

# Assessment Fees, Invoicing and Billing Policy

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## Purpose

This Policy sets out CIPFA processes in respect of its fees, invoicing and billing including the issue, settlement and retention of invoices. It also sets out the fees that are payable by CIPFA Accredited Training Providers (ATPs) and the eligible fees allowed for End-point assessment.

## Scope

This policy is aimed at internal CIPFA staff, accredited training providers, employers, our members and students including any other parties involved in other aspects of CIPFA qualifications and apprenticeships.

## Ofqual conditions

Ofqual regulation in relation to Section F - Providing qualifications to purchasers  
<https://www.gov.uk/guidance/ofqual-handbook/section-f-providing-qualifications-to-purchasers>

Sub-conditions:

- Condition F1 - Information on fees (version in force on and after 18 January 2021)
- Condition F2 - Packaging qualifications with other products or services
- Condition F3 – Invoicing

## Rationale for invoicing and billing

### Pricing Policy

It is the policy of CIPFA to publish and maintain a pricing structure that is:

- annually updated
- clear, fair and transparent
- value for money to users.

### How we issue invoices

The ATP will transfer the agreed cost of End-point assessment to CIPFA for each newly registered EPA apprentice at the end of every exam sitting (March, June, September & December).

Direct transfers will be logged by completion of an income transfer form with backing document attached to include the list of apprentices the payments relate to.

## Making fee information available

All fee information will be easily accessible by any potential purchaser without that person having to request it from the awarding organisation and is aimed at transparency, clarity and comparability of prices.

CIPFA will ensure that the information which it publishes is:

- kept up to date
- clear to a potential purchaser, and
- easily accessible to any potential purchaser without that person having to request it from, or provide any information to the EPAO.

Please see Appendix 1 for full list of fees.

## Fee types – Regulated qualifications

Fee type	Explanation
a) Standard Qualification Fee	<p>Mandatory fees for a single learner, from registration to certification</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Learner registration</li> <li>• All end point assessment and marking</li> <li>• Issue of certificate</li> </ul> <p>It does not include:</p> <ul style="list-style-type: none"> <li>• Membership of CIPFA</li> <li>• Prior learning fees</li> <li>• Retakes or re-marks</li> </ul>
b) Package Fee	<p>Fee for additional products and services that may be purchased with the qualification but not at the same time as the qualification.</p> <p>Example Standard Qualification Fee + Package (Membership) Fee</p>
c) Associated Learner Fees	Optional fees directly related to delivery and award to individual learners
d) Mandatory Centre Fees	<p>These are obligatory centre-level fees necessary for CIPFA approved Centres to undertake delivery of our qualifications.</p> <p>It would include:</p> <ul style="list-style-type: none"> <li>• Centre Registration</li> <li>• Annual Centre Fees</li> <li>• Fees for Quality Monitoring and Approval Visits</li> </ul>

## End point assessment - Who pays, and when is payment due?

Our fees for End Point Assessment (EPA) are payable to CIPFA on the employer's behalf by the ATP. Individual Apprentices will not be directly charged for any part of their EPA. Payment for end-point assessment is made from the employer's National Apprenticeship Service account, with the actual payment routed through the ATP.

Our fees and fee setting methods may vary if there are changes to UK government policy or Assessment Plans and we will review this policy as required in light of these changes. Once the arrangements and price of end-point assessment have been agreed with the employer and end-point assessment organisation (EPAO), this is detailed in the contract between CIPFA and the ATP.

## EPA based costs

The cost of each End-point assessment is proportionate to the overall training cost of the apprenticeship. The overall cost has been negotiated by the employer and training provider, and the EPA should not be more than 20% of this agreed price. The cost of the CIPFA Level 7 Apprenticeship in Professional Accounting EPA amounts to 10% of the total funding amount per apprentice.

There is a list of eligible costs listed within the Conditions for organisations on the register of end-point assessment organisations' which outlines what costs are included by the EPAO and what will be additional.

The table below provides some detail on what are eligible costs for the EPAO.

