The National Association of School-Based Teacher Trainers

Postgraduate Teacher Apprenticeship Funding Audit (September 2026)

This version of the Postgraduate Teacher Apprenticeship Funding Audit is for:

Level 6 Teacher – Postgraduate Apprenticeship (ST0490 v1.1; LARS code 822)

It is aligned to the:

Apprenticeship funding rules: August 2026 to July 2027 (version 3) (July 2026)

Notes

This funding audit has been written to align with version .3 of the 2026-2027 Apprenticeship Funding Rules which apply to apprenticeships starting on or after 1st August 2026 until such time as the rules are updated. Any apprentices with an earlier start date are subject to the rules applicable at their start date.

Referenced paragraph number may change as funding rules are updated mid-year.
Please be aware that the term 'apprenticeship assessment' has replaced 'end-point assessment'.

Signed documents

Where references to signed documents are made, the funding rules make clear that digital or electronic signatures are acceptable, but that providers must ensure that any signature is non-refutable. This could be through wet signatures, an LMS system or using software that embeds a digital signature and time stamp, such as Adobe Sign. Onboarding documents must be signed before the start date of the apprenticeship.

Disclaimer

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This document does not constitute legal advice. Where a decision has legal, regulatory, contractual or financial implications, Members should seek their own legal or professional advice as required.

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Contents

1. Provider Registration 3
2. Funding the Apprenticeship 4
3. Subcontracting Diagnostic and Compliance 8
4. Initial Assessment Part 1: Learner Eligibility 14
5. Initial Assessment Part 2: Recognition of Prior Learning and Experience 15
6. Initial Assessment Part 3: Learning Support Assessment 17
7. Initial Assessment Part 4: English and Maths 19
8. Outcome of the Initial Assessment 20
9. Apprenticeship Agreement 22
10. Training Plan 23
11. Off-the-Job Training (OTJT) 26
12. On-Programme Delivery and Progress Reviews 28
13. Apprenticeship Assessments 30
14. ILR and Data Management 32
15. Change in Circumstances 35
16. Governance 36

Appendix A: Required Systems and Portals 37

Appendix B:Apprentice Evidence Pack Index 38

Appendix C: Provider/Cohort-Level Evidence Index 40

1. Provider Registration

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Is the provider listed on the Apprenticeship Providers and Assessment Register (APAR)? Has the provider completed all APAR onboarding requirements?		The provider must be approved to be on APAR and have completed onboarding to be eligible to recruit and train apprentices. The provider must be accurately listed as either main, supporting or employer-provider. Most ITT providers will be a 'main provider', unless only delivering apprenticeships to their own employees.	Listed on APAR; confirmation of onboarding completion.	
If delivery is by a lead partner (or hub) in the ITT partnership, has a determination been made whether the accredited ITT provider is subcontracting to the lead partner or the other way around? If the lead partner is subcontracting to the accredited ITT provider, is the lead partner also on APAR?		Where this involves two organisations, either option would be a form of subcontracting. The determination may be led by how much of the delivery is undertaken by each partner Option 1: The accredited ITT partner is on APAR, delivers some of the training and subcontracts to the lead partner who may be on APAR or have a UKPRN (if delivering less than £100,000 of subcontracting). Option 2: The lead partner is also on APAR and subcontracts to the accredited ITT partner (e.g. for quality assurance, delivery, etc.) Follow the subcontracting regulations (section 3), taking careful note of the 25% and £100,000 subcontracting limits.		
Is the provider approved to deliver standard ST0490 v1.1 on the Apprenticeship Service? Are all delivery locations entered and published correctly on the Apprenticeship Service?		The provider should ensure they have set up an Apprenticeship Service for Providers and the correct standard is listed under 'Manage your training and venues'.	Apprenticeship Service 'Manage training and venues' screenshot showing ST0490 v1.1 approval.	
Has the provider signed the current Skills England funding agreement (via MYESF)?		This is found on the Manage Your Education and Skills Funding (MYESF) portal and is usually released in January or February each year.	Signed Skills England funding agreement (MYESF portal) for the relevant funding cycle.	

2. Funding the Apprenticeship

All new apprentice starters must be funded through the Apprenticeship Service. Employers who do not pay the levy can reserve funds using the Apprenticeship Service or receive a levy transfer from another levy-paying organisation.

