



Accounts or finance assistant

Key information

Reference: ST0608

Version: 1.4

Level: 2

Minimum duration to gateway: 12 months

Typical EPA period: 3 months

Maximum funding: £7000

Route: Legal, finance and accounting

Date updated: 01/07/2024

Approved for delivery: 19 July 2019

Lars code: 488

EQA provider: Ofqual

Example progression routes:

Assistant accountant,

Business administrator,

Data technician,

Paralegal,

Financial services administrator,

Pensions administrator,

Investment operations technician,

Advanced credit controller and debt collection specialist,

Compliance and risk officer,

Insurance practitioner,

Senior financial services customer adviser

Review: this apprenticeship will be reviewed in accordance with our change request policy.

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End-point assessment plan

V1.4

Introduction and overview

This document explains the requirements for end-point assessment (EPA) for the accounts or finance assistant apprenticeship. End-point assessment organisations (EPAOs) must follow this when designing and delivering the EPA.

This apprenticeship has integrated qualifications which are used for EPA purposes.

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

Accounts or finance assistant apprentices, their employers and training providers should read this document.

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

The EPA should be completed within an EPA period lasting typically 3 months.

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

An approved EPAO must conduct the EPA for this apprenticeship. Employers must work with the training provider to select an approved EPAO from the apprenticeship providers and assessment register (APAR).

This EPA has 2 assessment methods.

The grades available for each assessment method are below.

Assessment method 1 - knowledge test - integrated:

- fail
- pass

Assessment method 2 - interview:

- fail
- pass
- distinction

The result from each assessment method is combined to decide the overall apprenticeship grade. The following grades are available for the apprenticeship:

- fail
- pass
- distinction

EPA summary table

<p>On-programme - typically 12 months</p>	<p>The apprentice must:</p> <ul style="list-style-type: none"> • complete training to develop the knowledge, skills and behaviours (KSBs) outlined in this apprenticeship's standard • complete training towards English and mathematics qualifications in line with the apprenticeship funding rules • complete training towards one of the qualifications listed in the accounts or finance assistant apprenticeship standard <p>The qualification required is one of the following:</p> <p>AAT Level 2 Certificate in Accounting</p> <p>Institute of Certified Bookkeepers Certificate in Bookkeeping</p> <p>Institute of Accountants and Bookkeepers Level 2 Certificate in Accounting and Business</p>
<p>End-point assessment gateway</p>	<p>The apprentice's employer must be content that the apprentice is occupationally competent.</p> <p>The apprentice must:</p> <ul style="list-style-type: none"> • confirm they are ready to take the EPA • have achieved English and mathematics qualifications in line with the apprenticeship funding rules • have passed all modules of either <p>AAT Level 2 Certificate in Accounting</p> <ul style="list-style-type: none"> - Introduction to Bookkeeping - Principles of Bookkeeping Controls - Principles of Costing <p>but not</p> <ul style="list-style-type: none"> - The Business Environment which is to be tested as part of this EPA. <p>or</p> <p>Institute of Certified Bookkeepers Certificate in Bookkeeping</p> <ul style="list-style-type: none"> - A1 Basic double entry bookkeeping to trial balance

	<p>- A3 Data entry to trial balance using software</p> <p>but not</p> <p>- A2 Further double entry bookkeeping to trial balance which is to be tested as part of this EPA.</p> <p>or</p> <p>Institute for Accountants and Bookkeepers Level 2 Certificate in Accounting and Business</p> <p>- Accounting and Finance in Organisations</p> <p>- Using Digital Technology</p> <p>but not</p> <p>- Communication in Accounting</p> <p>and</p> <p>- Professionalism and Ethics in Finance which are both to be tested as part of this EPA</p> <p>Gateway evidence must be submitted to the EPAO, along with any organisation specific policies and procedures requested by the EPAO.</p>
<p>End-point assessment - typically 3 months</p>	<p>The grades available for each assessment method are below</p> <p>Knowledge test - integrated:</p> <ul style="list-style-type: none"> • fail • pass <p>Interview:</p> <ul style="list-style-type: none"> • fail • pass • distinction <p>Overall EPA and apprenticeship can be graded:</p> <ul style="list-style-type: none"> • fail • pass • distinction

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Professional recognition	<p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> • Institute of Certified Bookkeepers for Associate AICB <p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> • Institute of Accountants and Bookkeepers for Associate AIAB

Duration of end-point assessment period

The EPA is taken in the EPA period. The EPA period starts when the EPAO confirms the gateway requirements have been met and is typically 3 months.

