



AAT Guidance for training providers

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Section 1 - Introduction

This document provides guidance for organisations wishing to become AAT approved training providers, as well as information for approved training providers that are already delivering AAT qualifications.

It covers the training provider approval process as well as providing guidance on delivery, assessment and quality assurance of AAT qualifications. It also details the AAT requirements for students and student membership of AAT, and provides examples of best practice for training providers whilst working with AAT qualifications.

This guidance should be read in conjunction with the following documents:

- *AAT Code of Practice for Training Providers*
- *AAT Training provider agreement*
- *Instructions for conducting AAT computer based assessments*
- *EPA Centre Handbook*
- *AAT qualification specifications and other relevant materials*

Section 2 - Who is involved in delivering AAT qualifications?

The following section details the responsibilities of key staff involved in the delivery, administration and quality assurance of AAT qualifications, including:

- AAT Course Coordinator
- Tutors
- Assessors
- Internal verifier
- Computer Based Assessment (CBA) administrator
- Invigilator
- Computer Based Assessment (CBA) technical contact
- External Quality Assurer

Where any aspect of assessment is undertaken by the training provider, or the provider wishes to claim Recognition of Prior Learning (RPL) for any learners, the provider must ensure there are sufficient, competent and appropriately qualified assessors and internal verifiers.

AAT Course Coordinator

Implementation of AAT qualifications depends on effective communication between training providers and AAT. Training providers must nominate a Course Coordinator, who will be the first point of contact for AAT and the external quality assurer, should any queries arise. Training providers should notify their assigned AAT Quality Assurance Officer if the Course Coordinator subsequently changes. The Course Coordinator is responsible for overseeing the AAT programme and is accountable for:

Continued approval and monitoring

- Ensuring the criteria for approval as an AAT training provider continues to be met
- Informing AAT of any changes that may have an impact on the information held, for example, changes to training provider premises and changes to assessors or internal verifiers (where applicable)
- Ensuring all new staff complete a training provider staff details form
- Ensuring that relevant policies and procedures meet AAT's current requirements, and that all candidates are aware of these
- Coordinating arrangements for external quality assurer visits
- Taking action to address any recommendations made by AAT

Coordination of the team

- Ensuring all members of the team:
 - Are familiar with the standards of AAT qualifications that they involved with
 - Have access to the AAT website, SummingUp, the Accounting Technician magazine and other relevant information
- Ensuring effective communication with the team including regular team meetings
- Identifying staff training needs, especially for the assessors and the internal verifiers (where applicable)
- Checking CPD of the team on a regular basis
- Ensuring all members of the team have access to AAT policies and procedures

Coordination of the administration and delivery of AAT qualifications

- Maintaining up to date central records
- Ensuring students have detailed guidance, support and information about AAT qualifications prior to enrolment, and throughout the course
- Ensuring that each student registers with AAT prior to scheduling an assessment
- Ensuring that a sample of students are interviewed to ensure that they are aware of the various policies and understand the AAT e-portfolio system

- Ensuring that candidates have received a comprehensive induction to the training provider and to the AAT qualification(s) and that late starters to the programme have been included
- Coordinating assessment administration.

Tutors

Tutors within the training provider are responsible for the quality of delivery of the programme, including preparing students for assessment and supporting and monitoring student progress.

Assessors (where applicable)

Where applicable, assessors are responsible for the assessment of candidates' work against the prescribed criteria, ensuring that national standards are maintained. Full details of requirements for assessors can be found in the *AAT Code of Practice for Training Providers*.

Internal verifiers (where applicable)

Where applicable, internal verifiers support assessors to ensure assessment decisions are valid and reliable. Full details of requirements for internal verifiers can be found in the *AAT Code of Practice for training providers*.

Computer Based Assessment (CBA) administrator

CBA administrators are responsible for scheduling assessments, assessment security, assessment supervision, the assessment environment and the overall conduct of the assessment. CBA administrators are also responsible for appointing invigilators.

Invigilator

Invigilators are essential in upholding the integrity of the assessment process, through being responsible for the proper conduct of the assessment.

Computer Based Assessment (CBA) Technical Contact

CBA technical contacts are responsible for ensuring that the assessment software is installed on each PC used by students for live and practice assessments. They are also required to ensure that each PC meets the minimum and supporting technical requirements to run AAT assessments and that these are regularly checked following any local changes to PC settings, or tested following any updates to the assessment platform, prior to any sittings. This role should also be able to troubleshoot any technical issues, before, during or after any assessments take place.

External Quality Assurer

The external quality assurer is appointed by AAT to ensure that qualification standards are being met and are applied consistently across all training providers.

The external quality assurer will be in regular contact with the training provider to ensure continued compliance with the *AAT Code of Practice for Training Providers*. The external quality assurer will provide guidance and support, and make recommendations for continuous improvement.

Section 3 - Training provider approval

Training providers must be approved by AAT to offer AAT qualifications. To apply to become an AAT approved training provider, email trainingproviders@aat.org.uk with the following information:

- Full name of organisation
- Full postal address, including postcode
- Landline telephone number
- Website address – this must be a live, fully functioning website
- The names of other awarding organisations with which the organisation is accredited.

When AAT has received this information, an account manager will set up a meeting to discuss the criteria needed for approval.

Only applications that meet AAT's high standards will be approved.

If approval is granted training providers will be required to agree and sign an *AAT Training provider agreement*, which constitutes an enforceable agreement between AAT and the training provider.

Insurance

Clause 33 of the Training provider agreement states:

“During the term of this agreement (unless otherwise agreed in writing by the parties), the training provider shall maintain in force, with reputable insurance company, an appropriate insurance cover(s) against all its liabilities and indemnities that may arise under or in connection with this Agreement and shall, on AAT's request, produce both the insurance certificate(s) giving details of cover and the receipt for the current year's premium”.

To comply with this, each training provider must ensure that the type and level of insurance cover is appropriate to need, taking account of its size, turnover and other factors. AAT does not specify levels of insurance cover, but recommends that cover should, where at all possible, meet or exceed the following:

- Professional Indemnity - £5,000,000;
- Employers Liability - £10,000,000; and
- Public and Products Liability - £5,000,000.

For training providers that operate outside the UK, alternative forms of insurance may be acceptable, providing it is clear that these are equivalent to the types and levels of insurance shown above.

Where insurance cannot be obtained in the country or region in which the training provider operates, AAT may consider waiving clause 33 in the Agreement. In these circumstances, AAT reserves the right to seek assurance that the training provider has in place alternative arrangements that will, as far as possible, protect the interests of students and cover liabilities and indemnities that may arise under the terms of the Agreement. This may include, for example, robust policies and procedures relating to health and safety/student welfare, financial bonds, and similar arrangements.

Employer engagement

Training providers that intend to offer funded provision to 16–19 year old students in England will be required to confirm, at approval stage, that they are able to provide suitable employer engagement for all of these students, and to provide evidence of how this will be achieved.

Partnership/third party agreements

Where a partnership is formed, or an organisation offers the AAT qualifications on the training providers behalf, the training provider must seek AAT's prior written consent. The training provider must also provide details of the partnership agreement and a Memorandum of Understanding (MOU) to support the request. The contractual responsibility will still sit with the training provider, and the centre co-ordinator should be an employee of the training provider not that of the partnership organisation.

Section 4 - Student member registration

Completing the registration process

Before embarking on AAT qualifications students must register with AAT. The type of registration will depend on which qualifications the students are taking. If taking the full Accounting Qualifications students must register as student members. If registering for any other qualifications, students will not be required to register as student members, but must register for the specific qualifications that they intend to take (see Section 5 for further information).

Students are advised to use the online registration service using a debit/credit card or a payment code to register with AAT.

If you are responsible for paying their registration fees, you can issue your students with a payment code which they can use as a method of payment when registering. You will only be invoiced once the code has been used and the student has been registered (see 'Student registration payment codes' section below for more information).

When registering online, students should ensure that they read the checklist page at the beginning of the registration process. Students are responsible for registering themselves in order to answer the fit and proper questions and sign a declaration.

Once registered they will receive their AAT student membership number and will have access to their MyAAT account, the member only area of the AAT website, which provides them with access to a range of benefits (see Section 5 for further information about the benefits of AAT membership).

