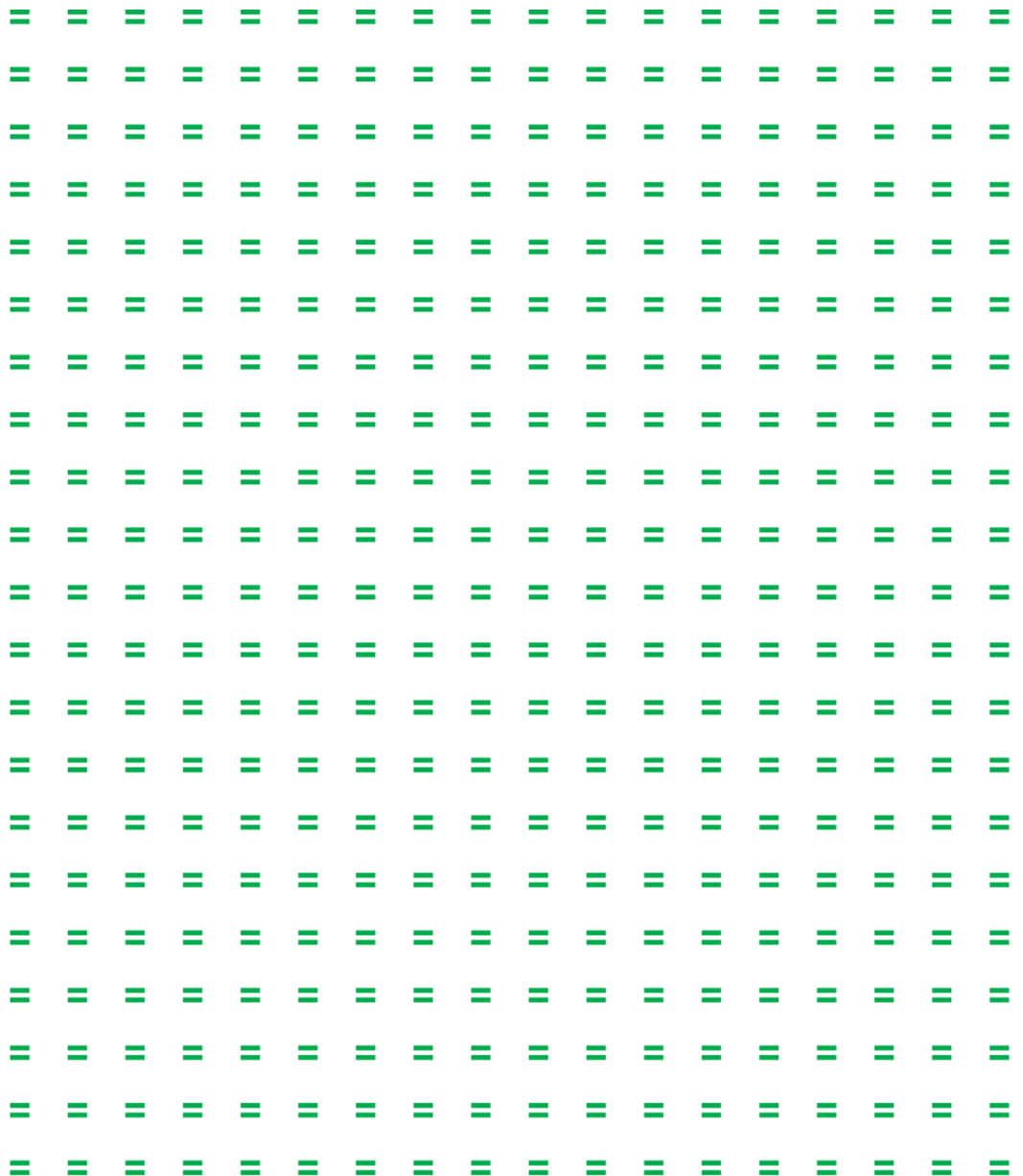


## End Point Assessment Specification

Assistant Accountant apprenticeship ST0002 V1.2



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# About AAT

**AAT works across the globe with around 130,000 members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including apprentices, people already working in accountancy and self-employed business owners.**

AAT qualifications are universally respected and internationally recognised. Organisations hire AAT-qualified members for their knowledge, skills, diligence and enthusiasm, because AAT represents the highest standards of professionalism.

AAT is approved as an End Point Assessment Organisation (EPAO) by the Education and Skills funding Agency (ESFA) and listed on the Register of End Point Awarding Organisations (RoEPAO). We offer an independent End Point Assessment (EPA) service for the Assistant Accountant apprenticeship, details of which are provided as part of this specification.

As an EPAO AAT are subject to external quality assurance by a designated body appointed by the Institute for Apprenticeships and Technical Education (IFATE). Find out more about IFATE at [www.instituteforapprenticeships.org](http://www.instituteforapprenticeships.org)

The purpose of this specification is to provide information related to the Assistant Accountant apprenticeship and details the process for the EPA service including:

- funding and fees,
- the end point assessment in detail, and
- marking, grading and certification.

This information is relevant to all individuals involved in the delivery of the apprenticeship including:

- apprentices
- training providers
- employers
- independent assessors.

Information included is correct at the time of publication; however, it occasionally may be updated. AAT will communicate when changes have been made.

| <b>Version</b> | <b>Date first published</b> | <b>Update</b>     |
|----------------|-----------------------------|-------------------|
| Version 1.0    | 1 December 2023             | First publication |

This specification should be read in conjunction with the Operational Manual, also published by AAT, which provides guidance on EPA delivery and administration.

## Introduction to the Assistant Accountant apprenticeship

Trailblazer standards-based apprenticeships are a government initiative designed to give groups of employers the opportunity to take the lead in developing apprenticeship standards to meet employment needs. Trailblazer groups also include non-employer representatives, for example End Point Assessment Organisations, professional bodies, and regulators. The non-employer representatives are there to offer specialised advice and guidance, for example assessment knowledge, although overall decisions remain with the employer members.

The standard for the Assistant Accountant apprenticeship sets out the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship. The standard is accompanied by an assessment plan, which sets out how the KSBs should be assessed as part of the EPA.

Employers involved in creating the standard were:

- East Cheshire NHS Trust
- Hampshire County Council
- Derbyshire NHS Trust
- Fortus
- Lovewell- Blake
- Campbell Dallas
- Azets
- RSM
- Armstrong Watson
- Worcestershire Local Authority
- Network Rail
- Co-operative Retail
- Grant Thornton

Full details of both the standard and assessment plan for the Assistant Accountant apprenticeship can be found on the Gov.uk website at [Assistant accountant / Institute for Apprenticeships and Technical Education](#).

## Objective and progression

The objective of this EPA is to ensure full competency as an Assistant Accountant.

The apprenticeship provides a basis for progression into a number of career paths in the accounting sector including Assistant Financial Accountant, Payroll Manager, Senior Finance Officer or Payments and Billing manager.

