

# apprenticeship FRAMEWORK

## Professional Services Higher Apprenticeship (Wales)

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# Professional Services Higher Apprenticeship (Wales)

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# Framework summary

## Professional Services Higher Apprenticeship

### Professional Services

#### Pathways for this framework at level 4 include:

##### Pathway 1: Audit

**Competence qualifications available to this pathway:**

C1 - L4 Diploma in Audit Practice

**Knowledge qualifications available to this pathway:**

K1 - L4 Diploma in Accounting and Business

**Combined qualifications available to this pathway:**

N/A

**This pathway also contains information on:**

- Employee rights and responsibilities
- Essential skills

##### Pathway 2: Tax

**Competence qualifications available to this pathway:**

C1 - L4 Diploma in Tax Practice

**Knowledge qualifications available to this pathway:**

K1 - L4 Diploma in Tax

K2 - L4 Diploma in Accounting and Business

**Combined qualifications available to this pathway:**

N/A

**This pathway also contains information on:**

- Employee rights and responsibilities
- Essential skills

##### Pathway 3: Management Consulting

**Competence qualifications available to this pathway:**

C1 - L4 Diploma in Management Consulting Practice

**Knowledge qualifications available to this pathway:**

K1 - L4 Certificate in Management Consulting

**Combined qualifications available to this pathway:**

N/A

**This pathway also contains information on:**

- Employee rights and responsibilities
- Essential skills

# Framework information

## Information on the Publishing Authority for this framework:

### Financial Skills Partnership

The Apprenticeship sector for occupations in financial services and accountancy.

Issue number: 1	<b>This framework includes:</b>
Framework ID: FR01559	Level 4
Date this framework is to be reviewed by: 31/08/2015	<b>This framework is for use in: Wales</b>

## Short description

This Higher Apprenticeship represents a new entry route into professional services. The professional services provide support to businesses, helping them improve and grow.

It will give Higher Apprentices a new way to access high-skill careers. It will contribute to meeting the growing skills needs of employers by giving Higher Apprentices the required skills and knowledge, and by attracting a more diverse talent pool.

The framework consists of 3 pathways at Level 4, in Audit, Tax and Management Consulting, which will equip Higher Apprentices for entry to these professions, working either for professional services employers or in related wider industry roles.

# Contact information

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# Purpose of this framework

## Summary of the purpose of the framework

The professional services sector, which includes audit, tax and management consulting, is critical to the success of the UK economy, representing 15% of UK GDP, 14% of employment and 14% of exports (making the UK the largest net exporter of business services in the G7) in 2010. The sector also acts as a catalyst for improved productivity and growth across the economy. The professional services occupations are widely employed in other sectors.

Professional services are currently facing a 'talent crunch':

- The total employment requirement is projected to increase markedly and traditional recruitment pools are proving insufficient
- The population recruited into the professions does not fully reflect the diversity of society as a whole
- Employers report skills shortages amongst their new recruits in key areas such as customer handling, oral communication and team working.

The Anderson review of Future Skills in Accountancy (2011) highlights the need for Apprenticeships into the accounting profession and the UK Commission for Employment and Skills (UK CES) forecast that employment in the professional services will increase by almost 900,000 over the decade to 2020. The FSP Skills Assessment 2010 for Wales further highlights the skills shortage in the sector ([http://www.fssc.org.uk/fssc\\_skills\\_assessment\\_2010\\_wales.pdf](http://www.fssc.org.uk/fssc_skills_assessment_2010_wales.pdf)). This programme will also meet the objectives set out in the Skills that Work for Wales's strategy through the creation of Higher Apprenticeships in a sector which is central to future growth and employment opportunities. The employment and skills issues faced by the professional services combine to represent huge latent demand for Higher Apprenticeships in this area.

This framework represents a powerful lever in the professions' efforts to address these issues, offering a structured new entry route which enables employers of all sizes to access a broad and diverse talent pool and equip individuals with the blend of technical skills and broader competence they need to progress to the high skill positions in the sector and obtain the highest levels of professional status.

This framework provides a new route to high-skill careers in the Professional Service sector and for employers a new model for recruitment from a broad and diverse talent pool. It has been developed by employers, professional bodies and providers to meet the needs of small, medium and larger organisations. The Institute of Chartered Accountants in England and Wales (ICAEW), the Association of Taxation Technicians (ATT), the Management Consultancies Association (MCA), and the Financial Skills Partnership (FSP) have been key partners in the

development of this Framework.

The framework includes distinct pathways for each of the audit, taxation and management consulting occupations. It includes nationally recognised qualifications at level 4 and provides a structured approach to training and development of prospective auditors, tax professionals and consultants. Each pathway includes a combination of technical knowledge and broader competence requirements, covering wider business skills and competence, and the audit and tax pathways will be aligned with existing professional development and qualification pathways. The framework provides clear progression routes to Higher Education and professionally qualified status.

