

Professional Qualification Scheme Trainee Auditor (School leavers scheme)

2020-2021 Scheme Year



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Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Introduction to Audit Scotland

1. Audit Scotland provides audit services to all public bodies in Scotland. Audit Scotland is focussed on the needs of its clients and is committed to providing the highest standard of service to the public sector. We aim to foster an organisation that promotes the proper conduct of public business, empowers, develops and supports staff, and delivers excellence and best value in the provision of its audit services.
2. As part of the commitment to deliver work of the highest quality and to adopt the best professional standards and practices, Audit Scotland offers a Professional Qualification Scheme (PQS) for Trainee Auditors. This scheme includes on the job work experience together with financial and study leave support, under the terms detailed in this policy.
3. The purpose of the PQS is to support Trainee Auditors during their training period and to equip them with the necessary skills and experience to become effective financial and/or performance auditors upon qualification.

Professional Qualification Scheme

4. Successful completion of the academic element of the programme will lead to a recognised accountancy qualification and membership of the Institute of Chartered Accountants in Scotland (ICAS).
5. The Training Principal will have the responsibility for liaising with Trainee Auditors on all matters relating to the application of the scheme, course enrolments, sponsorship agreements, co-ordinating individual training plans, regularly reviewing progress and annually providing details of trainee reviews to management. That person (referred to throughout as the Training Principal) will also maintain contact with the educational institutes involved to ensure that the academic progress of each trainee is taken into account in the assessment process.
6. A designated business group member will have responsibility for signing off log books, reviewing work, co-ordinating team allocations/work portfolios.
7. The training route will be determined by Audit Scotland in conjunction with ICAS. The route will be communicated to the Trainee Auditor through the designated Training Principal.
8. The school leavers' scheme will use the direct entry route to train with ICAS. Under the ICAS direct entry route, trainee auditors will need to complete five full calendar years of work experience from when they enrol as a student. They are required to record 750 days' work experience in their log book. The examination structure is such that Direct Entry Trainee Auditors are expected to complete their Test of Competence (TC) after up to two years of experience before embarking on the Test of Professional Skills (TPS) and, finally, the Test of Professional Expertise (TPE) in subsequent years.
9. Audit Scotland reserves the right to remove or alter the Trainee Auditor PQS at its discretion. For example, changing the accountancy body qualification or method of teaching provision. If

these were to change then Audit Scotland would seek to consult with Trainees where appropriate.

10. This Training Contract accompanies your offer letter and the contract of terms & conditions governing your employment with Audit Scotland.

Training Programme

11. The Professional Qualification Scheme (PQS) provides training and development, both in terms of practical work experience and support for academic studies. During the training programme, Trainee Auditors will be offered the following support:

Academic Studies

- The professional qualification is taught via block release and carried out in a classroom setting or online learning combining lectures, workshop exercises and self-directed blended learning.
- Training centres are available in Edinburgh or Glasgow and will be agreed by you and your Training Principal/line manager.
- Trainee Auditors will be allocated a laptop for use when it is needed to complete their studies, and will have reasonable access to other workplace facilities to assist in undertaking course work.

Financial

- Audit Scotland will meet the costs of course fees and associated fees, including registration, examination, and professional membership fees¹.
- Subsistence and travel expenses will be met in accordance with Audit Scotland's travel and subsistence policy. Any additional expense and variation will be at the discretion of the Human Resources & Organisational Development Manager (HR & OD Manager).
- Financial assistance will be granted on the basis of one examination attempt at each subject within each stage of the professional qualification.

Time-Off

- For first examination attempts, time off will be given for attendance at appropriate block or day release courses for course subjects during the normal working day for the period of hours corresponding with the duration of the session. Study leave entitlements are set out in Appendix 1.
- Time off will be given for attendance at examinations when they occur during the normal working day (see exam leave entitlement in appendix 1).

¹ Professional annual subscription fees and travel and subsistence costs are a local budget cost and should be claimed through your expenses. All other costs are usually invoiced to you at Audit Scotland and will be paid via our central professional trainee budget held by HR.

Work Experience

- During the period of study, Trainee Auditors will likely work within a number of different audit teams. Over the duration of the programme, they may be exposed to a wide range of audits in local and central government, the National Health Service and other sectors.
- As part of the PQS, Trainee Auditors will work in financial audit and may also work in performance and best value audit.
- Placements to local audit teams will be agreed by Audit Scotland's senior management and are aimed at helping to build experience within the professional field of audit.