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

EPA gateway

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

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

They must:

- confirm they are ready to take the EPA.
- have achieved English and mathematics qualifications in line with the apprenticeship funding rules.
- have completed and passed all required elements of one of the relevant mandated qualifications listed below excluding the assessment of the module(s) included in this end point assessment plan.

AAT Level 2 Certificate in Accounting relevant on programme modules are as follows:

- Introduction to Bookkeeping
- Principles of Bookkeeping Controls
- Principles of Costing

but not

- The Business Environment which is to be tested as part of this EPA.

or

Institute of Certified Bookkeepers Certificate in Bookkeeping relevant on programme modules are as follows:

- A1 Basic double entry bookkeeping to trial balance
- A3 Data entry to trial balance using software

but not

- A2 Further double entry bookkeeping to trial balance which is to be tested as part of this EPA

or

Institute for Accountants and Bookkeepers Certificate in Accounting and Business relevant on programme modules are:

- Accounting and Finance in Organisations
- Using Digital Technology

but not

- Professionalism and Ethics in Finance module and Communication in Accounting module which is to be tested as part of this EPA

The apprentice must submit the gateway evidence to their EPAO, including any organisation specific policies and procedures requested by the EPAO.

Order of assessment methods

The assessment methods must be delivered in the following order:

The integrated assessment method must be delivered after non-integrated assessment methods have been attempted.

Knowledge test - integrated

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

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

The KSBs aligned to this assessment method will be assessed by the apprentice passing one of the qualifications listed below.

The integrated qualifications are:

- AAT Level 2 Certificate in Accounting
- The Business Environment module will be tested as part of this EPA
- Institute of Certified Bookkeepers Certificate in Bookkeeping

- (A2) Further double entry bookkeeping to trial balance module will be tested as part of this EPA

Institute of Accountants and Bookkeepers Level 2 Certificate in Accounting and Business

- Professionalism and Ethics in Finance module and Communication in Finance module will be tested as part of this EPA

Overview

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

Rationale

This assessment method is being used because it:

- allows for the efficient testing of knowledge
- allows for flexibility in terms of when, where and how it is taken
- allows larger volumes of apprentices to be assessed at one time
- reduces the assessment burden on the apprentice

Delivery

The delivery of the knowledge test - integrated must align with the conditions set out by the awarding body for the integrated qualification. The test can be computer or paper based.

The apprentice must be given at least 14 days notice of the date and time of the test.

Test administration

The test must be taken in the presence of an invigilator who is the responsibility of the AB or their delegated person or organisation. Invigilation can be conducted remotely where there is technology in place to support this and prevent malpractice

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

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

Marking

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

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

Assessment location

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

The AB or their delegated person or organisation must select and check the venue is suitable.

The test could take place remotely if the appropriate technology and systems are in place to prevent malpractice.

Question and resource development

The AB must develop a purpose-built assessment specification and question bank. It is recommended this is done in consultation with employers or subject matter experts for this occupation. The AB must maintain the security and confidentiality of test materials when consulting with employers. The assessment specification and question bank must be reviewed to ensure they remain fit-for-purpose.

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

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

The AB must produce the following materials to support the test:

- administration materials
- moderation and standardisation materials
- guidance materials
- grading guidance
- test specification
- sample test and mark schemes
- live tests and mark schemes
- question bank

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

Interview

Overview

In the interview, an independent assessor asks the apprentice questions. It gives the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method.

Rationale

This assessment method is being used because:

- it enables 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 an interview a valid assessment method for this occupation.

Delivery

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

An independent assessor must conduct and assess the interview.

The purpose is to assess the apprentice's competence against the following themes:

- Professionalism and ethics
- Communication
- Digital technology in accounting and finance

The EPAO must give an apprentice 7 days' notice of the interview.

