

AAT Guidance for training providers (Qualifications 2022)

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Associated regulations and policies

Code of Practice for AAT Approved Organisations
AAT Framework Agreement and Call-Off Contract
Instructions for conducting AAT computer-based assessments
AAT qualification specifications and other relevant materials
EPA Centre Handbook

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Section 1 – Introduction

This document provides guidance for organisations wishing to become an AAT Approved training provider, as well as information for approved training providers that are already delivering AAT qualifications.

It covers the training provider approval process as well as providing guidance on delivery, assessment and quality assurance for the new qualifications available for registration from 1 September 2022:

- Level 2 Certificate in Bookkeeping
- Level 3 Certificate in Bookkeeping
- Level 2 Certificate in Accounting
- Level 3 Diploma in Accounting
- Level 4 Diploma in Professional Accounting

It also details the AAT requirements for AAT registered students and provides examples of best practice for training providers whilst working with AAT qualifications.

This guidance should be read in conjunction with the following documents:

- *AAT Code of Practice for Training Providers*
- *AAT Training provider agreement*
- *Instructions for conducting AAT computer-based assessments- AtlasCloud* (this document will be made available in due course)
- *AAT qualification specifications and other relevant materials.*

Section 2 – Who is involved in delivering AAT qualifications?

The following section details the responsibilities of key staff involved in the delivery, administration and quality assurance of AAT qualifications, including:

- AAT Course Coordinator
- Tutors
- Assessors
- Internal verifier

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- Computer Based Assessment (CBA) administrator
 - Invigilator
 - Computer Based Assessment (CBA) technical contact
 - External Quality Assurer.

Where any aspect of assessment is undertaken by the training provider, or the provider wishes to claim Recognition of Prior Learning (RPL) for any learners, the provider must ensure there are enough, competent and appropriately qualified assessors and internal verifiers.

AAT Course Coordinator

Implementation of AAT qualifications depends on effective communication between training providers and AAT. Training providers must nominate a Course Coordinator, who will be the first point of contact for AAT and the external quality assurer, should any queries arise. Training providers should notify their assigned AAT Quality Assurance Officer if the Course Coordinator subsequently changes.

The Course Coordinator is responsible for overseeing the AAT programme and is accountable for the following activities.

Continued approval and monitoring

- Ensuring the criteria for approval as an AAT training provider continues to be met.
- Implement and evaluate the effectiveness of the quality assurance processes and make recommendations for improvements, as necessary.
- Informing AAT of any changes that may have an impact on the information held, for example, changes to training provider premises and changes to assessors or internal verifiers (where applicable).
- Ensuring all new staff complete a training provider staff details form.
- Ensuring that relevant policies and procedures meet AAT's current requirements, and that all candidates are aware of these.
- Coordinating arrangements for external quality assurer visits.
- Taking action to address any recommendations made by AAT.
- Contribute to the annual self-assessment report.

Coordination of the team

- Ensuring all members of the team:
 - are familiar with the standards of AAT qualifications that they are involved with
 - have access to the AAT website, *SummingUp*, 20 magazine and other relevant information.

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- Ensuring effective communication with the team including regular team meetings.
 - Identifying staff training needs, especially for the assessors and the internal verifiers (where applicable).
 - Checking CPD of the team on a regular basis.
 - Ensuring all members of the team have access to AAT policies and procedures.

Coordination of the administration and delivery of AAT qualifications

- Maintaining up to date central records.
- Ensure the maintenance of accurate and auditable records to track the progress of candidates.
- Ensuring students have detailed guidance, support and information about AAT qualifications prior to enrolment, and throughout the course.
- Ensuring that each student registers with AAT prior to scheduling an assessment.
- Ensuring that a sample of students are interviewed to ensure that they are aware of the various policies and understand the AAT e-portfolio system.
- Ensuring that candidates have received a comprehensive induction to the training provider and to the AAT qualification(s) and that late starters to the programme have been included.
- Coordinating assessment administration.

Tutors

Tutors within the training provider are responsible for the quality of delivery of the programme, including preparing students for assessment and supporting and monitoring student progress.

Assessors (require for Recognition of Prior Learning (RPL) – see Section 10)

Where applicable, assessors are responsible for the assessment of candidates' work against the prescribed criteria, ensuring that national standards are maintained. Full details of requirements for assessors can be found in the *AAT Code of Practice for Training Providers*.

