

# FUNDING & STUDY LEAVE SUPPORT FOR PROFESSIONAL ACCOUNTANCY EXAMINATIONS

## January 2018

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|                      |   |
|----------------------|---|
| Name of Policy:      | Funding & study leave support for - professional accountancy examinations |
| Date Issued:         | January 2018  |
| Date to be reviewed: | 31 <sup>st</sup> March 2022   |

|                                     |   |                                |
|-------------------------------------|---|--------------------------------|
| <b>Policy Title:</b>                | Funding & study leave support for CCAB professional accountancy examinations                      |                                |
| <b>Supersedes: (Please List)</b>    | All previous versions of Funding and study leave support for CCAB accounting examination policies |                                |
| <b>Description of Amendment(s):</b> | Reformatting to new policy template/ rewording as necessary / review of impact analysis           |                                |
| <b>This policy will impact on:</b>  | Finance Team only   |                                |
| <b>Financial Implications:</b>      | No Change   |                                |
| <b>Policy Area:</b>                 | Finance   |                                |
| <b>Version No:</b>                  | 3.0   |                                |
| <b>Issued By:</b>                   | Danny Storr, Deputy CFO   |                                |
| <b>Author:</b>                      | Victoria Rimmington, Finance Manager  |                                |
| <b>Document Reference:</b>          | FIN002  |                                |
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| <b>Review Date:</b>                 | 31 <sup>st</sup> March 2022   |                                |
| <b>Impact Assessment Date:</b>      | 28 <sup>th</sup> September 2017   |                                |
| <b>APPROVAL RECORD</b>              | Approved IAGC   | 15 <sup>th</sup> November 2016 |
|                                     | Approved IAGC   | 16 <sup>th</sup> January 2018  |
|                                     | Approved IAGC – Extension of Review Date  | 09 <sup>th</sup> November 2021 |
| <b>Consultation:</b>                | IAGC  | 15 <sup>th</sup> November 2016 |
|                                     | IAGC  | 16 <sup>th</sup> January 2018  |

## CONTENTS

|                   |   | Page     |
|-------------------|---|----------|
| <b>1.</b>         | <b>INTRODUCTION</b>                           | 4        |
| <b>2.</b>         | <b>SCOPE</b>                                  | 4        |
| <b>3.</b>         | <b>POLICY PURPOSE AND AIMS</b>                | 4        |
| <b>4.</b>         | <b>IMPACT ANALYSIS</b>                        | 4        |
| 4.1               | Equality                                      | 4        |
| 4.2               | Bribery Act 2010                              | 4        |
| <b>5.</b>         | <b>NHS CONSTITUTION</b>                       | 5        |
| 5.1               | The CCG is committed to:                      | 5        |
| 5.2               | This Policy supports the NHS Constitution and | 5        |
| <b>6</b>          | <b>ROLES / RESPONSIBILITIES / DUTIES</b>      | 5        |
| <b>7.</b>         | <b>STUDY SUPPORT</b>                          | <b>6</b> |
| 7.1               | Pre-requisites                                | 6        |
| 7.2               | Examinations First Attempt                    | 6        |
| 7.3               | Examinations First Resit                      | 7        |
| 7.4               | Examinations Second and Subsequent Resits     | 8        |
| <b>8.</b>         | <b>MONITORING AND REVIEW</b>                  | 8        |
| <b>APPENDICES</b> |   |          |
| Appendix 1        | <b>EQUALITY IMPACT ANALYSIS</b>               | 9        |

## 1. introduction

It is a requirement of as part of the Approved Employer Programme by Consultative Committee of Accounting Bodies (CCAB) to have a clear policy outlining the support available of the professional accounting studies.

This policy only applies to those studying professional accounting examinations. For all other study, please refer to the Learning and Development policy available on the CCG website.

It lists the funding support available for each sitting, including any resits, and the amount of study leave days provided.

New employees with requirements for professional accounting qualifications will be informed of this policy on induction.

Guidance and support will be provided as and when required by the CCG finance team.

## 2. Scope

This policy applies for all employees of the CCG, any staff who are seconded to the CCG, contracted and agency staff, where there is an essential or desirable requirement for professional accounting qualifications in the job description and/or specification.

This policy is available on the CCG website

## 3. Policy Purpose and Aims

This policy intended to provide consistent and equitable support to those staff undertaking professional accountancy examinations regardless of the accountancy body or the method of learning.

## 4. Impact Analysis

### Equality

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix A)

### Bribery Act 2010

NHS Hull Clinical Commissioning Group has a responsibility to ensure that all staff are made aware of their duties and responsibilities arising from The Bribery Act 2010.

The Bribery Act 2010 makes it a criminal offence to bribe or be bribed by another person by offering or requesting a financial or other advantage as a reward or incentive to perform a relevant function or activity improperly performed. The penalties for any breaches of the Act are potentially severe. There is no upper limit on the level of fines that can be imposed and an individual convicted of an offence can face a prison sentence of up to 10 years.