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
For each apprentice, has a determination been made as to how the apprenticeship will be funded? - Levy funded - Co-investment (aged 25+) - Fully funded (non-levy, aged under 25) - Levy transfer		**Levy funded:** The employer pays into the levy and has sufficient funds to pay for the apprenticeship. It is the employer's responsibility to manage the levy balance and expiry of funds. Should the employer's levy balance reach £0, the government will fund 100% of the funding for apprentices aged below 25 at the start of the apprenticeship. For apprentices aged 25 or over, the employer must make a 25% contribution to the outstanding cost of the apprenticeship, with the government paying the remaining 75%. **Co-investment (aged 25+):** The employer does not pay into the levy. The apprentice is aged 25 and over on the first day of the apprenticeship. The employer will contribute 5% towards the cost of the apprenticeship and the government will pay the remaining 95%. **Fully funded (non-levy, aged under 25):** The employer does not pay into the levy. The apprentice is aged below 25 on the first day of the apprenticeship. The government will pay 100% of the cost of the apprenticeship (up to the funding band limit). **Levy transfer:** The apprenticeship is fully funded by the transferring of Growth and Skills Levy funding from another levy-paying employer.	Contract for services; reservation record (if applicable); Apprenticeship Service account showing levy/ transfer/co-investment status. ID shows age.	
Does the total negotiated price only include costs within the five eligible cost headings?		The provider must evidence that the negotiated price only includes eligible costs and does **not** include a PGCE. Eligible costs are limited to: - **initial assessment** and administrative onboarding of the apprentice; - **off-the-job training**, including tutor costs, delivery and room hire costs, learning materials; - **materials and consumables**; - **peripheral costs including assessment**;	Cost breakdown mapped to the five eligible cost headings.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		- **programme governance, management and administration.** Ineligible costs include: - costs not related to the delivery of the apprenticeship, including DBS checks, induction, graduation, finance and HR; - a PGCE which does not form part of the PGTA; - employer costs not linked to delivery of the apprenticeship such as apprentice wages, travel or recruitment costs; - ENIC assessments; - Learning support. A surplus (profit) may be included except where delivering to own employees, on items procured from external sources or on delivery from a subcontractor. The surplus can be used to pay for ineligible costs such as finance and HR.		
Has the employer agreed the total price (TNP1 and TNP2), and does this match the ILR and Apprenticeship Service? Is the price recorded excluding VAT?		TNP1 (Total Negotiated Price) refers to all eligible costs associated with the training and assessment during the practical period of the apprenticeship. TNP2 is the cost of the apprenticeship assessment. For the PGTA, the apprenticeship assessment is completed by the provider (see Apprenticeship Assessment section); the provider should agree a nominal fee to cover the cost of holding the moderation/exams board meeting. The negotiated price should align with off-the-job training hours after any amendment for the recognition of prior learning.	Signed contract for services; emails confirming agreement.	
Where an apprentice is also an employee of the provider's organisation (i.e. same school or trust), can the provider evidence that the amount being claimed from the levy are the actual costs and the provider is not making a profit?		For apprenticeship delivery to own staff (or those of a connected company or charity), the provider can only claim actual costs and must not make a profit from apprenticeship delivery.	Internal costings showing no surplus; ILR TNP1 reflecting actual cost.	
Has the provider ensured that the apprentice is not asked to contribute financially to the eligible costs of the apprenticeship?		This includes when an apprentice completes or leaves the programme early. Employers must **not** ask apprentices to contribute to costs if they leave employment. A PGCE is separate to the apprenticeship and should be charged directly to the apprentice.	Contract for services confirming no apprentice contribution; training plan statement.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has a contract for services been signed and dated by the employer and provider, including the following: - the total cost for each apprenticeship, including TNP1 (cost of training) and TNP2 (cost of apprenticeship assessment)? - any savings from recognition of prior learning or from price negotiation? - how much the employer will be expected to contribute, if applicable, for co-investment and the invoice schedule?		The contract for services differs from a partnership agreement, training plan or apprenticeship agreement. It is the agreement between the provider and the employer (not the apprentice). It must include the total cost of each apprenticeship, including the cost of the apprenticeship assessment. The agreed price must match the Apprenticeship Service and the ILR. There is no longer a requirement to break down the TNP1 into the five eligible cost areas but must include a statement that the funding will only be used directly on eligible costs.	Signed and dated contract for services.	
Has the Unique Learner Number (ULN) been identified or created for each apprentice?		The ULN is required for both the Apprenticeship Service and the ILR. ULNs can be found or, where they do not yet exist, created on the Learner Records Service. It is advisable to check maiden and previous names before creating a new ULN.	ULN match between ILR and Apprenticeship Service.	
Are apprentices added to the Apprenticeship Service, matching the details on the apprenticeship agreement, training plan and ILR?		From Autumn 2026, it is only possible to add apprentices to the apprenticeship service by importing data from the ILR. The employer must add the provider to their Apprenticeship Service account first and give permission for the provider to add apprentices.	Details added to the Apprenticeship Service match the details on the apprenticeship agreement, training plan and ILR.	
Have both employer and provider approved all Apprenticeship Service details before the start date?		For an apprenticeship to show as 'confirmed' on the Apprenticeship Service, the apprentice must also have accessed their account and confirmed their details. An apprentice not confirming will not affect funding, but the employer and provider must both have confirmed the details are correct.	Apprenticeship Service shows apprentices as ‘confirmed’.	
If the true cost of delivery exceeds the funding band (£9,000), is there a separate off-line agreement covering the employer payment of the excess?		Any fees charged to the employer above the funding band (£9,000) must not be recorded on the ILR or Apprenticeship Service. VAT cannot be charged on this amount. It cannot be funded from the Apprenticeship Service account or co-investment.	Separate invoice or agreement for employer-paid excess.	
Once agreed with the employer, has the provider ensured there are no increases in the price without a change of circumstance? In a change of circumstance, is there evidence of the employer agreeing to the change before it is recorded on the ILR?			Revised contract for services; employer confirmation email; updated ILR.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Where the employer is co-funding the apprenticeship, is there evidence that payments have been made?		The provider is required to explain the processes and controls that ensure compliance with the requirements for monitoring, collection and reporting of the cash value of the employer co-investment. The agreed payment schedule does not need to align with the monthly payments made by Skills England. However, co-investment payments should be collected regularly and recorded on the ILR. Full co-investment payments must be received and recorded on the ILR before the final 20% completion payment is made.	Invoices; financial records; ILR submissions.	
Has the provider checked whether the apprentice (aged 19-24 at the start of the apprenticeship) has an Education Health Care Plan (EHCP) or is a care leaver?		The provider and employer will receive an additional £1,000 towards the additional costs associated with training at the start of the apprenticeship if the apprentice is aged between 19 and 24 and have an EHCP or have been in the care of the local authority. From October 2026, non-levy-payers employing a **new** apprentice (who started employment from 1st July 2026 onwards) aged under 25 will receive £2,000 as a hiring incentive to be passed onto the employer.	Declaration; evidence of EHCP or care leaver (from a local authority); consent to share; ILR return; invoices and payment runs.	
If the apprentice has an EHCP or is a care leaver, has the provider gained consent to inform their employer?		If the apprentice does not want to inform their employer, this must be reported in the ILR and will generate funding for the provider but not the employer. The apprentice must provide evidence from the local authority (letter or email) confirming their care leaver status or evidence of an EHCP. For the care leaver's bursary, the apprentice must sign a declaration to confirm they understand they are eligible for and would like to receive a bursary as a care leaver, have not previously received the care leavers bursary and give permission to share the information with the employer.		
Are there processes in place to ensure that payments are made to the employer or the apprentice within 30 days of receiving the funding from Skills England?		Apprentices are eligible to receive a £3,000 bursary if they are, or have been, in the care of a UK local authority as defined by the funding rules.		

3. Subcontracting Diagnostic and Compliance

It is recommended that all providers use the diagnostic tool below, even if they think they do not subcontract.

A review of subcontracting and the definition of subcontracting is currently being undertaken by the Department for Work and Pensions. Any changes are likely to take effect from January 2027. However, all providers must follow the subcontracting regulations while the review is taking place.

