



Department
for Education

Multiply Financial Year 2023 to 2024 assurance

**Guidance for upper tier and unitary
authorities**

December 2023

Contents

Summary	3
Expiry or review date	3
Who is this publication for?	3
Main points	3
Multiply Assurance of Spend	4
Internal/External Reports	4
Admin Spend	5
Submission Deadline	5
ILR Assurance	6
Statement of Grant Expenditure and Usage (SOGES/SOGU)	8
Submission Date	8
Annex A: Statement of Grant Expenditure	9
Annex B: Statement of Grant Usage	12

Summary

This publication provides non-statutory guidance from the Department for Education. It has been produced to help Local Authorities provide Multiply grant specific assurance documentation. Each financial year the Multiply grant team will select a randomised sample of spend from Local Authority financial quarterly returns. Once selected, Local Authorities will be requested to show evidence of provider level spend specifically relating to Multiply delivery.

Expiry or review date

This guidance is for FY 2023/24 of the Multiply programme and will be reviewed again ahead of financial year FY 2024/25.

Who is this publication for?

This guidance is for:

- Upper tier/unitary authorities in England outside of MCAs/GLA.

Main points

If you have been selected to provide evidence of your Multiply quarterly spend, please follow the below guidance. This guidance is to assist you in collating information and is not an exhaustive list.

- Multiply Assurance of Spend
- Internal/External Audits
- Admin Expenditure
- ILR and Learner Checks
- Statement of Grant Expenditure and Usage

Multiply Assurance of Spend

The evidence you provide should show that your recorded expenditure was spent on Multiply for the relevant period. This should be at provider level only. For most spend we would only need to see:

- An excel spreadsheet to show a clear breakdown of spend (how much you have paid each provider, and any other non-provider spend for the interventions sampled). This is particularly important if providers deliver more than one intervention and payments via invoice are above the sample's value.
- A contract/grant agreement with the relevant provider, which should be signed by both parties and clearly linked to Multiply delivery.
- An invoice plus the matching extract from your financial system (with any personal details removed) to show that the funds were paid to the provider. If the amount paid from your finance system does not match the invoice amount, please provide supporting narrative to explain this variance and breakdown of spend.
- A copy of your internal/external reporting documentation.
- A breakdown of Admin spend.

Internal/External Reports

All Local Authorities should be conducting their own internal/external audit of Multiply financial year spend as per section 27 of your Grant Determination Letter (GDL). We will ask you for a copy of the report as part of our audit checks.

A copy of your internal/external reporting document should include:

1. The audit sampling that you have internally conducted or externally completed for this FY. (share with us a copy of this report).
2. A document that communicates the **controls** you have in place on your learners (ILR) and Multiply specific spend.
3. The conclusion/ evaluation of your audit
4. Were any funding errors found? - if so, what are the actions/planned mitigations to tackle these?
5. Were any assurance gaps identified? If so, how will these be resolved?

Admin Spend

Local Areas may use up to 10% of their funding allocation on admin costs that do not directly link to the delivery of a specific intervention. This expenditure may be selected as part of our random assurance sample. Local Areas will be required to provide the following to evidence these costs:

- A copy of your local authority pay scale, which should correlate to the amounts you have claimed for the sampled period. Please provide supporting narrative and calculations to clearly show the workings for the amount claimed.
- A copy of receipts/invoices for miscellaneous admin spend (e.g printing, advertising).
- All Local Authorities must ensure that their Admin spend remains within their 10% of maximum financial year allocation. This information will be captured on the Statement of Grant Expenditure document.

Admin costs that directly link to the delivery of an intervention should be included in the relevant intervention's expenditure. The documents listed above can be used to evidence this.

Submission Deadline

Randomised sampling of Local Area's expenditure is scheduled to take place in February 2024, however sampling may take place at any point in the programme. Local Areas should therefore have documentation up to date and readily available. Multiply is also expecting an NAO audit in financial year 23/24 of the programme. We will communicate plans and provide support for any NAO sampling requests.

