



Department
for Education

Multiply Financial Year 2023 to 2024 assurance

**Guidance for the Greater London Authority and
Mayoral Combined Authorities**

December 2023

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Summary

This document provides non-statutory guidance from the Department for Education. It has been produced to help the Greater London and Mayoral Combined Authorities to provide assurance documentation for financial years 23/24 & 24/25 of the Multiply programme. This document is not intended to be comprehensive but, should be used as a guide in conjunction with your existing assurance processes.

Expiry or review date

This guidance is intended for financial year 23/24 of the Multiply programme and will be reviewed again in May 2024.

Who is this publication for?

This guidance is for:

- Greater London Authority
- Mayoral Combined Authorities

Main points

Following feedback received in relation to assurance in FY 22/23, changes have been made to the process for GLA/ MCAs to provide assurance on their Multiply spend going forward. This document sets out the revised process.

In FY23/24 Multiply spend will be assured in a similar way to Free Courses for Jobs. We require all MCAs/GLA to submit the following information in relation to their financial year expenditure:

- [An estimate of full year spend](#) - end March 2024.
- [An Interim Statement of Grant Expenditure](#) – end April 2024.
- [A Letter of Assurance to Accounting Officer](#) – May 2024.
- [A Final statement of Grant Expenditure](#) - end September 2024.

The GLA /MCAs will not be selected as part of our internal Multiply quarterly audit sampling but may still be selected for an audit sample by the National Audit Office or the Government Internal Audit Agency.

Estimate of Full Year Spend

To inform DfE's internal accounting, all local areas are required to provide an estimated end of financial year spend. This requirement is for a single figure, no additional supporting documentation is required.

The information should be returned by the deadline, quoted when DfE make the request for completion.

WITHDRAWN

Interim Statement of Grant Expenditure

In FY22/23 MCAs/GLA provided feedback on the assurance process, specifically the need for a longer time period at the end of the financial year to undertake a spend reconciliation processes.

To allow MCAs/GLA an extended reconciliation period, a two-stage process is required. This comprises of, an interim Statement of Grant Expenditure (SOGE), submitted by end April 2024, followed by a final SOGE submitted by end September 2024.

The Interim Statement of Grant Expenditure should comprise of the following:

- A breakdown of funding spent by intervention, and the amount of funding used on Admin. Actuals (reconciled) spend for the period 1 April – 31 December 2023 and best estimates for the period 1 January to 31 March 2024.
- Confirmation that this matches your general ledger and bank statements.
- Confirmation that you have agreed the amounts with providers up to 31 December 2023.

Note: 'Best estimates' for the period 1 January – 31 March 2024 should be based on the information in your general ledger and contractually agreed with your providers for this period. Please ensure your Admin spend for this period has also been adjusted.

Submission Deadline

The Interim SOGE, should be signed by the Authority's Chief Executive / Section 73 Officer (Section 73 of LGA 1985) or Chief Finance Officer (Section 127 of the GLA Act 1999), and must be submitted by the end of April 2024.

Supporting Documents

Annex A contains the interim Statement of Grant Expenditure template that is required for this submission.

Letter of Assurance

In addition to the interim SOGE, MCAs/ GLA are also required to submit a letter of assurance to the Accounting Officer for Multiply by May 2024.

Each MCA/GLA should take their own approach to providing this document, but as a minimum, it should:

1. Cross reference to the Interim Statement of Grant Expenditure
2. Set out what controls are in place to ringfence funding, confirming whether these are fully operational and effective over the whole financial year.
3. Set out what performance monitoring has been undertaken.
4. Detail the assurance work carried out on Multiply providers and learners. 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 for any learners that already hold a level 2 qualification in Maths that a prior learner assessment has been conducted, and that learners are not retaking a qualification they already possess.
5. We would expect this information to be covered in your statement.
6. Detail the assurance work carried out on Multiply outreach funding paid to providers.
7. Set out details of the independent audits undertaken in the financial year, including whether these were internal or external. Audit reports should be readily available, and include a detailed breakdown of the error rate, in all returns, or instances where the result is an unsatisfactory conclusion in a similar format to the below:

Description	Multiply
Value of population	£
Value of sample	£
Value of errors from sample	£
Sample error rate	%
Value of actual errors outside the sample but within the population	£
Total actual errors	£
Total funds at risk to be reported, and corrected or recovered	£

If reports are not available, your letter of assurance should outline details of any providers concerns and planned steps to investigate this.