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Does the provider contract any external organisation or individual (who is not an employee) to deliver any part of the apprenticeship training or on-programme assessment?		This includes lead partners in ITT partnerships, schools delivering training as part of the partnership, consultants, subject hubs or any organisation with a UKPRN delivering training or assessment. It does **not** include internal staff employed by the provider. The provider should note the definitions of a 'subcontractor' listed in the glossary of the funding rules, but should exercise caution in claiming that a self-employed individual is 'directly managed or controlled' in the same way as their employees. Working in 'partnership' or 'collaboration' is not a means for circumnavigating these rules. **If yes, this is subcontracting and this section of the audit must be followed.** Where an ITT partnership includes a lead partner delivering the apprenticeship, subcontracting will occur between the accredited provider and the lead partner. The main provider retains full accountability for all apprenticeship delivery completed by subcontractors and must ensure subcontractors comply with all funding rules.		
Is the provider directly delivering some apprenticeship training and/or on-programme assessment?		Where the accredited provider is subcontracting to the lead partner, the accredited provider must deliver some apprenticeship training or on-programme assessment. The training or on-programme assessment must have substance and not be a token amount, such as a brief input at the start of the apprenticeship.	Timetables showing provider-delivered elements.	
Are all subcontractors on APAR or have a UKPRN?		Paragraph 262.3 states that the provider may use subcontractors if: "they are not on the published APAR but will deliver less than £100,000 of apprenticeship training and on-programme assessment, under contract across accredited initial teacher training	List of all UKPRNs for all subcontractors.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		main providers and employer-providers, between 1 August 2026 and 31 July 2027". Paragraph 262.3.1 states: "The subcontractors must have a current UKPRN, must not have engaged the 'Funding higher risk organisations and subcontractors' policy and cannot deliver full apprenticeship standards". All schools will have a UKPRN found at the UK Register of Learning Providers. Organisations, including individual consultants, can apply for a new UKPRN. The process takes about five minutes and requires an Information Commissioner's Office registration number. Subcontractors cannot deliver full standards and must not have engaged the High-Risk Organisations policy. The provider should take particular note where subcontractors have been graded by Ofsted as 'inadequate' or requiring 'urgent improvement' for leadership and governance or inclusion or have 'not met' safeguarding.		
Does the provider anticipate subcontracting more than £100,000 (aggregate total) of apprenticeship training and on-programme assessment in any single funding year?		If yes, the provider must meet the subcontracting standard and submit a report signed by an external auditor that provides assurance on the arrangements to manage and control their subcontractors by 31st July of the relevant year – the details are not covered by this audit.	Evidence of the aggregate total of all subcontractors delivering DfE funded provision or DWP apprenticeship provision in a single year; signed external audit report; written approval confirming that the subcontracting standard has been met.	
Does the provider plan to pay subcontractors more than 25% of the apprenticeship funding received?		This does not apply to local authorities. The percentage of subcontracting (calculated as a percentage of the Growth and Skills Levy funding received from the government) must match the figures submitted on the ILR and the subcontracting declarations on MYESF (see below). The provider may not subcontract more than 25% of the apprenticeship funding they receive without submitting an exemption case to the Department for	MyESF subcontractor declarations.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		Education by 30th April of each academic year before the provision is due to start and gaining permission to do so.		
Have leaders carried out due diligence checks on potential subcontractors, including relevant Ofsted checks and ensured the provider is not inadvertently funding extremist organisations? Have appropriate procurement regulations been followed?		Having a UKPRN or being on APAR is not deemed to be a sufficient indicator that subcontractors are suitable to deliver the provider's specific requirements. Due diligence may include: - Financial health checks; - Staff qualifications and CVs; - Delivery history and performance record; - Capacity and capability assessments; - Conflict-of-interest checks; - Risk assessment and risk rating; - Prevent/safeguarding checks.	Evidence of due diligence checks.	
Does the provider have a subcontracting policy setting out the rationale for subcontracting, the services provided by and to subcontractors and the range of fees the provider will retain for managing quality assurance, oversight and for administrative functions? Does the rationale include one or more of the following aims? - To enhance the learning opportunities available for learners; - To fill gaps in niche or expert provision or to provide better access to training facilities; - To support better geographical access for learners; - To offer an entry point for disadvantaged groups; - To give consideration of the impact on individuals with shared protected characteristics. Is the policy signed by the Accountable Officer annually?		The subcontracting policy must be available on the provider's website ahead of each funding year and be signed off annually by the Accountable Officer. The updated policy must be published by 31st October each year. (N.B. An employer-provider who is not a main provider must hold the subcontracting policy but are not required to publish it on their website.)	Signed subcontracting policy on provider's website.	
Is there a written agreement (a subcontract) with each subcontractor,		Further details on the subcontract can be found in paragraphs 263-264 of the funding rules.	Signed subcontracting agreements (the subcontract) with each	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
signed before the subcontractor starts delivery of any subcontracted provision? Does the subcontract include the following points? - The provider's entitlement to exercise management controls over the subcontractor's activity; - A list of all services the provider will provide to the subcontractor and the associated costs for doing so (e.g. quality assurance monitoring); - Requirement to give the government and auditors access to the subcontractor's premises and relevant documents; - Requirement to give the provider ILR data as required; - A requirement to give the provider sufficient evidence to assess their performance; - A requirement to have suitably qualified staff available to provide the subcontracted training; - How to provide continuity of learning; - Include a conflict-of-interest declaration - Requirement to provide evidence of irregular financial or delivery issues. Does the subcontract ensure that subcontractors cannot subcontract further (second-level subcontracting)? Does the subcontract require subcontractors to follow **all** apprenticeship funding rules?			subcontractor, in place before the start of any subcontracted delivery.	
Does the provider have a rationale for the subcontracting management fee they are retaining? Does the funding retained by the provider (management fee) exceed 20% of the value of the subcontract?		The provider can retain fees to manage quality assurance and oversight, but if this exceeds 20%, the provider may be required to provide an explanation about how the retained fee offers value and is reasonable and proportionate.	Subcontract with each provider; invoices.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has each employer agreed in writing to the use of subcontractors? Does this written agreement set out the following points? - The apprenticeship training and on-programme assessment that each subcontractor will provide and the funding paid for each contribution; - The amount of funding retained by the main provider for managing and monitoring the quality of each subcontractor; - How the funding retained contributes to high quality training and is reasonable; - Any actual or perceived conflict of interest between the provider and any subcontractors.		This does not apply to employer providers. Further details are in paragraphs 261-262 of the funding rules. NASBTT have asked the DfE for clarity about whether the agreement to use subcontractors can be built into the contract for services or training plan.	A signed subcontracting agreement with each employer.	
Are payments to subcontractors reconciled to match delivery and the subcontract?		The planned and actual amount paid to subcontractors must be declared (see below). The provider should maintain evidence of delivery and of the payment schedule.	Invoices; payment schedules; delivery reports.	
Is subcontracting declared in MyESF each year by 31st October and again by 30th June? If subcontracting arrangements change during the year, is the subcontracting declaration updated?		If a provider does not subcontract, they must provide a nil return. All subcontractors must be included in the returns, using their UKPRN and the amount of apprenticeship funding passed to each subcontractor.	MyESF record of subcontracting declarations. nil return required where no subcontracting occurs.	
Where the provider has mixed funding streams, are only figures applicable to levy funding reported?		Apprentices and non-apprentice trainee teachers can receive training together. Only the cost of the training for apprentices should be included in the declaration to MyESF. The subcontracting agreement with employers should only include the amount of levy spent on the training and on-programme assessment of the apprentice.	Cost apportionment calculations or subcontract value schedule.	
Are robust quality assurance processes in place to ensure the provision by subcontractors is of high quality and provides value for money? This must include direct observation of training and/or on-programme assessment.		The provider remains responsible for the quality of delivery by a subcontractor and should carry out quality assurance monitoring. There should be clear mechanisms for apprentices and employers to complain about the quality of a	Observation records of training; apprentice progress audits; apprentice surveys; complaints policy.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		subcontractor through the provider's complaints policy. Where a subcontractor fails to deliver, the provider is responsible for making alternative arrangements for the delivery.		

4. Initial Assessment Part 1: Learner Eligibility

Learner eligibility checks below are in addition to the ITT recruitment and eligibility requirements set out in the latest ITT criteria and accompanying advice. Eligibility must be checked prior to the start of the apprenticeship. Once the initial assessment is completed, conditions must be agreed between the employer and the provider (see section 8).

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Is the apprentice employed as an unqualified teacher, paid through PAYE in line with the employing school's pay policy, with at least 50% of their working hours in England for the duration of the apprenticeship?		Apprentices must have a genuine, productive job role aligned to the Teaching Standard (ST0490). Employment must allow achievement of the standard. Maintained schools and local authorities must follow the school teachers' pay and conditions guidance, which states that an unqualified teacher must be paid a salary within the minimum and maximum of the unqualified teacher pay range.	Job description; contract of employment; training plan statement linking job to ST0490 v1.1; declaration from employer of PAYE and working patterns.	
Does the apprentice meet Annex A residency requirements, including evidence of being ordinarily resident in the UK for the three years prior to the start of the apprenticeship?		All apprentices, including British citizens, must be ordinarily resident in the UK for three years prior to starting the apprenticeship. If a British citizen has not lived in the UK for the past three years, they need to show that the move was short-term and they always intended to return. Examples include maintaining a property and a bank account, having return flights booked or having a short-term contract for work abroad.	ID; visa/immigration documents (if relevant); Personal Learning Record; employer confirmation; evidence of three-year ordinary residence.	
Is there evidence the apprentice can complete the full apprenticeship within their employment/visa period?		Visas must ensure apprentices can complete the apprenticeship, including assessment. If an apprentice's visa or contract expires before the end of the apprenticeship, they must not be funded.	Declaration from employer.	
Is there evidence the apprentice is not using a student loan and has withdrawn from any previous loan-funded learning?		If an apprentice transfers from another course funded by a student loan, the provider must ensure there is no overlap/duplication of funding and retain evidence that any previous loan-funded provision is no longer active at the apprenticeship start.	Student Loans Company records.	
Has a check been made that there is no overlap with other publicly funded learning (e.g., loan-funded HE, ASF, another apprenticeship) on or after the apprenticeship start date?		There must be no double-funding except where the apprentice has four weeks or fewer left on an existing DfE funded course. Further details are available in paragraph 34 of the funding rules.	Signed learner declaration; Personal Learning Record check.	