Higher Apprentices on the Audit pathway may work in both statutory audit and assurance roles. Work undertaken will vary depending on the specific requirements of employers, but may include assisting in the conduct of an audit such as testing controls and checking financial records as well as drafting reports. Higher Apprentices on this pathway also have the opportunity to gain the ICAEW's Certificate in Finance, Accounting and Business (CFAB) qualification.

Higher Apprentices on the Tax pathway may work in a range of tax areas such as personal tax, corporation tax or tax compliance. Work undertaken will vary depending on the specific requirements of employers, but may include assisting with the preparation of tax returns and completion of various tax forms, dealing with tax related communication and supporting with advice and tax consulting. Higher Apprentices on this pathway also have the opportunity to gain the ATT's qualification, subject to their choice of knowledge qualification.

Higher Apprentices on the Management Consulting pathway may work in a range of areas including strategy, operations or ICT, business development and client account support. Work undertaken will vary depending on the specific requirements of employers, but may include assisting in the delivery of consulting projects, carrying out research and analysis, tracking and managing key client accounts and supporting business development activity. Note that the pathway is available to employed individuals, but not to self employed / freelance consultants.

## **Aims and objectives of this framework (Wales)**

The aim of this Higher Apprenticeship framework is to provide employers of all sizes across the sectors with a diverse workforce that has the skills, knowledge and competencies to support the growth of the professions.

There is wide support for this Higher Apprenticeship from both large and small employers in the professional service sector.

The main objectives are to:

- Help employers to recruit a broad and diverse talent pool into the professional service sector by providing a training programme that can attract and help retain people in the sector. By creating a recognised alternative route into the sector, the Professional Services Higher Apprenticeship will enable employers to access otherwise untapped, under-represented pools of talented recruits with the talent to thrive in professional services.
- Help employers to meet the current skills shortages in the professions: The Professional Services Higher Apprenticeship will enable employers to take a nationally recognised programme to the recruitment market which offers prospective employees a structured and accredited route to high skill careers in the professional services.
- Help employers offer best value to their clients and grow their businesses: One of the challenges of the professions is to understand and add real value to clients. Mirroring the diversity of the client base in the composition of the workforce is essential: there is a growing body of evidence that diversity in the leadership of an organisation has a real, positive impact on business performance and the bottom line. Apprenticeships are a proven tool in employers' efforts to do this.
- Improve access to the professions: Creating a new Higher Apprenticeship route to high skill careers in professional services has the potential to open up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions.

# Entry conditions for this framework

This framework does not impose any mandatory requirements in terms of entry requirements. There are no minimum academic criteria for entry except where employers set their own requirements.

However, following consultation with employers, professional bodies and providers, the following are recommended as an indication of the levels where employers may choose to set their entry requirements in order to maximise their Higher Apprentices' chances of success on the programme and future progression:

- 5 GCSEs at grade C or above including Maths and English, or equivalent;
- 160-260 UCAS points or equivalent work experience, which might include an earlier Apprenticeship;
- Good communication skills and vocational experience
- IT literacy; and
- Desire to develop a career in the professional services

Other routes of entry including the 14-19 Pathways, Welsh Baccalaureate and Level 2 and Level 3 Apprenticeships also provide a useful grounding for this Higher Apprenticeship. The Advanced level Welsh Baccalaureate is a good foundation for the Higher Apprenticeship; as are the Foundation or Intermediate level Welsh Baccalaureate in combination with relevant work experience or further relevant qualifications.

The Welsh Baccalaureate may provide exemptions from the Essential Skills of this Higher Apprenticeship, further information on this qualification can be found at:

<http://www.wbq.org.uk/home>

Providers and employers are encouraged to accept alternatives to qualifications when entering onto this Apprenticeship to ensure equality of access for all people, including those with a learning difficulty. These alternatives include volunteering, employment, portfolio of evidence and non-accredited courses.

Successful recruitment practices will ensure that Higher Apprentices with the potential to complete the framework are placed on the programme. Providers and employers are advised to develop recruitment practices where potential Higher Apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment. Whilst the framework does not prescribe the use of any particular assessment and diagnostic tools, those used must be fit for purpose with regard to measuring key underpinning skills and aptitudes (e.g. communication skills, team work) and suitability for working within the professions with regard to personal attitudes, attributes and behaviours. 'Competence based' interview approaches will often be suitable.