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

The independent assessor must ask at least 6 questions. The independent assessor must use the questions from the EPAO's question bank or create their own questions in line with the EPAO's training. Follow-up questions are allowed where clarification is required.

The independent assessor must make the grading decision.

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

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

Assessment location

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

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

Question and resource development

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

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

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

The EPAO must produce the following materials to support the interview:

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

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

Grading

Knowledge test - integrated

Fail - does not meet pass criteria

THEME KSBS	PASS APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS
Accounting and finance in organisations K1 K3 K5 K6 K7 K8 K9 K11 K12 K14 S1 S2 S3 B4	<p>The apprentice will be assessed in line with the conditions set by the awarding organisation. In order to pass, the apprentice must achieve the requirements of the pass criteria of the integrated qualification.</p> <p>Awarding bodies must make clear in their marking criteria which grade boundary for the integrated assessment method represents a pass grade for the EPA.</p>

Interview

Fail - does not meet pass criteria

THEME KSBS	PASS APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS.	DISTINCTION APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS AND ALL OF THE DISTINCTION DESCRIPTORS.
Professionalism and ethics K2 K10 K13 K15 K16 S4 B1 B2 B3 B5 B7 B8	<p>Describes how their approach to work within the finance and accounting environment meets the requirements of professional ethics and codes of conduct (K2,B5)</p> <p>Explains how they have planned and reviewed accounting and finance tasks, taking into consideration the differences between financial and management accounting (K10, S4)</p> <p>Outlines the principles of data handling and the significance to this of dates and the timings of transactions. (K13)</p> <p>Explains how they have worked collaboratively within a team on finance and accounting activities to help achieve the goals of the organisation, applying different approaches to diversity, inclusion and cultural awareness and considering the impact this has on outcomes. (K15, B1)</p> <p>Describes how they have worked flexibly and responded to changing work requirements.(B2)</p> <p>Explains how they have been sought out and acted upon feedback to develop themselves personally and professionally. (B3)</p> <p>Outlines their role and the actions they take to improve sustainability and reduce the environmental</p>	None

	<p>impact of activities in finance and accounting. (K16, B7)</p> <p>Explains their approach to maintaining their own personal wellbeing and the support and resources available to help support them. (B8)</p>	
<p>Communication S5 B6</p>	<p>Outlines how they avoid jargon and tailor language to meet or exceed expectations when delivering accurate and timely results to stakeholders and take into account the risks and benefits of using their chosen social media or digital application to do this. (S5, B6)</p>	<p>Compares and contrasts how they communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications. (S5)</p>
<p>Digital technology in accounting and finance K4 S6 S7</p>	<p>Describes how they use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks whilst handling data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data. (K4, S6, S7)</p>	<p>Outlines the impact on stakeholders of not following cyber and data security requirements when using finance and accounting software packages to handle data and information for routine accounting tasks. (K4, S6, S7)</p>

Overall EPA grading

Performance in the EPA determines the overall grade of:

- fail
- pass
- distinction

An independent assessor must grade the interview in line with this EPA plan.

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

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

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

To achieve an overall pass, the apprentice must achieve at least a pass in both assessment methods. To achieve an overall EPA 'distinction,' the apprentice must achieve a pass in the test and a distinction in the interview.

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

KNOWLEDGE TEST - INTEGRATED	INTERVIEW	OVERALL GRADING
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Pass	Distinction	Distinction

Re-sits and re-takes

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

The employer and the EPAO should agree the timescale for a re-sit or re-take. A re-sit is typically taken within 1 month of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 2 months of the EPA outcome notification.