5. Initial Assessment Part 2: Recognition of Prior Learning and Experience

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has an assessment of prior learning and experience (including a skills against the requirements of the apprenticeship standard) been completed before the start of the apprenticeship? - Review of prior education, training or associated qualifications in the sector area, including previous apprenticeships undertaken. - Check of the individual's Personal Learning Record (if they have one) - Learning or competence gained from prior work experience, particularly where the apprentice is an existing employee. - Skills scan against the KSBs or the proposed training plan, mapped across the standard's outcomes. - Agreement with the employer that the review is accurate, whether or not relevant prior learning and experience has been identified.		Must be completed before the start of the apprenticeship and agreed by the employer. An assessment of prior learning is always required, even where it results in no reduction. Funds must not be used to pay for training for knowledge, skills and behaviours already attained by the apprentice. The apprenticeship should be at a higher level than a qualification they already hold, or if at the same or lower level, the content of the training should be materially different from any prior qualification and allow the apprentice to acquire substantive new skills. The assessment must be documented in full, showing where relevant prior learning and experience does exist or the reason why it does not exist. Both must be agreed with the employer. The Personal Learning Record can be found at the Learning Records Service.	Assessment of prior learning signed and dated by the apprentice, employer and provider; checks against Personal Learning Record; previous qualifications and certificates.	
Has the provider checked if the apprentice already holds QTS or QTLS (and is a member of the Society for Education and Training [SET])?		If yes, the apprentice is ineligible for this apprenticeship. The Post Graduate Teacher Apprenticeship Funding Manual states that candidates with QTLS and membership of SET are regarded as having QTS and are not eligible for funding for the PGTA. Candidates with Early Years Teacher Status (EYTS) are eligible for funding for the PGTA.	Application; Check a teacher's record.	
Where Recognised Prior Learning (RPL) and experience is identified, has the provider determined whether and by how much the apprenticeship content and price has been reduced?		Where content is to be omitted from the training plan, this must be shown as a volume of off-the-job (OTJT) hours and translated to a reduction in price that follows the calculation shown in paragraph 38.3 of the funding rules. If remaining OTJT falls below 187 hours or 8 months, the individual is ineligible for funding.	RPL report; adjusted price; training plan.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Paragraph 38.2 lists teaching as a regulated profession. The funding rules state that regulated professions: "may require that prior learning, including experience in the workplace, is formally accredited. Where training needs to be repeated to meet the accreditation requirements of a regulated progression, this is eligible learning; this must be documented as part of the assessment." NASBTT has contacted the DfE for clarity over this point, making the argument that the ITTECF must be delivered in full to be compliant with the ITT criteria and we await a response.				
Is planned OTJT calculated after RPL deductions, and does it remain above 187 hours?		Minimum OTJT hours as published by Skills England for this standard are 278 but may be reduced by RPL to a minimum of 187 hours. The calculation is done by the provider and agreed by the employer in the training plan.	RPL OTJT hours calculation; training plan; employer agreement.	

6. Initial Assessment Part 3: Learning Support Assessment

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has an initial screening of learning support been completed? - Does this screening check whether there are potential learning difficulties or disabilities? - Has a further, detailed assessment taken place to determine whether an apprentice has a learning difficulty or disability that impacts their ability to complete the apprenticeship? - Do detailed assessments take place at any point during the apprenticeship as the need arises? - Where a learning difficulty or disability requires reasonable adjustments, has a plan (such as the training plan) to deliver the reasonable adjustments been agreed and signed off by the apprentice?		An initial screen of learning support must be completed for all apprentices. Where a provider identifies a learning difficulty or disability, they may need to undertake a further detailed assessment to identify whether an apprentice has a learning difficulty or disability that directly impacts their ability to complete the apprenticeship. They must also evidence details of the reasonable adjustments that are necessary to enable the apprentice to complete the apprenticeship and a description of how progress would be directly impacted if reasonable adjustments were not put in place. A plan to deliver necessary reasonable adjustments throughout the apprenticeship needs to be agreed and signed off by the apprentice prior to a claim for learning support funding being made. If consent is gained to share details with the employer, the provider might want to record the reasonable adjustment plan on the training plan.	Learning support screening; detailed diagnostic assessment; reasonable adjustment plan; consent (if shared).	
Where reasonable adjustments incur a cost, is learning support only claimed in months where adjustments are delivered and evidenced, with any cost above £150 claimed through the Earnings Adjustment Statement (EAS)? - Is evidence of the costs of the adjustments retained? - Is the cost of the adjustments reported in the ILR?		Learning support funding is fixed at a monthly rate of £150 and is paid in months where reasonable adjustments are necessary, delivered, evidenced and reported in the ILR. For costs above £150 per month, see paragraphs 43-45 of the funding rules.	ILR submission; training plan, support/welfare plan, evidence of delivery of adjustments; EAS claims (for those above £150 per month).	
Is the ongoing need for learning support reviewed at least every three calendar months and is learning support stopped when no longer required?		The reviews of learning support must confirm the effectiveness of the reasonable adjustments and how they have been adapted where necessary. If amendments to the original plan are made, they should be documented and signed off by the apprentice. Review at least every three calendar months or as needs change. If consent has been given by the apprentice for their employer to be aware of their	Learning support/welfare plan; review notes; progress reviews.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		learning support requirements, this review can be part of the progress review discussions. Where learning support need is stable due to a permanent disability, and is unlikely to change during the apprenticeship, the review may be light-touch.		

7. Initial Assessment Part 4: English and Maths

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Do all apprentices hold GCSE English and GCSE maths at Grade C/4 or above, or a provider approved equivalency test result that meets the ITT entry requirements?		The apprenticeship funding rules allow GCSEs to count as evidence of a Level 2 English and maths qualification. The provider must retain prior-attainment evidence.	Copies of GCSE certificates (or certified copies where originals not held); certified equivalency test results; verified scans; prior-attainment evidence log.	
Where an apprentice has an equivalency test, has the provider confirmed whether the employer requires the apprentice to obtain Level 2 Functional Skills in English or maths?		Most PGTA apprentices will already meet the Level 2 English and maths requirements through their GCSEs. For those with an equivalency test, employers may choose to opt-in apprentices to complete stand alone, additional Level 2 Functional Skills qualifications. This must be recorded on the training plan and the provider is responsible for ensuring that active learning for English and/or maths takes place in line with the signed training plan.	Email confirmation; training plans showing employer decision recorded.	
In exceptional cases where English or maths training is required, is it planned, timetabled and delivered by suitably qualified staff?		Where additional English or maths support is required, the provider must deliver it as part of funded provision and ensure staff meet professional requirements.	English/maths session plans and records of delivered sessions; timetables; staff qualification records; ILR evidence of learning aims (if applicable).	
Has the provider ensured that no English or maths learning aims have been incorrectly added to the ILR?		Incorrect addition of unnecessary English/maths aims can lead to funding non-compliance. For PGTA apprentices, English/maths aims must not be included unless the employer has opted in and additional training is demonstrably required.	ILR extract; ILR internal audit report; data-quality checks.	