For further information see <http://www.justice.gov.uk/guidance/docs/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Local Counter Fraud Specialist on telephone number 01482 866800 or email at [nikki.cooper1@nhs.net](mailto:nikki.cooper1@nhs.net).

Due consideration has been given to the Bribery Act 2010 in the development of this policy (or review, as appropriate) of this policy document and no specific risks were identified.

## 5. NHS Constitution

The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines.

This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

## 6. Responsibilities

The Chief Finance Office / Finance Skills Development Lead / Line Manager have a responsibility to support the student to the best of their ability in relation to allowing study leave / annual leave, whilst at the same time ensuring that CCG workload is covered.

The student has a responsibility to ensure that they take their studies seriously and make every effort to complete the course of study as quickly as possible. The student also has a responsibility to ensure that their workload is managed and completed to the best of their ability.

## 7. Study support

### 7.1 Pre-requisites

Any study should be part of the agreed Personal Development Plan for the relevant staff member.

All plans for study should be discussed and agreed with the Chief Finance Officer responsible for professional accounting study (currently Emma Sayner) and their Line Manager (if different) before any commitment is made to embark on a particular course of study.

Each level of qualification should be completed before moving on to the next stage. If examinations are failed, they must be re-sat and passed before moving on to any new study.

Evidence of examination results (copy of notification) must be provided to the Chief Finance Officer as soon as they are available.

In the event that a staff member chooses to leave the CCG within twelve months of undertaking a course of study, any financial support provided for that course of study will be repayable to the CCG.

### 7.2 Examinations First Attempt

#### Financial Support

The CCG will fund 100% of the costs of either tuition fees or open learning/home study course and the examination fees. The member of staff can choose to have either main tuition or a revision course funded but not both.

This funding will be subject to agreement by the Finance Skills Development Lead and their Line Manager that the course/home study pack is offered by an appropriate provider and is judged to provide value for money.

Travel to attend any tuition, revision courses or examinations will be funded to the closest location at Public Transport Rate. Funding of travel to any other location will be at the discretion of the Finance Skills Development Lead/Line Manager, and any such request should be supported by a case of need.

#### Study Leave

The CCG will allow a maximum of four days study leave per examination, to include:

- Attendance at formal tuition
- Open learning study (if this is the chosen method)
- Revision
- Sitting the examination itself.

The study leave allowance outlined above can be supplemented by a staff member using their annual leave, subject to agreement and approval by the Finance Skills Development Lead and the Line Manager (if different).

At the commencement of a course of study the relevant staff member should present to the Finance Skills Development Lead and their Line Manager a proposed plan of study which identifies when they are proposing to be away from the CCG (Study Leave/Annual Leave/Other Leave) up to and including the sitting of the examination. This plan should be realistic and maintain a balance of study and CCG workload.

Block periods of leave will not usually be classed as appropriate and will depend on the departmental workload and other staff studying and requesting time off for the same sitting.

### 7.3 Examinations First Re-sit

#### Financial Support

Tuition fees will not normally be funded, although it may be considered if there is a fundamental restructuring of the examination syllabus that effectively means a different examination has to be taken.

Students may be entitled to free tuition and/or revision depending on the Pass Guarantee scheme of the training provider.

Examination fees will be funded at 100% for the first re-sit. Revision courses will not be funded.

Travel to attend any tuition, revision courses or examinations will not be funded.

#### Study Leave

The CCG will allow a maximum of one days study leave per examination, to include:

- Attendance at formal tuition
- Opening Learning study (if this is the chosen method)
- Revision
- Sitting the examination itself

The study leave allowance outlined above can be supplemented by a staff member using their annual leave, subject to agreement and approval by the Finance Skills Development Lead and the Line Manager (if different).

At the commencement of a course of study the relevant staff member should present to the Finance Skills Development Lead and their Line Manager a proposed plan of study which identifies when they are proposing to be away from the CCG (Study Leave/Annual Leave/Other Leave) up to and including the sitting of the examination. This plan should be realistic and maintain a balance of study and CCG workload.

Block periods of leave will not usually be classed as appropriate and will depend on the departmental workload and other staff studying and requesting time off for the same sitting.

#### **7.4 Examinations Second and Subsequent Re-sits**

Financial support and Study Leave support will not be available.

Annual leave may be approved, subject to the agreement of the Finance Skills Development Lead and the line manager.

#### **8. Monitoring & Review**

This policy will be reviewed every two years, more frequent if required.



