

# 2021 audit and assurance findings

This is a snapshot of our findings from the 2021 audit and assurance program, conducted between September 2021 and July 2022. It summarises the common issues identified by our auditors, the underlying causes of the issues, and some suggestions to help address them.

## 234 audits conducted

### Core audits

Business Process Audits (BPA) 89

Transaction Compliance Audits (TCA) 82

### Supplementary audits and reviews

6 Evidence of Participation Audits

3 Student interviews

2 Evidence of Eligibility Audits

1 Transaction Compliance Audits (TCA)

### Off-cycle audits and reviews

27 Student interviews

14 Provider Selection Quality Reviews

6 Quality Reviews

4 Evidence of Participation Audits

## Satisfaction survey results

We sent you a survey after each audit to get your feedback about the experience. Here are the percentage of survey respondents who were either satisfied or very satisfied with their audit.

Auditor's behaviour and professionalism 91%

Audit process 79%

## What we found



### Incomplete eligibility and declaration forms

- Did not complete the form to specify the type of evidence sighted for the students' citizenship, residency, and age.
- The declaration form was not completed or dated.
- A student did not sign or answer a follow-up question in their declaration, including the JobTrainer question.



### Pre-training review not fully documented

- No record of why the program was most suitable for the student.
- Not documenting whether previous competencies or online digital capabilities were considered.
- No record of whether the learning strategies and materials were appropriate for the student.



### Missing information on training plan

- Training plan did not include important details, such as the timeframe for each subject (including proposed and actual end dates), the persons responsible for the delivery or assessment, or details about the time allocated for structured training.
- Training plan did not align with the training and assessment strategy or Skills Victoria Training System (SVTS) data or records.



### Inadequate evidence of participation

- Not understanding the evidence of participation (EOP) requirements for submitted work, assessments, teacher notes, and teacher-student communications.
- Only one point of EOP was provided where two points were needed.
- Two different items of EOP were not provided, as is required.



### Insufficient evidence of concession

- Concession card was not current at the time it was checked.
- Concession was not checked in accordance with your documented business process for allowing a grace period.
- Concession card was not a type we accept.

## What you can do



### Ensure clear policies and processes

- Ensure your business policies clearly explain your guidelines, strategies, authorities, responsibilities and standards of conduct.
- Ensure your business processes, method and templates are complete and align to the requirements of the contract
- Regularly review and identify ways to improve your processes.



### Have useful and up-to-date documents

- Regularly review your documents to reflect any changes to the contract.
- Regularly review your Training and Assessment Strategies.
- Use standard operating procedures and templates that give your staff clear instructions.



### Support your staff

- Promptly train staff about any changes to the contract or your processes.
- Ensure the right people approve, and are assigned to, your business policies.
- Set your organisation's mission with a code of conduct.



### Use our resources

- Read our fact sheets, Contract Notifications and SVTS announcements.
- Use our forms and templates.
- Fine-tune the way you use the Internal Audit Checklist.



### Internal Audit Checklist

The Internal Audit Checklist is a self-assessment tool to check how you're meeting your contract obligations.

You should use it to recognise and resolve any potential compliance issues before they are identified at a department audit or review. At any time, we, or our auditors or reviewers, may ask you for a copy of your internal audit or rectification plan.

You must complete the Internal Audit Checklist by 30 June 2023.



### Further information

We're committed to helping you understand and meet your contract obligations. We encourage you to read our information resources on SVTS.

- Internal Audit Checklist
- [Factsheets](#)
- [Skills First Quality Charter](#)
- Guide to SVTS claims.

If you want any information about our audits, you can submit an enquiry via SVTS using the category 'Contract Compliance Audit Program – General Enquiries.'

[www.education.vic.gov.au/svts](http://www.education.vic.gov.au/svts)

[www.vic.gov.au/vet-funding-contracts](http://www.vic.gov.au/vet-funding-contracts)



### Scenario – the importance of accurate data reporting

In May 2022, our auditors visited Compliance College to undertake an Evidence of Participation (EOP) audit following issues identified at a Transactional Compliance Audit (TCA).

They found that on many occasions Compliance College has evidence of participation that was dated much later than its reported activity end date for the student's training. We were concerned that we'd paid a Skills First subsidy to Compliance College for training and assessment it hadn't delivered. We contacted Compliance College to explain our concern and to seek more information.

It told us it had granted some students extensions to submit their assessments. It had entered the date of the extensions into its learning management system but not into its student management system. This meant the date changes were not reported in SVTS.

Compliance College fixed this error by updating its student management system and reuploading its data to SVTS. This was an inadvertent mistake, so we considered the issue resolved.

We recommended that Compliance College report its training data in SVTS early and often – at least every month. We suggested that it distribute the responsibility for uploading data to SVTS to more than one person with its organisation. We also said it should have checks in place to confirm the accuracy of the data it reports.