Initial assessment once a learner has started is also important to allow the programme to be tailored to meet individual learning and support needs and to recognise prior learning and experience. This assessment is likely to include: assessment of abilities and support needs in relation to knowledge qualifications and assessment of prior experience and qualifications. In addition, it must include discussions with individuals about their ambitions and motivation. A career in the professional services will suit candidates with an interest in communication and building relationships, problem solving and with at least basic literacy, numeracy and IT skills.

Higher Apprentices may be asked to declare any criminal convictions, bankruptcy or CCJs as part of their employer's compliance processes or as a condition of registration for professional qualifications.

Higher Apprentices will come from a diverse range of backgrounds and experiences. People working in the professional services provide specialist advice to clients on a range of topics to help clients improve productivity and growth across the economy. Employers are keen to attract prospective Higher Apprentices who demonstrate a desire to develop a career within the professional services.

To support the Higher Apprentice's further progression, the Essential Skills Wales (ESW) listed per the transferable skills section below, should be achieved as part of completing the Higher Apprenticeship. The ESW qualifications each carry values of 6 QCF credits and 45 Learning Hours.

The ICT Essential Skills is not required for this framework because it is covered in the competence qualifications.

Candidates who start a new apprenticeship framework issued after September 2010 but who already hold a Key Skills qualification in the particular ESW skill and at the correct level will have the KS achievement recognised against the ESW requirement.

There are no proxies, no exemptions or relaxation allowances for ESW. All the information on ESW is available on the Welsh Assembly Government website including an FAQ paper which notes that there will be no proxies for ESW.

<http://wales.gov.uk/topics/educationandskills/learningproviders/essentialskillswales/?lang=en>

# Level 4

Title for this framework at level 4

## Professional Services

### Pathways for this framework at level 4

- Pathway 1: Audit
- Pathway 2: Tax
- Pathway 3: Management Consulting

## Level 4, Pathway 1: Audit

### Description of this pathway

The total number of credits for this pathway is as follows:

- L4 Diploma in Accounting and Business - total credit knowledge qualification - 38 credits;
- L4 Diploma in Audit Practice total credit competency qualification - 56 credits;
- Level 2 Essential Skills Application of Number - 6 credits;
- Level 2 Essential Skills Communication - 6 credits.

Total credits: 106 credits.

### Entry requirements for this pathway in addition to the framework entry requirements

There are no entry requirements for this pathway in addition to the general framework entry requirements.

<b>Job title(s)</b>	<b>Job role(s)</b>
External/ internal audit trainee/ assistant/ junior	Assist in conduct of statutory audits or assurance; understand basics of client's business; conduct sections of an audit e.g. check financial records, review assets, stock counts, collate company information and test controls; document findings; communicate with client and senior team.

# Qualifications

## Competence qualifications available to this pathway

C1 - L4 Diploma in Audit Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/6041/4	OCR	56	449	N/A

## Knowledge qualifications available to this pathway

K1 - L4 Diploma in Accounting and Business					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6059/1	OCR	38	328	N/A

## Combined qualifications available to this pathway

N/A

## Notes on competence and knowledge qualifications (if any)

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

The knowledge elements in these qualifications are externally verified.

Note that the L4 Diploma in Accounting and Business is capable of being assessed through the examinations set by the ICAEW for its CFAB qualification. Assessment via this route makes the Higher Apprentice eligible for dual award of the Higher Apprenticeship and the CFAB qualification.

# Transferable skills (Wales)

## Essential skills (Wales)

	Minimum level	Credit value
Communication	Level 2	6
Application of numbers	Level 2	6
IT	N/A	N/A

## Progression routes into and from this pathway

### Progression into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSEs and alternative qualifications;
- A-Levels;
- 14-19 Pathways;
- Welsh Baccalaureate;
- Level 2 Foundation Apprenticeships and Level 3 Apprenticeship in Accounting, Customer Service, Business Administration; and
- achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

### Progression routes from this pathway

Higher Apprentices can, following completion of the Level 4 Higher Apprenticeship in Professional Services, progress onto:

- the Level 6/7 Higher Apprenticeship in Audit (in development)
- the Level 6/7 Higher Apprenticeship in Accounting (in development)
- further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk)
- a range of undergraduate degree programmes, for more information, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk)
- a range of Business or Finance Qualifications at level 5 and above
- chartered status and membership of professional bodies, including the Institute of

## Chartered Accountants in England and Wales (ICAEW)

Successful completion of the audit pathway may give the Higher Apprentice some exemptions from Chartered Accounting examinations:

- Association of Chartered Certified Accountants (ACCA),
- Chartered Institute of Management Accountants (CIMA),
- Institute of Chartered Accountants in England and Wales (ICAEW),
- Institute of Chartered Accountants of Scotland (ICAS) and
- Chartered Institute of Public Finance and Accountancy (CIPFA).

