

Funding assurance review

Procedure process flow diagram

This document presents an overview of the Department for Education (DfE) Funding and Financial Oversight approach for the Post-16 funding assurance review procedure.

The core emphasis of the assurance approach will be coverage of learners returned in providers' individualised learner record (ILR) and funded under recurrent funding grants and contracts allocated by the DfE and from employers' apprenticeship service accounts.

The funding assurance review process is defined by three steps; planning, fieldwork and reporting. The DfE funding assurance review process may be undertaken by an DfE auditor or appointed external firm.

This guidance is for all providers that return ILR data, or others that wish to understand the assurance process. It relates to all funding provision which the DfE audits.

These process flow diagrams are a diagrammatic depiction of the processes described in document Funding Assurance Review _ step by step procedure process flow.

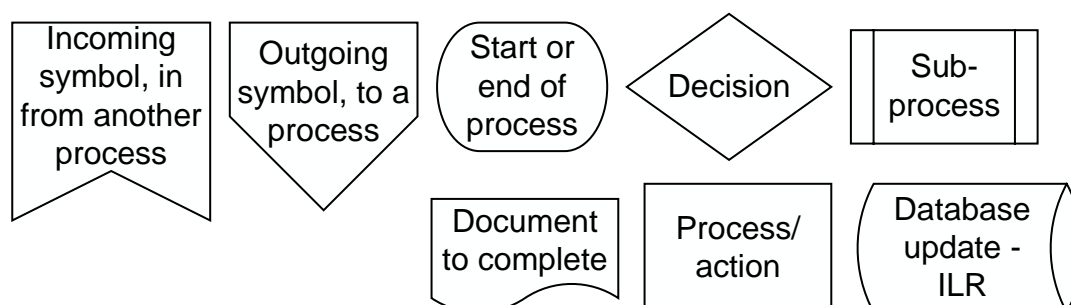
Throughout these process flows "Funding Assurance Review" will be termed as "Audit". Although specific steps are defined within this document, the process steps may flow differently depending on the provider type or auditor but the overall purpose of the process will be maintained.

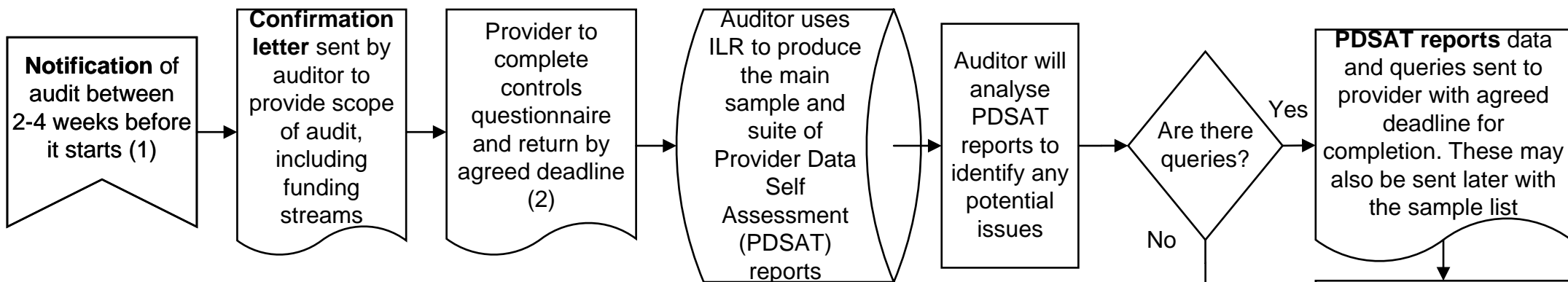
This document supports, and should be read in conjunction with, the DfE Post-16 funding assurance review guidance.

Process flow contents

- Audit procedure: planning
- Audit procedure: fieldwork
- Audit procedure: reporting

Process flow symbol key





Audit procedure - planning

Key:

(1) The DfE may appoint an external audit firm (hereinafter also referred to as “auditor”) to conduct the audit. The provider will be notified by DfE initially, then by the audit firm. The notification period commences at the point of auditor contact.

(2) New providers will complete a new provider questionnaire and existing providers will complete an internal controls questionnaire. Any queries will be raised during the audit.