Deployment

- Trainee Auditors may be deployed to any of the business groups within Audit Scotland including Audit Services Group, Performance Audit & Best Value Group and Corporate Services Group.
- Deployment to the business groups will be agreed by Audit Scotland's senior management and will take account of the resource needs of the audit teams and without detriment to the work experience and qualification requirements of the trainee. The training programme will be flexible and may be amended in accordance with work and resource priorities.
- Where reasonably practicable, any Trainee Auditor affected by deployment to a different business group will be provided with reasonable notice.

Personal Development

- Audit Scotland operates a performance appraisal scheme called 3D. The purpose of the process and the supporting document (development discussion document) is to support training.
- The Trainee Auditor will be appointed a line manager who will provide support and guidance and agree developments, a work programme, and ICAS work experience requirements (recorded through the ICAS Achievement Log).
- Trainee Auditors will have access to appropriate relevant additional training and development required to support professional qualification or the achievement of the agreed objectives where approved by Audit Scotland.
- A comprehensive induction programme will begin upon joining Audit Scotland.
- Trainee Auditors will be expected to make suggestions regarding their personal development throughout the programme.
- Trainee Auditors will also be allocated a personal mentor to provide additional support and guidance throughout the programme.

Re-Sits

- Should Trainee Auditors be required to re-sit any examinations or retake classes, a second attempt will normally be granted and the exam fee paid for by Audit Scotland, subject to a satisfactory workplace assessment. Any other costs will be met by the Trainee Auditor and any study undertaken in their own time. The date of the resit will be agreed in conjunction with the Training Principal and mentor prior to booking with ICAS.
- Where there are individual, personal circumstances which have resulted in a failure at any stage of the examinations (e.g. bereavement, serious illness etc.), these will be considered separately and a decision made on the merits of the case. Trainees are advised that they should always inform the Training Principal and line manager of any such circumstances at the earliest possible opportunity (and ideally before the examination is taken). Trainees may be able to apply to ICAS to have personal circumstances taken into account when the exams are marked, but they may need the support of Audit Scotland (and, for example, a doctor) for such a case to be made.
- Further resits may be permitted at the discretion of the Manager that presides at any disciplinary meeting convened under the assessment process. These will only be granted in exceptional circumstances and will be undertaken in the Trainee Auditor's own time and at their own expense.
- We normally require Trainee Auditors to take re-sit examinations at the next available sitting. However, in all cases a Trainee's work commitments will take precedence in any decision over when they can attend a re-sit examination. It cannot be guaranteed therefore, that all Trainees will be in a position to take their re-sits at the earliest available sitting, although Audit Scotland will aim to make this opportunity available where possible.

Assessment

12. All Trainee Auditors will be subject to continuous assessment including Audit Scotland's 3D Scheme. They will be monitored and supervised throughout the programme and have ample opportunity to discuss their progress.
13. Assessment will cover academic studies, proficiency in the workplace and personal development. Assessment will be based on the acquisition of agreed developments and skills, taking into account performance on work placements, personal effectiveness and approach to academic studies.
14. Failure to meet the academic standards and work experience requirements laid down by ICAS or the work experience criteria set out by Audit Scotland may lead to a Trainee Auditor being required to leave the programme and the cessation of their employment.

Examination failure or failure to achieve a satisfactory assessment in any other component of the programme or work environment may give rise to Audit Scotland withdrawing support and the Trainee Auditor's contract of employment being terminated. In such circumstances, Trainee Auditors will be invited to a formal disciplinary meeting as set out within the Disciplinary Policy. The outcome of the meeting may be a formal warning stating that examination or work

performance must improve. Alternatively, the outcome may result in notice of employment contract termination. The decision to dismiss will be made following a disciplinary meeting chaired by a Director and the Assistant HR Manager or HR Advisor.

In accordance with the Disciplinary Policy, a Trainee Auditor may appeal the outcome of the formal meeting.