It is important that all of your students have registered with AAT as soon as possible so they can get the most out of their student membership. Section B2.2 of the *AAT Code of Practice for Training Providers* states that "Training providers must ensure that students submit an application for student registration within four weeks of enrolment", which should avoid the need for last minute registrations on the day of an assessment.

Student registration payment codes – online

To ensure that students who are not directly or indirectly contributing to the payment of their AAT annual membership and registration fee (i.e. the training provider is covering the costs, or they are included within the tuition fee) are able to register quickly and effectively online, payment codes may be set up between the training provider and AAT. This allows invoices for student registration fees to be sent directly to the training provider, rather than being paid directly by the students.

This service allows students to register themselves online and avoids training providers the lengthy and administrative task of collecting completed forms, or posting them to AAT along with the payment summary sheet.

It is simple to set up payment code access to generate unique codes for registering students.

1. Log on to online training provider account.
2. Go to the student registration payment codes area.
3. Enter the number of payment codes you require (one code for each student you wish to be invoiced for – a maximum of 100 codes per request).
4. Enter a purchase order number for the codes you have requested.
5. Download the payment codes that you have ordered into an excel file.
6. Inform your Finance department of the purchase order and the payment codes received
7. Give one payment code to each student.
8. Student registers online.
9. Student enters the payment code when prompted (the code is case sensitive).
10. The training provider is invoiced for the registration fees.

If you would like more information on this service or have any questions or feedback please contact our Customer Operations team on +44(0)20 3735 2468 or email registrations@aat.org.uk

The membership renewal process

AAT membership and fees are renewable annually, due 12 months after initial registration. Students are required to be within a current membership/registration period in order to sit an assessment, receive results and access the member only area of the AAT website. The benefits of maintaining membership/registration with their professional body during their studies and beyond are vast. AAT will support students and full members throughout their careers, to ensure continued professional development and maintain the standards of the profession.

Also, consider recommending that your students keep up with their annual membership fee through Direct Debit (only available to student members and those with a UK bank account), to make sure they are not discovered to be lapsed on the day they are due to take an assessment. Renewing by Direct Debit enables students to benefit from spreading the cost of their annual membership fee up to four consecutive instalments.

The membership renewal process is as follows:

1. Fees notification

A student will receive a fee notification when their annual membership/registration is due to expire. This notification is usually sent 6 weeks prior to their renewal date. For example, if a student's renewal is in August they will receive a student membership fee notification in June. We strongly advise that the account is settled upon receipt of the fee notification to avoid the student's membership/registration lapsing and possible delays in scheduling assessments. Student members will receive a green coloured notification and other students will receive an email.

2. Reminder on month due

If payment has not been received before the start of the new membership/registration period the student will receive a reminder letter. This will inform them that AAT has already written to them and we still await payment. Student members will receive an amber coloured letter and other students will receive an email.

3. Payment reminder:

If payment has not been received a student will receive a further reminder letter which indicates that the student fee remains overdue. This reminder will be sent one month after the renewal month. For example, if a student's fee was due in August, a reminder will be sent in September. This reminder also notifies the student that if they do not renew (pay) their student membership/registration they will no longer be an AAT student. Students should not delay in paying their fees until receiving this letter as their membership/registration may lapse and they may miss out on receiving very important documents. Student members will receive a red coloured letter and other students will receive an email.

Online renewal for training providers

There are four easy steps to renew your student fees.

1. Log into your MyAAT account.
2. Click on your training provider's name on the right hand side, and follow the link to 'Student membership renewals'.
3. Select the students you wish to renew membership for and provide us with a purchase order number (maximum of 50 renewals per request).
4. The students balance will instantly be updated and AAT will invoice you directly.

Lapsed memberships and reinstatements

If a student's membership lapses, the quickest and easiest way to reinstate this for them to log into their MyAAT account and use the online service. Students can use a debit/credit card or, if you are responsible for paying for their fees, they can still reinstate online using a payment code provided by you (see 'Student registration payment codes' above).

Students are responsible for reinstating themselves in order to answer the fit and proper questions and sign a declaration. Once reinstated, they will have access to their MyAAT account and the benefits associated with this.

Note: it is important that your students have reinstated with AAT as soon as possible so that unnecessary delays can be avoided in scheduling and sitting assessments.

AAT invoice guidance

1. Invoices are sent out once a week either by post or email (based on distribution details associated with each training provider).
2. All invoices will be clearly laid out and contain a breakdown and description of all individual charges that make up the invoice total. They will also include VAT details and any other pertinent information.
3. All invoices and invoice data will be stored in line with the minimum legal requirement for all financial information.
4. All invoices have 30 day payment term from invoice date.
5. AAT will chase up any accounts which are overdue by phone or email and send out copies of invoices when requested.
6. Statements are sent out at the beginning of every month (or on request).
7. Any invoice query should be sent at first instance to sales@aat.org.uk or a member of the Accounts Receivable team should be contacted on **+44 (0)20 7397 3117**.
8. Any organisation that has debt over 30 days old could be placed on a financial stop status.
9. If a training provider is placed on financial stop, it will prevent them from accessing their online services, both through the website and on the SecureAssess system. This includes booking CBTs and registering students.
10. Before a financial stop is placed on an organisation, a written notice period of 7 days will normally be given to settle the accounts before the stop is placed.
11. The training provider which is to be placed on stop receives a telephone call before the stop is placed or an email if contact cannot be made by phone.
12. Invoices that are under investigation (or disputed) will not cause a training provider to be placed on financial stop until the query has been resolved.
13. Training providers are not removed from the financial stop status until cleared funds are received into the AAT bank account.
14. AAT may have recourse to debt collectors in the event of overdue debts remaining unpaid.

Section 5 - Types and benefits of AAT membership

Student membership

Students who wish to take the AAT Accounting Qualifications or Foundation Diploma in Accounting and Business are required to register as student members. Upon successful registration and while maintaining their membership with AAT, students will receive exclusive member benefits, including:

- Access to a personal MyAAT account – the member only area of the website which provides access to AAT benefits, services, resources and communities
- Eligibility to sit assessments, receive results and obtain feedback (Note: students will receive results for any assessments they sat whilst student members, even if the results come through after their student membership has lapsed)
- A dedicated weekly email newsletter
- 20, the AAT student magazine
- Access to interactive support materials, practice assessments and 'Green Light' tests (a formative diagnostic tool for students)
- Access to study support campaigns and online events focused on the key units across all AAT qualifications
- NUS Extra card, which provides benefits from a range of discounts, as well as access to the ISIC Card (International Student Identify Card)
- Free Excel on-line e-learning
- Access to on-line career services which currently includes job search engine, CV builder, employer videos, interview simulator, and much more
- Access to local branches that host free training and networking events in their area
- Access to AAT Additions, which offers a range of discounts and offers on retail, insurance, holidays and much more
- Access to on-line forums that allow students to network, ask questions and develop peer to peer support during their studies.

Registration for other qualifications

Students who wish to take any other AAT qualifications (including short course qualifications) are not required to become student members but are required to register for the qualifications they intend to take. This registration attracts a smaller fee than student membership and provides students with a more limited range of benefits, including:

- Access to a personal MyAAT account – the member only area of the website which provides access to AAT benefits, services, resources and communities
- Eligibility to sit assessments, receive results and obtain feedback (Note: students will receive results for any assessments sat whilst they were members, even if the result does not come through until after student membership has lapsed)
- Access to interactive support materials, practice assessments and 'Green Light' tests (a formative diagnostic tool for students)
- Access to study support campaigns and online events focused on key units across all AAT qualifications.
- Limited access to Excel on-line e-learning
- Access to local branches that host free training and networking events in their area
- Access to on-line forums that allow students to network, ask questions and develop peer to peer support during their studies.

AAT Bookkeeping membership (AATQB)

Student members who successfully complete the Advanced Certificate in Bookkeeping or the Advanced Diploma in Accounting (or the AQ2013 equivalent qualifications) are eligible to apply for bookkeeping membership and will be able to use the letters AATQB after their name when successfully elected.

