

Internal Verification Policy and Processes for The Institute of Certified Public Accountants

Principles of Internal Verification

The internal verification process at The Institute of Certified Public Accountants will be planned, robust and ensure that assessment judgements for ATHE Qualifications meet the required standards and the Institute is ready for external verification. This means that assessment of learner work will be transparent; authentic; reliable; valid; relevant and inclusive. There will be documented evidence to show that internal verification has taken place and appropriate feedback has been provided to the assessors.

The centre will ensure that the internal verifier is fully conversant with ATHE qualification(s) and the assessment processes and is an experienced assessor. The internal verifier will have participated in training to undertake their role.

The Processes used in Internal Verification

The process will be managed by the Programme Manager/ CEO for the relevant qualification. He or she will ensure the following activities are completed to the right standards.

1. The internal verifier will have an overview of the assessment process at the Institute for the specific qualification(s) where he/she has responsibility. This will include how formative and summative assessment is used and when this takes place.

2. The internal verifier will inform and guide assessors so they are clear about the rules and process for assessment. In particular assessors will understand that to succeed in a unit a learner must demonstrate achievement of all learning outcomes at the standard set out in the assessment criteria relating to the LO. Assessors will understand the importance of command verbs and the requirement to provide sufficient evidence to show that standards have been met. Where units are graded the internal verifier will ensure that assessors understand what learners need to do to achieve the higher grades.

3. The internal verifier will lead standardisation meetings where assessors will:

- gain knowledge and understanding on the requirements of the units and the associated assignments. Assessors will understand the requirements of the assignments provided by ATHE or any centre devised assignments which have been approved for issue to learners.
- blind assess learner work leading to validity and consistency in assessment.

These meetings will be planned and have agendas and documented outcomes. This information will be available for the external verifier as required by ATHE.

4. The internal verifier will ensure that assessment is completed according to the Institute's stated timescales and that appropriate criterion referenced feedback is given to learners.

5. The internal verifier will ensure that the correct documentation is being used by assessors and that all assessment judgements are recorded centrally so that learner progress is tracked. The internal verifier will also ensure that records of assessment judgements, IV records and learner work are retained for the time specified by ATHE in the contract and in the Delivering ATHE Qualifications Handbook.

6. The internal verifier will participate in decisions on applications for special consideration and ensure the outcomes are recorded so that they can be accessed by the external verifier.

7. The internal verifier will ensure that assessors understand how to interpret the plagiarism reports, which accompany the learner work and they are clear how to deal with any issues which are identified. The assessors will always take the plagiarism reports into account at assessment.

8. The internal verifier will ensure that assessors are informed about communications from ATHE and the contents of external verification reports, including any action points which have been given.

9. The internal verifier will ensure learner work and the associated records required by ATHE are organised so that external verification can take place.

10. The internal verifier will be involved in decisions on whether an enquiry or appeal is made to ATHE.

11. At The Institute of Certified Public Accountants the internal verifier will ensure the sample taken for internal verification meets the following criteria. The sample for each qualification will include

- the judgements made by every assessor who has taken decisions,
- learner work for every unit which has been assessed in the qualification
- the work for each learner up to 100 learners and then 10% of the remaining cohort
- different types of learner work e.g. oral work, calculations, research reports etc.
- learner work submitted for pass, merit or distinction grades and where the work was judged not to meet the pass standards
- two examples of judgements made by any newly appointed assessors will take place

This is regarded as a minimum and the criteria may change for example when new qualifications are being assessed for the first time or when issues have been identified in previous internal verifications.

12. At the internal verification each assessor will receive detailed, specific and constructive feedback on the forms designated for this purpose (see appendix 1). This feedback will assist the assessor in their professional development.

13. Where the assessor needs to take any actions, the internal verifier will set a reasonable timescale for these actions to be completed. This will include any re-assessment and grading of learner work and/or any changes to learner feedback. The internal verifier will check that actions have been completed and this will be indicated on the IV template.

14. Samples of Internal Verification judgements and associated written documentation will be monitored by the Head of Centre /CEO, who will provide feedback and intervene as required.