Once the apprentice has completed the Assistant Accountant apprenticeship, fulfilling the OPL and EPA requirements, they could take on the following job roles:

- Accounting technician
- Accounts clerk
- Assistant accountant
- Assistant cashier
- Bookkeeper
- Finance assistant
- Purchase ledger clerk
- Sales ledger clerk

Duties of the apprentice will include:

- **Duty 1** Assist with monthly and year end reporting of financial and accounts information. This will include the timely collation of data from a range of sources, such as different functions within one organisation, or a range of external clients if operating in a practice. This includes both foreseeable finance and accounting data requirements and unexpected requirements.
- **Duty 2** Maintain financial and accounting records including the timely collation of data from a range of sources. For example, different functions within one organisation, or a range of external clients if operating in practice. This includes both foreseeable requirements and unexpected requests, often to tight timescales.
- **Duty 3** Safeguard against suspicious activities for example anti-money laundering.
- **Duty 4** Assist with the compilation of accounting and financial records, for example, to inform direct and indirect tax returns under supervision, audit documentation or control account reconciliations.
- **Duty 5** Deliver financial and accounting information and data to stakeholders to ensure that key messages are communicated.
- **Duty 6** Assist in the maintenance and use of digital systems by using software applications and packages to support the delivery of accurate and timely financial and accounting information.
- **Duty 7** Use digital systems safely to ensure that the cyber security of the organisation is not compromised, and data handling legislative requirements are met.
- **Duty 8** Undertake Continuous Professional Development by keeping up to date with

relevant statutory obligations and procedural best practice.

- **Duty 9** Collaborate with people both internally and/or externally at appropriate levels with a view to deliver a service that meets customer's needs with a commitment to professional and ethical standards, for example, professional code of conduct and duty of confidentiality as appropriate.

## **Assistant Accountant apprentice journey**

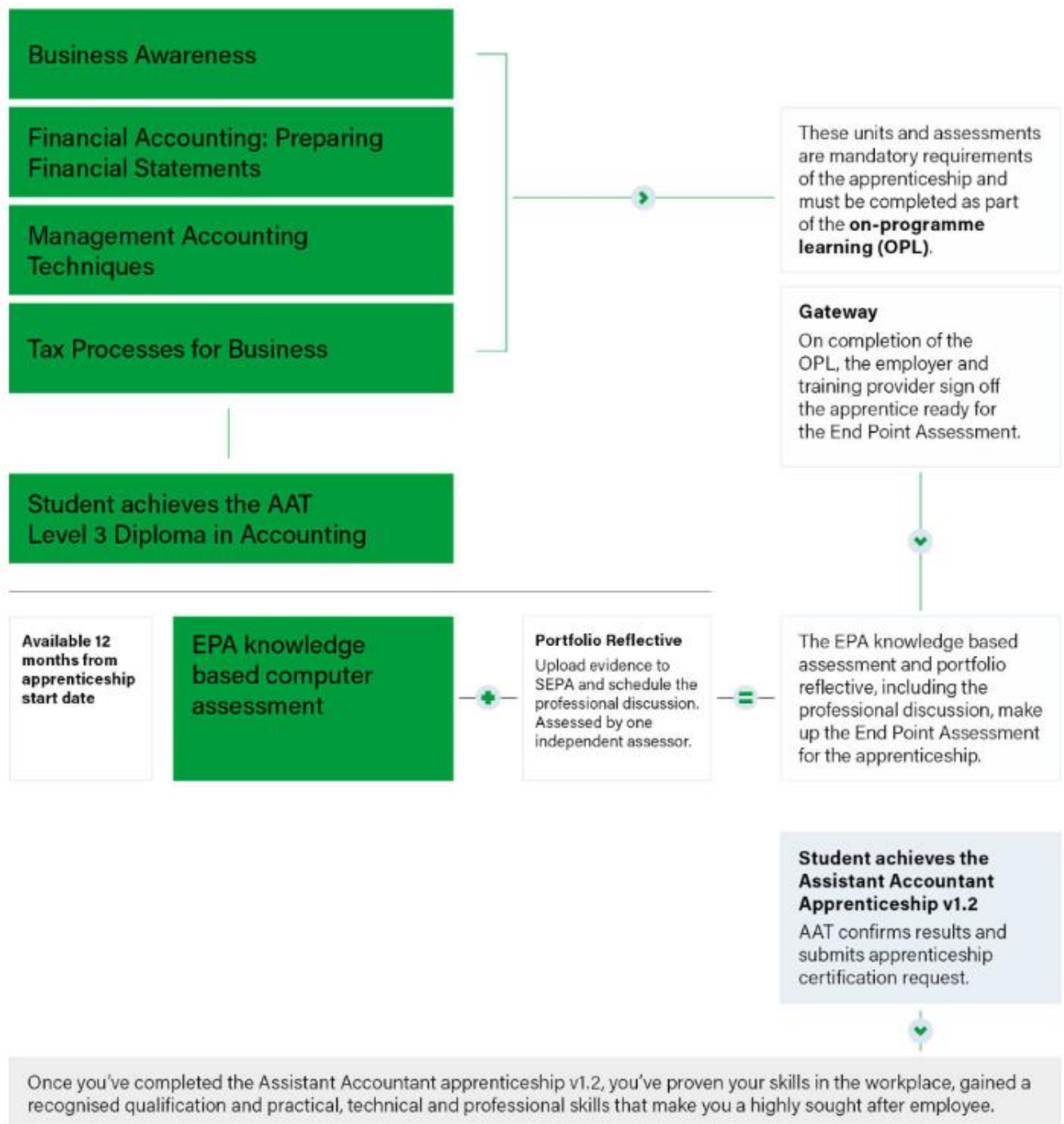
There are two distinct elements of the apprentice journey:

- On-Programme Learning (OPL)
- End Point Assessment (EPA).

The duration for this apprenticeship programme including the EPA is typically 15 to 18 months.

A full-time apprentice typically spends 15 months on-programme (this means in training before the gateway) working towards competence as an assistant accountant. All apprentices must spend at least 12 months on-programme. All apprentices **must** complete the required amount of off-the-job training specified by the apprenticeship funding rules.

Please see below an illustration of the apprentice learner journey.





The apprentice's employer must confirm that they think their apprentice is working at or above the occupational standard. The apprentice will then enter the gateway. The employer may take advice from the apprentice's training provider(s), but the employer must make the decision.

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

These are:

- achieved English and maths qualifications in line with the [apprenticeship funding rules](#). Apprentices without level 2 English and maths will need to achieve this level prior to taking the EPA. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BS;
- achieved either the AAT Advanced Diploma in Accounting, or AAT Level 3 Diploma in Accounting.

