



Provider Monitoring Report

**Association of Chartered Certified Accountants
(ACCA)**

3 September 2024

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1 Background

One examination session was monitored in person on 3 September 2024.

The Accreditation Auditor would like to acknowledge the British Council staff at the exam venue who facilitated regulator attendance of the exam session and co-operated very willingly with SQA Accreditation's monitoring activity.

1.1 Scope

SQA Accreditation carries out quality assurance activity in line with its *Quality Assurance of Approved Awarding Bodies Policy*. This involves monitoring a sample of the awarding body's approved providers or assessment sites. Provider monitoring visits will be conducted in a consistent manner within and between providers.

The aim of monitoring is to:

- ◆ ensure the awarding body's compliance with SQA Accreditation's regulatory requirements
- ◆ confirm that quality assurance arrangements are being conducted by the awarding body in accordance with its prescribed arrangements
- ◆ ensure that quality assurance arrangements are being conducted in a consistent manner, within and between providers
- ◆ ensure that providers are receiving the appropriate guidance, support and documentation from the awarding body in order to facilitate a high standard of qualification delivery
- ◆ inform future audit and monitoring activity for the awarding body

All Principles may be included within the scope of the provider monitoring activity.

Awarding body documentation considered for review includes all documents banked on the awarding body's SharePoint Place at the time of provider monitoring and information supplied by providers to support provider monitoring activity. Restricted or commercially sensitive information gathered during SQA Accreditation's quality assurance activities is treated in the strictest confidence.

SQA Accreditation provider monitoring reports are written by exception focusing only on those areas where corrective action is required or recommended.

1.2 Provider Monitoring Report Timescales

ACCA provider monitoring date:	3 September 2024
Provider Monitoring Report approved by Accreditation Co-ordination Group on:	9 October 2024
Provider Monitoring Report to be signed by ACCA:	20 November 2024
Action Plan to be emailed to regulation@sqa.org.uk by ACCA:	20 November 2024

The process will apply in relation to the timescales specified above:

- ◆ The awarding body will be sent a copy of the Provider Monitoring Report by email.
- ◆ The awarding body must sign the copy of the Provider Monitoring Report and return by email to SQA Accreditation in accordance with the timescale specified above.
- ◆ The awarding body will also be emailed a copy of the Action Plan.
- ◆ The awarding body must complete and return the Action Plan in accordance with the timescale specified above and email this in Microsoft Word format to regulation@sqa.org.uk.
- ◆ SQA Accreditation will confirm when the Action Plan is appropriate to address the Issues and present it to Accreditation Co-ordination Group (ACG) for approval.
- ◆ Following approval by ACG, the awarding body will be sent a signed copy of the approved Action Plan by email.
- ◆ The awarding body must sign the Action Plan and return by email to SQA Accreditation.

The findings of this Provider Monitoring Report and the associated Action Plan will be published on SQA Accreditation's website following signed agreement.

SQA Accreditation will continually monitor progress towards completion of the proposed actions identified in the Action Plan and update the awarding body's Quality Enhancement Rating as appropriate.

1.3 Summary of Provider Monitoring Issues and Recommendations

An Issue has been recorded where evidence shows that the awarding body is not compliant with SQA Accreditation’s regulatory requirements. The awarding body must address the Issues and specify corrective and preventative measures to address them through its Action Plan.

The Action Plan is emailed to ACCA as a separate document to the Provider Monitoring Report and must be submitted to SQA Accreditation in accordance with the timescale specified in 1.2.

As a result of the provider monitoring activity, two Issues have been recorded and one Recommendation has been noted.

Issue	Detail of Issue recorded	Risk rating
1. Principle 5	<p>Firstly, one of the exams in the session attended was 3 hours long, while the other exam was 3 hours 15 minutes long. However, the information as published in ACCA documentation and as read by the invigilator in the exam session only referenced the first exam.</p> <p>ACCA needs to review the published information relevant to announcements made by invigilators to learners to ensure accuracy.</p> <p>Secondly, the Accreditation Auditor observed that as learners finished their exams, they signalled to the invigilators and were allowed to leave. The ACCA documented instruction concerning the end of exam process could be interpreted in this way or could be interpreted that all learners had to stay in the room to the end of all exams.</p> <p>ACCA needs to clarify the process for the dismissal of learners at the end of exams.</p>	Low
2. Principle 12	<p>The venue used for the exam session monitored was in a city centre. The Accreditation Auditor found there to be a lot of noise, especially in the form of street buskers and bagpipes. Following the exam session, a number of learners in passing commented to the invigilators and the Accreditation Auditor about the noise and the bagpipes in particular.</p>	Medium

	<p>The Accreditation Auditor would contend that this venue has very obvious sources of noise likely to disrupt learners and therefore does not meet the ACCA requirements in this regard, as stated in documentation.</p>	
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A Recommendation has been noted where SQA Accreditation considers there is potential for enhancement. The awarding body is advised to address any Recommendations in order to reinforce ongoing continuous improvement. However, measures to correct or prevent these are not mandatory and therefore do not form part of the Action Plan.

Recommendation	Detail of Recommendation noted
<p>1. Principle 6</p>	<p>ACCA may wish to look at the organisation of exams within rooms to determine if only having one exam within one room, where possible, would be more practical and may reduce confusion over exam finish times, especially once clarification on the dismissal process raised in Issue 1 is made.</p>

1.4 Risk Rating of Issues

SQA Accreditation assigns a rating to each Issue recorded depending on the impact on or risk to the awarding body's operations, its SQA accredited qualifications and/or the learner.