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered accountant, qualified auditor or a wide range of managerial roles within business.

**UCAS points for this pathway: N/A**

# Delivery and assessment of employee rights and responsibilities

To successfully complete the Higher Apprenticeship, the Higher Apprentice must achieve the standards of attainment set out in the Employee Rights and Responsibilities (ERR) national outcomes. The nine outcomes and information on the various tasks covering them are given below.

These outcomes will be delivered and demonstrated by completing the various tasks within the FSP Higher Apprentice Workbook which is available from the FSP website:

[http://www.fssc.org.uk/317\\_14.html?i=2](http://www.fssc.org.uk/317_14.html?i=2) and will be assessed by the assessor.

To achieve the ERR national outcomes the Higher Apprentice must demonstrate that he/she:

1. Knows and understands the range of employer and employee statutory rights and responsibilities under Employment Law. This should cover the Apprentice's rights and responsibilities under the Employment Rights Act 1996, Equality Act 2010 and Health & Safety legislation, together with the responsibilities and duties of employers;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
2. Knows and understands the procedures and documentation in their organisation which recognise and protect their relationship with their employer. Health & Safety and Equality & Diversity training must be an integral part of the Higher Apprentice's learning programme;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
3. Knows and understands the range of sources of information and advice available to them on their employment rights and responsibilities. Details of Access to Work and Additional Learning Support must be included in the programme;  
This outcome is covered within section 5 of the workbook called 'sources of information and advice', providing information, contact details and links for further information in this subject area and on the different areas covered in the workbook.
4. Understands the role played by their occupation within their organisation and industry;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

5. Has an informed view of the types of career pathways that are open to them;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
6. Knows the types of representative bodies and understands their relevance to their skill, trade or occupation, and their main roles and responsibilities;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
7. Knows where and how to get information and advice on their industry, occupation, training and career ;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
8. Can describe and work within their organisation's principles of conduct and codes of practice;  
This outcome is covered within section 2 of the workbook asking questions regarding work performance and behaviour, disciplinary procedures and problems at work.
9. Recognises and can form a view on issues of public concern that affect their organisation and industry.  
This outcome is covered within section 4 of the workbook called 'how employment rights and responsibilities applies to me', asking questions to form a view of public concern that affects their organisation and industry.

On completion of the workbook, the Higher Apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed. This statement is required as evidence at the certification stage.

The workbook might appropriately be completed during induction as it will build upon and complement many employers' in-house induction and compliance training.

The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job learning requirement.

## Level 4, Pathway 2: Tax

### Description of this pathway

The total number of credits for this pathway is as follows:

- L4 Diploma in Tax - minimum credit knowledge qualification –37 credits OR L4 Diploma in Accounting and Business – 38 credits
- L4 Diploma in Tax Practice total credit competency qualification –60 credits;
- Level 2 Essential Skills Application of Number - 6 credits;
- Level 2 Essential Skills Communication - 6 credits.

Total credits: 109 credits for Higher Apprentices taking the L4 Diploma in Tax; 110 credits for Higher Apprentices taking the L4 Diploma in Accounting and Business.

### Entry requirements for this pathway in addition to the framework entry requirements

There are no entry requirements for this pathway in addition to the general framework entry requirements.

<b>Job title(s)</b>	<b>Job role(s)</b>
Tax trainee/ assistant/ junior	Assist in the preparation of tax returns; assist in the completion of various tax forms; handle client communications in respect of their tax affairs; prepare simple accounting statements; carry out research to support tax work; contribute to a range of tax advice to clients.

# Qualifications

## Competence qualifications available to this pathway

C1 - L4 Diploma in Tax Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/5959/X	OCR	60	486	N/A

## Knowledge qualifications available to this pathway

K1 - L4 Diploma in Tax					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6058/X	OCR	37	329	N/A

K2 - L4 Diploma in Accounting and Business					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K2a	600/6059/1	OCR	38	328	N/A

## Combined qualifications available to this pathway

N/A

## Notes on competence and knowledge qualifications (if any)

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway. The L4 Diploma in Tax will be the principal choice, but an alternative option is also offered.

The knowledge elements in these qualifications are externally verified.

Note that the L4 Diploma in Tax is capable of being assessed through the examinations set by the Association of Taxation Technicians (ATT). Assessment via this route makes the Apprentice eligible for dual award of the Higher Apprenticeship and ATT membership (subject to minimum experience requirements).

Higher Apprentices on the tax pathway may alternatively choose the L4 Diploma in Accounting and Business as their knowledge qualification. This is capable of being assessed through the examinations set by ICAEW for its CFAB qualification. Assessment via this route makes the Apprentice eligible for dual award of the Higher Apprenticeship and the CFAB qualification.