### On-Programme Learning (OPL)

The standard for the Assistant Accountant apprenticeship sets out the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship. The standard is accompanied by an assessment plan, which sets out how the KSBs should be assessed as part of the EPA.

**Below is an extract from the standard that provides the requirements of this apprenticeship:**

| Knowledge reference | What is required?  |
|---------------------|--|
| K1                  | Principles of financial accounting, adjustment and reporting including calculation and input of accruals and prepayments, maintenance of the fixed asset register, accounting for asset purchase and disposal, depreciation, and financing   |
| K2                  | Principles of management accounting, for example, the principles of provision of costings, awareness of monthly and rolling forecasting and including the principles of financial planning, the calculation of income and expenditure budgets, budget holder sign off, and the investigation and reporting of variances to budgets |
| K3                  | Principles of creating and maintaining financial records including accounts payable, accounts receivable, cash management and principles of payroll  |
| K4                  | Fundamentals of potential vulnerabilities within systems of financial control such as internal fraud and money laundering  |
| K5                  | Fundamentals of indirect taxation including approaches to completing indirect tax returns and supporting documentation and records   |

|     |  |
|-----|--|
| K6  | Fundamentals of digital financial and accounting packages and applications including the maintenance of key databases, spreadsheets, data analytics and the appropriate use of data to provide information |
| K7  | Principles of cyber-security and working safely online within a finance and accounting context   |
| K8  | Principles of data security and legislative requirements regarding data handling in a financial and accounting context   |
| K9  | Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy  |
| K10 | The role of accountancy or finance within the organisational business strategy   |
| K11 | The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies  |
| K12 | The principles of professional ethics and codes of conduct in a finance and accounting environment   |

| Skills reference | What is required?   |
|------------------|---|
| S1               | Assist with the investigation and response to financial information queries   |
| S2               | Record and analyse financial data using the organisation's standard tools and processes   |
| S3               | Apply double entry bookkeeping and accounting standards to process financial documents, generate financial statements and report financial information to users of accounts |
| S4               | Assist with production of accurate financial information for the preparation of accounts  |
| S5               | Reconcile financial data, such as, preparation of reconciliations or review of reconciliations  |
| S6               | Investigate, resolve or escalate transactional queries and errors within their remit as appropriate   |
| S7               | Develop and maintain effective working relationships with stakeholders  |
| S8               | Communicate financial information in a way that non-finance stakeholders can interpret and understand   |
| S9               | Utilise digital skills to present key financial information using finance and accounting software and applications  |

|     |   |
|-----|---|
| S10 | Use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data        |
| S11 | Communicate using varying approaches and different media methods, with an appreciation of the risks and benefits to the business of social media and other digital applications |

| Behaviour references | What is required?  |
|----------------------|--|
| B1                   | Collaborative and inclusive - builds strong collaborative working relationships recognising the importance of diversity and inclusion  |
| B2                   | Ethical and professional - applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession  |
| B3                   | Organised with an attention to detail – organises work efficiently and effectively to meet required targets, escalating queries or problems as appropriate. Demonstrates a professional approach to working to deadlines   |
| B4                   | Embracing change – accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment   |
| B5                   | Engaging with wider stakeholders and keeping up to date with changes in the finance industry which impact their organisation or role   |
| B6                   | Wellbeing and resilience – demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment   |
| B7                   | Professional judgement – applying a critical eye to transactions and trends for reasonableness, demonstrating a ‘right first-time approach’  |
| B8                   | Carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources |

This is an important element of the learning process, allowing apprentices to gain the required KSBs specified in the standard.

Towards the end of the OPL, the employer, the apprentice and the training provider will decide if the apprentice is ready for the EPA. This stage of the programme is known as the Gateway and will confirm that the apprentice has gained the required experience in the workplace to meet the criteria specified in the standard.

Training providers and employers will need to confirm that the apprentice has met all the Gateway requirements before they can take the EPA. Advice on how to achieve the OPL requirements are included in the assessment plan.

The apprentice must have been on the apprenticeship programme for **at least 12 months and a day** and have achieved Level 2 maths and English, or equivalent, before being scheduled for any assessment component of the EPA. As part of the OPL, the apprentice **must** have achieved either the AAT Advanced Diploma in Accounting, or AAT Level 3 Diploma in Accounting.

## Funding

The funding bands that apply to all approved standards are shown on the Gov.uk website, at [gov.uk/government/publications/apprenticeship-funding-bands](https://www.gov.uk/government/publications/apprenticeship-funding-bands)

These bands will set an upper limit on the amount of funding the government will provide. The cost of learning will have to be negotiated by employers with training providers. Anything agreed above the upper limit will have to be funded by the employer. For the Assistant Accountant apprenticeship, the upper limit is set at £12,000 per apprentice.

More details on how the funding system works can be found on the Gov.uk website, at [gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work](https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work)

## Fees

The fees for the Assistant Accountant EPA are available from the AAT website. [aat.org.uk/apprenticeships/delivering/england/fees-funding](https://www.aat.org.uk/apprenticeships/delivering/england/fees-funding)

## End-Point Assessment (EPA)

The EPA, which is taken by the apprentices after the OPL, determines if the apprentice has met the KSB specified in the standard. All apprentices will attempt the same EPA.

To register students to take the EPA with AAT, training providers must become an AAT EPA Centre and be on the Register of Apprenticeship Training Providers (RoATP). Check to see who's on the list at [www.gov.uk/guidance/register-of-apprenticeship-training-providers](http://www.gov.uk/guidance/register-of-apprenticeship-training-providers)

The process and criteria for becoming registered as an EPA Centre are available on the dedicated EPA webpage [aat.org.uk/epa](http://aat.org.uk/epa)

As part of their End Point Assessment (EPA), apprentices will be expected to complete:

- a **knowledge assessment**, which covers the knowledge and skills as indicated in the scope of content; and
- a **professional discussion underpinned by a portfolio** enabling apprentices to demonstrate competence to the highest level against the KSBs mapped to this assessment method.

The assessment methods can be taken in any order and there is no need to pass one component before moving to another.

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 3 months. The expectation is that the EPAO will confirm the gateway requirements have been met and the EPA starts as quickly as possible.