8. Outcome of the Initial Assessment

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has the provider agreed with the employer: - that an apprenticeship is the most appropriate training programme for the individual? - that all relevant prior learning and experience has been identified and properly accounted for in the design of the training plan, which has been adjusted accordingly? - that the training plan aligns with an approved apprenticeship standard at the most appropriate level? - that the individual's job role has a productive purpose and there is a direct link between the selected apprenticeship standard and the individual's job role? - how all parties will work together to achieve the apprenticeship (i.e. roles and responsibilities of the provider, employer and apprentice)? - the price of the apprenticeship? It must be clear to the employer from the outset how much they will need to contribute (if applicable).		Agreement to these conditions can be embedded in the signed training plan or contract for services.	Signed initial assessment outcome document, training plan or contract for services.	
Has the employer agreed with the provider to: - provide the individual with the appropriate support and supervision to carry out both their job role and their apprenticeship (including the apprenticeship assessment)? - release the apprentice for off-the-job training (and English and/or maths training if required), as documented in the training plan? - provide the apprentice with the opportunity and support to embed and consolidate the knowledge, skills		Agreement to these conditions can be embedded in the signed training plan or contract for services.	Signed initial assessment outcome document, training plan or contract for services.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
and behaviours, gained through off-the-job training, into the workplace? - take part or provide input into progress reviews?				

9. Apprenticeship Agreement

The apprenticeship agreement is an agreement between the employer and the apprentice. It is different to the training plan or a partnership agreement. This is a legal requirement, evidencing that the apprentice has an agreement with their employer from the start of and for the actual duration of their apprenticeship.

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has an apprenticeship agreement been signed by both the employer and the apprentice?		The employer cannot also be the apprentice. There must be a separate, identifiable line manager who is undertaking the role of the 'employer'.	Signed and dated copy of a complete apprenticeship agreement for each apprentice.	
Has the template apprenticeship agreement from gov.uk been used? If not, does the apprenticeship agreement include: - the apprentice's details (name, place of work)? - the apprenticeship standard and level? - the start and end date of the apprenticeship (including the apprenticeship assessment)? - the start and end date of the practical period? - the duration of the practical period? - the amount of time the apprentice will spend on off-the-job training (number of hours)?		A template apprenticeship agreement can be found at gov.uk. Employers may use their own template, but it must contain all required elements set out in paragraph 71. The practical period is the part of the apprenticeship where evidenced learning is delivered, not including the apprenticeship assessment. The practical period start date may be the same as the apprenticeship start date. It may differ where an individual has been recruited into the school specifically as an apprentice and begins their job role (apprenticeship start date) before their training (practical period start date), typically two to three weeks later. The dates must align with the ILR and Assessment Service.	Signed copy of a complete apprenticeship agreement for each apprentice.	
Does the apprenticeship practical period remain ≥8 months after any RPL adjustments?		The apprenticeship assessment can only be taken after the minimum duration has been met. The provider should ensure the minimum time allocations for placements set out in the ITT criteria are also met.	Signed apprenticeship agreement.	
If the apprentice is part-time (fewer than 30 hours per week), has the provider ensured the duration is realistic?		The provider does not automatically have to extend the duration for part-time apprentices, but the duration must be realistic.	Evidence of considering the working hours to set a realistic duration.	
If the apprenticeship has to be extended, has the original apprenticeship agreement been amended and re-signed?		The agreement must be extended if the apprenticeship is extended. However, the ILR 'planned end date' must not change once submitted.	Signed copies of any revised copies of the apprenticeship agreement.	

10. Training Plan

The training plan, formerly called the commitment statement, is drawn up by the provider and is agreed by the provider, employer and apprentice.

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has a training plan been signed by the provider, employer and apprentice **prior** to the start of any delivery? If not, is there evidence of an initial agreement of the broad content, e.g. an email from the employer, being agreed upon prior to the start of the apprenticeship and a fully signed version of the plan in place promptly and by the end of the 42-day qualifying period?		Funding can only be claimed from the date on which learning activity that is related to the apprenticeship and documented in the training plan begins and can be evidenced.	Signed and dated training plan; emails agreeing broad content of initial agreement.	
Is the training plan a separate document to the apprenticeship agreement?		The training plan and apprenticeship agreement have different purposes and must be separate documents. The provider must sign the training plan but is not a signatory to the apprenticeship agreement.	Training plan; apprenticeship agreement.	
Has the template training plan from gov.uk been used? If so, has it been updated to reflect the 2026-2027 funding rules?		The provider may use the government's template training plan but should be aware that this was last updated to reflect the 2023-2024 funding rules so many of the details are incorrect.		
Are all of the following included in the training plan? - Name of the apprentice, their job role and normal working hours (number of paid hours they work each week); - Details of all relevant parties (the provider, employer, any subcontractors and the assessment organisation [formerly EPAO]); - Details of the apprenticeship, including the name of the standard, the level, the start and end dates for the apprenticeship and the practical period of training; - The total volume of planned off-the-job training (OTJT) hours (minimum of 278);		There must be evidence of monthly active learning, except for August where apprentices have term-time contracts. A list of the subcontractors, their UKPRNs and which elements they deliver should be included in the training plan. There should be no reference to a PGCE which **cannot** be funded through apprenticeship funding and is not eligible off the job training.	Signed training plan containing all mandatory elements.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
- A brief description of the delivery model (e.g. day release, block release, front-loaded); - Details of the occupational training to be delivered. This can be a description of the activities, the KSBs or a list of the units. Be clear whether occupational training has been included in the planned off-the-job training hours; - Details of when content will be delivered; - Details of who is responsible for each component of delivery (provider, subcontractor or employer).				
Does the training plan also include details of progress reviews, including the frequency and format?		See section 12 on progress reviews to check compliance.	Training plan showing review schedule.	
Does the training plan also include details of any English and/or maths standalone Level 2 Functional Skills qualifications the employer requires the apprentice to complete?		If the employer does not require the apprentice to complete Functional Skills Level 2 for English and/or maths (only applicable to those with an equivalency test), this should be made clear on the training plan. If the employer has opted-in the apprentice to complete the standalone qualifications, it should be clear that the qualifications are in additional to the planned OTJT.	Training plan showing Functional Skills qualification decision.	
Has the employer signed to agree that the apprentice will be allowed to undertake off-the-job training within their normal working hours (or time off in lieu as agreed)?		OTJT must be completed during normal working hours. This is in addition to any standalone Level 2 English and/or maths qualifications the employer requires the apprentice to complete.	Training plan with employer OTJT declaration.	
Does the training plan set out the process for resolving any queries or complaints regarding the apprenticeship? - Does this include the escalation routes within the provider's own organisation? - Does it also include the escalation process to Apprenticeship Service Support?		There must be links to the provider's complaints policy and also to the Apprenticeship Service Support on 08000 150 600 or helpdesk@manage-apprenticeships.service.gov.uk.	Training plan referencing complaints routes.	
Does the training plan set out provider, apprentice and employer responsibilities?		These are included in the government's template training plan.	Responsibilities section in training plan.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Is a summary of the initial assessment (e.g. prior learning) included in the training plan (optional)?		While this is not a requirement for this to be included in the training plan, the provider may include a summary of the initial assessment if not recorded separately.		
Where the training plan is amended, does it include change control (reissue/re-sign)?		Material changes must be reviewed, agreed and re-signed by all parties.	Version log; re-signed for amendments.	
Does the training plan include a section to allow the employer, provider and learner to sign off that the content of the training plan has been delivered at the end of the apprenticeship?		New requirement for 2026-2027.		