Internal verifiers (require for Recognition of Prior Learning (RPL) – see Section 10)

Where applicable, internal verifiers support assessors to ensure assessment decisions are valid and reliable. Full details of requirements for internal verifiers can be found in the *AAT Code of Practice for training providers*.

Computer Based Assessment (CBA) administrator

CBA administrators are responsible for scheduling assessments, assessment security, assessment supervision, the assessment environment and the overall conduct of the assessment. CBA administrators are also responsible for appointing invigilators.

Invigilator

Invigilators are essential in upholding the integrity of the assessment process, through being responsible for the proper conduct of the assessment.

Computer Based Assessment (CBA) Technical Contact

CBA technical contacts are responsible for ensuring that the assessment software is installed on each PC used by students for live and practice assessments. They are also required to ensure that each PC meets the minimum and supporting technical requirements to run AAT assessments and that these are regularly checked following any local changes to PC settings, or tested following any updates to the assessment platform, prior to any sittings. This role should also be able to troubleshoot any technical issues, before, during or after any assessments take place.

External Quality Assurer

The external quality assurer is appointed by AAT to ensure that qualification standards are being met and are applied consistently across all training providers.

The external quality assurer will be in regular contact with the training provider to ensure continued compliance with the *AAT Code of Practice for Training Providers*. The external quality assurer will provide guidance, support and make recommendations for continuous improvement.

Section 3 – Training provider approval

Training providers must be approved by AAT to offer AAT qualifications. To apply to become an AAT Approved training provider, email trainingproviders@aat.org.uk with the following information:

- full name of organisation
- full postal address, including postcode
- landline telephone number
- website address – this must be a live, fully functioning website
- the names of other awarding organisations with which the organisation is accredited.

When AAT has received this information, an account manager will set up a meeting to discuss the criteria needed for approval.

Only applications that meet AAT's high standards will be approved.

If approval is granted training providers will be required to agree and sign an *AAT training provider agreement*, which constitutes an enforceable agreement between AAT and the training provider.

Insurance

Clause 33 of the training provider agreement states:

"During the term of this agreement (unless otherwise agreed in writing by the parties), the training provider shall maintain in force, with reputable insurance company, an appropriate insurance cover(s) against all its liabilities and indemnities that may arise under or in connection with this Agreement and shall, on AAT's request, produce both the insurance certificate(s) giving details of cover and the receipt for the current year's premium".

To comply with this, each training provider must ensure that the type and level of insurance cover is appropriate to need, taking account of its size, turnover and other factors. AAT does not specify levels of insurance cover, but recommends that cover should, where at all possible, meet or exceed the following:

- Professional Indemnity - £5,000,000
- Employers Liability - £10,000,000
- Public and Products Liability - £5,000,000
- Cyber Security - £1,000,000.

For training providers that operate outside the UK, alternative forms of insurance may be acceptable, providing these are equivalent to the types and levels of insurance shown above.

Where insurance cannot be obtained in the country or region in which the training provider operates, AAT may consider waiving clause 33 in the Agreement. In these circumstances, AAT reserves the right to seek assurance that the training provider has in place alternative arrangements that will, as far as possible, protect the interests of students and cover liabilities and indemnities that may arise under the terms of the Agreement. This may include, for example, robust policies and procedures relating to health and safety/student welfare, financial bonds, and similar arrangements.

Partnership/third party agreements

Where a partnership is formed, or an organisation offers the AAT qualifications on the training providers behalf, the training provider must seek AAT's prior written consent. The training provider must also provide details of the partnership agreement and a Memorandum of Understanding (MOU) to support the request. The contractual responsibility will still sit with the training provider, and the centre co-ordinator should be an employee of the training provider not that of the partnership organisation.

Section 4 – Student registration

Completing the registration process

Before embarking on AAT qualifications students must register with AAT. When a student registers with AAT they pay a one-off registration fee for their chosen qualification. This will give them access to the qualification for its lifetime, typically four to five years, the ability to be registered to sit assessments, and access to associated AAT student support resources.

Registration is done via the online registration service, with payment using a debit/credit card or a payment code.

If you are responsible for paying their registration fees, you can issue your students with a payment code, a unique code per student, per qualification which they can use as a method of payment when registering. You will only be invoiced once the code has been used and the student has been registered (see 'Student registration payment codes' section below for more information).

Students are responsible for registering themselves in order to sign the terms and conditions and set their contact preferences.