Contract of Employment

15. Trainee Auditors recruited externally will be employed on a fixed-term contract. The main purpose of the scheme is to provide Trainee Auditors with the opportunity to gain sufficient work experience and become professionally qualified.
16. The duration of the fixed-term contract is determined by achieving full qualification² status, in the case of a School Leaver Trainee Auditor over a maximum period of 66 months. If the Trainee Auditor has not fully qualified within 66 months of joining Audit Scotland, then the fixed-term contract will automatically cease, unless there are clear extenuating circumstances. Audit Scotland's policy covering the cessation of fixed-term contracts applies and can be viewed by accessing the Staff Handbook.
17. As the programme will involve deployment to other parts of the organisation to ensure relevant work experience, all Trainee Auditors will be expected to be flexible and mobile. Audit Scotland will provide relevant financial assistance, where necessary, and will consider the personal circumstances of the Trainee Auditor where known.
18. Trainee Auditors will enjoy the same conditions of service as staff on permanent contracts in respect of basic annual leave, flexible working, maternity leave, access to pension membership and sickness benefit.

Trainee Auditors' Responsibilities

19. The Trainee Auditor is responsible for managing his/her own learning and career, and for taking full advantage of the personal and professional development opportunities made available by Audit Scotland.
20. Trainee Auditors will be expected to make a personal commitment to pursue diligently all the requirements of ICAS and Audit Scotland.
21. Trainee Auditors will be expected to follow the required course of study which includes attending designated classes, other courses or workshops deemed appropriate and external examinations, at the time and place determined by the training provider.
22. Trainee Auditors are expected to prepare for and endeavour to achieve success in the ICAS examinations. This includes completing all course assignments, including home exercises, projects and reports to agreed timescales.

² There are two stages to qualification; (1) exam qualified and (2) completion and submission of the evidence based Achievement Log. Full qualification means the achievement of both (1) and (2).

23. Trainee Auditors should not absent themselves from scheduled classes or exams without the prior consent of their line manager and notification to the Training Principal.
24. Trainee Auditors will comply with all the requirements of the programme including placement in any audit team, or any deployment to other parts of the business, which is deemed appropriate and relevant by their senior manager.
25. Each Trainee Auditor will maintain and update their ICAS Achievement Log throughout the duration of their training contract. The Trainee Auditor should regularly discuss progress on the Achievement Log with their line manager who is required to countersign the log. The Achievement Log will provide evidence toward the assessment of competence in the workplace.
26. Trainee Auditors should seek advice from the Training Principal in the first instance on any matters arising from their course of study, placement, assignments, projects or reports.
27. The Trainee Auditor is primarily responsible for all course registration and enrolment, examination entry registrations etc. Audit Scotland will do all it reasonably can to assist the Trainee Auditor. However, responsibility for checking that proper registration and fee payments have reached ICAS rests with the Trainee Auditor.

Salary – Range and Progression

28. Trainee Auditors will be placed on salary band A within Audit Scotland's pay structure.
29. Pay progression for Trainee Auditors can occur at any point in the year which is dependent upon examination success within each level of attainment within the training scheme and has demonstrated an effective contribution within the role.
30. Salary increases will be effective on the day you are given your results from ICAS. Current levels of attainment and salaries are as follows:-

Starting Salary	Band A
Upon successful completion of three examination modules of Test of Competence (TC)	Band 1A SP2
Test of Competence (TC) complete (6 papers)	Band 1A SP4A
Test of Professional Skills (TPS) complete	Band 1B SP6
Test of Professional Expertise (TPE) complete	Band 1B SP8

Trainee Auditors will also benefit from an award equivalent to the scale increase each 1st April (as part of the annual pay award process).

31. No subject exemptions will be recognised by Audit Scotland. All Trainee Auditors will be required to complete all modules and examinations at each stage of the ICAS syllabus.

Bonuses

As well as receiving a salary increase for passing each level of attainment, Trainee Auditors who have passed all examinations within each level with no re-sits will receive the following bonus payments:

Completion of Test of Competence (TC) Level, confirmed by ICAS	£300
Completion of Test of Professional Skills (TPS) Level, confirmed by ICAS	£300
Completion of Test of Professional Expertise (TPE) Level, confirmed by ICAS.	£300
A final bonus is payable to Trainee Auditors if all examinations throughout all three levels were passed first time round and subject to receipt of confirmation from ICAS that the achievement log has been completed and signed off.	£300

Qualification

32. Audit Scotland does not guarantee a permanent appointment upon qualification or at the end of the fixed-term contract period.
33. Prior to qualification the Trainee Auditor will be invited to a 3D meeting with their manager in addition to a Next Steps meeting. The purpose of these meeting will be to review performance and discuss future career plans, development opportunities and the prospect of a permanent post becoming available before the cessation of the fixed-term contract.
34. Upon full qualification, Audit Scotland will provide notice of the cessation of the fixed-term contract. Please see separate fixed-term policy on the staff handbook for more details.
35. During the notice period, qualified Trainee Auditors are expected to fulfil the responsibilities contained within the Trainee Auditor job description but they may choose to engage in certain development activities as part of their career development plan.