ILR Assurance

As part of the Multiply assurance process, we are required to carry out audit checks on the eligibility of learners participating in the programme, to conduct these checks we use the Individual Learner Records (ILR), as per section 27 of the signed Grant Determination Letter.

The initial checks on learners will be done by local areas and detailed in the Internal/external audit reports. These documents should explain the specific controls that are in place in relation to learner Multiply eligibility listed below.

- Age (Learners must be 19+)
- Residency status (the same as the [Adult Education Budget](#) eligibility criteria)
- Prior maths attainment (those without a Level 2 maths qualification, or where a skills need has been identified as outlined below)
- That a learner is not retaking a qualification they already possess

Note: DfE recently clarified the learner eligibility criteria so that learners with L2 maths are eligible for Multiply if this supports their employment, progression in work or to higher levels of training. Please ensure that a learner assessment has been conducted for any Multiply learners that hold a level 2 maths qualification to ensure the learner has functional maths skills below L2. Please also ensure that learners are not retaking a qualification they already possess. It is at the Local Areas/ providers discretion as to how this assessment and checks are carried out. If sub sampled, this information will be requested.

DfE may require additional evidence after reviewing Local Areas' internal/external audit reports. If this occurs, the sampled local area will be provided with a sub sample of ILR learners. To complete the assurance checks you will be requested to provide relevant evidence against the sampled lines of Unique Learner Numbers (ULN's). Learner sub samples will be provided via your secure shared area and Local Areas will be notified via email separately if you have been selected.

To ensure the assurance checks are completed efficiently, please ensure the evidence you provide is fully completed and covers the following learner information:

- ✓ Date of birth
- ✓ Residency status
- ✓ Prior maths attainment
- ✓ A signed and dated self-declaration.
- ✓ A counter signature by a LA staff member.

The above audit request can be evidenced through documentation such as, enrolment forms, prior attainment and eligibility assessments. To keep consistency throughout the audit checks, we ask for evidence to be provided in a PDF format where possible.

When gathering evidence for your assurance check, please be aware: We do not require any copies of official/personal documentation of the sampled individuals.

Where learners have previously attained a Level 2 qualification in maths, you must provide supporting evidence to show that those learners are no longer working at that level, this can be in the form of an initial assessment form. If sampled, these forms should be submitted alongside any enrolment forms.

To follow GDPR guidelines, we ask that you return your documentation by uploading the evidence to your secured area on the DfE network. In March 2023 you will have received an email with your local authority secure link and login details.

All Local Areas may also be subject to NAO sampling in FY23-24. We will contact all areas selected to provide support throughout the process.

**If you have any queries, please contact us on the following email:
Multiply.LOCALALLOCATIONS@education.gov.uk.**

Statement of Grant Expenditure and Usage (SOGES/SOGU)

As in FY22/23, all Local Authorities will again be expected to complete a Statement of Grant Expenditure and Statement of Grant Usage. These documents should cover your actual spend for all interventions and Admin expenditure for that financial year.

If your unable to report on actuals by the commission deadline, then it is advised that you communicate this as soon as possible and we will work with you to ensure you meet the reporting deadlines.

Annex A and B show copies of the new Statement of Grant Expenditure and Usage Documentation. These documents will also be shared in Grant determination letters and via email closer to the end of the financial year.

Submission Date

All Local Authorities will be expected to provide a signed SOGE and SOGU document by the end of April.

Annex A: Statement of Grant Expenditure



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Multiply MCA Statement of Expenditure for period 1 April 2023 – 31 March 2024 *Please complete blue cells, white cells are optional*

Authority Name	
Name of Person Completing the Return	
Email Address of Person Completing Return	

Total Multiply Allocation <u>Received</u> Financial Year 2023 - 24	
Maximum admin allowance (10% of allocation)	£

Multiply Intervention	Final Total spend (actuals) 2023 - 24 financial year	Contribution from Multiply Grant	Other funding (from own or partner resources)	Comments
a) Courses designed to increase confidence with numbers for those needing the first steps towards formal numeracy qualifications.				
b) Courses designed to help people use numeracy to manage their money.				
c) Innovative numeracy programmes delivered together with employers – including courses designed to cover specific numeracy skills required in the workplace.				