## Weighting of individual assessment methods

| Assessment method  | Areas assessed  | Assessment method grade               | Weighting toward overall grade |
|--|---|---------------------------------------|--------------------------------|
| Assessment Method 1:<br>Knowledge assessment                               | Knowledge:<br>K1, K2, K3, K4, K5, K6, K8<br><br>Skills:<br>S1, S2, S3, S4, S5, S6   | Pass – 70%<br><br>Distinction – 87.5% | 50%                            |
| Assessment method 2:<br>Professional discussion underpinned by a portfolio | Knowledge:<br>K7, K9, K10, K11, K12<br><br>Skills:<br>S7, S8, S9, S10, S11<br><br>Behaviours:<br>B1, B2, B3, B4, B5, B6, B7, B8 | Pass – 67%<br><br>Distinction – 100%  | 50%                            |

## Assessment method 1: Knowledge assessment

The knowledge assessment will be administered in a controlled and invigilated environment. Apprentices are given the opportunity to demonstrate their application of knowledge gained to specific scenarios. The scenarios will focus on application of logic and reason to resolve real-world scenarios typically encountered in an apprentices on-programme training.

| Assessment method         | Marking type   | Duration of assessment   | Marks |
|---------------------------|--|--|-------|
| Computer-based assessment | Results will be available within 24 hours from submitting the assessment<br><br><b>Note:</b> For initial assessments, results will be available within 10 days of submitting the assessment. This timeframe will be reviewed once a statistically reliable volume of students have completed the assessment. | 2 hours and 30 minutes<br><br>(90 minutes for the assessment and a further 60 minutes for reflection and planning as needed) | 40    |

## Assessment objectives

| Assessment objective  | Contribution to overall grade |
|---|-------------------------------|
| AO1 - Financial statements and bookkeeping (K1, K2, K3, K5, S2, S3, S4, S5) | 50%                           |
| AO2 - Professional standards (S4, S6)                                       | 12.5%                         |
| AO3 - Digital and data security (K6, K8)                                    | 12.5%                         |
| AO4 - Financial investigation and queries (K4, S1, S6)                      | 25%                           |
|   | <b>100%</b>                   |

## Scope of content – knowledge assessment

| Knowledge and skills references                                    | Mapping to Q2022 qualification specification   |
|--|--|
| K1 - Principles of financial accounting, adjustment, and reporting | <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.1, 2.2</li> <li>• LO3: 3.2, 3.3</li> <li>• LO4: 4.1, 4.2</li> <li>• LO5: 5.1, 5.3</li> </ul>  |
| K2 - Principles of management accounting                           | <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO5: 5.1, 5.4</li> </ul> <p><b>Management Accounting Techniques</b></p> <ul style="list-style-type: none"> <li>• LO1: 1.1</li> <li>• LO2: 2.1, 2.2, 2.4, 2.5</li> <li>• LO4: 4.1, 4.2, 4.3</li> <li>• LO7: 7.1</li> </ul> <p>Content not included in Q2022: Budget holder sign-off:</p> <ul style="list-style-type: none"> <li>• the different types of income and expenditure budgets;</li> </ul> |



|   |  |
|---|--|
|   | <ul style="list-style-type: none"> <li>the responsibilities of the budget holder in respect of review and sign off.</li> </ul>   |
| K3 - Principles of creating and maintaining financial records   | <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>LO2: 2.2, 2.3</li> </ul> <p><b>Tax Processes for Businesses</b></p> <ul style="list-style-type: none"> <li>LO4: 4.1, 4.2</li> </ul> <p><b>Note:</b> Content assessed will <b>not</b> be against any Finance Act.</p> <p><b>Management Accounting Techniques</b></p> <ul style="list-style-type: none"> <li>LO7: 7.2 <ul style="list-style-type: none"> <li>In addition to scope included in topic area 7.2, the management of cash using the figures from the financial statements to preserve cash where needed, could also be assessed.</li> </ul> </li> </ul> |
| K4 - Fundamentals of potential vulnerabilities within systems of financial control  | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>LO2: 2.3</li> <li>LO3: 3.1, 3.3</li> </ul> <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>LO2: 2.4</li> </ul>   |
| K5 - Fundamentals of indirect taxation  | <p><b>Tax Processes for Businesses</b></p> <ul style="list-style-type: none"> <li>LO1: 1.1, 1.3, 1.5</li> <li>LO2: 2.1, 2.2, 2.3</li> <li>LO3: 3.1</li> </ul> <p><b>Note:</b> Content assessed will <b>not</b> be against any Finance Act.</p>   |
| K6 - Fundamentals of digital financial and accounting packages and applications   | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>LO4: 4.1</li> <li>LO5: 5.1, 5.2, 5.3</li> </ul>  |
| K8 - Principles of data security and legislative requirements regarding data handling in a financial and accounting context | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>LO4: 4.2</li> </ul>  |

|   |  |
|---|--|
| <p>S1 - Assist with the investigation and response to financial information queries</p>   | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>• LO5: 5.3</li> </ul> <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.3, 2.4</li> </ul>   |
| <p>S2 - Record and analyse financial data using the organisation's standard tools and processes</p>   | <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.3</li> <li>• LO5: 5.1</li> </ul>  |
| <p>S3 - Apply double entry bookkeeping and accounting standards to process financial documents, generate financial statements and report financial information to users of accounts</p> | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>• LO1: 1.3</li> </ul> <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO1: 1.2, 1.3</li> <li>• LO2: 2.3</li> <li>• LO9: 9.2</li> </ul> <p><b>Tax Processes for Businesses</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.3</li> </ul> <p><b>Note:</b> Content assessed will <b>not</b> be against any Finance Act.</p>  |
| <p>S4 - Assist with production of accurate financial information for the preparation of accounts</p>  | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.3</li> <li>• LO3: 3.1, 3.3</li> </ul> <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO1: 1.2, 1.3</li> <li>• LO5: 5.2</li> <li>• LO7: 7.1</li> </ul> <p><b>Tax Processes for Businesses</b></p> <ul style="list-style-type: none"> <li>• LO1: 1.4</li> <li>• LO2: 2.1, 2.2, 2.3</li> </ul> <p><b>Note:</b> Content assessed will <b>not</b> be against any Finance Act.</p> |
| <p>S5 - Reconcile financial data, such as, preparation of reconciliations or review of reconciliations</p>  | <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO2: 2.4</li> <li>• LO6: 6.1</li> <li>• LO9: 9.3</li> </ul>  |

|   |   |
|---|---|
| <p>S6 - Investigate, resolve or escalate transactional queries and errors within their remit as appropriate</p> | <p><b>Business Awareness</b></p> <ul style="list-style-type: none"> <li>• LO3: 3.1</li> <li>• LO5: 5.3</li> </ul> <p><b>Financial Accounting: Preparing Financial Statements</b></p> <ul style="list-style-type: none"> <li>• LO5: 5.4</li> <li>• LO6: 6.1</li> </ul> |
|---|---|

## Administration

This assessment is open book which means that the apprentice can refer to reference books or materials used during their course of study for the apprenticeship whilst completing the tasks.

The following equipment is allowed to be used during the assessment:

- pens, pencils, erasers; and
- a scientific or accountancy calculator. Calculators must **not** emit audible tones or function as any other digital device.

Apprentices must **not** have access to the internet for the duration of the assessment. This includes any potential technological, web-enabled sources of information such as, but not limited to, iPods, mobile phones, MP3/4 players, smart watches which have a data storage device.

No other equipment is allowed.

The knowledge assessment **must** be taken in the presence of an invigilator.