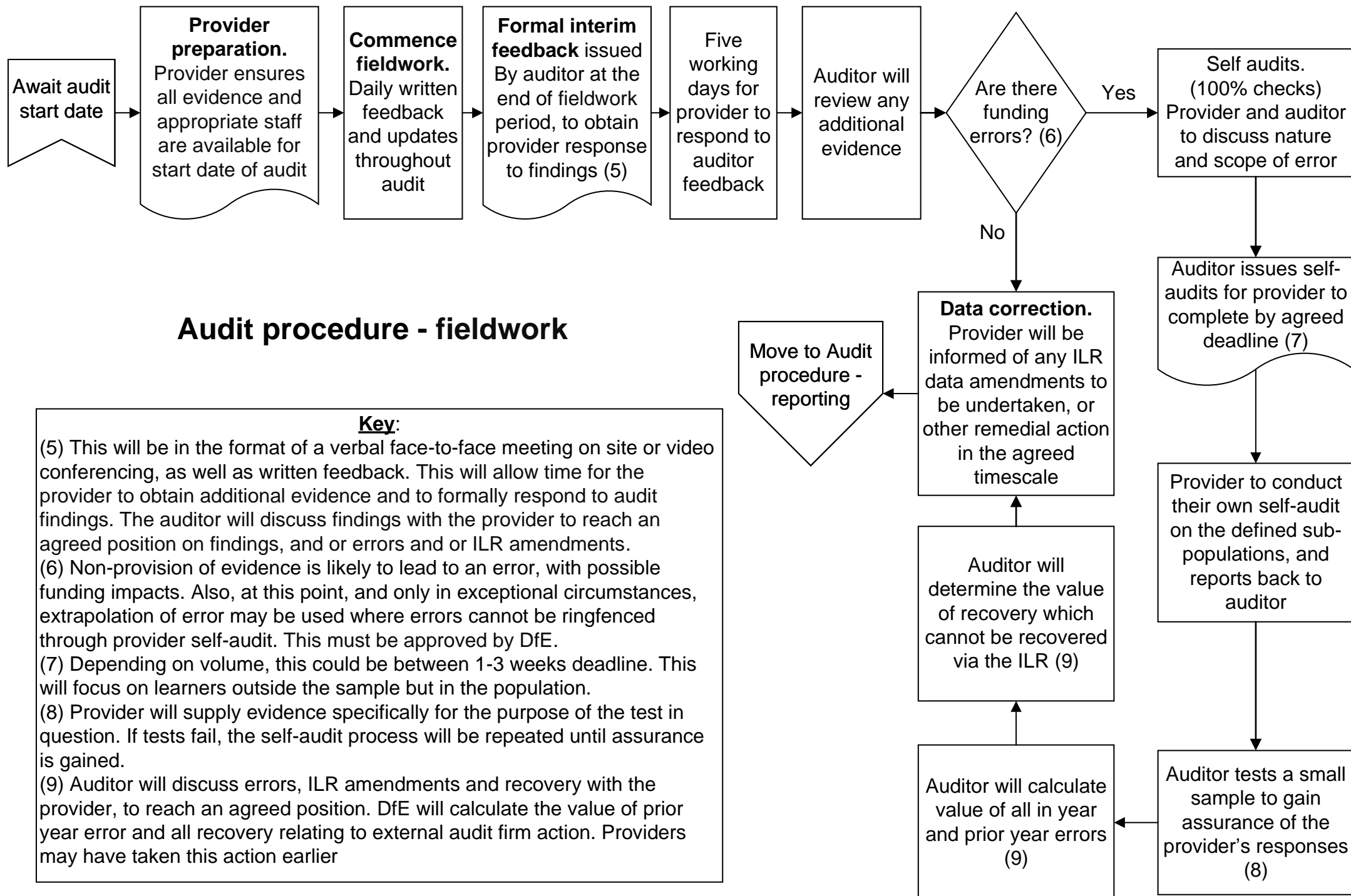
(3) Usual practice is 1 week notice but can be negotiated dependent on, for example, audit complexity, subcontracting or management systems used.