11. Off-the-Job Training (OTJT)

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
As set out in the training plan, does the designed course include a minimum of 278 hours of off-the-job training (OTJT), unless reduced by RPL? Is the eligible off-the job training activity agreed in advance of delivery and documented as part of the training plan?		The provider should meet the minimum of 278 hours OTJT and no longer be referring to 20% OTJT. After RPL deductions, OTJT must remain at least 187 hours. OTJT must be linked to the KSBs and may include: - the teaching of theory, e.g. lectures, ITAP, rehearsal opportunities; - practical training, e.g. shadowing, observations of others, mentoring; - learning support; - time spent writing assignments or completing tasks relating to the apprenticeship - revision. OTJT may **not** include any teaching, independent learning or time spent writing assignments relating to a PGCE which **cannot** be funded through apprenticeship funding.	Training plan; RPL OTJT calculation.	
Do all apprentices keep an accurate record of actual OTJT within the practical period? Is the OTJT record signed by the apprentice and, where required, confirmed with the employer as being accurate, taking place during the apprentice's normal working hours and for the purpose of achieving the KSBs of the apprenticeship?		The OTJT record should show when the OTJT took place (dates and times) and there should be proof of delivery.	Signed OTJT record; naturally occurring proof of delivery – registers, apprentice tasks, mentor meeting records, observation records, progress review references to OTJT.	
Is the OTJT record checked to ensure it does not include ineligible activities?		The following must **not** be included as OTJT: - initial assessment and onboarding; - English and maths standalone qualifications; - training to acquire KSBs not required by the apprenticeship standard; - progress reviews; - final apprenticeship assessment; - training outside the apprentice's normal working hours (unless by exception and the apprentice		

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		has agreed to time off in lieu or an additional payment); - independent study not linked to apprenticeship content; - content relating to a PGCE.		
Is all the OTJT taking place during the practical period, between the learning start date and the learning end date, agreed on the apprenticeship agreement, training plan and reported in the ILR?		The OTJT record should show when the OTJT took place (dates and times) and be within the practical period.	OTJT record matched to ILR practical period dates.	
Is there evidenced active learning each month (no gaps of two consecutive calendar months)?		Where there is not OTJT active learning for two consecutive calendar months, a retrospective break in learning must be used.	OTJT record.	
Where planned activity is missed, has the provider ensured that the missing activity is re-planned and delivered so that the full content of the training plan can still be delivered?		In the case of training sessions that have been missed, this could include providing a recording of the training, where appropriate, or providing the apprentice with copies of the training materials and an opportunity to review and ask questions to ensure their understanding of the taught KSBs.	OTJT record; re-planned session evidence.	
At the end of the practical period, if the actual volume of OTJT is less than the original volume planned and agreed, has a signed statement been produced?		The statement must include: - the original volume of planned hours agreed with the employer; - the volume of hours actually delivered; - the reason for delivering less; - confirmation that the volume of hours delivered still met the OTJT minimum requirement for this standard (278 unless reduced by RPL).	Statement signed by the employer and apprentice to confirm they are satisfied by the training delivered.	

12. On-Programme Delivery and Progress Reviews

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has on-programme delivery taken place as scheduled and in line with the agreed training plan (e.g. taught sessions, mentoring) and for the apprentice's KSB development?		The provider must demonstrate that planned learning activity has been delivered and contributes directly to the apprentice's progress towards occupational competence.	Session registers; session plans; evidence showing links to KSBs; delivery timetables; mentor meeting notes; staff delivery records; attendance logs.	
Have progress reviews taken place at least every three calendar months, with active participation from the apprentice, employer and provider? Do progress reviews complete the following points? - Check that active learning is happening and that there have not been two consecutive months without it; - Check progress against any actions agreed at the previous review, including any training that has been delivered since the last review; - Allow for evidence of training to be discussed, agreed, documented or collected; - Check progress of the apprentice against their agreed training plan' - Document any slippage against the volume of planned OTJT; - Provide an opportunity to update the training plan, where required; - Allow for any concerns or new information such as changes of circumstances to be discussed; - Agree and document actions for the new review. Are the progress reviews confirmed by the apprentice, employer and provider?		Funding rules require meaningful progress reviews at least every three calendar months involving all three parties, although that can be face-to-face, virtual or via email. These reviews must be substantive and must explore progress, support needs, barriers and overall development in the apprenticeship. They are different to the learning support funding three calendar monthly checks, although they can be combined. The training plan only needs to be re-signed by the employer where new content is added or removed/the planned learning end date has changed or any re-planned off-the-job training (that was missed or not delivered) has a key impact on the hours which employers need to release learners for in the future.	Confirmed progress review records.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has the provider tracked and evidenced the apprentice's development of knowledge, skills and behaviours (KSBs) required for the Level 6 Teacher Apprenticeship?		This is likely to be similar to the provider's formative assessment of other trainee teachers.	Mentor reports; observation feedback; formative assessment review points.	
Where concerns or risks have been identified (e.g. performance, attendance, wellbeing, workload), has the provider recorded appropriate action plans and followed them up in subsequent progress reviews?		The provider must record concerns promptly and set clear, time-bound actions. Subsequent reviews must demonstrate follow-up, escalation (if required) and improvement or additional support.	Support plans; dated action plans; progress review forms; communication logs with employers.	

