13 The law, regulations, policies and procedures related to confidentiality, privacy and information security when using information gathered during internal audit work.</p>	<p>Knowledge test - integrated</p>
<p>K14 Fundamental concepts of IT software packages and data analytics audit tools and techniques such as spreadsheets when conducting internal audit work.</p>	<p>Professional discussion</p>
<p>K15 Key documents and communications that underpin internal audit's interaction with an organisation's Board and senior management.</p>	<p>Knowledge test - integrated</p>
<p>K16 The role of performance measurement in enhancing quality in internal audit work.</p>	<p>Professional discussion</p>
<p>K17 Key principles of communication in the audit process including building relationships and trust, influencing, negotiating, different approaches to communicating, the key stages of engagement communications, dealing with significant errors or omissions in internal audit's work and the requirement to communicate any unacceptable levels of risk.</p>	<p>Knowledge test - integrated</p>
<p>K18 The elements of an appropriate internal audit engagement conclusion including the significance and priority of</p>	<p>Knowledge test - integrated</p>

recommendations, any scope limitations the overall conclusion and applicable actions plans as well as the importance of subsequently confirming that management has implemented the recommendations or actions plans.

SKILL	ASSESSMENT METHODS
<p>S1 Conduct all audit work in compliance with an organisation's internal audit manual.</p>	Professional discussion
<p>S2 Recognise and avoid or mitigate any potential, actual or perceived impairments to an individual internal auditor's objectivity in accordance with professional standards and organisational policy.</p>	Knowledge test - integrated
<p>S3 Use appropriate systems and software in line with organisational policies and procedures.</p>	Knowledge test - integrated
<p>S4 Communicate clearly and succinctly both verbally and in writing, adapt communication style to suit different situations, promote open communication stakeholder engagement and effectively contribute to meetings.</p>	Knowledge test - integrated
<p>S5 Contribute to managing the internal audit engagement activity's reputation and stakeholder expectations.</p>	Professional discussion
<p>S6 Support the planning of effective engagements by gathering information to understand the organisation and activity under review, completing risk assessments and prioritising risks to determine engagement objectives, scope and evaluation criteria.</p>	Knowledge test - integrated
<p>S7 Support the completion of detailed risk and control assessments and support the development of work and testing programmes or practices to conduct audits.</p>	Knowledge test - integrated
<p>S8 During assigned audits, examine and evaluate the governance, risks, risk management and controls related to the organisation by reference to published guidance.</p>	Professional discussion

<p>S9 Assist in the utilisation of walk throughs and process mapping to document and understand business processes.</p>	<p>Knowledge test - integrated</p>
<p>S10 Select and use tools and techniques, under guidance, to gather relevant, reliable and sufficient information for audit assignments.</p>	<p>Knowledge test - integrated</p>
<p>S11 Apply appropriate sampling, data analysis and other analytical review techniques as directed to analyse information and develop potential engagement findings.</p>	<p>Knowledge test - integrated</p>
<p>S12 Use data analytics and software tools such as spreadsheets to gather and analyse data as directed within an internal audit engagement.</p>	<p>Professional discussion</p>
<p>S13 Evaluate the relevance, sufficiency, and reliability of the sources and information gathered.</p>	<p>Professional discussion</p>
<p>S14 Support the analysis of the adequacy of criteria and methods used by management to determine whether the activity has accomplished its objectives and goals.</p>	<p>Professional discussion</p>
<p>S15 Select and apply appropriate questioning and negotiating techniques during delivery of audit work to influence positive outcomes.</p>	<p>Professional discussion</p>
<p>S16 Prepare internal audit workpapers and supporting documentation ensuring it is accurate, relevant and complete.</p>	<p>Professional discussion</p>
<p>S17 Support the identification of engagement conclusions including the development of recommendations, or collaborating with management to produce action plans that resolve findings, mitigate risks, address root causes and enhance or improve the activity under review.</p>	<p>Professional discussion</p>

<p>S18 Under supervision, prepare reports that are accurate, objective, clear, concise, constructive and timely.</p>	Professional discussion
<p>S19 Support the internal audit team in confirming that management has implemented agreed action plans to address audit findings.</p>	Professional discussion
BEHAVIOUR	ASSESSMENT METHODS
<p>B1 Act with integrity and demonstrate organisational values in how they work, confidentiality, independence and objectivity.</p>	Professional discussion
<p>B2 Demonstrate drive and energy to get the job done, planning and managing time effectively, prioritising tasks and escalating delivery problems to audit lead or manager to support deadlines being met.</p>	Professional discussion
<p>B3 Support audit activities with a questioning mind and being alert to conditions that may indicate possible misstatement of information due to error or fraud.</p>	Professional discussion
<p>B4 Work collaboratively and as a team player.</p>	Professional discussion
<p>B5 Adaptable to changing circumstances and environments with an open mindset.</p>	Professional discussion

