
Higher Education Update

Data Assurance

April 2015



Why is Data Important?

Higher Education (HE) Institutions must make many and varied data returns. Accurate, complete and current data reported through statutory returns:

- drives institutions' reputations and league table positions
- supports students and other stakeholders in their decision making
- helps institutions themselves to make sound business decisions
- ensures accountability for funding received.

HEFCE's Financial Memorandum requires institutional Audit Committees to provide opinions on the management and quality assurance of data provided to HEFCE, the Student Loans Company (SLC), the Higher Education Statistics Agency (HESA) and other public bodies.

Sector Developments

Higher Education Students Early Statistics Survey (HESES)

HESES is an annual data submission to HEFCE, which enables HEFCE to review HE teaching funding, to monitor institutions' recruitment against their Student Number Control (SNC) for the current academic year, and to inform the initial allocation of teaching funds for the next academic year.

Changes were introduced for HESES14, submitted in December 2014, and larger changes are predicted for the HESES15 submission.

These changes will include expected the removal of split regime student funding, using 2014/15 completion rates to drive institutions' teaching funding. Therefore, the accuracy of student completion rates in the current student record are of increased importance.



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SNC is also to be abolished from September 2015. The removal of this cap will allow institutions to recruit as many students as they wish (subject to meeting other funding or accrediting bodies' specific recruitment thresholds).

From an Audit Committee and management review perspective, the financial risk is reduced as the completion of HESES is simpler, SNC penalties will not be in place and the related funding is smaller. However, reputationally, it remains essential that institutions have procedures in place to ensure the accuracy of the data.

Destination of Leavers from Higher Education (DLHE)

The DLHE survey collects information about what leavers from HE programmes are doing six months after qualifying from their course (employed, engaged in further study and so on), and has been required since 2002/03.

HESA has introduced changes to the data collection methodology for the annual DLHE submission. From the 2014/15 DLHE survey onwards, the paper questionnaire will no longer be used, with the intention of reducing the financial and environmental costs each institution incurs, as well as eliminating the space requirements arising from the management and storage of the questionnaires.

HESA has also introduced a telephone input questionnaire, to allow institutions to continue to capture telephone responses on paper.

Based on our recent work in the Sector, we have seen examples of good practice in this area, with institutions inputting responses directly into the Student Record System, increasing the efficiency of the data capture process.

The longer-term future of this survey is uncertain as it is particularly susceptible to manipulation – whether in terms of particular groups of students being surveyed more enthusiastically than others, or in terms of data from responses being misreported.

Key Information Sets (KIS)

While no specific data related changes have been made for the upcoming 2015/16 collection, the KIS remains of high importance for every institution. It is seen as a vital tool which potential students use to inform their choice of HE provider. HEFCE will continue to include KIS reviews as part of their data assurance programme. Institutions should ensure that audit trails are maintained and accessible including supporting documentation.



Higher Education - Business and Community Interaction Survey (HE-BCI)

All institutions are required to complete the annual HE-BCI survey. This submission examines the exchange of knowledge between universities and the wider world, and is used by HEFCE to inform the strategic direction of 'knowledge exchange'.

The HE-BCI survey is submitted alongside the HESA Finance Statistics Record (FSR), and HEFCE are looking to introduce regular HE-BCI audits as part of their data assurance programmes – accordingly, it is vital that institutions are able to verify all values included back to source documentation, particularly where any estimation is needed. In addition, it is important to ensure that the income has been apportioned across accounting periods correctly, that the partner has been classified correctly and that the activity has been classified correctly between research and consultancy.

HEFCE are also starting to undertake QR Business & Charity audits.

Higher Education Data & Information Improvement Programme (HEDIIP)

HEDIIP, hosted by HESA, has been established to enhance the arrangements for the collection, sharing and dissemination of data and information about the HE operating framework. HEDIIP is currently undertaking a range of projects:

- producing an inventory of student data collections, assessing the rationale for collections and similar characteristics between the returns
- developing a HE data language in order to provide consistency between various data sources
- collecting institutional views on the current Joint Academic Subject Coding System (JACS), ensuring the system meets stakeholders needs
- increasing the adoption of the Unique Learner Number (ULN) in HE
- assessing the information landscape with the aim to arrive at a new system that reduces the burden on data providers and improves the quality, timeliness and accessibility of data and information about HE.

As these projects develop, Audit Committees should benefit from less and clearer information surrounding the HE operating framework.

Further details are available on the HEDIIP website, at <http://www.hediip.ac.uk/>.



HEFCE Meeting

We met with the HEFCE data assurance team in January and they gave us an update on their work. They stated that there is continued focus on non-completion audits, with common errors found including:

- only looking at students who were in the original HESES population
- human error
- reliance on devolved approaches to schools / faculties but without having an adequate framework to supervise / monitor what they are doing
- reliance on the word of franchisees (partner colleges)
- failure to apply rules about non-standard years correctly
- not assessing completion against the appropriate modules for each student (i.e. those they embarked upon at the beginning of the year).

Triangulation between returns is important and sometimes, for example, there can be inconsistencies between staff and student HESA.

HEFCE have a particular concern that audit committees are not giving data the attention it deserves – and they are starting to challenge when data goes wrong whether the audit committee gave due thought to the opinion in their annual reports. They encourage broad audit coverage over time, that includes looking at actual data, and also interaction between management and the audit committee on how data is being managed. Also they are concerned that audit committees are made aware of data audit interactions with HEFCE.

Where institutions have been subject to data audit by HEFCE, internal audit should be aware of any agreed actions and confirm implementation of the agreed action plans.

During data audits, HEFCE will also discuss with institution's accountable officers how they satisfy themselves before signing off data returns.

How can Uniac help?

Uniac's data assurance team has an extensive and proven track record in providing data assurance and consultancy services to our member Universities and beyond. We work closely with HEFCE including developing audit methodologies and have undertaken data audits on their behalf.

We can and do provide real-time assurance for individual statutory returns at the point of compilation. This allows institutions to tailor their approach and revise their data prior to submission, ensuring the return is accurate, complete and compiled in accordance with the published technical guidance and requirements as the return is prepared.



In auditing one or more of the statutory returns, we can help support the Audit Committee in forming its opinion on the University's management of the accuracy of data and provide assurance that often detailed and complex return requirements are being complied with; ensuring there are no surprises further down the line.

Uniac has significant experience in performing data audit work across the following statutory returns / data related areas:

- HESES
- Student HESA Return
- Staff HESA Return
- DLHE
- KIS
- Teaching Agency - Initial Teacher Training (ITT) Return
- NHS Returns (Pre-registration and CPD)
- Finance Statistics Return (FSR)
- League Table Indicators
- Institutional Profile Return
- Higher Education - Business and Community Interaction (HE-BCI) Survey.
- Estates Management Statistics (EMS)
- Aggregate Offshore Return
- Research Excellence Framework (REF)
- TRAC
- TRAC (T)
- Skills Funding Agency (SFA) Return



Contact

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