Benefits of bookkeeping membership include:

- Use of professional letters AATQB after their name to show their professional status
- CPD e-learning and online resources
- Technical and ethical support helplines
- Free and discounted CPD events across the UK
- Local branch network
- Support to set up and run their own accounting business as an AAT Licensed Bookkeeper
- Online careers resources and events
- Anti-Money Laundering and anti-bribery and corruption e-learning
- Excel online e-learning
- AAT Rewards offering exclusive discounts and benefits
- Dedicated monthly newsletters highlighting industry news, updates and local events.

AAT Full membership (MAAT)

Student members who successfully complete the Professional Diploma in Accounting (or the AQ2013 equivalent) are eligible to apply for full membership and will be able to use the letters MAAT after their name when successfully elected.

To become a full member students must have completed the Professional Diploma in Accounting, completed three or five work competences depending on whether they studied on AQ2013 or AQ2016, and have a professional referee for their application. Students can start their application for full membership during their studies by completing their work competences in advance.

If a student does not have the full set of work competences on completion of their studies they will become an affiliate member while they work towards full membership.

Benefits of full membership include:

- Use of professional letters MAAT after their name to show their professional status
- CPD e-learning and online resources
- Technical and ethical support helplines
- Free and discounted CPD events across the UK
- Local branch network
- The bi-monthly Accounting Technician magazine
- Excel and Advanced Excel e-learning
- Anti-Money Laundering and anti-bribery and corruption e-learning
- Support to set up and run their own accounting business as an AAT Licensed Accountant or Bookkeeper
- Online careers resources and events
- AAT Awards offering exclusive discounts and benefits
- Dedicated monthly newsletters highlighting industry news, updates and local events.
- Discount on full membership fees if studying for a further relevant qualification (e.g. ACCA, CIMA).

Section 6 - AAT monitoring activities

AAT monitors training providers to ensure that:

- They continue to meet AAT's requirements for the approval of training providers
- They remain compliant the AAT Training provider agreement, the *AAT Code of Practice for Training Providers*, and other relevant requirements relating to individual qualifications
- As applicable to each qualification, assessment decisions are in line with national standards.

Monitoring by external quality assurers

Once approved all training providers have an external quality assurer allocated to them. The frequency of visits by an external quality assurer to a training provider will depend on a number of risk based factors but every training provider will receive a monitoring activity at least once every three years.

External quality assurer will monitor the quality of the assessment and internal verification processes through the AAT assessment platform, and provide feedback (where appropriate).

Training providers will receive a report from the external quality assurer after the activity identifying any actions which need to be addressed.

Employer engagement

Training providers must prepare an employer engagement action plan for **each qualification**, which must demonstrate adequate planning and preparation for employer engagement, for all students.

Which students does this apply to?

Employer engagement is required for all AAT students who:

- Are registered completing a full-time programme of study on the Foundation Certificate in Accounting, the Foundation Diploma in Accounting and Business, and the Advanced Diploma in Accounting
- Are aged **under 19** when they begin their programme of study
- Have a registered address in **England**.

What must be covered?

The employer engagement action plan must detail all of the activities planned, for each student studying each qualification.

Employer engagement activities should be mapped against one or more of the units within each specific qualification.

Activities must comply with the DfE definition of meaningful employer engagement, which can be found in the **DfE 16 to 19 qualifications technical guidance**.

Training providers must also make contingency plans for students who may miss events through absence.

AAT has provided templates, which can be found alongside the qualification specifications, to help training providers develop their employer engagement plans. The templates may be used as they are, amended or added to, or used to inform training providers' own systems and procedures. The training provider is responsible for providing the relevant evidence.

How is this checked?

The plan must be made available for review and approval by the EV at the beginning of a programme. It will also be checked throughout the programme, to ensure progress is being made.

The information included in this document, and that of the employer engagement plan and student activities record is the minimum requirement. EVs will use this as the benchmark to decide whether the requirement for employer engagement is being met.

Training providers that cannot show sufficient commitment from employers and those who cannot share a credible plan of activity when requested will be sanctioned in accordance with AAT's sanctions policy.

No certificates will be issued to students until a training provider has demonstrated that this requirement has been met.

Examples of employer engagement activities

This list is not exhaustive and alternative methods of engagement may be used as appropriate, alongside valid evidence.

Type of engagement	Description	Suggested evidence
Work placement	Students spend a short period of time (2-3 days), or a more extended period (1 week+) working in a particular area of the business	<ul style="list-style-type: none"> Employer reference Work placement diaries Learning journals Projects completed or other outputs from work activities
Work experience	Students spend a short period of time (half day or full day) examining a specific aspect of the operation of the business	<ul style="list-style-type: none"> Employer reference Work experience diaries Learning journals
Work shadowing	Students follow a member of staff around their daily routine to learn about their work	<ul style="list-style-type: none"> Employer reference Work experience diaries Learning journals
Visiting speakers / master classes / co-delivery	A member of staff talks to students about a particular aspect of business practice within their organisation	<ul style="list-style-type: none"> Details of lectures Co-delivery lesson plan Student notes from lectures
Employer-led project	Students undertake projects set with input from employers	<ul style="list-style-type: none"> Project outline Evidence of completed project
Employer-led formative assessments	Students undertake exercises and/or formative assessments set with input from employers	Sample of exercises/assessments completed
Employers as expert witnesses	'Expert witnesses' contribute to the formative assessment of student's work	Statement from employers

Self-assessment reporting

Most training providers undertake self-assessment to support and improve the quality of their programmes. Self-assessment should be a normal part of a training provider's review and evaluation of its activities. Providing an annual self-assessment report is a requirement of all AAT approved training providers.

You will be asked to provide your first self-assessment report within 18 months of approval. Whilst the self-assessment is an on-going process, you will only be required to submit a report to AAT once every 18 months thereafter. It will then be required in the same month on an 18 month basis.

Guidance on the self-assessment process is available at: aat.org.uk/support/quality-assurance/resources

Section 7 - Assessment

Preparing for AAT assessments

Tutors are reminded to always refer back to the unit content within the qualification specifications for what to teach and what will be assessed, and to refer to a range of supporting materials where possible. While published materials can offer excellent support and variety in teaching and learning, they should not be used without reference to the specification. For more information on the specifications and other supporting materials, visit the [Study Support Search](#) page.

Types of assessments

All AAT qualifications (graded and ungraded) are assessed using computer based assessments (CBAs) through AAT's assessment platform.

CBAs fall in to two categories:

- Externally assessed – assessments (including synoptic assessments) marked by AAT
- Internally assessed – assessments marked by training providers.

CBAs may be:

- Wholly computer marked
- Partially computer marked and partially human marked
- Wholly human marked.

The units that make up the qualifications may be assessed by:

- Unit assessment only
- Unit assessment and as part of a synoptic assessment
- Synoptic assessment only.

In addition to using AAT's assessment platform, some assessments (including both internally and externally assessed assessments) require students to use external software applications (e.g. spreadsheet, computerised accounting or payroll software) as part of the assessment. Where the assessment requires students to use the external software to demonstrate the knowledge, skills and understanding they have gained while studying the unit, the students are responsible for uploading any files of evidence produced during the assessment. Further guidance for the administration of assessment is available in the [Instructions for conducting AAT computer based assessments \(CBA\)](#).

Unit assessments

Unit assessments are available to be scheduled on demand throughout the year, except during periods set and communicated by AAT. Training providers are able to set timetables that fit in with their course delivery programme.

Synoptic assessments

Synoptic assessments, which assess knowledge and understanding from across a number of units within a qualification, have been introduced under AQ2016 as part of the graded qualifications, i.e.:

- Foundation Certificate in Accounting
- Foundation Diploma in Accounting and Business
- Advanced Certificate in Accounting
- Professional Diploma in Accounting.

For the synoptic assessment in the Professional Diploma in Accounting, students and training providers are provided with access to information about a company. AAT refers to this as pre-release material. The purpose of this material is to contextualize the tasks received in the assessment, which will be based on the same company. Studying the material will encourage students to think about the assessment topics in an integrated way, which is necessary for performing well in the synoptic assessment.

AAT sets the assessment windows for the synoptic assessments. The current synoptic assessment schedule is available on the dedicated [synoptic assessment](#) webpage. Pre-release materials are available through the online MyAAT [Study Support Search](#).