36. Upon qualification, Trainee Auditors will continue to be paid on the appropriate trainee auditor pay spine point.
37. Qualified Trainee Auditors who are offered a permanent position are promoted to the appropriate pay band and spine point for the promoted post.

End of Fixed-term Contract

38. If the Direct Entry Trainee Auditor has not fully qualified within 66 months of joining Audit Scotland then the fixed-term contract will automatically cease.
39. Upon full qualification Audit Scotland will provide notice of the cessation of the fixed-term contract. In these circumstances the notice period will, at Audit Scotland's discretion, be extended to a maximum of four months in order to help the Trainee Auditor plan the next stage of their career. This extension of the notice period together with the qualification period in total will not exceed 66 months from the fixed-term contract start date.
40. If a qualified Trainee Auditor is unsuccessful in obtaining a permanent post prior to the cessation of their fixed-term contract, then their employment with Audit Scotland will cease. The process for managing this is in accordance with the staff handbook for dealing with cessation of employment when a fixed-term contract ends.
41. Trainee Auditors who leave Audit Scotland as a result of their fixed-term contract ending and have served their notice period, and choose not apply for suitable available positions are not required to repay any financial assistance received. Audit Scotland will pay the final ICAS registration fee, however the Trainee Auditor will be liable to cover the annual subscription fee.

Resignation

42. Trainee Auditors who resign from Audit Scotland are required to do so in accordance with the notice period contained within your Terms and Conditions of Employment.
43. Staff who resign from Audit Scotland during the training programme or within two years of the date of appointment to a permanent role or where employment is terminated for reasons other than the fixed-term contract expiration, will be required to refund 50% of all financial assistance received during the course of the training contract. This will be reduced to 30% if the staff member remains in employment within the public sector.
44. In the event that a repayment arrangement has not been agreed to Audit Scotland's satisfaction, then Audit Scotland is entitled and will deduct training expenses (excluding travel and subsistence) owed under this scheme from salary or from any outstanding monies due to the Auditor up to the date of termination.

Declaration

45. As part of your conditional offer of employment with Audit Scotland, you have been asked to confirm that you read and accept the conditions within this Professional Qualification Scheme (PQS) contract, including the financial agreement pertaining to the funding and sponsorship of

your professional studies. Please ensure that you provide this confirmation of acceptance by return, as requested.

Appendix 1 - STUDY LEAVE ENTITLEMENTS

First Sitting

Based on a combination of scheduled courses and open learning:

	Test of Competence (TC)	Test of Professional Skills (TPS)	Test of Professional Expertise (TPE)
Exam leave	1 day per subject = 6 days in total	1 day per subject = 4 days in total	1 day in total
Pre-Exam Leave	1 day in total	4 days maximum (exam date dependent)	1 day in total
Course Time ³	45 days maximum (includes 5 days for business law)	55 days maximum	20 days maximum
Total Leave available	51 days	63 days	22 days

For completion of the Achievement Log (to be submitted at the end of the qualification). Trainee Auditors should be gathering and recording evidence in their own time on an on-going basis. To assist with this and study for the Final Test of Professional Expertise (TPE), additional open learning days are available as follows:

Open Learning	Maximum of 5 days in total over the period of the training contract
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Re-sits

Exam fees and exam leave only i.e. no course time, pre-exam leave or open learning will be paid by Audit Scotland at the second attempt i.e. one resit attempt. However, consideration may be given to meeting up to 50% of the cost of updating material for an out of date course. All other time and cost required for resits must be met by the trainee.

³ Please note this only includes the core, mandatory ICAS modules (e.g. classes, tests and prescribed study leave). This does not include study leave for any additional revision courses or workshops which are too met from the trainees own time.