<https://www.gov.uk/guidance/conditions-for-being-on-the-register-of-end-point-assessment-organisations#eligible-costs>

Type	Eligible	Ineligible
Associated with the administration, registration and examination of EPA as set out in the standard(s), and their assessment plan(s), you are registered to assess against	<ul style="list-style-type: none"> <li>External setting and marking of tests</li> <li>Registration and delivery</li> <li>Feedback, grading and submission for certification</li> </ul>	<ul style="list-style-type: none"> <li>Travel expenses for apprentices</li> <li>Any mandated qualifications specified by the Assessment Plan</li> </ul>
Associated with providing guidance and support and the materials (non-capital items) used in the delivery of EPA (equipment or supplies necessary to enable the assessment to take place)	Support materials and guidance provided to the employer or provider for End-point assessment preparation during on-programme learning, including, but not limited to: <ul style="list-style-type: none"> <li>Assessment specifications</li> <li>Assessment logbooks</li> <li>Checklists</li> <li>Exemplars</li> </ul>	Bespoke materials developed after the initial year of contract with EPAO that are not part of standard customer support
Associated with ensuring trained staff and appropriate premises are available to deliver EPA	<ul style="list-style-type: none"> <li>Trained Independent End-point</li> <li>Assessors</li> <li>Appropriate premises for assessment activity where required if not available in the apprentice's workplace</li> </ul>	<ul style="list-style-type: none"> <li>Invigilators for the administration of on-screen assessment</li> <li>Venues for on-screen tests and other assessment activity</li> </ul>
Associated with the development and maintenance of assessment instruments and tools	All assessment materials, tools and instruments	
To support any special arrangements you may need to put in place to ensure any apprentices with special educational needs, disabilities or with another temporary or permanent debilitating condition can fairly access EPA	<ul style="list-style-type: none"> <li>All reasonable adjustments requested</li> <li>All special consideration</li> </ul>	On-programme amanuensis support
Associated with any further assessment required by the	Feedback available to providers to support preparation for resits or retakes	CIPFA allow for two resits Additional resits will incur an additional charge.

Type	Eligible	Ineligible
apprentice to achieve EPA (for instance retakes or resits)		
Associated with ensuring consistent and robust internal quality assurance (for instance moderation and standardisation of assessment instruments and tools, assessors and assessment decisions)	Internal quality assurance provided by the EPAO (moderation and standardisation)	
EQA charges	All EQA costs incurred and certification costs charged to the EPA by the EQA	

## Credit control

The Director of Finance is responsible for ensuring that any invoices are raised promptly in respect of income due to the company.

Our invoices follow HMRC requirements and include the following information:

- a unique identification number
- company name, address and contact information
- the company name and address of the customer
- a clear description of what is being charged for
- the date the goods or service were provided (supply date)
- the date of the invoice
- the amount(s) being charged
- VAT amount if applicable
- the total amount due.

Invoices are issued stating that our terms of business are 30 days from the date of the invoice.

Action is taken to collect overdue debts in accordance with the company's procedures for debt recovery. If payment has not been made after 30 days of the invoice date, contact is made by the Accounts Officer to the Customer's Finance Contact. If necessary, a copy invoice is issued and a follow up telephone call is made to the customer in the coming weeks.

If payment has not been made after 15 days CIPFA will contact the organisation to seek an alternative point of contact or advice for further chasing.

## Methods of Payment

Unless by prior agreement of CIPFA all fees must be paid at Gateway.

- Direct debit
- Credit or Debit card (except American Express) over the telephone
- Bank Transfer

## Assessment refunds and deferrals

### Assessment registration fees

End Point assessment registration fees are payable in full at Gateway. Full or partial refund of End-point assessment fees or fees for other assessment will not be made in any circumstances.

### EPA resits

The employer has responsibility for the majority of their apprentice's training. Employers are expected to financially support apprentices until completion, including paying the cost of resits, when necessary. Resits are ineligible costs and are not funded by the Education and Skills Funding Agency (ESFA) or CIPFA.