d) Courses aimed at people who can't apply for certain jobs because of lack of numeracy skills and/or to encourage people to upskill in numeracy order to access a certain job/career.				
e) New intensive and flexible numeracy courses targeted at people without Level 2 maths, leading to a Functional Skills Qualification.				
f) Courses for parents wanting to increase their numeracy skills in order to help their children, and help with their own progression.				
g) Numeracy courses aimed at prisoners, those recently released from prison or on temporary licence.				
h) Numeracy courses aimed at those 19 or over that are leaving, or have just left, the care system.				
i) Numeracy activities, courses or provision developed in partnership with community organisations and other partners aimed at engaging the hardest to reach learners.				
j) Additional relevant maths modules embedded into other vocational courses.				
Off Menu Interventions				
Admin (Please enter your admin spend for 23-34FY. This should be within the 10% allowance, it will flag red if it isn't.)				
TOTAL EXPENDITURE FOR THE PERIOD 01/04/2023 - 31/03/2024	£	£	£	

Balance	£
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Has the reported actual spend (cells D 20-31) been reconciled with your providers?	
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Authorised Officer Sign-Off

DECLARATION: As the designated Chief Executive / Section 151 Officer / Section 73 Officer (Section 73 of LGA 1985) / Chief Finance Officer (Section 127 of the GLA Act 1999)], or those with delegated authority *[delete as appropriate], I certify that I am satisfied that the data submitted in this return are correct and that the expenditure reported has been spent in accordance with the requirements and conditions of grant.[3]

Signature:	
Name (Print):	
Position within Authority	
Email address	
Date:	

[1] The value in cell C32 is the total expenditure relating to Multiply.

[2] Any underspend will be recovered in full by DfE

[3] An alternative signatory is permitted where delegated authority arrangements have been put in place by Authorities. Details and evidence of the delegation must be provided on submission of this statement of expenditure.

Annex B: Statement of Grant Usage



Multiply ring-fenced grant 2023-2024

Year End Statement of Grant Usage 23-24: No **31/6530** (relevant Authority to update and submit on headed paper)

[Insert name of relevant Authority] Date: DD/MM/YYYY

Statement of Assurance: Multiply Grant Determination

The total financial year 23-24 ring-fenced Multiply grant funding, in the amount of £..... has been provided to this Unitary/ Local Authority/ Mayoral Combined Authority/ The Greater London Authority [delete as appropriate]. The total amount of expenditure incurred in the 23-24 financial year is £.....

As the Authority's Chief Executive / Section 151 Officer/ Section 73 Officer (Section 73 of LGA 1985) / Chief Finance Officer (Section 127 of the GLA Act 1999), I have reviewed the Multiply Statement of Expenditure form and can confirm that the grant has been used solely to deliver Multiply. I also confirm that the amounts stated in the statement of expenditure are a true reflection of how the grant has been spent.

I affirm that where funding has been combined ('pooled') with funds from other sources the monies have been used in accordance with the conditions attached to the grant.

Explain your processes for checking Multiply providers' learner data capture in **FY 23/24**

[The checks the Authority makes on providers' learner data capture for Multiply delivery should be described here.]

Explain your Internal or external audits that have been conducted on Multiply in FY 23/24

[The internal or external audit the Authority conducts in relation to Multiply spend should be described here. Please provide a copy of the relevant Internal/ External report(s)]

Declaration

"I have carried out the appropriate investigations and checks and, in my opinion, the conditions attached to S31 Grant Determination No. **31/6530** have been complied with. The organisation's financial systems that recorded the income and expenditure of this Grant have provided sufficient internal control for the purposes of this certification."

[Signed / Name / Position] [Signed / Name / Position]

Chief Executive / Section 151 Officer / Section 73 Officer (Section 73 of LGA 1985) / Chief Finance Officer (Section 127 of the GLA Act 1999)]*[delete as appropriate]



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