Mapping of KSBs to grade themes

Professional discussion

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
<p>Audit activities K12 S1 S8 S14 S17 S19 B1 B3</p>	<p>types of misstatement, error, fraud, fraud risk, and red flags for fraud. (K12)</p>	<p>conduct all audit work in compliance with an organisation's internal audit manual. (S1)</p> <p>during assigned audits, examine and evaluate the governance, risks, risk management and controls related to the organisation by reference to published guidance. (S8)</p> <p>support the analysis of the adequacy of criteria and methods used by management to determine whether the activity has accomplished its objectives and goals. (S14)</p> <p>support the identification of engagement conclusions including the development of recommendations, or collaborating with management to produce action plans that resolve findings, mitigate risks, address root causes and enhance or improve the activity under review. (S17)</p>	<p>act with integrity and demonstrate organisational values in how they work, confidentiality, independence and objectivity. (B1)</p> <p>support audit activities with a questioning mind and being alert to conditions that may indicate possible misstatement of information due to error or fraud. (B3)</p>

		support the internal audit team in confirming that management has implemented agreed action plans to address audit findings. (S19)	
Communication S5 S15 S18	None	<p>contribute to managing the internal audit engagement activity's reputation and stakeholder expectations. (S5)</p> <p>select and apply appropriate questioning and negotiating techniques during delivery of audit work to influence positive outcomes. (S15)</p> <p>under supervision, prepare reports that are accurate, objective, clear, concise, constructive and timely. (S18)</p>	None
Administration, data and digital tools K14 K16 S12 S13 S16 B2 B4 B5	<p>fundamental concepts of IT software packages and data analytics audit tools and techniques such as spreadsheets when conducting internal audit work. (K14)</p> <p>the role of performance measurement in enhancing quality</p>	<p>use data analytics and software tools such as spreadsheets to gather and analyse data as directed within an internal audit engagement. (S12)</p> <p>evaluate the relevance, sufficiency, and reliability of the sources and</p>	demonstrate drive and energy to get the job done, planning and managing time effectively, prioritising tasks and escalating delivery problems to audit lead or manager to support deadlines being met. (B2)

	in internal audit work. (K16)	information gathered. (S13) prepare internal audit workpapers and supporting documentation ensuring it is accurate, relevant and complete. (S16)	work collaboratively and as a team player. (B4) adaptable to changing circumstances and environments with an open mindset. (B5)
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Knowledge test - integrated

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
Technical Audit Principles K1 K2 K3 K4 K5 K6 K7 K8 K9 K10 K11 K13 K15 K17 K18 S2 S3 S4 S6 S7 S9 S10 S11	<p>the professional context of internal audit including the characteristics of the role of auditors, contribution of internal audit to the achievement of organisational objectives and the requirement to be independent and objective. (K1)</p> <p>the underpinning professional standards and principles of professional and ethical internal audit, including the Code of Ethics, principles of due professional care and internal audit charter. (K2)</p> <p>the concept and characteristics of governance, risk management and control. (K3)</p> <p>principles of environmental, social and governance standards. (K4)</p> <p>the different core types of controls including preventative, directive and corrective controls. (K5)</p>	<p>recognise and avoid or mitigate any potential, actual or perceived impairments to an individual internal auditor's objectivity in accordance with professional standards and organisational policy. (S2)</p> <p>use appropriate systems and software in line with organisational policies and procedures. (S3)</p> <p>communicate clearly and succinctly both verbally and in writing, adapt communication style to suit different situations, promote open communication stakeholder engagement and effectively contribute to meetings. (S4)</p> <p>support the planning of effective engagements by gathering information to understand the organisation and activity under review, completing risk assessments and prioritising</p>	None

	<p>the purpose of a strategic internal audit plan, its development, structure and how it aligns to an organisation's strategy. (K6)</p> <p>effective engagement planning including communication, risk assessment, identifying objectives and scope, evaluation criteria, resources and work programme. (K7)</p> <p>the stages and methodologies of an internal audit and the associated roles in the process such as: research; planning; fieldwork, testing; reporting; and follow-up of any recommendations. (K8)</p> <p>the function of the internal audit manual. (K9)</p> <p>principles of research, including the identification and use of internal policy, processes and standards relevant to the area being audited and any external regulation or legislation which may impact the</p>	<p>risks to determine engagement objectives, scope and evaluation criteria. (S6)</p> <p>support the completion of detailed risk and control assessments and support the development of work and testing programmes or practices to conduct audits. (S7)</p> <p>assist in the utilisation of walk throughs and process mapping to document and understand business processes. (S9)</p> <p>select and use tools and techniques, under guidance, to gather relevant, reliable and sufficient information for audit assignments. (S10)</p> <p>apply appropriate sampling, data analysis and other analytical review techniques as directed to analyse information and develop potential engagement findings. (S11)</p>	
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	<p>organisation being audited. (K10)</p> <p>the purpose of performing a risk assessment during engagement planning and the steps involved. (K11)</p> <p>the law, regulations, policies and procedures related to confidentiality, privacy and information security when using information gathered during internal audit work. (K13)</p> <p>key documents and communications that underpin internal audit's interaction with an organisation's Board and senior management. (K15)</p> <p>key principles of communication in the audit process including building relationships and trust, influencing, negotiating, different approaches to communicating, the key stages of engagement communications, dealing with significant errors or omissions in internal audit's work and the</p>		
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	<p>requirement to communicate any unacceptable levels of risk. (K17)</p> <p>the elements of an appropriate internal audit engagement conclusion including the significance and priority of recommendations, any scope limitations the overall conclusion and applicable actions plans as well as the importance of subsequently confirming that management has implemented the recommendations or actions plans. (K18)</p>		
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