Provisional results for wholly computer-marked assessments are available immediately at the end of the assessment through the assessment platform. Although it is extremely rare for results to change, we treat results as provisional for 28 days from the date of the assessment. Results for externally marked assessments are available six weeks from the date of the assessment.

Project for Internal Controls and Accounting Systems (AQ2013)

Internal Controls and Accounting Systems is a non-invigilated take-away project. The assessment will take the form of a formal report written by the student and assessed by the training provider. The report can be based upon the workplace of the student (paid or voluntary) or upon a scenario provided by AAT through the assessment platform. The assessment process for the project produced from the AAT scenario should not differ to that of the project produced from the workplace.

The report must be word processed, fully completed and should be submitted for final assessment within six months. This timeframe includes up to five formative reviews by the assessor, although for most students it is expected that an interim and final assessment should be sufficient for a competent decision to be made. Formative reviews must take place outside of the assessment platform.

Students will only have one opportunity to upload their final report for assessment, together with appendices and other supporting evidence.

The assessment evidence uploaded by students should consist of:

- The formal report written by the student, to include:
 1. Title page
 2. Contents page and report outline
 3. Terms of reference
 4. Executive summary
 5. Methodology
 6. Introduction
 7. Analysis and evaluation of current system
 8. Recommendation
 9. Cost benefit analysis
 10. Appendices
- Manager's authenticity statement (this is not needed for the AAT case study)
- Mapping of report content to assessment criteria
- Feedback from formative reviews (and final interviews).

Once students have submitted their evidence for assessment, Assessors will be able to access and review the evidence before making their assessment decision.

Guidance for assessors for AAT assessments, which is available through the assessment platform, will include sufficient guidance to enable the assessors to confidently derive 'Competent' and 'Not Yet Competent' performance decisions. When making assessment decisions, the assessor must be satisfied that the evidence the student has presented confirms that they are competent across the assessment criteria for the unit.

An interview will not normally be required. If, however, there is any concern regarding authenticity then the student should be asked to give a short presentation on their final report, and the assessor should prepare questions based on the individual report, which the student should answer to prove that the report is their own work.

The assessor should store copies all assessment feedback (and final interviews), e.g. emails, scanned written documents etc. as they may be required to upload this content, if the student has omitted the information or was not instructed to include the feedback when uploading their evidence. This information is required by AAT for quality assurance purposes. Please review the user guides for information on scheduling, uploading and accessing for assessment and verification purposes.

CBA performance feedback for students

AAT provides a free feedback service that gives a simple summary of students' performance in each assessment. The feedback statements are automatically generated by the assessment platform, in a standard format across all CBAs to help students identify their strengths and any topic areas requiring further study.

The feedback statement confirms the student's overall result and includes a breakdown of their performance by task. The student is presented with a short descriptor against each task to describe their performance against the topics assessed in that task.

There are five feedback descriptors, each giving an indication of how the student has performed in that task, along with generic advice on how to proceed with their studies or continuing professional development (CPD).

The five feedback descriptors are as follows:

1. **Exceeded:** your performance exceeded the minimum requirement. Try to maintain this level of performance.
2. **Met:** your performance met the minimum requirement. To maintain or exceed this performance level you should regularly revisit the topics in this area.
3. **Borderline:** your performance was close but did not meet the minimum requirement. Further study of the topics covered by this task is still needed.
4. **Below requirement:** your performance was not strong enough to meet the minimum requirement on this occasion. Further study of the topics covered by this task is important
5. **Significantly below requirement:** your performance fell significantly below the minimum requirement. There was little evidence of learning. Significant further study of the topics covered by this task is essential.

For tasks worth less than ten marks, 'Met' is the highest feedback descriptor that can be assigned.

For some of the other assessments the Competent/Not yet competent decisions made by the assessor are converted to a binary (1,0) marking scheme. In these cases 'Met' or 'Below requirements' are the only feedback descriptors that can be generated.

Generally, each feedback descriptor covers a range of marks, so it is possible for two students to receive similar feedback statements but, because they scored differently in each task, each student might have a different result overall, that is, 'Competent' or 'Not yet competent'.

If a student remains dissatisfied with their assessment result, they can apply to have it reviewed through the [enquiries and appeals procedure](#)

Re-taking assessments

Students should only be entered for assessments when both the student and the assessor believe that the student will be able to demonstrate competence. While some re-takes are to be expected, the taking of three or more assessments should be considered the exception rather than the rule. Some students may find it difficult to achieve success in the assessment the more time that has elapsed between the assessment and the completion of their studies. Where a student is unsuccessful in their assessment attempt, they should discuss their assessment outcome, including performance feedback, with their tutor and receive appropriate revision advice before re-taking the assessment.

A limited number of scenarios are available during the year, for units that require the use of external software i.e. spreadsheets, computerised accounting or payroll software, and/or are marked by the training provider. In the rare event that the student has exhausted all available scenarios, and providing that at least 8 weeks have elapsed since the scenario was originally attempted, only then can the student re-attempt the earlier scenario. Where students have failed to meet the assessment criteria on several occasions, the assessor should also review the process by which they assess their students as being ready to demonstrate competence.

AQ2016 re-sit restrictions

Students aged 16-19 years of age living within England, Wales and Northern Ireland, and studying one of the following qualifications will be restricted to one re-sit within their study programme period:

- AAT Foundation Certificate in Accounting
- AAT Foundation Diploma in Accounting
- AAT Advanced Diploma in Accounting

A study programme is considered to be a 24 month period.

The re-sit restrictions will not apply to:

- Students aged over 19 years, at the point of registration with AAT
- Students living in Scotland
- Student living at an address outside of the UK
- Students studying the Professional Diploma in Accounting, an AAT short course qualification or any other qualifications that were available before 1 September 2016.

Voiding of assessments

There are two reasons available for you to void an assessment:

- Before an assessment has started: **Void – Not yet started**
- After an assessment has started: **Void**

You must provide a valid reason for voiding an assessment after it has started, by completing the text box.

Where re-sit restrictions apply, the voiding of assessments on the assessment platform must not be used in an attempt to circumvent these restrictions.

AAT monitors the use of voiding on the assessment platform. If we find that any student has accessed a substantial amount of any assessment to which re-sit restrictions apply, and the assessment has been voided, AAT may request an explanation from the training provider, and will reserve the right to change the result to Not Yet Competent.

Training providers will be invoiced for any assessment where the terms and conditions have been accepted at the start of the assessment. AAT will not provide a credit note if a training provider has voided an assessment after the terms and conditions have been accepted.

Section 8 - AAT Assessment venue supply policy

AAT recognises that the requirement for assessment venues arises mostly, but not exclusively, from the needs of students studying with distance learning training providers.

AAT also recognises that most distance learner training providers will accept students only when they know that students will have access to an assessment venue that is local to them.

All training providers are expected to continue to assist students to find an existing assessment venue, should they need one.

AAT follow a collaborative approach between training providers and AAT to finding new assessment venues for students, utilising knowledge of UK based organisations that have potential for becoming or providing additional assessment venues.

AAT will maintain a register of assessment venues, If for any reason an assessment venue on the register ceases to provide assessment services, AAT will inform training providers as soon as it is practicable and will seek to replace that assessment venue with another in the same general area, working in collaboration with training providers where this is appropriate.

In the event that a training provider identifies a requirement for an assessment venue in an area where one does not exist, that training provider should investigate potential new venues and, having found one, communicate this to assessment.venues@aat.org.uk for further action. If a training provider is unsuccessful in finding a potential new venue, they should communicate this to assessment.venues@aat.org.uk for further consideration, outlining what steps they have taken to finding a new venue.

Training providers are not required to manage the application and training processes of any new assessment venues. This responsibility lies with AAT, who will inform all training providers when a new assessment venue is ready to accept students for sitting an assessment.

Section 9 - Exemptions

Students can claim exemptions from some AAT units using evidence of certificated achievement. Previous relevant AAT achievements will automatically be credited to AAT students, but certificated achievements from other awarding organisations must be claimed directly from AAT. The list of exemptions can be downloaded [here](#).