13. Apprenticeship Assessments

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Has the accredited ITT provider registered as the Apprenticeship Assessment Organisation (AO – formerly EPAO) for ST0490 v1.1 on the Apprenticeship Assessment Service?		An accredited ITT provider may act as their own AO for this standard only. Lead partners may not act as their own AO. Ensure the accredited ITT provider is registered with the Apprenticeship Assessment Service to deliver Apprenticeship Assessment for standard ST0490 v1.1. This will provide an AO number.	Apprenticeship Assessment Service AO number.	
Has the Accredited ITT provider been listed as the AO on the training plan and ILR?			Training plan; ILR return.	
Does the provider ensure that both the employer and provider are satisfied that the gateway requirements (including successful completion of ITT and readiness for QTS) have been met?		For this standard, the gateway requirements include completing a postgraduate ITT programme and satisfying the English and maths qualifications.	Employer and provider contribution to final assessments.	
Does a moderation board (the provider's assessment board) meet to confirm the final decision on the award of QTS?		This determines the recommendation for the award of QTS and is part one of the Apprenticeship Assessment process.	Minutes of moderation board meetings.	
Does the accredited ITT provider confirm the grade of Pass or Fail on the ILR following the meeting by the moderation board? Is the outcome of the Apprenticeship Assessment recorded on the ILR?		This is part two of the Apprenticeship Assessment process.	ILR return.	
Is an external moderator appointed to annually review QTS standards of trainee teachers, including apprentices?		The DfE have said (May 2026): "The assessment plan states that the external moderator must make grading decisions and is responsible for recording and reporting assessment outcomes for all apprentices. However, in line with the ITT criteria, external moderators are permitted to take a sampling approach rather than assess every apprentice directly. The assessment plan wording is designed to reflect that – through sampling – the external moderator ultimately confirms the validity of grading decisions for the whole cohort. In practical terms, this means the moderator may assure the overall quality and accuracy of grading by reviewing a proportion of apprentices'	External Moderator report	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
		evidence, and through this process effectively signs off the entire cohort. They therefore carry responsibility for confirming the grading outcomes for all apprentices without necessarily assessing every individual candidate themselves. This mirrors the principles used in ITT external moderation and aligns with what Skills England have reiterated: the intention is not to duplicate or add new burdens beyond existing ITT moderation requirements."		

14. ILR and Data Management

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Is data collected either through an external data management system (e.g. PICS), configured to reflect 2026-2027 rule changes, or inputted into the Enter Learning Data system?		Enter Learning Data (part of Submit Learner Data) replaced the Learner Entry Tool.		
Is ILR data submitted through Submit Learner Data for each of R01-R14 within the submission windows and updated promptly for any changes?		The data collection windows are published at Submit Learner Data Guidance.	Submit Learner Data screenshots.	
Are second-line checks and validation completed before submission?		ILR data can be checked using the Enter Learning Data tool which shows if the data is valid and using the Funding Information Service (FIS) tool which produces reports including a 'Rule violation report' and 'Funding summary report'. As part of the audit, the provider is asked to describe the quality assurance arrangements in place to check the data accuracy prior to submission.	FIS reports.	
After submission, is data inputted to the Provider Data Self-Assessment Toolkit (PDSAT) to highlight potential issues?		PDSAT identifies potential anomalies, risks, and funding errors in learner data, helping the provider ensure compliance with funding rules. Audits expect the provider to regularly check PDSAT and record findings from the review of the reports.	PDSAT reports with actions recorded.	
For each apprentice, is the following data inputted into the ILR? - Unique Learner Number (ULN) - DOB - Age - Learner reference number (provider's) - Ethnicity (if provided) - National Insurance number - Term time accommodation (if provided) - Contact information, including personal email address		The ULN can be found by searching the Learner Records Service. Where no ULN is found, the same service can create a ULN for a new apprentice. Personal email addresses should be used instead of school email addresses.	Complete ILR return.	

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
- Any learning needs or disabilities identified through the Learning Needs Assessment				
- Prior attainment				
- Employment status, including start date, length of employment, number of hours per week and employer reference number		Employer reference numbers can be found through Submit Learner Data Service - EDRS. Where an employer identifier cannot be found, use the value 999999999.		
- Course type (Apprenticeship standard), standard title (Teacher – Postgraduate), standard code (822) and level (6)				
- Programme aim, start and planned end date of apprenticeship, delivery location postcode and planned OTJT		Use programme aim ZPROG001. Minimum 278 hours of OTJT. The figure must match the training plan.		
- Apprenticeship contract type and date applied from		Contract type is ACT 1, usually applying from the start of the apprenticeship.		
- Learning aims and reference, start and planned end date, delivery location postcode		Use learning aims code Z0002070 – 'Non regulated provision, Level 6, Teaching and Lecturing progress'.		
- Partner UKPRN		If any subcontractors are used, include the UKPRN of subcontractor delivering the greatest proportion of the aim.		
- Level of funding applicable		Funding level is 'Postgraduate taught'.		
- Percentage not taught by this institution		Calculate the percentage of the course delivered by subcontractors.		
- Highest qualification on entry		The level and date of the highest/latest attainment should be recorded, e.g. Level 6.		
- Occupation		Occupation prior to starting the apprenticeship.		
- Completion of year of instance				
- TNP 1		TNP 1 is the agreed cost not including Apprenticeship Assessment. Date applies from is the start of the course.		
- TNP 2 and Assessment Organisation (AO)		TNP 2 is the Apprenticeship Assessment cost.		
- Break in learning				
- Withdrawal				
- Learner completion and Apprenticeship Assessment result				

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Are learner records retained securely for six years from financial year end after the last payment?		Record Keeping and Retention Guidance for FE Training Providers.		

15. Change in Circumstances

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Do changes in circumstances result in revised existing agreements or new agreements between the provider, apprentice and employer? Are changes also reflected in the ILR?		Changes to the apprentice's programme, price, eligibility, contract or working pattern, apprenticeship duration, employer, provider or subcontractor or breaks in learning must result in revisions to existing agreements or new agreements being agreed and signed. For a break in learning, the apprenticeship agreement and training plan must be clear that there have been multiple episodes of learning.	Updated, re-signed apprenticeship documents; ILR change logs.	
Where training and/or assessment are no longer delivered, does the ILR reflect the date at which training or assessment activity stopped and is the last evidenced learning date correctly recorded?		The cost of the training to date must be agreed with the employer and any co-investment due must be paid. If an apprentice leaves without completing the apprenticeship, the last date of learning (including for the programme learning aim) is the date the provider has evidence that the apprentice was still in learning.	Evidence of last date of learning – registers, emails, OTJT logs; ILR data.	
For an apprentice-led break in learning, does the provider ensure the apprentice returns to the same funding rules they were following before the break and ensure the ILR reflect the break in learning dates correctly?		The ILR break in learning code (code 6) must reflect the correct break in learning start and return date.	ILR records.	

Note: Redundancy, maternity, adoption and shared parental leave and moving to a new version of the standard are not covered by this audit and the funding rules should be followed in these circumstances.

16. Governance

Audit question	Yes/No/ N/A	Guidance	Possible evidence	Evidence pack and location
Does the provider have an organisational chart? Does the provider have a list of the names of all tutors/staff delivering any apprenticeship learning or assessment? For all the names on this list, has the provider indicated which staff are PAYE and which are subcontractors?		This information is required for the Skills England audit. For tutors/staff not on PAYE, the provider should explain under what arrangement or contract they are being paid.	Organisational chart; list of tutors/staff showing payment arrangements.	
Does the provider have clear processes in place to ensure their staff are suitably qualified, have the skills required to deliver the apprenticeship and have relevant knowledge of the Apprenticeship Funding Rules?		The provider will need to provide details of the processes and controls in place for these checks as part of the Skills England audit.	Qualifications of staff/tutors; CPD records.	
Is there a clear process for dealing with complaints from apprentices and employers? Is there a whistleblowing policy in place that is accessible to employees and apprentices?		The complaints policy must be accessible to apprentices and employers and set out the internal process for escalating complaints. It should also include details for escalating complaints to Apprenticeship Service Support on 08000 150 600 or helpdesk@manage-apprenticeships.service.gov.uk.	Complaints and whistleblowing policies (publicly accessible).	
Is there a clear process (with named responsibility) for ensuring APAR and Funding Rules compliance and updates? Is there a clear process for ensuring that the provider is using the correct year's Apprenticeship Funding Rules and is aware of updates? Is there a named Accountable Officer and process to ensure APAR and Funding Rule compliance?		As part of the Skills England audit, the provider may be asked what their processes and controls are to ensure that updates to guidance and rules are adhered to.	Update logs; policy version control; staff briefing evidence; internal audit/spot check records.	