# Transferable skills (Wales)

## Essential skills (Wales)

	Minimum level	Credit value
Communication	Level 2	6
Application of numbers	Level 2	6
IT	N/A	N/A

## Progression routes into and from this pathway

### Progression into the level 4 Higher Apprenticeship

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSEs and alternative qualifications;
- A-Levels;
- 14-19 Pathways;
- Welsh Baccalaureate;
- Level 2 Foundation Apprenticeships and Level 3 Apprenticeship in Accounting, Customer Service, Business Administration; and
- achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

### Progression routes from this pathway

Higher Apprentices can, following completion of the Level 4 Higher Apprenticeship in Professional Services, progress onto:

- the Level 6/7 Higher Apprenticeship in Tax (in development)
- further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk);
- a range of undergraduate degree programmes, for more information, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk);
- a range of Tax or Finance Qualifications at level 5 and above
- chartered status and membership of professional bodies, including the Association of Tax Technicians (ATT) and Chartered Institute of Taxation (CIOT)

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered tax professional or a wide range of managerial roles within business.

**UCAS points for this pathway: N/A**

# Delivery and assessment of employee rights and responsibilities

To successfully complete the Higher Apprenticeship, the Higher Apprentice must achieve the standards of attainment set out in the Employee Rights and Responsibilities (ERR) national outcomes. The nine outcomes and information on the various tasks covering them are given below.

These outcomes will be delivered and demonstrated by completing the various tasks within the FSP Higher Apprentice Workbook which is available from the FSP website:

[http://www.fssc.org.uk/317\\_14.html?i=2](http://www.fssc.org.uk/317_14.html?i=2) and will be assessed by the assessor.

To achieve the ERR national outcomes the Higher Apprentice must demonstrate that he/she:

1. Knows and understands the range of employer and employee statutory rights and responsibilities under Employment Law. This should cover the Apprentice's rights and responsibilities under the Employment Rights Act 1996, Equality Act 2010 and Health & Safety legislation, together with the responsibilities and duties of employers;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
2. Knows and understands the procedures and documentation in their organisation which recognise and protect their relationship with their employer. Health & Safety and Equality & Diversity training must be an integral part of the Higher Apprentice's learning programme;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
3. Knows and understands the range of sources of information and advice available to them on their employment rights and responsibilities. Details of Access to Work and Additional Learning Support must be included in the programme;  
This outcome is covered within section 5 of the workbook called 'sources of information and advice', providing information, contact details and links for further information in this subject area and on the different areas covered in the workbook.
4. Understands the role played by their occupation within their organisation and industry;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

5. Has an informed view of the types of career pathways that are open to them;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
6. Knows the types of representative bodies and understands their relevance to their skill, trade or occupation, and their main roles and responsibilities;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
7. Knows where and how to get information and advice on their industry, occupation, training and career ;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
8. Can describe and work within their organisation's principles of conduct and codes of practice;  
This outcome is covered within section 2 of the workbook asking questions regarding work performance and behaviour, disciplinary procedures and problems at work.
9. Recognises and can form a view on issues of public concern that affect their organisation and industry.  
This outcome is covered within section 4 of the workbook called 'how employment rights and responsibilities applies to me', asking questions to form a view of public concern that affects their organisation and industry.

On completion of the workbook, the Higher Apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed. This statement is required as evidence at the certification stage.

The workbook might appropriately be completed during induction as it will build upon and complement many employers' in-house induction and compliance training.

The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job learning requirement.

## Level 4, Pathway 3: Management Consulting

### Description of this pathway

The total number of credits for this pathway is as follows:

- L4 Certificate in Management Consulting – total credit knowledge qualification –30 credits;
- L4 Diploma in Management Consulting Practice – total credits competence qualification – 81 credits;
- Level 2 Essential Skills Application of Number - 6 credits;
- Level 2 Essential Skills Communication - 6 credits.

Total credits: 123 credits.

### Entry requirements for this pathway in addition to the framework entry requirements

Good performance in competency-based assessment processes (e.g. Assessment centres) which are likely to be a key part of recruitment into consulting. Employers may therefore accept a slightly wider range of UCAS tariffs, expected to be in the region of 160-260 points.

<b>Job title(s)</b>	<b>Job role(s)</b>
Junior consultant	Assist in the delivery of consulting projects for external or internal clients; work as part of a consulting team supporting the engagement leadership; conduct detailed analysis and help make recommendations for clients' business; support consulting sales process; develop own consulting skill-set.
Account executive	Track and manage key accounts and relationships; carry out internal and external communications activities; develop own consulting skill-set.
Business development assistant	Support client account teams in relationship management and business development; prepare sales materials/support pitch development develop own consulting skill-set.