The exemptions and RPL policy can be downloaded [here](#).

Section 10 - Recognition of prior learning (RPL)

RPL is a method of assessment that may lead to the award of units within AAT qualifications. It is known by a variety of titles including the Recognition of Prior Achievement and Accreditation of Prior Learning.

The qualifications regulators in England, Wales and Northern Ireland define RPL as the:

- a) *identification by an awarding organisation of any learning undertaken, and/or attainment, by a Learner*
 - i. *prior to that Learner taking a qualification which the awarding organisation makes available or proposes to make available, and*
 - ii. *which is relevant to the knowledge, skills and understanding which will be assessed as part of that qualification, and*
- b) *recognition by an awarding organisation of that learning and/or attainment through amendment to the requirements which a Learner must have satisfied before the Learner will be assessed or that qualification will be awarded.*

Training providers should make students aware of the possibility of presenting evidence for assessment by RPL. Such evidence may be derived from the following:

- Workplace activities
- Formal training leading to the award of a certificate
- Voluntary activities
- Informal training.

Evidence submitted by AAT students for RPL assessment will normally fall within the first two categories. The wider range of RPL potential should not be overlooked if that learning can be evidenced and authenticated through a range of robust assessment activities.

Examples of the types of evidence which may be submitted for RPL assessment include:

- Workplace documents
- Witness testimonies
- Personal statements
- Professional discussion
- Assessor observation records
- Records of voluntary activities
- Certificates issued following an informal or formal course of learning - for certificated achievement a detailed specification of the learning/qualification gained will be needed in order to make the mapping process possible.

Assessors must be confident that a student's prior learning relates to the current standards of competence. The assessor must identify the student's knowledge and skills, and determine how these can be mapped and assessed against the current standards.

Assessors should consider whether there has been new legislation and whether technical changes in working methods have taken place since the student gained his/her knowledge. It may be that student's skills need refreshing or updating. Normally evidence up to 2 – 3 years old will be accepted.

All assessment criteria must be evidenced. Any minimal gaps in a student's skills and knowledge can be addressed through appropriate tuition and/or supplementary evidence, which may include assessor devised questions/tasks and answers, or workplace documents produced by the student and authenticated by the employer. In all cases, assessors must consider the nature of the gaps in the evidence. If those gaps relate to fundamental areas of the unit, then top up assessment will not be appropriate. Assessors should take note of AAT Study and Assessment Guides / qualification specifications for further explanation of the assessment criteria and the range of evidence required.

All evidence of prior achievement, including supplementary evidence, must be mapped by the student to the assessment criteria and subsequently submitted for assessment.

Under the AQ2016 qualification, there will be no RPL accepted for the synoptic assessments, or any units that are only assessed as part of the synoptic assessment.

Workplace evidence

Some students may be able to generate assessment evidence from activities undertaken in their workplace. A list of units, together with relevant methods of assessment, is provided in **Appendix 4**.

Students who wish to present workplace evidence for assessment should be tasked to:

- Collect workplace documents that evidence the assessment criteria for the unit
- Explain their role in the production of the evidence - this explanation can be through a personal statement or statements on each piece of evidence and will provide the context for the assessor.

There may be an opportunity for the assessor to observe the candidate in the workplace and supply an observation statement to enhance the workplace documents.

Workplace evidence must always consist of workplace documents, questions and answers, and witness testimony.

A vital part of the evidence is a witness testimony from the employer confirming that the evidence has been produced by the student. The testimony must be on letter-headed paper, dated, signed and identify the position of the witness within the organisation.

If a student does not wish the employer to know that he/she is studying for an AAT qualification, or cannot obtain an employer witness testimony for some reason, then they must undertake an AAT computer based assessment.

Guidance for the assessment of RPL

The assessment process must be fair and not advantage/disadvantage any student.

Evidence of prior learning must be:

- **Valid** – it should relate to the assessment criteria
- **Authentic** – it must be the student's own work
- **Current** – it should normally be no more than 24 months old, except for areas where:
 - change is rapid and the 24 months guideline would be too long
 - candidates can prove evidence is still valid
- **Sufficient** – it must meet all of the assessment criteria.

Each training provider will have their own approach to helping students who wish to present evidence of prior learning, but all should cover the following stages:

1. Initial Assessment

The possibility of RPL as an assessment method should be recognised during initial assessment.

2. Advice and guidance

The assessor should encourage the student to identify any prior learning which could be used as evidence. It should then become clear whether the student will be able to present sufficient evidence for the unit.

3. Assessment planning

The assessment planning process should formalise the approach to presenting evidence as well as help the student to become familiar with the standards.

4. Evidence collection

Assessors should support students by helping them to identify appropriate evidence.

5. Evidence mapping

The student should map the evidence to the assessment criteria, with support from the assessor, using the AAT mapping sheets available on the assessment platform. This task is made easier if completed on an on-going basis rather than being left until the end of the process.

6. Formative feedback

The assessor should review the evidence, and provide formative feedback to the student.

7. Assessment

Training providers are required to schedule students for RPL assessment on the assessment platform.

The student will have a single opportunity to submit all their evidence for assessment including mapping documents.

The assessor will check for validity, authenticity, currency and sufficiency and may ask questions to plug any gaps in the evidence or strengthen weak areas.

The assessor will check that the RPL limit of 50% for the overall qualification has not been exceeded.

Please refer to the policy at aat.org.uk/find-a-course/exemptions

8. Assessment decision

The assessor should review the evidence submitted by the student and award the appropriate assessment outcome.