### HR / Corporate Policy Equality Impact Analysis:

|   |  |
|---|--|
| <b>Policy / Project / Function:</b>   | Funding & Study Leave Support for CCAB Professional Accountancy Examinations V3.0  |
| <b>Date of Analysis:</b>  | 28 <sup>th</sup> September 2017  |
| <b>Completed by:<br/>(Name and Department)</b>  | Victoria Rimmington, Finance Manager   |
| <b>What are the aims and intended effects of this policy, project or function?</b>  | This policy is to provide consistent and equitable support to those staff undertaking CCAB professional accountancy examinations regardless of the accountancy body or the method of learning                    |
| <b>Are there any significant changes to previous policy likely to have an impact on staff / other stakeholder groups?</b>   | No significant changes made from previous version  |
| <b>Please list any other policies that are related to or referred to as part of this analysis</b>   | None   |
| <b>Who will the policy, project or function affect?</b>   | All employees that require professional accounting qualification for their role in job description   |
| <b>What engagement / consultation has been done, or is planned for this policy and the equality impact assessment?</b>  | No significant changes from previous version, will be presented at next IAGC   |
| <p><b>Promoting Inclusivity and Hull CCG's Equality Objectives.</b></p> <p>How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation?</p> <p>How does the policy promote our equality objectives:</p> <ol style="list-style-type: none"> <li>1. Ensure patients and public have improved access to information and minimise communications barriers</li> <li>2. To ensure and provide evidence that</li> </ol> | This policy provides a fair and consistent approach to the funding and leave of employees undertaking professional accounting examinations regardless of the accounting body, and the protected characteristics. |

|  |  |
|--|--|
| <p>equality is consciously considered in all commissioning activities and ownership of this is part of everyone's day-to-day job</p> <p>3. Recruit and maintain a well-supported, skilled workforce, which is representative of the population we serve</p> <p>4. Ensure the that NHS Hull Clinical Commissioning Group is welcoming and inclusive to people from all backgrounds and with a range of access needs</p> |  |
|--|--|

| Equality Data  |  |
|--|--|
| <p><b>Is any Equality Data available relating to the use or implementation of this policy, project or function?</b></p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as '<i>Equality Groups</i>'.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <p>1: Recruitment data, e.g. applications compared to the population profile, application success rates</p> <p>2: Complaints by groups who share / represent protected characteristics</p> <p>4: Grievances or decisions upheld and dismissed by protected characteristic group</p> <p>5: Insight gained through engagement</p> | <p>Yes <input type="checkbox"/></p> <p>No <input checked="" type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document). If you answered No, what information will you use to assess impact?</p> <p><b>Please note that due to the small number of staff employed by the CCG, data with returns small enough to identify individuals cannot be published. However, the data should still be analysed as part of the EIA process, and where it is possible to identify trends or issues, these should be recorded in the EIA.</b></p> |

## Assessing Impact

Is this policy (or the implementation of this policy) likely to have a particular impact on any of the protected characteristic groups?  
(Based on analysis of the data / insights gathered through engagement, or your knowledge of the substance of this policy)

| Protected Characteristic:      | No Impact: | Positive Impact: | Negative Impact: | Evidence of impact and, if applicable, justification where a <i>Genuine Determining Reason</i> <sup>1</sup> exists (see footnote below – seek further advice in this case) |
|--------------------------------|------------|------------------|------------------|--|
| Gender                         | ✓          |                  |                  | This has been considered and has no impact. This policy applies equally to all regardless of gender  |
| Age                            | ✓          |                  |                  | This has been considered and has no impact. This policy applies equally to all regardless of age.  |
| Race / ethnicity / nationality |            |                  | ✓                | Potential Language barrier. Policies can be translated as necessary by using the “policies in different format” form available on the intranet                             |
| Disability                     |            |                  | ✓                | Potential Visual Impairment barrier. Policy and forms can be changed into suitable format using “policies in different format” form available on the intranet.             |
| Religion or Belief             | ✓          |                  |                  | This has been considered and has no impact. This policy applies equally to all regardless of religion or belief  |
| Sexual Orientation             | ✓          |                  |                  | This has been considered and has no impact. This policy applies to all regardless of sexual  |

|  |   |  |  |   |
|--|---|--|--|---|
|  |   |  |  | orientation   |
| <b>Pregnancy and Maternity</b>           | ✓ |  |  | This has been considered and has no impact. This policy applies to all regardless of pregnancy and maternity.           |
| <b>Transgender / Gender reassignment</b> | ✓ |  |  | This has been considered and has no impact. This policy applies to all regardless of transgender / gender reassignment. |
| <b>Marriage or civil partnership</b>     | ✓ |  |  | This has been considered and has no impact. This policy applies to all regardless of marriage or civil partnership      |

### Action Planning:

As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse impact or strengthen the promotion of equality?

| Identified Risk:  | Recommended Actions:   | Responsible Lead:       | Completion Date: | Review Date: |
|---|--|-------------------------|------------------|--------------|
| Potential language barrier where employees first language is not English. | Policies in different formats is available on the CCG internet | CCG Communications Team | 2014             | 2018         |
| Potential disability barrier where employee has visual impairment         | Policies in different formats is available on the CCG internet | CCG Communications Team | 2014             | 2018         |
|   |  |                         |                  |              |

**Sign-off**

All policy EIAs must be signed off by Mike Napier, Associate Director of Corporate Affairs

I agree / disagree with this assessment / action plan

If *disagree*, state action/s required, reasons and details of who is to carry them out with timescales:



Signed:

Date: 19.12.17