Once registered they will receive their AAT student number and will have access to their MyAAT account, the logged in area of the AAT website, which provides them with access to a range of benefits (see Section 5 for further information about the benefits of AAT registration).

It is important that all your students register with AAT as soon as possible so they can get the most out of their student registration and to ensure that there are no issues when they come to sit an assessment. Section B2.2 of the *AAT Code of Practice for Training Providers* states that "Training providers must ensure that students submit an application for student registration within four weeks of enrolment", which should avoid the need for last minute registrations on the day of an assessment.

Student registration payment codes – online

To ensure that students who are not directly or indirectly contributing to the payment of their AAT registration fee (i.e. the training provider is covering the costs, or they are included within the tuition fee) are able to register quickly and effectively online, payment codes may be set up. This allows invoices for student registration fees to be sent directly to the training provider, rather than being paid directly by the students.

This process allows students to register themselves online and avoids training providers the lengthy and administrative task of collecting completed forms or posting them to AAT along with the payment summary sheet.

It is simple to create payment codes for your students.

1. Log on to online training provider account.
2. Go to the student registration payment codes area.
3. Enter the number of payment codes you require (one code for each student and each qualification you wish to be invoiced for – a maximum of 100 codes per request).
4. Enter a purchase order number for the codes you have requested.
5. Download the payment codes that you have ordered into an excel file.
6. Inform your Finance department of the purchase order and the payment codes received
7. Give one payment code to each student, per qualification.
8. Student registers online.
9. Student enters the payment code when prompted (the code is case sensitive).
10. The training provider is invoiced for the registration fees.

If you would like more information on this service or have any questions or feedback, please contact our Partner Support team on +44(0)20 3735 2443 or email partner.support@aat.org.uk

AAT invoice guidance

1. Invoices are sent out once a week either by post or email (based on distribution details associated with each training provider).
2. All invoices will be clearly laid out and contain a breakdown and description of all individual charges that make up the invoice total. They will also include VAT details and any other pertinent information.
3. All invoices and invoice data will be stored in line with the minimum legal requirement for all financial information.
4. All invoices have 30 day payment term from invoice date.

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5. AAT will chase up any accounts which are overdue by phone or email and send out copies of invoices when requested.
 6. Statements are sent out at the beginning of every month (or on request).
 7. Any invoice query should be sent at first instance to sales@aat.org.uk or a member of the Accounts Receivable team should be contacted on **+44 (0)20 7397 3117**.
 8. Any organisation that has debt over 30 days old could be placed on a financial stop status.
 9. If a training provider is placed on financial stop, it will prevent them from accessing their online services, both through the website and on the assessment system platforms used by AAT to administer and deliver assessments. This includes booking CBAs and registering students.
 10. Before a financial stop is placed on an organisation, a written notice period of 7 days will normally be given to settle the accounts before the stop is placed.
 11. The training provider which is to be placed on stop receives a telephone call before the stop is placed or an email if contact cannot be made by phone.
 12. Invoices that are under investigation (or disputed) will not cause a training provider to be placed on financial stop until the query has been resolved.
 13. Training providers are not removed from the financial stop status until cleared funds are received into the AAT bank account.
 14. AAT may have recourse to debt collectors in the event of overdue debts remaining unpaid.

Section 5 – Types and benefits of AAT registration

Student registration

Upon successful registration and while studying their AAT qualification, students will receive exclusive benefits, including:

- access to a personal MyAAT account – the logged in area of the website which provides access to AAT benefits, services, resources and communities
- eligibility to sit assessments, receive results and obtain feedback (Note: students will receive results for any assessments they sat whilst a registered student, even if the results come through after their status with AAT has changed)
- a dedicated weekly email newsletter (excluding Level 1 students)
- 20, the AAT student magazine (only for students studying the accounting qualifications)
- access to a range of interactive study support materials, practice assessments and 'Green Light' tests (a formative diagnostic tool for students)
- access to study support campaigns and online events across all AAT qualifications

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- TOTUM Pro card, which provides benefits from a range of discounts, as well as access to the ISIC Card (International Student Identify Card) (excluding Level 1 students)
 - free Excel online e-learning
 - access to career advice and discounted CV review services
 - access to local branches that host free training and networking events in their area
 - access to AAT Rewards, which offers a range of discounts and offers on retail, insurance, holidays and much more (only for students studying the accounting qualifications)
 - access to online forums that allow students to network, ask questions and develop peer to peer support during their studies.