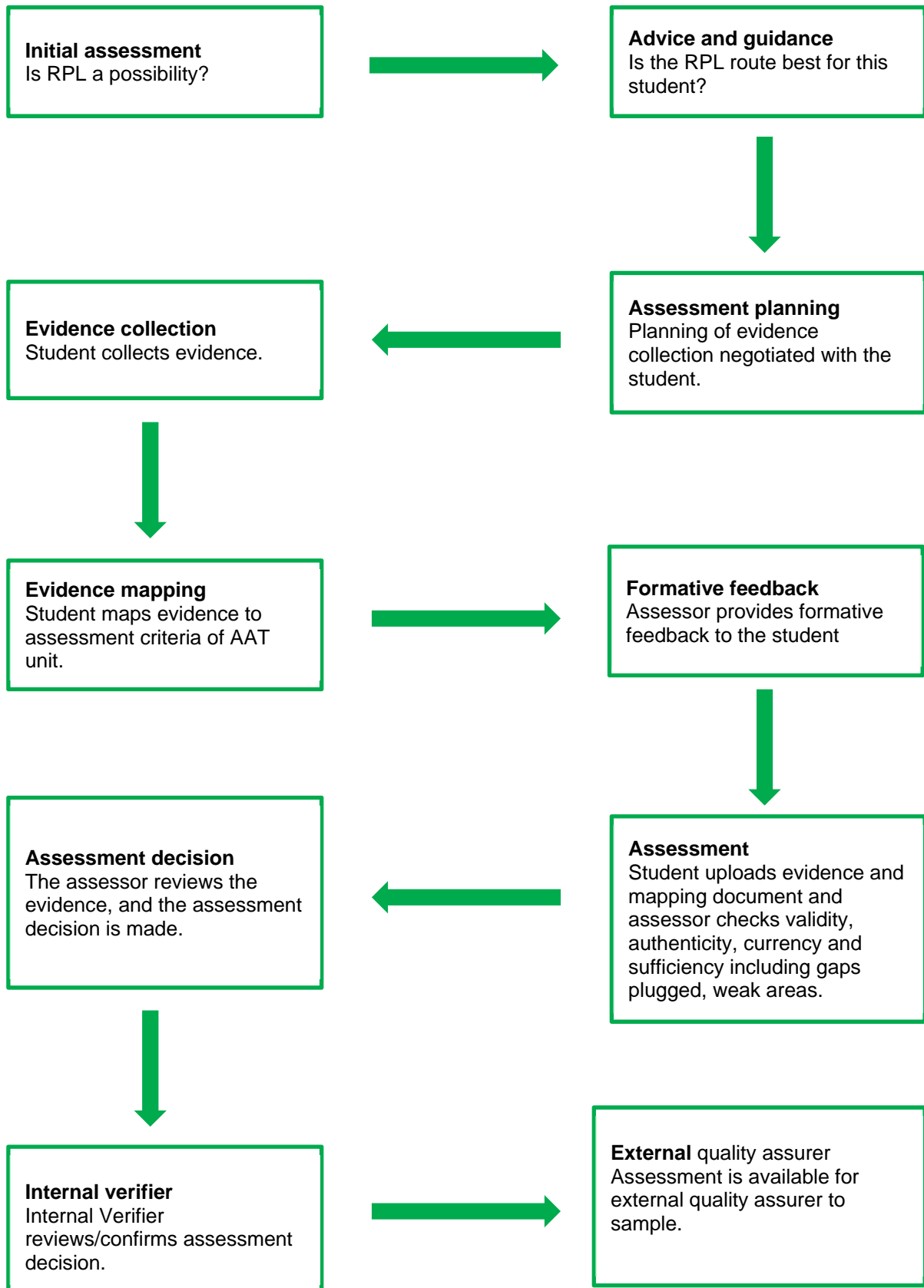
9. Internal verification

Once the assessment decision has been made the internal verification process can begin. In relation to workplace evidence, it is usual for internal verifiers to contact a sample of employers to authenticate employer witness testimonies. Internal verifiers should review the assessment decision and add feedback for the assessor.

10. External quality assurance

Once the internal verifier has confirmed the assessment decision it will be available on the assessment platform for the external quality assurer to sample.

The RPL process



Section 11 - Internal verification

The role of the internal verifier is vital to the quality assurance of AAT qualifications where any aspect of the assessment is undertaken by the training provider, or where the training provider wishes to claim Recognition of Prior Learning (RPL) for any learners.

It is important that the full range of internal verification activities take place and that the focus is not solely upon the sampling of assessment decisions. Internal verifier responsibilities include:

- Planning
- Sampling activities
- Supporting the team.

The timing and frequency of all internal verification activities will depend on the structure of the programme, when assessments are planned, and the number of staff and students involved.

It is advisable to have more than one qualified internal verifier at any training provider in order to provide cover in cases of illness, sabbatical or other absences.

Planning

At the beginning of a programme the internal verifier should plan the sampling activities that will take place over the duration of the programme and record those plans. There is a suggested internal verifier planning document at **Appendix 1**. Other appropriate formats are acceptable. The plan can be on a week by week or month by month basis and, whilst it will be a working document and subject to change, will ensure that no activity is overlooked.

The internal verifier sampling rationales should be clearly recorded and there should be an appropriate internal verifier policy in place. Internal verifier practice should match the internal verifier policy.

Sampling activities

It is important to remember that the internal verifier should sample a range of activities and not just assessment decisions. It is also important to understand that sampling may involve checking just part of a process, not necessarily the whole process. For instance, the internal verifier may observe the AAT specific part of the student induction only and when student interviews are conducted, will interview some students but not all. However, the sampling activities undertaken should be sufficient to give the internal verifier confidence in the whole of the process, including those which have not been part of the sample.

The activities that should be planned in advance, and take place at relevant times, are:

1. Assessment planning

It is important that candidates know what is happening, and when. The internal verifier must ensure that candidates have been given the opportunity to negotiate dates, and methods of assessment for each unit. Candidates should have adequate opportunities to review and amend those plans when necessary.

2. Observation of the assessment process

It's important for internal verifiers to observe/review assessor performance in the assessment process. The opportunity to observe assessors occurs when an assessor is undertaking the assessment planning process, or giving feedback to candidates.

3. Formative and summative assessment sampling

Choosing the sample for internal verification should not be a number driven exercise but should ensure that the whole of the population is reflected, for example, different delivery modes, different types of candidates, different assessors etc.

Once the sample has been selected, the percentage should be considered for sufficiency. For example, between 10 – 20% for experienced assessors, and a larger sample for less experienced assessors.

When workplace evidence is being assessed, the internal verifier may consider undertaking some formative assessment sampling, as well as summative.

The internal verifier should ensure all assessment decisions are accurate and timely. For example, assessment decisions must be made within two working weeks of the assessment taking place. Internal verification must take place within two working weeks of the assessment decision.

The internal verifier should ensure that assessors follow the AAT assessor guidance provided, are able to use the e-portfolio system with confidence and that there is an accurate audit trail of names and dates (and signatures where applicable).

The process of sampling evidence should be followed by comprehensive feedback to the assessor. This must be suitably recorded.

Supporting the team

Assessor development and support

Trainee assessors should be given adequate opportunities to gain experience and achieve an assessor award. They should have a suitable development plan showing the target date for achievement.

New assessors should receive a comprehensive induction into the AAT qualification(s).

There should be a record of assessors/internal verifiers allocated to each learning and assessment area, and mentor assessors/internal verifiers allocated to each trainee assessor/internal verifier.

The internal verifier should ensure there are sufficient, appropriately qualified assessors for the number of candidates.

Other activities

In addition to the activities described above the internal verifier should:

- Evaluate the effectiveness of the assessment processes and make recommendations for improvements, as necessary
- Ensure the maintenance of accurate and auditable records to track the progress of candidates
- Feed back to the external quality assurer or regulator on the quality and effectiveness of the assessment and internal verification processes
- Contribute to the annual self-assessment report
- Ensure that records of all aspects of assessment and internal verification cover the full range of internal verifier activities, and are in sufficient detail for audit purposes.

Internal verifier responsibilities and suggested records are summarised at **Appendix 2**

Section 12 - Complaints

Training providers must have a published complaints procedure. When student members are not satisfied with the service offered by a training provider, they have the right to have their complaint investigated. Where complaints are raised and are not resolved through a training provider's complaints procedure, the complaint may be referred to AAT for consideration. Complaints should be sent to aatquality.assurance@aat.org.uk

Complaints may be reported anonymously. However, AAT will only act on an allegation if the training provider can be identified from the details provided.

The complaints procedure is available at www.aat.org.uk/about-aat/aat-customer-charter/complaints-about-aat-approved-training-provider

Section 13 - Reviewing suspected malpractice or maladministration

Malpractice refers to any deliberate action(s), neglect, default or other practice that compromises, or could compromise:

- The assessment process
- The integrity of AAT qualifications
- The validity of a result or certificate
- The reputation and credibility of the awarding organisation
- The qualification or the wider qualifications community.

In short, malpractice can be the breach of any published regulations or code of practice, whether intentional or inadvertent, or any practices which place the integrity of qualifications at risk. It can be caused by training providers and their staff, their candidates, and awarding organisations.

Please refer to the following documents on the process for dealing with suspected cases of malpractice or maladministration:

- *AAT Code of Practice for Training Providers*
- *Policy and supporting guidance on preventing, investigating and dealing with malpractice and maladministration*
- *Whistleblowing policy.*

These resources are available on our dedicated '[Quality assurance resource](#)' web page.

Section 14 - Reasonable adjustments and special considerations

As an awarding organisation we have a duty to ensure that the integrity of our qualifications and assessments are maintained at all times. At the same time, we have a duty to ensure that the rights of individual students to access qualifications and assessment, in a way most appropriate for their individual needs, are upheld.

Reasonable adjustments

Under the Equality Act 2010, reasonable adjustments are required where staff, students or visitors with disabilities personally experience substantial disadvantage when compare to non-disabled people. A reasonable adjustment is any action that helps to reduce the effect of a disability or difficulty that places the student at a substantial disadvantage in the assessment situation.

Reasonable adjustments must not affect the reliability and validity of the assessment outcomes.

Reasonable adjustments may include, but are not limited to:

- changing usual assessment arrangements, for example allowing a student extra time to complete the assessment activity
- adapting assessment materials, such as providing materials in braille
- providing assistance during assessment, such as a sign language interpreter or a reader
- reorganising the assessment room, such as removing visual stimuli for an autistic student
- changing the assessment method, for example from a written assessment to a spoken assessment
- using assistive technology, such as screen reading or voice activated software.

Reasonable adjustments are approved or set in place before the assessment activity takes place; they constitute an arrangement to give the student access to the qualification. Where reasonable adjustments have been applied the work produced by the student will be marked to the same standard as the work of other assessed students.