# Qualifications

## Competence qualifications available to this pathway

C1 - L4 Diploma in Management Consulting Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/6040/2	OCR	81	520	N/A

## Knowledge qualifications available to this pathway

K1 - L4 Certificate in Management Consulting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6039/6	OCR	30	192	N/A

## Combined qualifications available to this pathway

N/A

## Notes on competence and knowledge qualifications (if any)

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

The knowledge elements in these qualifications are externally verified.

# Transferable skills (Wales)

## Essential skills (Wales)

	Minimum level	Credit value
Communication	Level 2	6
Application of numbers	Level 2	6
IT	N/A	N/A

## Progression routes into and from this pathway

### Progression routes into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSEs and alternative qualifications;
- A-Levels;
- 14-19 Pathways;
- Welsh Baccalaureate;
- Level 2 Foundation Apprenticeships and Level 3 Apprenticeship in Accounting, Customer Service, Business Administration; and
- achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

### Progression routes from this pathway

Higher Apprentices can, following completion of the Level 4 Higher Apprenticeship in Professional Services, progress onto:

- further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk);
- a range of undergraduate degree programmes, for more information, please visit UCAS - [www.ucas.ac.uk](http://www.ucas.ac.uk);
- a range of Business or Management Qualifications at level 5 and above

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include management consultant or a

wide range of managerial roles within business.

**UCAS points for this pathway: N/A**

# Delivery and assessment of employee rights and responsibilities

To successfully complete the Higher Apprenticeship, the Higher Apprentice must achieve the standards of attainment set out in the Employee Rights and Responsibilities (ERR) national outcomes. The nine outcomes and information on the various tasks covering them are given below.

These outcomes will be delivered and demonstrated by completing the various tasks within the FSP Higher Apprentice Workbook which is available from the FSP website:

[http://www.fssc.org.uk/317\\_14.html?i=2](http://www.fssc.org.uk/317_14.html?i=2) and will be assessed by the assessor.

To achieve the ERR national outcomes the Higher Apprentice must demonstrate that he/she:

1. Knows and understands the range of employer and employee statutory rights and responsibilities under Employment Law. This should cover the Apprentice's rights and responsibilities under the Employment Rights Act 1996, Equality Act 2010 and Health & Safety legislation, together with the responsibilities and duties of employers;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
2. Knows and understands the procedures and documentation in their organisation which recognise and protect their relationship with their employer. Health & Safety and Equality & Diversity training must be an integral part of the Higher Apprentice's learning programme;  
These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.
3. Knows and understands the range of sources of information and advice available to them on their employment rights and responsibilities. Details of Access to Work and Additional Learning Support must be included in the programme;  
This outcome is covered within section 5 of the workbook called 'sources of information and advice', providing information, contact details and links for further information in this subject area and on the different areas covered in the workbook.
4. Understands the role played by their occupation within their organisation and industry;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

5. Has an informed view of the types of career pathways that are open to them;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
6. Knows the types of representative bodies and understands their relevance to their skill, trade or occupation, and their main roles and responsibilities;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
7. Knows where and how to get information and advice on their industry, occupation, training and career ;  
This outcome is covered within section 3 of the workbook called 'about your occupation and the professional services sector', asking questions regarding the Higher Apprentice's area of the sector they work in, the representative bodies and their responsibilities and career progression routes.
8. Can describe and work within their organisation's principles of conduct and codes of practice;  
This outcome is covered within section 2 of the workbook asking questions regarding work performance and behaviour, disciplinary procedures and problems at work.
9. Recognises and can form a view on issues of public concern that affect their organisation and industry.  
This outcome is covered within section 4 of the workbook called 'how employment rights and responsibilities applies to me', asking questions to form a view of public concern that affects their organisation and industry.

On completion of the workbook, the Higher Apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed. This statement is required as evidence at the certification stage.

The workbook might appropriately be completed during induction as it will build upon and complement many employers' in-house induction and compliance training.

The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job learning requirement.

*The remaining sections apply to all levels and pathways within this framework.*

## How equality and diversity will be met

The Fair Access to the Professions report (July 2009) highlighted that unless the trends of recent decades are reversed, the typical accountant of the future will today be growing up in a family that is better off than three in four of all families in the UK. Inequalities based on gender also persist in the professions. A recommendation in the report is to provide Apprenticeships with flexible entry and progression into the professions which can support mid-career, career interchange and career returner opportunities. The Anderson review (2011) further endorsed this recommendation with regards to Accountancy.