Issues recorded during provider monitoring will count towards ACCA's Quality Enhancement Rating which will, in turn, contribute towards future quality assurance activity. Further detail on how the Quality Enhancement Rating is calculated can be found on the [SQA Accreditation website](#).

2 Good Practice, Issues and Recommendations

The following sections detail:

- ◆ good practice noted by providers
- ◆ Issues recorded and Recommendations noted against SQA Accreditation's regulatory requirements

2.1 Good Practice

All invigilators spoke favourably about ACCA.

2.2 Issues

Regulatory Principle 5. The awarding body and its providers must provide clear information on their procedures, products and services and ensure that they are accurate and appropriate to accredited qualifications.

One of the announcements to be made by the invigilators to learners on page 12 of the *ACCA Conducting Session CBE Exams Booklet, 2024*, states that, 'you will have 3 hours to complete your exam, plus an additional 10 minutes to review the pre-exam instructions which will appear on screen at the beginning of the exam.'

However, while one of the exams in the room, Taxation, which is part of the ACCA Applied Skills at SCQF level 10 (R613 04) was 3 hours long, the other exam, the Strategic Business Leader part of ACCA Strategic Professional at SCQF level 11 (R585 04) was 3 hours 15 minutes long. Hence the information as published and as read by the invigilator in the exam session attended by the Accreditation Auditor was incorrect.

The Accreditation Auditor pointed out this discrepancy to one of the invigilators, who acknowledged it was incorrect and that it had caused some confusion in one of the earlier exam sessions. She had forgotten to mention this to the other invigilator, who read the announcement observed by the Accreditation Auditor.

ACCA needs to review the published information relevant to announcements made by invigilators to learners to ensure accuracy.

Secondly, another of the announcements to be made by the invigilators to learners on page 13 of the *ACCA Conducting Session CBE Exams Booklet, 2024*, states that, 'for clarity, if you complete your exam in less than the allotted time, you will not be permitted to leave the room until all learners have completed their exams. You must remain in your seat until the invigilator(s) have asked you to leave.'

However, the Accreditation Auditor observed that as learners finished their exams, they signalled to the invigilators, who then attended to their screen, collected rough working and allowed learners to leave. The Accreditation Auditor asked one of the invigilators about this process and they explained that some of the learners by-pass the 10 minutes pre-exam instructions, as they are familiar with them and then start their exam right away. This means that technically once the respective 3 hours or 3 hours 15 minutes exam time has lapsed,

they have stayed their allotted time and therefore can leave. Invigilators stated that they do not allow learners to leave before the actual exam time has lapsed. The invigilators concurred that the ACCA documented instruction could be interpreted as they had done or could be interpreted that all learners had to stay in the room to the end of all exams.

ACCA needs to clarify the process for the dismissal of learners at the end of exams.

This has been recorded as **Issue 1**.

Regulatory Principle 12. The awarding body and its providers must ensure that they have the necessary arrangements and resources required to manage and administer qualification delivery and assessment.

Page 10 of the *ACCA Conducting Session CBE Exams Booklet, 2024* states that, 'the venue must be of an appropriate nature for the sitting of professional exams. There must be no obvious sources of noise likely to disrupt the students during the examinations.'

The venue used for the exam session attended was in a city centre; the same exam venue was being used for all ten exam sessions in the same week. The Accreditation Auditor found there to be a lot of noise, especially in the form of street buskers and bagpipes. There was also vehicle noise but this tended to fade into the background to some extent. The different sources of music, however, were really loud, especially during the first hour of the exam session monitored.

The Accreditation Auditor observed that learners were issued with disposable earplugs as standard at their workstation in the venue. In discussion with invigilators, they reported that learners had reported previously that noise is still audible through the earplugs. The invigilators commented that they cannot close the windows as understandably, this makes the room unbearably hot at times and does not actually reduce the noise significantly anyway. Invigilators further commented that some of the previous exam sessions had been noisier than the session attended by the Accreditation Auditor, as there had been city centre marches at the same time as the exam.

Following the exam session, a number of learners in passing commented to the invigilators and the Accreditation Auditor about the noise and the bagpipes in particular. One candidate commented that this session, although noisy, was actually better than a previous summer exam session, where the noise had been considerably worse. Another candidate commented that the exam sessions had been previously organised at an academic institution which was near enough to the city centre for ease of travel but far away enough to mitigate the level of noise encountered.

The Accreditation Auditor would contend that this venue has very obvious sources of noise likely to disrupt learners and therefore does not meet the ACCA requirements in this regard.

This has been recorded as **Issue 2**.

2.3 Recommendations

Regulatory Principle 6. The awarding body must continually review the effectiveness of its services, systems, policies and processes.

As mentioned in Issue 1, one of the exams in the room, Taxation, which is part of the ACCA Applied Skills at SCQF level 10 (R613 04) was 3 hours long, the other exam, the Strategic Business Leader part of ACCA Strategic Professional at SCQF level 11 (R585 04) was 3 hours 15 minutes long.

There were two exam rooms being used at the venue with learners undertaking both exams in both rooms but the space was actually enough for learners undertaking the same exam to be accommodated in the same room.

ACCA may wish to look at the organisation of exams within rooms to determine if only having one exam within one room, where possible, would be more practical and may reduce confusion over exam finish times, especially once clarification on the dismissal process raised in Issue 1 is made.

This has been noted as **Recommendation 1**.

3 Acceptance of Provider Monitoring Findings