## Assessment Method 2: Professional discussion underpinned by a portfolio

The apprentice must compile a portfolio of evidence during the on-programme period of the apprenticeship which is then submitted to AAT. It should only contain evidence related to the KSBs.

The portfolio of evidence is not assessed directly as it underpins the discussion. The portfolio will be reviewed by an Independent Assessor ahead of the discussion.

In the discussion, an independent assessor and apprentice have a formal two-way conversation.

A professional discussion allows an apprentice to demonstrate competence to the highest level against the KSBs mapped to this assessment method. It is a key element of the occupation to be able to explain key concepts clearly and accurately and this makes a professional discussion a valid assessment method for this occupation.

An independent assessor must conduct and assess the professional discussion. The purpose of the independent assessor's questions will be to explore competence within the KSBs and provide an opportunity for the apprentice to demonstrate distinction level criteria. The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence.

All apprentices will be asked 10 questions during the professional discussion, each question mapped to the KSBs being assessed. The professional discussion must last for 60 minutes. The independent assessor can increase the time of the professional discussion by up to 10%. This time is to allow the apprentice to respond to a question if necessary.

### Mapping of KSBs to themes

| Theme                        | Knowledge  | Skills  | Behaviour  |
|------------------------------|--|---|--|
| Digital and data security    | Principles of cybersecurity and working safely online within a finance and accounting context. <b>(K7)</b> | Utilise digital skills to present key financial information using finance and accounting software and applications. <b>(S9)</b><br><br>Use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. <b>(S10)</b> | N/A  |
| Wider professional landscape | The role of accountancy or finance within the organisational   | N/A   | Ethical and Professional applies a transparent, objective, and sustainable |

|   |   |  |   |
|---|---|--|---|
|   | <p>business strategy. <b>(K10)</b></p> <p>The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies. <b>(K11)</b></p> <p>The principles of professional ethics and codes of conduct in a finance and accounting environment. <b>(K12)</b></p> |  | <p>manner to meet the ethical requirements of the profession. <b>(B2)</b></p> <p>Wellbeing and resilience – demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment. <b>(B6)</b></p> <p>Professional judgement – applying a critical eye to transactions and trends for reasonableness, demonstrating a ‘right first-time approach’. <b>(B7)</b></p> <p>Carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources. <b>(B8)</b></p> |
| <p>Stakeholder engagement and communication</p> | <p>Approaches to diversity, inclusion and cultural awareness and their impact on</p>  | <p>Develop and maintain effective working relationships with stakeholders. <b>(S7)</b></p> | <p>Collaborative and inclusive - builds strong collaborative working relationships recognising the</p>  |

|  |   |   |  |
|--|---|---|--|
|  | <p>finance and accountancy. <b>(K9)</b></p> | <p>Communicate financial information in a way that non-finance stakeholders can interpret and understand. <b>(S8)</b></p> <p>Communicate using varying approaches and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications. <b>(S11)</b></p> | <p>importance of diversity and inclusion. <b>(B1)</b></p> <p>Organised with an attention to detail – organises work efficiently and effectively to meet required targets, escalating queries or problems as appropriate. Demonstrates a professional approach to working to deadlines. <b>(B3)</b></p> <p>Embracing change accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment. <b>(B4)</b></p> <p>Engaging with wider stakeholders and keeping up to date with changes in the finance industry which impact their organisation or role. <b>(B5)</b></p> |
|--|---|---|--|

## **Administration**

The apprentice will need a valid ID to complete the assessment, suitable photo ID. Passport/Driving Licence/Employer ID/College ID. The independent assessor will require this at the start of the assessment.

Apprentices are only permitted to have a hard or electronic copy of their portfolio during the assessment, additional notes are not permitted.

The assessment must be undertaken in a suitable environment free of interruptions, there must be no one else present during the assessment.

This EPA will take place in an online video room. Apprentices will receive an email confirming details of the assessment and joining link once it has been scheduled.

## Grading of professional discussion

The independent assessor must make the grading decision based on the criteria below.

- **Fail:** Apprentice does not meet pass criteria
- **Pass:** Apprentice must demonstrate **all** pass descriptors
- **Distinction:** Apprentice must demonstrate **all** pass descriptors and **all** distinction descriptors

| Theme                        | Pass   | Distinction   |
|------------------------------|--|---|
| Digital and data security    | <p>Explains the principles of cybersecurity and working safely online within a finance and accounting context. <b>(K7)</b></p> <p>Applies finance and accounting software to present key financial information in line with data security and legislative requirements. <b>(S9)</b></p> <p>Discusses how they use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. <b>(S10)</b></p> | Evaluates how they utilise digital skills to present key financial information using finance and accounting software and applications in line with cyber and data security requirements, using data securely and safely, including backing up data <b>(K7, S9, S10)</b> |
| Wider professional landscape | <p>Outlines the principles of professional ethics and codes of conduct in a finance and accounting environment, adopting a transparent, objective, and sustainable manner to meet these requirements. <b>(K12, B2)</b></p> <p>Describes the wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies. <b>(K11)</b></p>                                      | N/A   |



|   |  |   |
|---|--|---|
|   | <p>Outlines the role of accountancy or finance within the organisational business strategy. <b>(K10)</b></p> <p>Describes how they demonstrate a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment. <b>(B6)</b></p> <p>Describes how they apply a critical eye to transactions and trends for reasonableness, demonstrating a 'right first-time approach'. <b>(B7)</b></p> <p>Summarises how they carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources. <b>(B8)</b></p> |   |
| <p>Stakeholder engagement and communication</p> | <p>Summarises the approaches to diversity, inclusion and cultural awareness whilst collaboratively working to have an impact on finance and accountancy. <b>(K9, B1)</b></p> <p>Describes engagements with wider stakeholders in order to develop effective working relationships and to keep up to date with changes in the finance industry. <b>(S7, B5)</b></p> <p>Describes how they communicate financial information in a way that non-finance stakeholders can</p>  | <p>Evaluates how diversity, inclusion and cultural awareness has an impact on finance and accountancy. <b>(K9)</b></p> <p>Evaluates how they communicate financial information in a way that non-finance stakeholders can interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment. <b>(S8, B3, B4)</b></p> <p>Evaluates engagements with wider stakeholders in order to develop effective working</p> |

|  |   |   |
|--|---|---|
|  | <p>interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment. <b>(S8, B3, B4)</b></p> <p>Describes how using varying approaches and different media methods to communicate has a benefit to the organisation, whilst observing the risks involved in using digital applications. <b>(S11)</b></p> | <p>relationships and to keep up to date with changes in the finance industry. <b>(S7, B5)</b></p> |
|--|---|---|

### Assessment location

The professional discussion is conducted by video conferencing and the apprentice must ensure that they are in a suitable assessment environment, free from distractions and influence. The independent assessor will verify this at the start of the assessment.