Special consideration

Special consideration is consideration to be given to a student who has temporarily experienced:

- an illness or injury, or
- some other event outside of their control, which has had, or is reasonably likely to have had, a material effect on the student's ability to take an assessment or demonstrate his or her level of attainment in an assessment.

A student who is fully prepared and present for a scheduled assessment may be eligible for special consideration if:

- performance in an assessment is affected by circumstances beyond the control of the student for example, recent personal illness, accident, bereavement, serious disturbance during the assessment
- alternative assessment arrangements which were agreed in advance of the assessment proved inappropriate or inadequate
- a training provider reports during an assessment a technical event that is outside of their control.

Reference material

The rules on the Application of Reasonable Adjustments and Special Consideration in AAT Assessments is available at aat.org.uk/assessment/adjustments-and-considerations

Section 15 - Language of assessments

AAT assessments are only available in English.

AAT does not currently provide assessments in any other language. However, AAT will keep this under review and will consider the changing needs of students, training providers and other users of AAT qualifications in determining future policy.

Section 16 - Copyright of AAT assessments

AAT assessment material is copyright protected and training providers cannot directly or indirectly produce material that is derived from AAT assessments. Therefore, cosmetic changes to AAT assessment material through the alteration of names and/or numerical values are a breach of AAT copyright.

AAT assessment material is not intended for use with other awarding organisations' qualifications.

Section 17 - Support for training providers

A wide range of support services are available to AAT approved training providers.

Centre Support team

The Centre Support team is the first point of contact for all training provider queries, including the following areas:

- Assessments and scheduling through the assessment platform
- Support and events for Tutors and Exams Officers

Centre Support can be contacted by telephone on **+44 (0)20 3735 2443**, or by email at centre.support@aat.org.uk

Support and events

AAT runs a wide variety of webinars and events specifically tailored to meet the needs of those involved in the delivery and administration of AAT qualifications.

The majority of events and support services are free, for example the WebEx sessions that are run online, and the regional network meetings.

Details of all support, services and forthcoming events can be found on AAT's website, within *SummingUp* (our weekly newsletter) and from the AAT Centre Support team on **+44 (0)20 3735 2443**, or by email at centre.support@aat.org.uk

AAT website

The website contains resources for those running AAT qualifications. It provides support tools, and advice and information on a range of issues, including:

- Guidance and support material relating to assessments
- Troubleshooting guides
- Assessment News section giving up to date advice and guidance on assessments matters
- Practice assessments
- Sample Assessment and Mark Schemes
- Interactive e-learning resources, including the Greenlight tests for students
- Marketing support and services, including marketing materials for open days and the 'Promote your centre' service
- Online services, for example statements of achievement and student member registration payment codes
- New qualification update pages
- Online booking for our events.

Ordering publications and marketing support

As an AAT Approved training provider, you can call upon a range of support materials designed to build awareness of your training provider and present a professional and welcoming image.

Whether you're running an open day or recruitment event, marketing support is available to you, including:

- The latest AAT publications, including student guides and brochures
- Event packs for your open days
- Posters.

You can browse through and order these materials online by visiting aat.org.uk/marketingmaterials

SummingUp

SummingUp is an electronic newsletter produced by AAT to provide training providers with news and information on:

- Changes to AAT's assessment policy
- Regulatory criteria and guidance
- Feedback on assessment performance
- Forthcoming AAT events.

SummingUp is emailed to training providers each Friday morning and is also available to view on the website at aat.org.uk/news/training-providers/summing-up . If you have a MyAAT account, you will receive *SummingUp* each Friday morning.

If you have a colleague who would like to receive this information but they do not require MyAAT, you can add them through the 'new user' service available via your MyAAT accounting.

SummingUp Live

Our monthly SummingUp Live webinar gives training providers the opportunity to hear the latest training provide news in a different format. We highlight the most important news from the month and look ahead to what's coming up. Throughout the webinar AAT staff members are on hand to answer any raised questions. You can listen to previous recordings or sign up to the next webinar at aat.org.uk/SummingUpLive

Appendix 1: Internal verifier planning document

The following is an example of the activities an internal verifier will plan to verify during the course of a year (or another relevant period).

Month/ Week	Sample induction process	Sample assessment plans	Observe Assessors in the assessment process	Check CPD/ training needs	Sample candidates by interview	Arrange team meetings	Arrange Assessor/ internal verifier standardisation events	Sample evidence formative and summative
Sept	✓			✓		✓		✓
Oct		✓						✓
Nov								✓
Dec				✓	✓	✓		✓
Jan			✓				✓	✓
Feb			✓					✓
March			✓	✓		✓		✓
April		✓					✓	✓
May								✓
June						✓		✓
July								✓
Aug								✓

The timing and frequency of activities will depend upon the structure of the programme, when assessments are planned and the number of staff and students involved. The above is an example of the planning process; the actual evidence of the activity should be stored securely and made available for external quality assurance.

Appendix 2: Internal verifier responsibilities

Internal verifier activities	Examples of records of activities
Planning	
Plan what activities will be carried out and when, to cover the full range.	Record proposal on a week by week or month by month basis. When each activity takes place it should be recorded appropriately and the documents made available for external verification.
Ensure there is an appropriate internal verifier policy in place.	Internal verifier policy.
Ensure proposed sampling rationales are appropriate.	Internal verifier rationales.
Sampling activities	
Ensure students have received an adequate induction, including late starters.	Induction forms sampled signed and dated by internal verifier /record of student discussions or questionnaires/record of observation of the induction process.
Ensure students have received an assessment plan and have adequate opportunities to review and amend the plan as necessary.	Assessment plans sampled showing internal verifier signature and date plus comments where necessary.
Interview a sample of candidates to ensure they are aware of relevant policies and procedures, understand the route through the qualification, receive robust feedback, and adequate guidance and support.	Interview forms fully completed and signed and dated by internal verifier and candidate.
Sample formative and summative assessment decisions (a sample of 10-20% for experienced assessors and a larger sample for less experienced assessors).	Document showing details of the assessment and feedback to the assessor.
Supporting the team	
Allocate assessors/ internal verifiers to learning and assessment areas.	Record of allocation.
Allocate trainee assessors/ internal verifiers to mentors and issue development plans.	Record of allocation. Copies of development plans showing agreed achievement date.
Ensure assessors have appropriate qualifications.	CVs, authenticated copies of assessor/ internal verifier certificates, and authenticated copies of assessor/ internal verifier technical qualification certificates.
Ensure assessors have undertaken appropriate CPD.	CPD record showing a minimum of one relevant technical and one assessor/ internal verifier update per year.

Provide adequate opportunities for trainee assessors to gain experience and achieve the assessor award.	Development plans. Minutes of meetings.
Ensure new assessors receive a comprehensive induction into the AAT Accounting Qualification.	Induction record signed and dated by internal verifier and new assessor.
Ensure there are sufficient, appropriately qualified assessors appropriate to the number of candidates.	Assessor/candidate ratios. Minutes of meetings.
Other activities	
Evaluate the effectiveness of the assessment processes and make recommendations for improvements, as necessary.	Minutes of meetings. Self-assessment report.
Ensure the maintenance of accurate and auditable records to track the progress of candidates.	Student tracking records.
Feedback to the external quality assurer or regulator(s) on the quality and effectiveness of the assessment and internal verification processes.	Self-assessment report.
Contribute to the annual self-assessment report.	Self-assessment report. Minutes of meetings.
Ensure that records of all aspects of assessment and internal verification cover the full range of internal verifier activities and are in sufficient detail for audit purposes.	Internal verifier records.