8. As we would only request audit reports if we require them, we do expect your letter of assurance to provide a brief summary of audits conducted and include a

detailed breakdown of the error rate as set out above, in all returns, and instances where the result is an unsatisfactory conclusion.

9. Include a summary of identified errors, misuse or fraud and rectification work undertaken.
10. Include a summary of the process to claw back underspends from providers.
11. Within your letter of assurance ensure that the statement details the funding used at intervention (SOG) and provider level (As per table in Annex B).
12. Ensure that performance, assurance and audit reports can be made available upon request.

Submission Deadline

The Letter of Assurance will need to be submitted In May 2024, following your interim SOG (to be submitted in April 2024).

Supporting Documents

Annex B contains a template that can be used for the letter of assurance. It is not designed to be exhaustive - please provide any other information or supporting documentation, as necessary.

Final Statement of Grant Expenditure

By end September of the following financial year i.e. September 2024 for FY23/24, the MCAs/GLA are required to submit a final SOGE, reporting on full, reconciled, financial year spend. This should comprise:

- A breakdown of funding spent by intervention, including the amount of funding used on Admin (actuals for the previous financial year).
- Confirmation that this matches your general ledger and bank statements.
- Confirmation that you have agreed the funding amounts with providers.

Any financial clawbacks will be made against future funding or invoiced by the end of the financial year dependent on the value of underspend.

Submission Deadline

The final SOGE should be signed by the Authority's Chief Executive / Section 73 Officer (Section 73 of LGA 1985) or Chief Finance Officer (Section 127 of the GLA Act 1999) and submitted by the end of September 2024.

Supporting Documents

Annex C contains the Final Statement of Grant Expenditure template that is required for this submission.

Annex A: Interim Statement of Expenditure Template



Multiply MCA Interim 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	Total spend (actuals) Q1-3 (April 23 - Dec 23) FY2324	Estimated spend Q4 (Jan 24-March 24) FY2324	Contribution from Multiply Grant FY23-24	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 23-24FY. 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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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: Letter of Assurance template

Assurance on payments by [relevant Authority to update and submit on headed paper] to providers in receipt of Multiply ring-fenced funding for the year ended 31 March 2024.

As the Authority's Chief Executive / Section 73 Officer (Section 73 of LGA 1985) / Chief Finance Officer (Section 127 of the GLA Act 1999), I can confirm that:

- The ring-fenced Multiply grant, in the amount of £.....has been provided to this Mayoral Combined Authority/ The Greater London Authority [delete as appropriate] towards expenditure incurred in the 2023-24 financial year.
- 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.

- Details of funding by Multiply provider and intervention level are set out below and in the accompanying Interim Statement of Expenditure. Performance, assurance, and audit reports can be provided upon request.

Assurance Operations

Additional information: *The processes in place to ensure the proper administration of Multiply funding, including the assurance framework and governance applicable to the programme, should be described here.*

Internal or external Multiply specific audits

Additional information: *The audit controls in place, including Multiply specific due diligence, performance monitoring, audit, and compliance checks that the authority conducts on providers should be described here.*

Example: Multiply audits completed in the 2023 – 24 financial year

Provider UKPRN	Provider Name	Payment Made	Compliance with Multiply spend and Learner criteria.	Conclusion over use of funds (Satisfactory / Not Satisfactory)

This table for any providers found to be Not Satisfactory should follow the instructions in [Letter of Assurance point 6](#).

Additional comments: *Notes in relation to the above, including any action plans or recommendations made to the provider as a result of the assurance process:*

Comment	Provider

Multiply checks on providers' ILR return.

Additional information: *The checks the Authority makes on providers' ILR returns for Multiply delivery should be described here.*

Statement of Usage

Example: assurance return information for Multiply for the delivery period covering [insert dates], [insert Authority name] made payments to [insert number] education providers for delivery of Multiply, totalling [insert sum]. Delivery during the period is detailed in the table below.

Any profiling difference between payments made to providers, the reconciled spend and the estimated spend in the table below will be reviewed, with all spend being reconciled in full prior to end September 2024. The appropriate unearned funding will be recovered [after year end].

This is the assurance statement provided by [add authority name] in relation to Multiply. I can confirm that the spend under the S31 Grant Determination No **31/6530** has been deployed to providers accordingly.

Declaration

“To the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects, the conditions attached to S31 Grant Determination No **31/6530** have been complied with.”

Signed

[insert name/signature]

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

WITHDRAWN

Annex C: Final Statement of Grant Expenditure template



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.



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