The EPAO and training provider are also not responsible for resit costs but may agree to contribute.

For example, the ATP may contribute to the cost of a resit if the apprentice fails a theoretical element of the training. CIPFA offer one or more resits in the initial contract price.

CIPFA allow two resits as recommended by the ESFA, however more than 2 resits may be taken if needed but only through prior agreement of CIPFA and which may generate a cost.

Apprentices cannot be asked to pay for costs of training and assessment and are not responsible for resit costs.

### Assessment deferrals

Once a deferral is applied, if this subsequent assessment booking is then cancelled, no refund or further transfer is permitted unless a new deferral application is approved. A student may defer each module, up to a maximum of two attempts. Once the second deferral has been applied, no refund or further transfer is permitted.

#### Criteria for deferral

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- Assessment deferrals will be considered if the student is prevented from attending the assessment and an application is received after the assessment booking window closes and before the date of the assessment.
- Applications will only be considered if received after the assessment booking window closes and before the assessment date.
- If the application is made more than 5 days prior to the assessment date then no evidence is required, If the application is made 5 days or less prior to the assessment, supporting evidence must be attached.

For full details please refer to Deferrals policy..

### Payment records

Our Records Retention schedule, based on legal requirements and in accordance with the Data Protection Act (2018), is currently to retain all invoices and other financial documentation for six full years plus the year in progress.

### Policy version and owner

Policy owner	Head of Qualifications & Membership
Version	1.2
Update	September 2023
Approval	SMB 05 September 2023
Policy review date	September 2024



## Regulatory references

<b>Ofqual General Conditions of Recognition</b>
Condition F1: Information on fees and features of a qualification
Condition F2: Packaging qualifications with other products or services
Condition F3: Invoicing
<b>Qualifications Wales</b>
Condition F1: Information on fees and features of a qualification
Condition F2: Packaging qualifications with other products or services
Condition F3: Invoicing

## Appendix 1 – Fees tables

### Standard Fees for the CIPFA Level 7 Professional Accountant Apprenticeship End-point Assessment per apprentice

The total price paid for each apprenticeship for End-point assessment is paid in full at Gateway and not subject to partial breakdown of the total at different points.

Total price (100%)	Payable at Gateway
£2100	£2100

### Resit fees

Our standard qualification fees include resit fees for a specified number of attempts. CIPFA reserve the right to review this in the future and charge a resit fee should the number of attempts per apprentice become financial unviable.

In the event that CIPFA make a decision to commence charging of fees for resits, we will communicate with relevant parties. Any resit fees will be charged separately as required and are separate to the standard apprenticeship fee.

### Package Fees (Standard End-point Assessment Fees plus Membership Fee)

End-point assessment fee payable to CIPFA EPAO at Gateway	Membership fee – annual payment. First payment at Gateway	Total
£2100	£175.50 per annum	£2,275.50

### Associated Learner Fees (as relevant)

Service	Cost
Late learner registration fee	£75
Assessment Appeal fee – Assessment or Assignment	£75
Assessment Appeal fee – PEP review	£200
Exemption fee	£120- £240
Assessment Offence outcome Appeal	£200

For all costs related to Assessment Appeals, please refer to the Assessment Appeals Policy.

### Mandatory Accredited Training Provider (ATP)(Centre) Fees

CIPFA currently do not have any Accredited Training Providers (ATPs) that offer regulated qualifications outside of apprenticeships. Apprenticeship ATPs are not charged mandatory centre fees.

<b>Service</b>	<b>Cost</b>
ATP Registration and Approval (UK) (Apprenticeship)	No charge
ATP Registration and Approval (UK) (Non-Apprenticeship)	No charge
ATP (non-EPA) Registration and Approval (Overseas)	To be confirmed
ATP Annual Renewal Fee (UK and Overseas) (Non-Apprenticeship)	To be confirmed
ATP Approval Fee (Non-Apprenticeship)	To be confirmed
Fee for additional Quality Visits or Monitoring (Non-Apprenticeship)	To be confirmed