Appendix 3: Potential malpractice/maladministration incident report form

Training provider		Training provider number	
Date of incident			
Assessment concerned			
Venue			
Name of invigilator			
Incident reported by			

Name(s) of student(s) involved:

Student name	AAT membership number

Nature of incident:

Incident report submitted by:

Position:

Date:

Once completed, please submit this form to the Awarding Organisation Compliance team at **aatquality.assurance@aat.org.uk**

Appendix 4: AAT qualifications

Accounting Qualifications

AQ2016

AAT Foundation Certificate in Accounting (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN1	Unit	Computer marked
Bookkeeping Controls	BKCL1	Unit	Computer marked
Elements of Costing	ELCO1	Unit	Computer marked
Using Accounting Software	UACS1	Unit	Externally assessed
Work Effectively in Finance*	WEFN1		
Foundation Synoptic assessment	FSYA1	Synoptic	Externally assessed

AAT Foundation Diploma in Accounting and Business (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN2	Unit	Computer marked
Bookkeeping Controls	BKCL2	Unit	Computer marked
Elements of Costing	ELCO2	Unit	Computer marked
Using Accounting Software	UACS2	Unit	Externally assessed
Work Effectively in Finance*	WEFN2		
Foundation Synoptic assessment	FSYA2	Synoptic	Externally assessed
Business Communications and Personal Skills	BPLS1	Unit	Computer marked
Developing Lifelong Learning Skills			
Introduction to Business and Company Law	IBLW1	Unit	Computer marked
Introduction to Payroll	INPY1	Unit	Computer marked

AAT Advanced Diploma in Accounting (Level 3)

Unit	Unit code	Assessment	Marking
Advanced Bookkeeping	AVBK1	Unit	Computer marked
Final Accounts Preparation	FAPR1	Unit	Computer marked
Management Accounting: Costing	MMAC1	Unit	Computer marked
Indirect Tax	IDRX1	Unit	Computer marked
Ethics for Accountants*	ETFA1		
Spreadsheets for Accounting*	SPSH1		
Advanced Diploma Synoptic assessment**	AVSY1	Synoptic	Externally assessed

AAT Professional Diploma in Accounting (Level 4)

Unit	Unit code	Assessment method	Marking
Financial Statements of Limited Companies	FSLC1	Unit	Externally assessed
Management Accounting: Budgeting	MABU1	Unit	Externally assessed
Management Accounting: Decision and Control	MDCL1	Unit	Externally assessed
Accounting Systems and Controls*	ASYC1		
Professional Diploma Synoptic assessment	PDSY1	Synoptic	Externally assessed
Business Tax	BSTX1	Unit	Externally assessed
Personal Tax	PLTX1	Unit	Externally assessed
Credit Management	CDMT1	Unit	Externally assessed
External Auditing	ETAU1	Unit	Externally assessed
Cash and Treasury Management	CTRM1	Unit	Externally assessed

* Unit awarded on completion of the synoptic assessment.

** This assessment is split into two individual component parts. Each competent part is 1 hour 30 mins long, and unused time from part 1 cannot be carried across to part 2.

AAT Accounting Apprenticeships

AAT Assistant Accountant End Point Assessment (Level 3)			
Assistant Accountant Portfolio and Reflective	AARF1	EPA	Externally assessed
Advanced Diploma Synoptic assessment	AVSY2	Synoptic	Externally assessed

AAT Professional Accountant End Point Assessment (Level 4)			
Professional Accounting Technician Portfolio and Reflective	PPRF1	EPA	Externally assessed
Professional Diploma Synoptic assessment	PDSY2	Synoptic	Externally assessed

Short qualifications

AQ2018

Access Award in Accounting Software

Unit	Unit code	Assessment	Marking
Access to Accounting Software	AASW1	Unit	Externally assessed

Access Award in Bookkeeping

Unit	Unit code	Assessment	Marking
Access to Bookkeeping	ATBK1	Unit	Computer marked

Access Award in Business Skills

Unit	Unit code	Assessment	Marking
Preparing for Work	PPFW1		
Using Numbers in Business	UNBS1		
Sales and purchases in business	SPBS1		
Access to Business Skills	ABSK1	Unit	Computer marked

AQ2016

AAT Foundation Certificate in Bookkeeping (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN3	Unit	Computer marked
Bookkeeping Controls	BKCL3	Unit	Computer marked

AAT Foundation Award in Accounting Software (Level 2)

Unit	Unit code	Assessment	Marking
Using Accounting Software	UACS3	Unit	Externally assessed

AAT Advanced Certificate in Bookkeeping (Level 3)

Unit	Unit code	Assessment	Marking
Advanced Bookkeeping	AVBK2	Unit	Computer marked
Final Accounts Preparation	FAPR2	Unit	Computer marked
Indirect Tax	IDRX2	Unit	Computer marked

AQ2013

Level 1 Award in Accounting (Access)

Unit	Unit code	Assessment	Marking
Access	CAA1	Unit	Computer marked

Level 1 Award in Bookkeeping (L1ABKK2014)

Unit	Unit code	Assessment	Marking
Bookkeeping and Accounts	CABKAC2	Unit	Computer marked
Spreadsheet Software	CASPRS2	Unit	Internally assessed

Level 1 Certificate in Accounting (L1CIAC2014)

Unit	Unit code	Assessment	Marking
Access	CAAA2	Unit	Computer marked
Bookkeeping and Accounts	CABKAC1	Unit	Computer marked
Computerised payroll processing and administration	CACPYA1	Unit	Internally assessed
Computerised accounts	CACOPA1	Unit	Internally assessed
Spreadsheet software	CASPRS1	Unit	Internally assessed

Level 1 Award in Computerised Accounting (L1ACA2014)

Unit	Unit code	Assessment	Marking
Computerised Accounts	CACOPA2	Unit	Internally assessed
Spreadsheet Software	CASPRS3	Unit	Internally assessed

Level 2 Award in Accounting Skills to Run Your Business (L2ASYB2014)

Unit	Unit code	Assessment	Marking
Accounting Skills to Run Your Business	CAASYB1	Unit	Computer marked

Level 2 Award in Computerised Accounting (L2CAS2013)

Unit	Unit code	Assessment	Marking
Computerised accounting	CACPAG	Unit	Internally assessed

Level 2 Certificate in Bookkeeping (L2BK2013)

Unit	Unit code	Assessment	Marking
Processing Bookkeeping Transactions	CAPBKT	Unit	Computer marked
Control Accounts Journals and Banking Systems	CACJBS	Unit	Computer marked

Level 3 Certificate in Bookkeeping and Ethics (L3CBE2014)

Unit	Unit code	Assessment	Marking
Accounts Preparation	CAACPR2	Unit	Computer marked
Prepare Final Accounts for Sole Traders and Partnerships	CAFSTP2	Unit	Computer marked
Spreadsheet Software	CASDST2	Unit	Internally assessed
Professional Ethics	CAPETH2	Unit	Internally assessed
Indirect Tax (optional unit)	CAITAX4	Unit	Computer marked

Level 4 Diploma in Business Skills (L4DBS2013)

Unit	Unit code	Assessment	Marking
Working in teams	CAWKTM1	RPL	Internally assessed
Planning and delivering business communication activities	CAPDBC1	RPL	Internally assessed
Evaluate and improve own performance in a business environment	CAEPBE1	RPL	Internally assessed
Spreadsheet software	CASDST5	RPL	Internally assessed
Presentation software	CAPRSW1	RPL	Internally assessed
Deliver a presentation	CADLPR1	RPL	Internally assessed
Organising and facilitating meetings and workshops	CAOFMW1	RPL	Internally assessed
Developing commercial awareness	CADVCA1	RPL	Internally assessed
Managing project finances	CAMPFS1	RPL	Internally assessed

AAT Qualifications - Scotland

England, Wales, NI, Non-UK	Scotland
AAT Foundation Certificate in Accounting - Level 2	AAT Foundation Certificate in Accounting at SCQF Level 5
AAT Advanced Diploma in Accounting - Level 3	AAT Advanced Diploma in Accounting at SCQF Level 6
AAT Professional Diploma in Accounting - Level 4	AAT Professional Diploma in Accounting at SCQF Level 8
AAT Level 1 Award in Accounting	AAT Award in Accounting at SCQF Level 4
AAT Level 2 Certificate In Accounting	AAT Certificate in Accounting at SCQF Level 5
AAT Level 3 Diploma In Accounting	AAT Diploma in Accounting at SCQF Level 6
AAT Level 4 Diploma In Accounting	AAT Diploma in Accounting at SCQF Level 8

For the use of RPL/exemptions please refer to the policy at [aat.org.uk/find-a-course/exemptions](https://www.aat.org.uk/find-a-course/exemptions).