Improving equality and diversity within professional services is one of the key objectives of this Higher Apprenticeship. Our aim is to see under-represented groups entering and progressing their careers across the professions. This new Apprenticeship route to high skill careers in the professions opens up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions.

Alongside developing this Framework, the parties involved in the Professional Services Higher Apprenticeship Project (including employers, professional bodies, learning providers and sector bodies) have put in place a programme of learner engagement designed to raise awareness and aspirations amongst individuals. They have and continue to conduct a significant programme of schools engagement, and have developed toolkits that can be used by other partners thus generating sustainability for the engagement process. A high profile Skills Competition is also being developed to raise the profile of the Higher Apprenticeship. This will make the Higher Apprenticeship a desirable and credible route for learners from all backgrounds.

Entry conditions to this framework do not discriminate against any individuals, with the framework being open and accessible to all potential Apprentices, regardless of gender, ethnic origin, religion or disability who meet the stated selection criteria. Training providers and employers must comply with the Equality Act 2010 to ensure that applicants are not discriminated against in terms of entry to and promotion within the industry.

The framework provides clear progression routes to Higher and Further education and to Chartered Status. This will help talent, regardless of background or qualifications to have the opportunity to develop and thrive.

# On and off the job training (Wales)

## Summary of on- and off-the-job training

On-and off-the-job training must be received whilst working under the Higher Apprenticeship agreement, or alternatively during a period ending on the date of application for an apprenticeship certificate. For Higher Apprentices who have already achieved the relevant qualifications and for which on and off learning hours can be received, they must have been certificated within 10 years from the date of application for the Higher Apprenticeship Certificate or have been continuously employed in the industry for at least 15 years.

### Audit pathway

The total number of learning hours for the Audit pathway is 902 hours. The total number of the learning hours to be delivered on and off-the-job is as follows:

L4 Diploma in Accounting and Business 328  
L4 Diploma in Audit Practice 449  
Level 2 Essential Skill in Application of Number 45  
Level 2 Essential Skill in Communication 45  
FSP Apprentice Workbook 35  
**Total 902**

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

### Tax pathway

The total number of learning hours for the Tax pathway is 939 hours. The total number of the learning hours to be delivered on and off-the-job is as follows:

L4 Diploma in Tax (minimum) or L4 Diploma in Accounting and Business 328  
L4 Diploma in Tax Practice 486  
Level 2 Essential Skill in Application of Number 45  
Level 2 Essential Skill in Communication 45  
FSP Apprentice Workbook 35  
**Total 939**

The expected minimum duration for a Higher Apprentice new to the field is 18 months. Higher Apprentices taking the Diploma in Tax should note that ATT membership requires a minimum of 2 years' experience, either part-time or full-time, working in taxation or in any other occupation which entails an element of UK taxation.

## Consulting pathway

The total number of learning hours for the Consulting pathway is 837 hours. The total number of learning hours to be delivered on and off-the-job is as follows:

L4 Certificate in Management Consulting 192  
L4 Diploma in Management Consulting 520  
Level 2 Essential Skill in Application of Number 45  
Level 2 Essential Skill in Communication 45  
FSP Apprentice Workbook 35

**Total 837**

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

## Off-the-job training

A minimum amount of the total learning hours must be provided off the job. This will enable the Higher Apprentice to develop the technical skills of the job and to develop their knowledge of theoretical concepts across a range of contexts and the wider market. This type of learning will be delivered away from the immediate pressures of the job. It may be delivered in the workplace, or away from the workplace in a college or training provider premises.

The minimum off-the-job learning hours for the 3 pathways is:

- Audit pathway: 453 hours off-the-job
- Tax pathway: 453 hours off-the-job
- Consulting pathway: 317 hours off-the-job

This has been calculated as follows:

- Audit pathway: Diploma in Accounting and Business + Apprentice Workbook + Essential Skills =  $328 + 35 + 90 = 453$  hours off-the-job (50% of total)
- Tax pathway: Diploma in Tax or Diploma in Accounting and Business + Apprentice Workbook + Essential Skills =  $328 + 35 + 90 = 453$  hours off-the-job (48% of total)
- Consulting pathway: L4 Certificate in Management Consulting + Apprentice Workbook + Essential Skills =  $192 + 35 + 90 = 317$  hours off-the-job (38% of total)

However, note that in practice the breakdown of off-the-job learning hours across components of the Higher Apprenticeship may differ, for example, some off-the-job learning hours might be delivered via the competence qualification. Higher Apprentices may take less or more time to complete the framework based on their educational attainment and circumstances. Further off-the-job training can also be provided to exceed the minimum requirement.

Off-the-job training undertaken before the apprentice started their apprenticeship may count

towards the off-the-job training required for the apprenticeship if it was undertaken in relation to an accredited qualification contained in the framework for which a higher apprenticeship certificate is to be applied for.