## What to include in the portfolio?

As part of the portfolio submission, it's essential that the **evidence mapping document** is completed and uploaded alongside the evidence.

The apprentice, training provider and employer must sign and date the mapping document, confirming authenticity ahead of submission.

The portfolio of evidence should only contain evidence related to the Knowledge, Skills and Behaviours (KSBs) mapped to the professional discussion.

The portfolio must contain a maximum of 10 pieces of evidence. Evidence must be mapped against the KSBs. Any piece of evidence you supply can be used to demonstrate more than one KSB; a qualitative as opposed to quantitative approach is recommended.

Evidence must be labelled 'Evidence 1, Evidence 2' and then mapped to the appropriate KSBs.

Evidence should not exceed 3-pages of A4 per submission.

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 below evidence types are not permitted:

- question & answer documents/recordings between apprentice and training provider
  - set written questions around the KSBs. Experience should be demonstrated with workplace evidence
  - group discussion recordings/write-ups.
1. Acceptable file formats are: XLS, XLSX, CSV, DOC, DOCX, PDF, BMP, GIF, JPEG and PNG.
  2. **Please note** – ZIP files are not accepted.

## What sort of evidence is acceptable?

Evidence sources may include:

- workplace product evidence such as spreadsheets, working papers, email communications, meeting minutes, timesheets, screenshots of accounting dashboards and data analytics etc.
- appraisal and 1-2-1 objective setting
- job related certificates
- completed observation checklist and related action plans (completed observation record from employer)
- worksheets, assignment projects and reports

- peer feedback.

### **Suitability of evidence**

In signing off the portfolio, training providers and employers must be satisfied that the evidence in the portfolio is:

- **Sufficient:** evidence must cover all aspects of the learning outcomes within the assessment plan. Please note that apprentices, with the help of their training provider and employer, might need to be selective about the evidence they put forward.
- **Authentic:** apprentices must be able to discuss and substantiate the evidence put forward. It is important, therefore, to ensure apprentices only submit evidence relating to their own performance. Apprentices will be required to sign a declaration to confirm that the evidence is authentic.
- **Relevant:** any evidence must relate clearly to the standard. IAs will be verifying evidence directly related to the requirements set out in the standard. Apprentices should avoid the inclusion of reference documents, training materials and other evidence that do not demonstrate competence.
- **Current:** evidence relating to skills, attitudes and knowledge apprentices are able to currently demonstrate. The IA will be assessing current levels of competence, so apprentices must ensure that evidence clearly relates to activities and areas of work carried out if required to do so. As a guide, apprentices should submit evidence that has been collected over the duration of the apprenticeship programme.

Apprentices, training providers and employers need to ensure any evidence included in the portfolio meets these criteria.

## Overall EPA grading

Performance in the EPA determines the apprenticeship grade of:

- fail
- pass
- merit
- distinction.

The individual assessment method grades will be combined to determine the overall EPA grade. If the apprentice fails one or more assessment methods, they will be awarded an overall fail.

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

| Knowledge assessment | Professional discussion | Overall grade |
|----------------------|-------------------------|---------------|
| Fail                 | Any grade               | Fail          |
| Any grade            | Fail                    | Fail          |
| Pass                 | Pass                    | Pass          |
| Pass                 | Distinction             | Merit         |
| Distinction          | Pass                    | Merit         |
| Distinction          | Distinction             | Distinction   |

## Re-sits and re-takes

An apprentice who fails one or more assessment method(s) 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.

An apprentice should have a supportive action plan to prepare for a re-sit or a 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 3 months of the EPA outcome notification.

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.

## Scheduling

For an EPA to be scheduled:

- the apprentice must have:
  - completed a minimum of 12 months' on-programme learning
  - achieved English and maths qualifications in line with the apprenticeship funding rules. Apprentices without level 2 English and maths will need to achieve this level prior to taking the EPA. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BS
  - achieved either the AAT Advanced Diploma in Accounting, or AAT Level 3 Diploma in Accounting
- the portfolio of evidence needs to be signed off by the provider and employer before submission
- the apprentice must be deemed competent in relation to knowledge, skills and behaviours.

The assessment components of the EPA are scheduled and managed using the EPA software system called Smart End Point Assessment (SEPA). Once an apprentice has been registered they can access the platform, upload portfolio evidence and review their details.

Training providers use the platform to:

- confirm the gateway has been met,
- schedule the professional discussion, and
- review results for both components of the EPA.

## Reasonable adjustments and special considerations

Reasonable adjustment is the term used for any special arrangement that is needed to enable students with disabilities or temporarily incapacitated students to do their best in an assessment. A common example would be extra time and/or the use of a reader for a dyslexic student.

In most cases, the training provider or assessment venue may make the decision to grant adjustments: for example, granting extra time up to and including one-third of the available time as published for that assessment.

In the event of a more significant adjustment, the training provider or assessment venue will need to contact AAT, as outlined on our **Reasonable Adjustments and Special Considerations** webpage at [aat.org.uk/assessment/adjustments-and-considerations](https://aat.org.uk/assessment/adjustments-and-considerations)

Special consideration is the term used to describe the process by which a student's script is reassessed after it has been taken, due to the student suffering an illness, traumatic accident or major and unpredictable life event at, or shortly before, the time of assessment.

More detailed information about what is eligible for reasonable adjustments or special consideration, and the forms and procedures that should be used by training providers and assessment venues, are given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT Assessments*, which is available on the **reasonable adjustments and special considerations** webpage.

## Enquiries and appeals

If the apprentice thinks that their assessment outcome does not reflect their performance, they can submit an enquiry through MyAAT at [aat.org.uk/assessment/enquiries-and-appeals](https://aat.org.uk/assessment/enquiries-and-appeals)

Enquiries can be made by a training provider on behalf of an individual apprentice or a group of apprentices. If the apprentice is not satisfied with the response to their enquiry, they can submit an appeal.

There's an administrative fee for enquiries and appeals. AAT will refund the fee if the enquiry leads to a favourable change in marks awarded for the assessment.

## **Support for training providers**

### **Centre Support team**

The Centre Support team is dedicated to helping training providers with the daily running of AAT qualifications. The team also offers one-to-one support for new training providers to help them get their AAT qualifications up and running.

Phone: +44 (0)203 3735 2443

Email: [centre.support@aat.org.uk](mailto:centre.support@aat.org.uk)

### **Regional Account Manager (RAM)**

Each training provider has their own Regional Account Manager (RAM) assigned to support them once they have been approved as an AAT training provider. RAMs help provide links to local employers and visit regularly to keep training providers up to date on qualification developments, apprenticeships and possible commercial opportunities.

### **Weekly email update from AAT – SummingUp**

Every Friday, SummingUp shares all the latest news from AAT with AAT Approved training providers, including:

- technical updates
- qualification developments
- upcoming events
- new e-learning materials
- the latest marketing materials.

