

**Scottish Credit and Qualifications Framework Partnership (SCQFP)
Periodic Review Report (2018)
Executive Summary**

Name of CRB: Institute of Chartered Accountants Scotland (ICAS)

Date of periodic review visit: 27 August 2018

Background to the periodic review

The Institute of Chartered Accountants Scotland (ICAS) was initially approved by the SCQF Partnership as a CRB in 2013. This is the first previous periodic review since approval in 2013. Since then ICAS has undergone three successful annual monitoring activities. This periodic review visit was carried out in August 2018.

Process Note: each review is carried out by a team consisting of a member of the SCQF Quality Committee, an SCQF Partnership Officer and an External Reviewer. The CRB makes a submission using a standard template and considering the SCQF Quality Assurance Model Criteria. Following the submission, a visit is carried out to the CRB's premises and a full report produced. This document notes the key finding within that full report.

Summary of findings

Criterion 1 A Body of Good Standing

Highlights

- ICAS has demonstrated clear commitment and consideration to its status as a CRB during a recent organisational restructure;
- New education projects are underway and each project considers the long term sustainability of ICAS and identifies the SCQF as a shared common language;
- The CRB has a long history of providing qualifications and training in the accountancy sector in Scotland and throughout the world and is actively seeking to expand in new international markets as a result of anticipated demand downfall in the UK;
- The organisation has a comprehensive equal opportunities policy that has considered the changing support needs of students, in line with new delivery methods of its training;
- The CRB has provided a clear statistical breakdown of learners who are enrolled on the 3 year programme and intend to complete the CA qualification

There were no areas for development/action

Criterion 2 Robust Quality Assurance System

Highlights

- The CRB provided a structure which demonstrated that those involved from the Academic Panel down to subject level controllers had practical knowledge of credit rating processes;
- The CRB undertakes an annual review and update of the syllabus and considers any impact this has on the level and credit points;
- The Qualifications Board, which comprises partners from professional accountancy firms, academics, industry and other employer's reviews and approves syllabus change proposals prior to any changes being made;
- There is clear engagement with industry, employers and students when proposed changes may impact syllabus;
- An internal review has taken place and a review of external processes is underway. The organisation is looking at the external review processes used by other CRBs to adopt as best practice into the ICAS system.

Areas for development/action

- There were issues regarding version control of documentation across the organisation as well as the management and ownership of policies and procedures which need to be addressed.

Criterion 3 Capacity and Commitment

Highlights

- The organisation has developed a credit rating template recording the stages and rationale for its decisions;
- The organisation arranged an SCQFP workshop to train new staff members on SCQF resources and the credit rating process;
- The credit rating procedure complies with the SCQF quality assurance model and no major changes have been made that affect procedures;
- The organisation has adopted the terminology associated with SCQF levels and credits as part of a shared language in developing or delivering qualifications;
- The final approval decision sits with the Academic Panel.

Areas for development/action

- There is a need for clarity around the roles and responsibilities of the credit rating team members at each stage of the process to map and separate the process;
- The organisation is committed to review its website to make SCQF levels and credit points more easily accessible.

Criterion 4 Third Party Credit Rating

- ICAS does not have third party credit rating authority

SCQF Credit rated programmes, Database accuracy and certification

Highlights

- The CRB's records on the SCQF database are well maintained with review dates adhered to and records updated accordingly;
- The samples show clear use of language which support the decisions of the credit rating panels;
- The sample certificates clearly show SCQF level and credit points for each individual module.

Areas for development/action

- The credit rating paperwork should be fully completed and signed off at all times, including where a review has taken place but not resulted in any changes.

Process Note: the full review report together with an action plan from the CRB responding to the areas highlighted for development/action are submitted to the SCQF Quality Committee which makes recommendations to the SCQF Board. The decision of the SCQF Board is based on the review of the report and of the appropriateness of the CRB's action plan in responding to the draft report.

SCQF Board decision and conditions/recommendations

The Board decided that ICAS should continue as an SCQFP Approved Credit Rating Body subject to desk based annual monitoring. There were no specific conditions or recommendations.