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

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

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

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

Roles and responsibilities

ROLES	RESPONSIBILITIES
Apprentice	<p>As a minimum, the apprentice should:</p> <ul style="list-style-type: none"> • complete on-programme training to meet the KSBs as outlined in the apprenticeship standard for a minimum of 12 months • complete the required amount of off-the-job training specified by the apprenticeship funding rules and as arranged by the employer and training provider • understand the purpose and importance of EPA • prepare for and undertake the EPA including meeting all gateway requirements
Employer	<p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> • select the training provider • work with the training provider to select the EPAO • work with the training provider, where applicable, to support the apprentice in the workplace and to provide the opportunities for the apprentice to develop the KSBs • arrange and support off-the-job training to be undertaken by the apprentice • decide when the apprentice is working at or above the apprenticeship standard and is ready for EPA • ensure the apprentice is prepared for the EPA • ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan • confirm arrangements with the EPAO for the EPA in a timely manner, including who, when, where • provide the EPAO with access to any employer-specific documentation as required for example, company policies • ensure that the EPA is scheduled with the EPAO for a date and time which allows appropriate opportunity for the apprentice to meet the KSBs • ensure the apprentice is given sufficient time away from regular duties to prepare for, and complete the EPA • ensure that any required supervision during the EPA period, as stated within this EPA plan, is in place • ensure the apprentice has access to the resources used to fulfil their role and carry out the EPA for workplace based assessments • remain independent from the delivery of the EPA

	<ul style="list-style-type: none"> • pass the certificate to the apprentice upon receipt
EPAO	<p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> • conform to the requirements of this EPA plan and deliver its requirements in a timely manner • conform to the requirements of the apprenticeship provider and assessment register • conform to the requirements of the external quality assurance provider (EQAP) • understand the apprenticeship including the occupational standard and EPA plan • make all necessary contractual arrangements including agreeing the price of the EPA • develop and produce assessment materials including specifications and marking materials, for example mark schemes, practice materials, training material • maintain and apply a policy for the declaration and management of conflict of interests and independence. This must ensure, as a minimum, there is no personal benefit or detriment for those delivering the EPA or from the result of an assessment. It must cover: <ul style="list-style-type: none"> • apprentices • employers • independent assessors • any other roles involved in delivery or grading of the EPA • have quality assurance systems and procedures that ensure fair, reliable and consistent assessment and maintain records of internal quality assurance (IQA) activity for external quality assurance (EQA) purposes • appoint independent, competent, and suitably qualified assessors in line with the requirements of this EPA plan • appoint administrators, invigilators and any other roles where required to facilitate the EPA • deliver induction, initial and on-going training for all their independent assessors and any other roles involved in the delivery or grading of the EPA as specified within this EPA plan. This should include how to record the rationale and evidence for grading decisions where required • conduct standardisation with all their independent assessors before allowing them to deliver an EPA, when the EPA is updated, and at least once a year

	<ul style="list-style-type: none"> • conduct moderation across all of their independent assessors' decisions once EPAs have started according to a sampling plan, with associated risk rating of independent assessors • monitor the performance of all their independent assessors and provide additional training where necessary • develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders • use language in the development and delivery of the EPA that is appropriate to the level of the apprenticeship • arrange for the EPA to take place in a timely manner, in consultation with the employer • provide information, advice, and guidance documentation to enable apprentices, employers and training providers to prepare for the EPA • confirm the gateway requirements have been met before they start the EPA for an apprentice • arrange a suitable venue for the EPA • maintain the security of the EPA including, but not limited to, verifying the identity of the apprentice, invigilation and security of materials • where the EPA plan permits assessment away from the workplace, ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary • confirm the overall grade awarded • maintain and apply a policy for conducting appeals
Independent assessor	<p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none"> • be independent, with no conflict of interest with the apprentice, their employer or training provider, specifically, they must not receive a personal benefit or detriment from the result of the assessment • have, maintain and be able to evidence up-to-date knowledge and expertise of the occupation • have the competence to assess the EPA and meet the requirements of the IQA section of this EPA plan • understand the apprenticeship's occupational standard and EPA plan • attend induction and standardisation events before they conduct an EPA for the first time, when the EPA is updated, and at least once a year