### **Events for training providers**

Tutors can attend the following events throughout the year:

#### **Annual conference**

The annual training provider conference is a chance to get together, network and share ideas.

The conference typically includes:

- topical workshops
- guest speaker sessions
- the opportunity to learn about new developments directly from AAT.



## **Network meetings**

At these events, training providers can raise queries, share best practice and ideas with AAT and other training providers. The events:

- cover a wide range of topics
- keep tutors up to date on the latest issues
- provide relevant and cost-effective CPD.

## **Technical events (tutor-to-tutor sessions)**

These events are free of charge to training providers and cover a range of our qualifications and assessment areas. Experienced and high-performing training providers share their experiences, tips and techniques with attendees to help others improve their teaching and delivery.

## **Tutor talk forum**

All AAT approved training providers have access to Tutor talk, where tutors can contribute to online conversations about a wide range of AAT issues. Tutors will receive:

- unlimited user logins for all AAT tutors
- email updates on posts they're interested in.

## **Online support resources**

In order to help tutors successfully deliver AAT qualifications and this apprenticeship, a range of support materials are offered for all of our qualifications and the EPA, such as:

- practice assessments
- tutor workbooks
- recorded webinars
- videos
- podcasts
- training materials
- green light test.

All tutor support materials can be found on the [Lifelong Learning Portal](#).

## Appendix 1: Glossary of apprenticeship roles

The following organisations and individuals are involved in the apprentice journey:

| Role                             | Responsibilities  |
|----------------------------------|---|
| <b>Apprentice</b>                | <p>As a minimum, the apprentice should:</p> <ul style="list-style-type: none"> <li>• participate in and complete on-programme training to meet the KSBs as outlined in the occupational standard for a minimum of 12 months</li> <li>• complete the required amount of off-the-job training specified by the apprenticeship funding rules and as arranged by the employer and training provider</li> <li>• understand the purpose and importance of EPA</li> <li>• meet the gateway requirements</li> <li>• undertake the EPA.</li> </ul>   |
| <b>Independent Assessor (IA)</b> | <p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none"> <li>• have the competence to assess the apprentice at the level of this apprenticeship and hold any required qualifications and experience in line with the requirements of the independent assessor</li> <li>• understand the occupational standard and the requirements of the EPA</li> <li>• have, maintain and be able to evidence, up-to-date knowledge and expertise of the occupation</li> <li>• deliver the end-point assessment in-line with the plan</li> <li>• comply with the quality assurance requirements</li> <li>• have no direct connection or conflict of interest with the apprentice, their employer or training provider</li> <li>• attend induction training</li> <li>• attend standardisation events before they conduct an EPA for the first time and a minimum of annually for this apprenticeship</li> <li>• assess KSBs assigned to the professional discussion</li> <li>• make the grading decisions</li> <li>• record and report assessment outcome decisions, for each apprentice, following instructions and using assessment recording documentation, in a timely manner</li> <li>• use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard</li> </ul> |

| Role                     | Responsibilities  |
|--------------------------|---|
|                          | <ul style="list-style-type: none"> <li>mark open (constructed) test answers accurately according to the mark scheme and procedures.</li> </ul>  |
| <b>Training provider</b> | <p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> <li>work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs</li> <li>conduct training covering the KSBs agreed as part of the Commitment Statement or the Individual Learning Plan</li> <li>monitor the apprentice's progress during any training provider led on-programme learning</li> <li>advise the employer, upon request, on the apprentice's readiness for EPA</li> <li>remain independent from the delivery of the EPA.</li> </ul> <p>Apprentices must be given at least 14 days' notice of the date and time of the knowledge assessment.</p>  |
| <b>EPA Centre</b>        | <p>As a minimum, the EPA Centre must:</p> <ul style="list-style-type: none"> <li>register apprentices for the EPA in accordance with AAT and ESFA requirements</li> <li>administer the synoptic assessment component of the EPA in accordance with AAT's Instructions for AAT computer-based assessments (CBA)</li> <li>support the apprentice in ensuring the portfolio and other relevant information is prepared and uploaded to AAT's assessment platform in accordance with AAT requirements</li> <li>provide appointed IAs with access to premises, apprentices and staff for assessing the reflective component of EPAs</li> <li>provide additional information, if requested, and cooperates fully with AAT and/or other external bodies (including the IFATE designated external quality assurance body, and Ofqual) in carrying out monitoring, investigations or other activities, either on-site or remotely.</li> </ul> <p>The training provider as an EPA Centre is not involved in the EPA process or making decisions on grading.</p> |
| <b>Employer</b>          | <p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> <li>select the EPAO and training provider</li> <li>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</li> </ul>   |

| Role   | Responsibilities  |
|--|---|
|  | <ul style="list-style-type: none"> <li>• arrange and support off-the-job training to be undertaken by the apprentice</li> <li>• decide when the apprentice is working at or above the occupational standard and is ready for EPA</li> <li>• ensure that supporting evidence required at the gateway is submitted in line with the plan</li> <li>• liaise with the training provider and AAT to ensure the EPA is booked in a timely manner.</li> </ul> <p>Post-gateway, the employer must:</p> <ul style="list-style-type: none"> <li>• confirm arrangements with AAT for the EPA (who, when, where) in a timely manner (including providing access to any employer-specific documentation as required, for example company policies)</li> <li>• ensure that the EPA is scheduled for a date and time which allows the opportunity for the apprentice to be assessed against the KSBs</li> <li>• remain independent from the delivery of the EPA</li> <li>• ensure the apprentice is given sufficient time away from regular duties to prepare for, and complete all post-gateway elements of the EPA, and that any required supervision during this time is in place</li> <li>• where the apprentice is assessed in the workplace, ensure that the apprentice has access to the resources used on a regular basis</li> <li>• pass the certificate to the apprentice upon receipt from AAT.</li> </ul> <p>The employer is <b>not</b> involved in the EPA process or making decisions on grading</p> |
| <p><b>End Point Assessment Organisation (EPAO)</b></p> | <p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> <li>• conform to the requirements of the EPA plan and deliver its requirements in a timely manner</li> <li>• conform to the requirements of the register of end-point assessment organisations (RoEPAO)</li> <li>• conform to the requirements of the external quality assurance provider (EQAP) for this apprenticeship</li> <li>• understand the occupational standard</li> <li>• make the EPA contractual arrangements, including agreeing the price of the EPA</li> </ul>  |