AAT Bookkeeping membership (AATQB)

Students who successfully complete the Level 3 Certificate in Bookkeeping or the Level 3 Diploma in Accounting are eligible to apply for bookkeeping membership and will be able to use the letters AATQB after their name when successfully elected.

Benefits of bookkeeping membership include:

- use of professional letters AATQB after their name to show their professional status
- CPD e-learning and online resources via the Knowledge Hub
- technical and ethical support helplines:
 - Ethical advice helpline
 - Croner tax advice line
 - Croner HR and employment law advice line
 - CIPP payroll advisory helpline
 - Croner Health and Safety advice line
- free and discounted CPD events and webinars t covering technical updates and soft skills
- local branch network
- support to set up and run their own accounting business as an AAT Licensed Bookkeeper
- access to career advice and discounted CV review services
- Excel online e-learning
- AAT Rewards which offers a range of discounts and offers on retail, insurance, holidays and much more
- dedicated monthly newsletters highlighting industry news, updates and local events.
- AAT forums – discuss a wide range of topics with other AAT members and students

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- CPD support – how to plan, do and record your CPD journey.

AAT Full membership (MAAT)

Students who successfully complete the Level 4 Diploma in Professional Accounting are eligible to apply for full membership and will be able to use the letters MAAT after their name when successfully elected.

To become a full member, students must have completed the Professional Diploma in Accounting and the online application for MAAT, whereby their suitability for professional status is checked, and they sign up to our professional membership declaration. Once approved, they must complete a CPD pathway to retain their MAAT status.

Benefits of full membership include:

- use of professional letters MAAT after their name to show their professional status
- CPD e-learning and online resources via the Knowledge Hub
- technical and ethical support helplines:
 - Ethical advice helpline
 - Croner tax advice line
 - Croner HR and employment law advice line
 - CIPP payroll advisory helpline
 - Croner Health and Safety advice line
- free and discounted CPD events and webinars covering technical updates and soft skills
- local branch network
- Excel e-learning
- bi-monthly *Accounting Technician* magazine
- Excel online e-learning
- support to set up and run their own accounting business as an AAT Licensed Accountant or Bookkeeper
- online career resources and events
- CPD support – how to plan, do and record your CPD journey
- AAT forums – discuss a wide range of topics with other AAT members and students
- AAT Rewards which offers a range of discounts and offers on retail, insurance, holidays and much more
- dedicated monthly newsletters highlighting industry news, updates and local events.
- discount on full membership fees if studying for a further relevant qualification (e.g. ACCA, CIMA).

Section 6 – AAT monitoring activities

AAT monitors training providers to ensure that:

- they continue to meet AAT's requirements for the approval of training providers
- they remain compliant with the AAT Training provider agreement, the *AAT Code of Practice for Training Providers*, and other relevant requirements relating to individual qualifications
- as applicable to each qualification, assessment decisions are in line with national standards.

Monitoring by external quality assurers

Once approved all training providers have an external quality assurer allocated to them. The frequency of visits by an external quality assurer to a training provider will depend on a number of risk based factors, but every training provider will receive a monitoring visit at least once every two years.

Training providers will receive a report from the external quality assurer after the activity identifying any actions which need to be addressed.

Self-assessment reporting

Most training providers undertake self-assessment to support and improve the quality of their programmes. Self-assessment should be a normal part of a training provider's review and evaluation of its activities. Providing an annual self-assessment report is a requirement of all AAT approved training providers.

You will be asked to provide your first self-assessment report within six months of approval. While the self-assessment is an on-going process, you will only be required to submit a report to AAT once every twelve months thereafter. It will then be required in the same month on a twelve month basis. Guidance on the self-assessment process is available at: aat.org.uk/support/quality-assurance/resources

Section 7 – Assessment

Preparing for AAT assessments

Tutors are reminded to always refer to the unit content within the qualification specifications for what to teach and what will be assessed, and to refer to a range of supporting materials where possible. While published materials can offer excellent support and variety in teaching and learning, they should not be used without reference to the specification. For more information on the specifications and other supporting materials, visit the [Learning portal](https://aat.org.uk/learning-portal), aat.org.uk/learning-portal.

Types of assessments

All AAT qualifications are assessed using computer-based assessments (CBAs) through AAT's assessment platform and are either marked by AAT or the Training Provider.

CBAs may be:

- wholly computer marked
- partially computer marked and partially human marked
- wholly human marked.