	<ul style="list-style-type: none"> • use language in the delivery of the EPA that is appropriate to the level of the apprenticeship • work with other personnel, where used, in the preparation and delivery of assessment methods • conduct the EPA to assess the apprentice against the KSBs and in line with the EPA plan • make final grading decisions in line with this EPA plan • record and report assessment outcome decisions • comply with the IQA requirements of the EPAO • comply with external quality assurance (EQA) requirements
<p>Training provider</p>	<p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> • conform to the requirements of the apprenticeship provider and assessment register • ensure procedures are in place to mitigate against any conflict of interest • work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs as outlined in the occupational standard • deliver training to the apprentice as outlined in their apprenticeship agreement • monitor the apprentice’s progress during any training provider led on-programme learning • ensure the apprentice is prepared for the EPA • work with the employer to select the EPAO • advise the employer, upon request, on the apprentice’s readiness for EPA • ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan • remain independent from the delivery of the EPA
<p>Awarding Body</p>	<p>As a minimum, the awarding body must:</p> <ul style="list-style-type: none"> • conform to the requirements of this EPA plan and deliver its requirements in a timely manner. • conform to the requirements of any regulators for the mandated qualification. • understand the apprenticeship including the occupational standard, EPA plan and funding.

- confirm that they agree to the conditions of integration for the integrated assessment method, as outlined in the EPA plan.
- make all necessary contractual arrangements.
- have third party arrangements in place with the EPAO to:
 - o work collaboratively to manage the delivery of the EPA.
 - o ensure the EPA is arranged to meet the scheduling requirements set out in this EPA plan
 - o share the outcomes of the integrated assessment method in a timely manner.
- develop and produce assessment materials including specifications and marking materials (for example mark schemes, practice materials, training material) for the integrated assessment method
- maintain and apply a policy for the declaration and management of conflict of interests and independence relating to the EPA of an apprentice (including by way of moderation). This may be directly or through delegated parties.
- have quality assurance systems and procedures that ensure fair, reliable, and consistent assessment and maintain records of internal quality assurance (IQA) activity.
- source a suitably qualified and independent person who must administer all aspects of the integrated assessment method. This means that they must not:
 - o be connected to the apprentice.
 - o have been involved in the management or training of the apprentice.
 - o have a vested interest in the outcome. Where this is not possible, by exception, a person who has delivered the assessed content may administer the assessment. This is providing they are not the sole administrator.
- source a suitably qualified and independent person who must grade all aspects of the integrated assessment method. This may be directly or through delegated parties.
- The person making the grading judgement must not be employed by:
 - o the same organisation as the apprentice

- o the apprentice's training provider. This means that the integrated assessment method must be marked by either:
 - o the awarding body,
 - o an independent person appointed by the awarding body, or an independent assessor sourced by, or from, the EPAO,
 - o or a combination of the above. In rare circumstances, training provider staff may mark the integrated assessment method. Strict arrangements must be in place for monitoring, moderation and quality assurance.
- develop and produce assessment materials including specifications and marking materials (for example mark schemes, practice materials, training material) for the integrated assessment methods.
- deliver induction, initial and on-going training for all their independent assessors and any other roles involved in the administration or grading of the integrated assessment method of the EPA as specified within this EPA plan. This should include how to record the rationale and evidence for grading decisions where required. This may be done through related parties such as delivery centres.
- provide information, advice, and guidance documentation to enable apprentices, employers and training providers to prepare for the integrated assessment method.
- arrange for the integrated assessment methods of the EPA to take place in a timely manner, in consultation with the employer. This may be done through related parties such as delivery centres
- maintain the security of the integrated assessment method including, but not limited to, verifying the identity of the apprentice, invigilation and security of materials. This may be done through related parties such as delivery centres.
- must externally set and externally mark the integrated assessment method. This may be done through related parties such as delivery centres.
- maintain and apply a policy for reasonable adjustment and special considerations for apprentices.
- deliver the integrated assessment method in line with this EPA plan.
- conduct moderation of all their independent assessors' decisions for integrated assessment methods. This may be done through related parties such as delivery centres.

- monitor the performance of all their independent assessors and provide re-training where necessary. This may be done through related parties such as delivery centres.
- an auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders.
- maintain and apply a policy for conducting appeals.
- continue to follow the rules and regulations applicable to the qualification, for example, those of Ofqual and industry regulators.
- must give IfATE at least 6 months' notice of any changes to mandated qualifications such as content, duration, and level.