| Role | Responsibilities  |
|------|---|
|      | <ul style="list-style-type: none"> <li>• develop and produce assessment materials as detailed for each assessment method</li> <li>• appoint qualified and competent independent assessors in line with the requirements of the EPA plan to conduct assessments and oversee their working</li> <li>• appoint administrators (and invigilators where required) to administer the EPA</li> <li>• provide training for independent assessors in terms of good assessment practice, operating the assessment tools and grading</li> <li>• provide information, advice, guidance and documentation to enable apprentices, employers and training providers to prepare for the EPA</li> <li>• confirm all gateway requirements have been met as quickly as possible</li> <li>• arrange for the EPA to take place, in consultation with the employer</li> <li>• ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary, where the apprentice is not assessed in the workplace</li> <li>• develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to stakeholders</li> <li>• have no direct connection with the apprentice, their employer or training provider in all instances; there must be no conflict of interest</li> <li>• have policies and procedures for internal quality assurance (IQA), and maintain records of IQA activity and moderation for external quality assurance (EQA) purposes</li> <li>• deliver induction training for independent assessors, and for invigilators and markers (where used)</li> <li>• undertake standardisation activity on this apprenticeship for an independent assessor before they conduct an EPA for the first time, if the EPA is updated and periodically (a minimum of annually)</li> <li>• manage invigilation of the apprentice to maintain security of the assessment in line with the EPAO's malpractice policy</li> <li>• verify the identity of the apprentice</li> </ul> |

| Role               | Responsibilities  |
|--------------------|---|
|                    | <ul style="list-style-type: none"> <li>• use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard.</li> </ul> <p>The EPAO must give an apprentice 14 days' notice of the professional discussion.</p>  |
| <b>Invigilator</b> | <p>As a minimum, the invigilator must:</p> <ul style="list-style-type: none"> <li>• attend induction training;</li> <li>• have no direct connection or conflict of interest with the apprentice, their employer or training provider in all instances;</li> <li>• invigilate and supervise apprentices during tests and in breaks during assessment methods to prevent malpractice in accordance with invigilation procedures.</li> </ul> |

## Appendix 2: Glossary of apprenticeship terms

| EPA term                        | Definition   |
|---------------------------------|--|
| <b>Apprentice</b>               | An individual who is registered with AAT for the purposes of EPA.  |
| <b>Apprenticeship</b>           | An apprenticeship is a job with training to industry standards. It should be in a recognised occupation, involve a substantial programme of on and off-the-job training.   |
| <b>Apprenticeship framework</b> | Old-style apprenticeship based on qualifications, currently being phased out in England in favour of apprenticeships based on standards developed by employers.  |
| <b>Apprenticeship levy</b>      | All employers with a pay bill over £3 million each year, must pay the apprenticeship levy. The Apprenticeship Levy is charged at 0.5% of the annual pay bill. “Apprenticeships are a devolved policy - authorities in each of the UK nations manage their own apprenticeship programmes, including how funding is spent on apprenticeship training”. The Apprenticeship Levy is applied in Scotland, Wales and Northern Ireland, but the employer digital account and funding bands do not apply in the same way.<br><a href="https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work">https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work</a> |
| <b>Apprenticeship standard</b>  | New-style apprenticeship based on an occupational standard that defines the duties carried out by someone in the occupation and the knowledge, skills and behaviours required to achieve that competence in those duties. The apprentice’s occupational competence is tested by an independent, end-point assessment.  |
| <b>Assessment evidence</b>      | Apprentice's evidence demonstrating knowledge, skills and behaviors detailed within the Apprenticeship Standard and provided by the Provider and/or the Employer to AAT.   |
| <b>Completion certificate</b>   | The certificate issued by the IFATE on successful completion of the Apprenticeship and EPA.  |
| <b>Employer</b>                 | The employer of the apprentice on an apprenticeship contract.  |
| <b>EPA</b>                      | End point assessment is a rigorous robust and independent assessment undertaken by an apprentice at the end of training to test that the apprentice can perform in the occupation they have been trained in and can demonstrate the duties, and knowledge, skills and behaviours (KSBs) set out in the occupational standard.  |
| <b>EPAO</b>                     | End-point assessment organisation, an organisation approved to deliver end-point assessment for a particular apprenticeship standard; EPAOs must be on the register of end-point assessment organisations.   |

|  |  |
|--|--|
| <b>ESFA</b>                                  | Education and Skills Funding Agency, brings together the former responsibilities of the Education Funding Agency (EFA) and Skills Funding Agency (SFA) to create a single agency accountable for funding education and skills for children, young people and adults.   |
| <b>External Quality Assurance (EQA) role</b> | Involves independent monitoring of the development and delivery of end-point assessment (EPA) of apprenticeships. Independent of the teaching programme.   |
| <b>Funding bands</b>                         | Each apprenticeship standard is allocated to one of 30 funding bands. The upper limit of each funding band caps the maximum amount of digital funds an employer who pays the levy can use towards an individual apprenticeship.  |
| <b>Gateway</b>                               | The point at which an apprentice has completed their training and is ready to enter EPA.   |
| <b>Gateway evidence</b>                      | The documents completed by the apprentice, the training provider and/or the employer and provided to AAT to confirm completion of the training element of the apprenticeship.  |
| <b>IA</b>                                    | The Independent End Assessor provides end-point assessment services for apprentices and employers working with apprenticeship standards. Independent assessors are required to provide at all times fair, reliable and consistent assessment judgements, and will know how to use a variety of assessment techniques.  |
| <b>IFATE</b>                                 | Institute for Apprenticeships and Technical Education the body responsible for improving the quality of apprenticeships in England.  |
| <b>KSBs</b>                                  | Knowledge, skills and behaviours – what is needed to competently undertake the duties required for an apprenticeship standard.   |
| <b>Occupation</b>                            | The job requirements for the relevant sector(s), not just those required by a single employer.   |
| <b>On programme</b>                          | The element of the apprenticeship that provides the apprentice with the required knowledge, skills and behaviours. The programme must run for a minimum of one year and result in the apprentice being prepared for the End Point Assessment (EPA).  |
| <b>Off job learning</b>                      | Off-the-job training is defined as learning which is undertaken outside of the normal day-to-day working environment and leads towards the achievement of an apprenticeship. This can include training that is delivered at the apprentice’s normal place of work but must not be delivered as part of their normal working duties”. Minimum threshold is 20% of time. |



|                          |   |
|--------------------------|---|
|                          | <a href="https://www.gov.uk/government/publications/apprenticeships-off-the-job-training">https://www.gov.uk/government/publications/apprenticeships-off-the-job-training</a>   |
| <b>Registration</b>      | The processing of registering for an EPA.   |
| <b>Registration fee</b>  | The part of the Fee payable on Registration.  |
| <b>RoEPAO</b>            | The ESFA's Register of End -Point Assessment Organisations.   |
| <b>RoATP</b>             | The Register of Apprenticeship Training Providers.  |
| <b>Trailblazer group</b> | Group of employers developing an apprenticeship standard; recognised by the Institute as representative of those who employ people in the occupation.   |
| <b>Training provider</b> | Any organisation that delivers apprenticeship training e.g. college, higher education institution, private training organisation; training providers delivering training in relation to apprenticeships must be on the register of apprenticeship training providers. |

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