(4) This step can occur any point after confirmation letter and before the fieldwork period, at either the request of the auditor or provider.

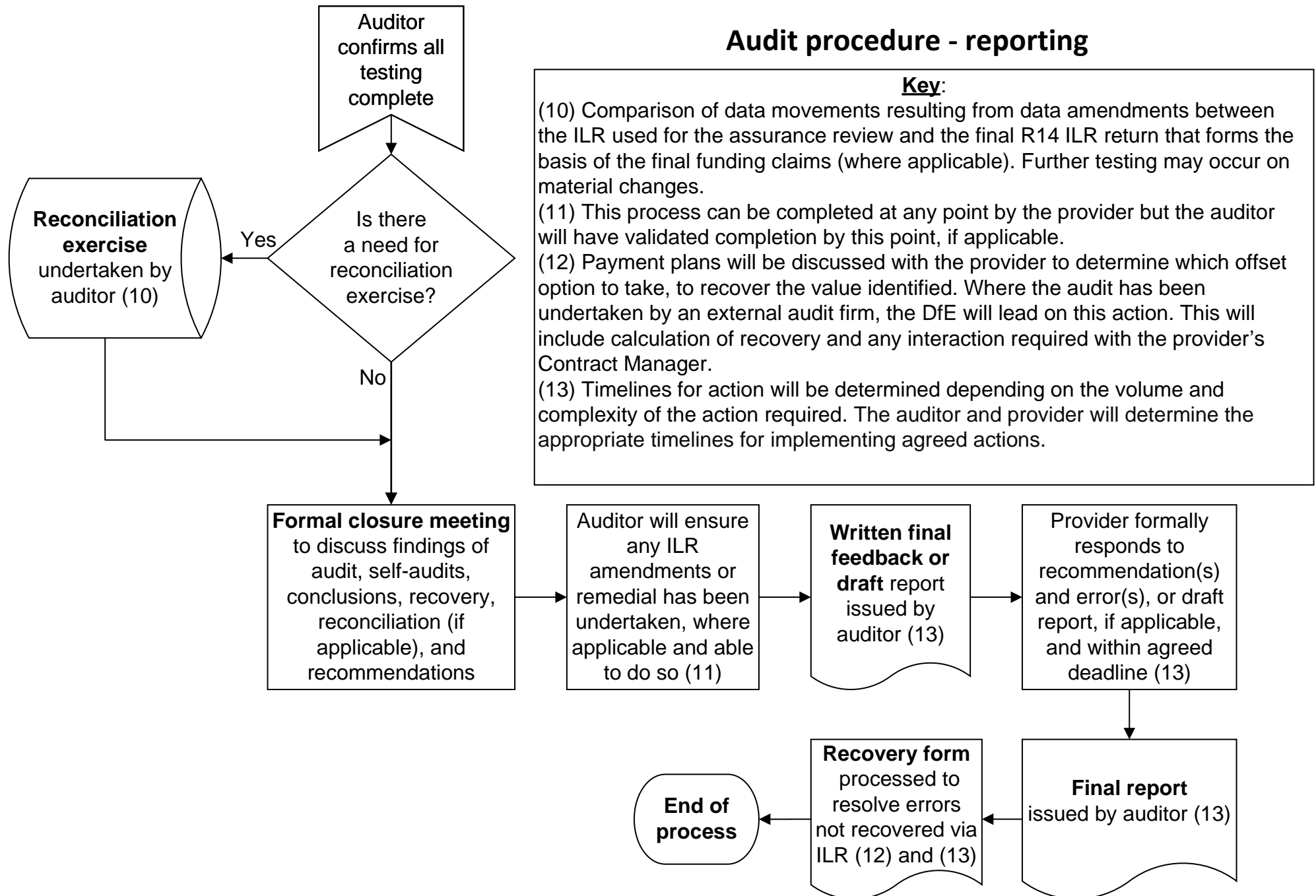
Sample list
shared with provider, with 1-2 weeks notice of audit start. PDSAT sample may be sent at a later date if not resolved at this point (3)

Evidence requirements.
A conversation on evidence expectations between auditor and provider is recommended. (4)

Move to Audit procedure - fieldwork



Audit procedure - reporting





Department
for Education

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