Appendix A: Required Systems and Portals

Providers who use an internal MIS system such as PICS, Bud, Aptem, Tribal or OneFile may not require access to all of the systems and portals below when they are integrated. Similarly, a provider who does not subcontract, may not require use of all portals.

System/portal	Purpose
Apprenticeship Providers and Assessment Register (APAR)	Providers must be listed on APAR as a main, supporting or employer-provider to be eligible to deliver apprenticeships.
Manage Your Education and Skills Funding (MYESF)	Used to sign the annual Skills England funding agreement and complete biannual subcontracting declarations.
Apprenticeship Service for Providers	Required to create cohorts, add delivery locations, confirm prices and manage apprentices on the Digital Apprenticeship Service.
Employer Apprenticeship Service Account	Employers must approve the apprentice record, confirm prices and reserve co-investment funding (if applicable).
UK Register of Learning Providers (UKRLP)	Used to verify or obtain a UKPRN for any subcontractors delivering apprenticeship training.
Submit Learner Data (SLDS)	Portal for submitting monthly ILR data.
Enter Learning Data (ELD)	Manual ILR entry system for creating and validating ILR files where a MIS is not used.
Funding Information Service (FIS)	Used to validate ILR files locally before submission and check for rule violations or funding errors.
Provider Data Self-Assessment Toolkit (PDSAT)	Required to analyse ILR data after submission to identify potential errors, anomalies and audit risks.
Employer Data Service (EDRS) Lookup	Used to identify the correct employer reference number for ILR completion.
Learner Records Service (LRS)	Used to find or create a Unique Learner Number (ULN) for each apprentice.
Apprenticeship Assessment Service (AO Registration)	Required for the Accredited ITT Provider to register as the AO for ST0490 and record Apprenticeship Assessment outcomes.

Appendix B:Apprentice Evidence Pack Index

Learner Eligibility	Funding and Registration	RPL and Learning Needs
• Job description linked to ST0490 role • Contract of employment (showing PAYE, hours, start date) • Employer declaration of PAYE status and working hours • ID documents (passport, driving licence) • Visa/immigration documents (if applicable) • Evidence of three-year ordinary residency (e.g. bank statements, bills) • Personal Learning Record (PLR) extract • Signed learner declaration confirming no overlap with other funded learning • Student Loans Company evidence showing previous loan-funded learning closed (if relevant) • Evidence the apprentice can complete within visa/employment term	• Signed and dated Contract for Services for this apprentice (TNP1, TNP2, employer contribution, invoicing schedule) • ULN confirmation from LRS (search or creation record) • Apprenticeship Service record marked 'confirmed' • Levy or co-investment reservation record (if applicable) • Employer confirmation emails for any price changes (if applicable) • Invoices and financial evidence for co-investment payments (if applicable) • EHCP/care-leaver evidence (if applicable) + consent to share + payment records	• Full RPL assessment signed and dated by apprentice, employer and provider • Certificates/qualification evidence (GCSEs, degree, QTS/QTLS check, EYTS evidence) • RPL report showing OTJT deduction and price reduction (if applicable) • Learning support screening results and diagnostic assessments • Signed reasonable adjustments plan + consent to share with employer • Learning support delivery evidence and EAS claims (where LS >£150) • Learning support reviews every three months, including decisions to stop LS
Apprenticeship Agreement	**English and Maths**	**Training Plan**
• Signed and dated apprenticeship agreement (all required fields) • Any revised agreements if duration extended or employer changed	• GCSE English and maths certificates or certified copies • Approved equivalency test results (if used) + employer decision on FSQs • English/maths session plans and learning aims (only if FSQs opted in)	• Signed and dated complete Training Plan (all mandatory content) • Emails evidencing agreement to initial broad content (if signed later) • Subcontractor details for this apprentice (if applicable) – names, UKPRNs, delivery split • Functional Skills opt-in/opt-out statement (if applicable) • Complaints/queries signposting included in plan • Version control log and re-signed updates for material changes

OTJT Evidence	**Progress Reviews**	**Gateway and** Apprenticeship Assessment
• Training plan-level OTJT hours plan (≥278 hours or RPL-adjusted ≥187 hours) • OTJT log signed by apprentice and (where appropriate) confirmed by employer • Registers, session plans, mentoring logs, observation notes showing delivery • Records evidencing no gaps of two consecutive calendar months • Evidence of re-planned learning where sessions missed (materials, recordings, follow-up)	• Progress review records (every three months) confirmed by apprentice, employer and provider • Action plans for concerns and follow-up evidence in subsequent reviews • KSB tracking evidence and formative assessment notes	• Gateway checklist (employer and provider confirmation) including readiness for QTS/Apprenticeship Assessment • Minutes of moderation board recommending QTS (Apprenticeship Assessment Part 1) • Apprenticeship Assessment outcome recorded on Apprenticeship Assessment Service (if used) and ILR

Change in Circumstances
• ILR change logs (price, employer, BIL, withdrawal, restart) • Evidence of last date of learning where a withdrawal occurs (registers, OTJT log, email) • Break In learning evidence showing correct code 6 start/return dates (if applicable)

Appendix C: Provider/Cohort-Level Evidence Index

Provider Registration and Governance	Subcontracting (Provider-Level)	Funding and Finance (Cohort-Level)
• APAR listing showing provider route: main/supporting/employer-provider • Skills England signed funding agreement (MYESF) for the cycle • Apprenticeship Service 'Manage training and venues' approval for ST0490 v1.1 • Organisational chart (with delivery staff; PAYE vs subcontractors) • Staff qualification and CPD records for delivery and assessment staff • Provider policies (complaints, whistleblowing, safeguarding) accessible publicly • APAR/funding rules update logs and version-control evidence for policies/processes • Internal audit or data-quality spot-check records	• List of all subcontractors with UKPRNs • Due diligence pack per subcontractor (financial, capability, safeguarding, conflicts) • Annual subcontracting policy signed by Accountable Officer and published by 31st October • Signed subcontract agreements (before delivery) • Bi-annual MyESF subcontracting declarations (including nil returns) • Aggregated subcontracting value report (<£100k test) or auditor's report if >£100k • QA monitoring reports, observation notes, learner evaluations for subcontracted delivery	• Template contract for services/pricing schedules for apprenticeships • Finance system records of employer contributions and co-investment collections • Schedule of TNP1 and TNP2 values per apprentice year/cohort • Ledger evidence showing payments to subcontractors reconciled to delivery
Data, ILR and Quality Assurance	**Apprenticeship Assessment and QTS (Cohort-Level)**	**Change in Circumstances (Cohort Controls)**
• ILR submission history on Submit Learner Data • FIS validation reports (Rule Violation + Funding Summary) for each submission cycle • PDSAT reports with actions recorded • Training Plan templates and standard documents used across cohorts	• Registration on Apprenticeship Assessment Service for ST0490 v1.1 with Assessment Organisation number • External moderator annual report, including a sample of apprentices	• Standard operating procedure for breaks in learning, withdrawals, employer changes and price changes • Change logs showing ILR updates applied consistently across the cohort