## How this requirement will be met

Examples of 'off-the-job' learning can include:

- online and distance learning
- formal training
- feedback and mentoring following call monitoring and audits;
- briefings such as morning 'huddles', product updates;
- competence qualification and Essential skills assessments;
- 1 to 1 teaching and coaching for the Higher Apprenticeship e.g. for the knowledge units or Essential skills;
- required assignment work and study between workshops e.g. for the knowledge units;
- review meetings;
- one-to-one's and appraisals;
- pre-course preparation work;

Evidence of off-the-job learning hours will include:

- The completion certificate for the knowledge qualification
- The ERR workbook sign-off sheet

A sign off form will be completed by the Higher Apprentice, employer and provider to confirm the learning hour requirements have been achieved and this will be submitted to the certifying authority at the certification stage.

## On-the-job training

The framework also includes on-the-job learning which encourages and enables the Higher Apprentice to demonstrate practical job-related skills and to practise and apply these skills in the context of the job. This type of learning will be delivered in the workplace and through practical experience of doing the job.

There is no formal required minimum level of on-the-job learning. However guideline recommendations are given below for the amount of on-the-job learning hours.

The guideline recommended on-the-job learning hours for the 3 pathways is therefore:

- Audit pathway: 449 learning hours
- Tax pathway: 486 learning hours

- Consulting pathway: 520 learning hours

This has been calculated as follows:

- Audit pathway: Diploma in Audit Practice x 100% = 449 on-the-job learning hours (50% of total)
- Tax pathway: Diploma in Tax Practice x 100% = 486 on-the-job learning hours (52% of total)
- Consulting pathway x 100% = 520 on-the-job learning hours (62% of total)

However, note that in practice the breakdown of on-the-job learning hours across components of the Higher Apprenticeship may differ, for example, some on-the-job learning hours might be delivered via the knowledge qualification. Higher Apprentices may take less or more time to complete the framework based on their educational attainment and circumstances. Further on-the-job training can also be provided to exceed the minimum requirement.

These hours may vary depending on previous experience and attainment of the Higher Apprentice. Where a learner enters an apprenticeship agreement having previously attained or acquired the appropriate competencies qualification, alternative on-the-job learning should be customised to the workplace.

Prior learning needs to be recognised and documented using the relevant QCF credit transfer, QCF exemption or Recognition or Prior Learning (RPL) procedures. The amount of on-the-job training required to complete the apprenticeship under the Higher Apprenticeship agreement may then be reduced accordingly, provided the total number of on-the-job hours for this framework can be verified for apprenticeship certification.

When a Higher Apprentice can claim (e.g. 25% or more hours) towards the on-the-job framework total through prior learning acquired from previous full-time education, employment, or other vocational programmes, the apprentice's learning programme should include 'customisation'. Training providers are encouraged to identify additional on-the-job training programmes that customise the learning to the new workplace. Customisation programmes may include selecting appropriate additional unit(s) from QCF qualifications, or relevant units recognised as Quality Assured Lifelong Learning (QALL) through a CQFW recognised body, or follow Essential Skills at a level higher than that specified in the framework, including one or more Wider Key Skills or other competency-based qualifications/units relevant to the workplace.

## How this requirement will be met

Examples of 'on-the-job' learning can include:

- Side by side training for those new to a role or who need to improve their skills;
- Live coaching such as around call monitoring;

- Job shadowing;
- Supervised day to day caseload activity;
- E mail and intranet updates.

Evidence of on-the-job learning hours will include:

- The completion certificate for the competence qualification

# Wider key skills assessment and recognition (Wales)

## Improving own learning and performance

An additional qualification and/or units covering the 'Improving own learning and performance' wider key skills are not required. The relevant skills will be achieved through successful completion of either (as appropriate to pathway):

- Level 4 Diploma in Audit Practice; or
- Level 4 Diploma in Tax Practice; or
- Level 4 Diploma in Management Consulting.

## Working with others

An additional qualification and/or units covering the 'Working with others' wider key skills are not required. The relevant skills will be achieved through successful completion of either (as appropriate to pathway):

- Level 4 Diploma in Audit Practice; or
- Level 4 Diploma in Tax Practice; or
- Level 4 Diploma in Management Consulting.

## Problem solving

An additional qualification and/or units covering the 'Problem solving' wider key skills are not required. The relevant skills will be achieved through successful completion of either (as appropriate to pathway):

- Level 4 Diploma in Audit Practice; or
- Level 4 Diploma in Tax Practice; or
- Level 4 Diploma in Management Consulting.

# Additional employer requirements

There are no additional employer requirements for this framework.

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