Reasonable adjustments

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

This should include:

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

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

Special considerations

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

This should include:

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

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

Internal quality assurance

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

EPAOs for this EPA must adhere to the requirements within the roles and responsibilities table.

They must also appoint independent assessors who:

- have recent relevant experience of the occupation or sector to at least occupational level 2 gained in the last 2 years or significant experience of the occupation or sector

Value for money

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

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

Professional recognition

This apprenticeship aligns with:

- Institute of Certified Bookkeepers for Associate AICB

This apprenticeship aligns with:

- Institute of Accountants and Bookkeepers for Associate AIAB

KSB mapping table

KNOWLEDGE	ASSESSMENT METHODS
<p>K1 Principles of English law that may have an impact when working in accountancy, including elements of contract law, employment law, company law, data protection and anti-money laundering regulations.</p>	<p>Knowledge test - integrated</p>
<p>K2 Foundations of professional ethics and codes of conduct in a finance and accounting environment.</p>	<p>Interview</p>
<p>K3 The different types of legal entity and organisational structures and their relevance for financial and accounting activities.</p>	<p>Knowledge test - integrated</p>
<p>K4 Digital financial and accounting packages and applications including databases and spreadsheets.</p>	<p>Interview</p>
<p>K5 The role of accounts and finance within an organisation including interaction with internal and external stakeholders.</p>	<p>Knowledge test - integrated</p>
<p>K6 Principles of using and maintaining financial records including accounts payable, accounts receivable, cash management and payroll.</p>	<p>Knowledge test - integrated</p>
<p>K7 Fundamental concepts of the commercial landscape and its impact on the organisation.</p>	<p>Knowledge test - integrated</p>
<p>K8 Principles of bookkeeping and controls.</p>	<p>Knowledge test - integrated</p>
<p>K9 Principles of cost recording systems within an organisation.</p>	<p>Knowledge test - integrated</p>
<p>K10 The differences between financial and management accounting.</p>	<p>Interview</p>

<p>K11 Principles of corporate social responsibility (CSR), ethics and sustainability regarding finance and accounting.</p>	<p>Knowledge test - integrated</p>
<p>K12 Principles of cyber-security and working safely online within a finance and accounting context.</p>	<p>Knowledge test - integrated</p>
<p>K13 Principles of data handling including the significance of dates and the timing of transactions such as dates of invoice and payment</p>	<p>Interview</p>
<p>K14 Principles of data security and legislative requirements regarding data handling in a financial and accounting context.</p>	<p>Knowledge test - integrated</p>
<p>K15 Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy activities.</p>	<p>Interview</p>
<p>K16 The impact of sustainability and environmental good practice on accounting and finance activities.</p>	<p>Interview</p>

SKILL	ASSESSMENT METHODS
<p>S1 Record transactional data.</p>	<p>Knowledge test - integrated</p>
<p>S2 Use the organisation's standard tools and processes to examine data to identify transactional issues such as, reconciliations and inconsistencies between invoices.</p>	<p>Knowledge test - integrated</p>
<p>S3 Recognise and rectify routine errors, escalating as necessary.</p>	<p>Knowledge test - integrated</p>
<p>S4 Plan and review accounting and finance tasks.</p>	<p>Interview</p>
<p>S5 Communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications.</p>	<p>Interview</p>
<p>S6 Use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks.</p>	<p>Interview</p>
<p>S7 Handle data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data.</p>	<p>Interview</p>

BEHAVIOUR	ASSESSMENT METHODS
<p>B1 Team working to provide support and collaborate with others to help achieve the goals of the organisation.</p>	Interview
<p>B2 Flexible and responds constructively to changing work requirements.</p>	Interview
<p>B3 Self-motivated to seek and act upon feedback, displaying commitment to personal and professional development.</p>	Interview
<p>B4 Vigilant in their approach to accounting and finance tasks, paying close attention to detail and aware of the consequences of errors.</p>	Knowledge test - integrated
<p>B5 Professional in their approach to their work and others to meet the requirements of professional ethics and codes of conduct.</p>	Interview
<p>B6 Focussed on the importance of delivering excellent service, identifying, meeting or exceeding stakeholder expectations.</p>	Interview
<p>B7 Takes responsibility for sustainable outcomes in their actions and approaches to the role, performing duties respecting environmental good practice, specific to both the occupation and those recognised externally.</p>	Interview
<p>B8 Committed to personal wellbeing and an awareness of the support and resources available to help them.</p>	Interview