The units that make up the qualifications may be assessed by:

- unit assessment only
- unit assessment and as part of a synoptic assessment
- synoptic assessment only
- recognition of prior learning (RPL) – *see section 10 for more information.*

Unit assessments

Unit assessments are available to be scheduled on demand throughout the year, except during periods set and communicated by AAT. Training providers can set timetables that fit in with their course delivery programme.

Synoptic assessments

The Level 2 Certificate in Accounting is the only new qualification that includes a synoptic assessment. Students will be required to demonstrate their knowledge and understanding from across several units within the qualification. Further guidance for synoptic assessment coverage is available in the [qualification specification](#), specifically Section 12: Synoptic test specification.

AAT will set and communicate the assessment windows for the synoptic assessment.

Results

Results for wholly computer-marked assessments are available within 24 hours via MyAAT. Results for externally marked assessments are available six weeks from the date of the assessment being submitted.

CBA performance feedback for students

AAT's feedback service provides a simple summary of students' performance in each assessment. The feedback statement confirms their overall result and a breakdown of performance by task. Students will also be able to see marks available and marks achieved against each task position. These statements are also available via Centre Assessment results and Your Assessment results on MyAAT.

Feedback statements are automatically generated and are designed to help students identify their strengths and any topic areas requiring further study. The student is presented with a short descriptor for each task to describe their performance in that task against the topics assessed. There are four feedback descriptors. Each descriptor provides an indication of how the student has performed in that task and includes generic advice on how to proceed with their studies or continuing professional development (CPD).

The four feedback descriptors are as follows:

1. **Exceeded:** your performance exceeded the minimum requirement. Try to maintain this level of performance.
2. **Met:** your performance met the minimum requirement. To maintain or exceed this performance level you should regularly revisit the topics in this area.
3. **Borderline:** your performance was close but did not meet the minimum requirement. Further study of the topics covered by this task is still needed.
4. **Below requirement:** your performance was not strong enough to meet the minimum requirement on this occasion. Further study of the topics covered by this task is important

For tasks worth less than ten marks, 'Met' is the highest feedback descriptor that can be assigned.

For Recognition of Prior Learning, the Achieved/Not yet achieved decisions made by the assessor are converted to a binary (1,0) marking scheme. In these cases, 'Met' or 'Below requirements' are the only feedback descriptors that can be generated.

Generally, each feedback descriptor covers a range of marks, so it is possible for two students to receive similar feedback statements but, because they scored differently in each task, each student might have a different result overall, that is, 'Achieved' or 'Not yet achieved'.

If a student remains dissatisfied with their assessment result or overall qualification grade, they can apply to have it reviewed through the [enquiries and appeals procedure](#).

Re-taking assessments

Students should only be entered for assessments when they are suitably prepared and expected to pass. While some re-takes are to be expected, the taking of three or more assessments should be considered the exception rather than the rule. Some students may find it difficult to achieve success in the assessment the more time that has elapsed between the assessment and the completion of their studies. Where a student is unsuccessful in their assessment attempt, they should discuss their

assessment outcome, including performance feedback, with their tutor and receive appropriate revision advice before re-taking the assessment.

Where students have failed to meet the assessment criteria on several occasions, the tutor should also review the process by which they assess their students as being ready to demonstrate competence.

Re-sit restrictions

Although there are currently no re-sit restrictions on our qualifications students should only be entered for an assessment when they are well prepared, and they are expected to pass the assessment.

Where a student is unsuccessful in an assessment attempt, they should discuss their results with their tutor and revise appropriately before retaking the assessment.

Voiding of assessments

There are two reasons available for you to void an assessment:

- before an assessment has started: **Void – Not yet started**
- after an assessment has started: **Void.**

You must provide a valid reason for voiding an assessment after it has started, by completing the text box during the void process.

Where re-sit restrictions apply, the voiding of assessments on the assessment platform must not be used to circumvent these restrictions.

AAT monitors the use of voiding on the assessment platform. If we find that any student has accessed a substantial amount of any assessment to which re-sit restrictions apply, and the assessment has been voided, AAT may request an explanation from the training provider or assessment venue, and will reserve the right to change the result to Not Yet Competent.

Training providers or assessment venues will be invoiced for any assessment where the terms and conditions have been accepted at the start of the assessment. AAT will not provide a credit note if a training provider has voided an assessment after the terms and conditions have been accepted.