Mapping of KSBs to grade themes

Knowledge test - integrated

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
<p>Accounting and finance in organisations K1 K3 K5 K6 K7 K8 K9 K11 K12 K14 S1 S2 S3 B4</p>	<p>Principles of English law that may have an impact when working in accountancy, including elements of contract law, employment law, company law, data protection and anti-money laundering regulations. (K1)</p> <p>The different types of legal entity and organisational structures and their relevance for financial and accounting activities. (K3)</p> <p>The role of accounts and finance within an organisation including interaction with internal and external stakeholders. (K5)</p> <p>Principles of using and maintaining financial records including accounts payable, accounts receivable, cash management and payroll. (K6)</p> <p>Fundamental concepts of the commercial landscape and its impact on the organisation. (K7)</p> <p>Principles of bookkeeping and</p>	<p>Record transactional data. (S1)</p> <p>Use the organisation's standard tools and processes to examine data to identify transactional issues such as, reconciliations and inconsistencies between invoices. (S2)</p> <p>Recognise and rectify routine errors, escalating as necessary. (S3)</p>	<p>Vigilant in their approach to accounting and finance tasks, paying close attention to detail and aware of the consequences of errors. (B4)</p>

	<p>controls. (K8)</p> <p>Principles of cost recording systems within an organisation. (K9)</p> <p>Principles of corporate social responsibility (CSR), ethics and sustainability regarding finance and accounting. (K11)</p> <p>Principles of cyber-security and working safely online within a finance and accounting context. (K12)</p> <p>Principles of data security and legislative requirements regarding data handling in a financial and accounting context. (K14)</p>		
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Interview

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
Professionalism and ethics K2 K10 K13 K15 K16 S4 B1 B2 B3 B5 B7 B8	<p>Foundations of professional ethics and codes of conduct in a finance and accounting environment. (K2)</p> <p>The differences between financial and management accounting. (K10)</p> <p>Principles of data handling including the significance of dates and the timing of transactions such as dates of invoice and payment (K13)</p> <p>Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy activities. (K15)</p> <p>The impact of sustainability and environmental good practice on accounting and finance activities. (K16)</p>	<p>Plan and review accounting and finance tasks. (S4)</p>	<p>Team working to provide support and collaborate with others to help achieve the goals of the organisation. (B1)</p> <p>Flexible and responds constructively to changing work requirements. (B2)</p> <p>Self-motivated to seek and act upon feedback, displaying commitment to personal and professional development. (B3)</p> <p>Professional in their approach to their work and others to meet the requirements of professional ethics and codes of conduct. (B5)</p> <p>Takes responsibility for sustainable outcomes in their actions and approaches to the role, performing duties respecting environmental good practice, specific to both the occupation and those recognised externally. (B7)</p> <p>Committed to personal wellbeing and an awareness of</p>

			the support and resources available to help them. (B8)
<p>Communication</p> <p>S5 B6</p>	None	<p>Communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications. (S5)</p>	<p>Focussed on the importance of delivering excellent service, identifying, meeting or exceeding stakeholder expectations. (B6)</p>
<p>Digital technology in accounting and finance</p> <p>K4 S6 S7</p>	<p>Digital financial and accounting packages and applications including databases and spreadsheets. (K4)</p>	<p>Use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks. (S6)</p> <p>Handle data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data. (S7)</p>	None

Version log

Version	Change detail	Earliest start date	Latest start date	Latest end date
1.4	Occupational standard, end-point assessment plan and funding band revised	01/07/2024	Not set	Not set
1.3	End-point assessment plan revised	23/06/2023	30/06/2024	Not set
1.2	End-point assessment plan revised	17/02/2023	22/06/2023	Not set
1.1	End-point assessment plan and standard revised	26/07/2022	16/02/2023	Not set
1.0	Approved for delivery	19/07/2019	25/07/2022	Not set

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