

# INSPECTION REPORT

## **Accounting Technician Training Services Ltd**

16 January 2004



ADULT LEARNING  
INSPECTORATE

## Grading

Inspectors use a seven-point scale to summarise their judgements about the quality of learning sessions. The descriptors for the seven grades are:

- *grade 1 - excellent*
- *grade 2 - very good*
- *grade 3 - good*
- *grade 4 - satisfactory*
- *grade 5 - unsatisfactory*
- *grade 6 - poor*
- *grade 7 - very poor.*

Inspectors use a five-point scale to summarise their judgements about the quality of provision in occupational/curriculum areas and Jobcentre Plus programmes. The same scale is used to describe the quality of leadership and management, which includes quality assurance and equality of opportunity. The descriptors for the five grades are:

- *grade 1 - outstanding*
- *grade 2 - good*
- *grade 3 - satisfactory*
- *grade 4 - unsatisfactory*
- *grade 5 - very weak.*

The two grading scales relate to each other as follows:

SEVEN-POINT SCALE	FIVE-POINT SCALE
grade 1	grade 1
grade 2	
grade 3	grade 2
grade 4	grade 3
grade 5	grade 4
grade 6	grade 5
grade 7	

## Adult Learning Inspectorate

The Adult Learning Inspectorate (ALI) was established under the provisions of the *Learning and Skills Act 2000* to bring the inspection of all aspects of adult learning and work-based learning within the remit of a single inspectorate. The ALI is responsible for inspecting a wide range of government-funded learning, including:

- work-based learning for all people over 16
- provision in further education colleges for people aged 19 and over
- **learndirect** provision
- Adult and Community Learning
- training funded by Jobcentre Plus
- education and training in prisons, at the invitation of Her Majesty's Chief Inspector of Prisons.

Inspections are carried out in accordance with the *Common Inspection Framework* by teams of full-time inspectors and part-time associate inspectors who have knowledge of, and experience in, the work which they inspect. All providers are invited to nominate a senior member of their staff to participate in the inspection as a team member.

## Overall judgement

Where the overall judgement is that the provision is adequate, only those aspects of the provision which are less than satisfactory will be reinspected.

Provision will normally be deemed to be inadequate where:

- more than one third of published grades for occupational/curriculum areas, **or**
- leadership and management are judged to be less than satisfactory.

This provision will be subject to a full reinspection.

The final decision as to whether the provision is inadequate rests with the Chief Inspector of Adult Learning. A statement as to whether the provision is adequate or not is included in the summary section of the inspection report.

# INSPECTION REPORT

## Accounting Technician Training Services Ltd

### Contents

#### Summary

Description of the provider	1
Scope of provision	1
About the inspection	2
Overall judgement	2
Grades	2
Key findings	2
What learners like about Accounting Technician Training Services Ltd	5
What learners think Accounting Technician Training Services Ltd could improve	5
Key challenges for Accounting Technician Training Services Ltd	6

#### Detailed inspection findings

Leadership and management	7
Equality of opportunity	8
Quality assurance	9
Business administration, management & professional	11

## INSPECTION REPORT

### DESCRIPTION OF THE PROVIDER

1. Accounting Technicians Training Services Limited (ATTS) is a private training company specialising in the training of accounting technicians. ATTS has been in operation since 1988 and has provided training for advanced modern apprentices since 1996. Training is carried out from a single training centre in Birkenhead which is also the administration and management base. The company has a contract with Greater Merseyside Learning and Skills Council (LSC) to provide advanced modern apprenticeships in accounting.

2. The senior management team consists of one managing director and one director who are both fully involved on a daily basis with the training programme. There are two self-employed trainers and one full-time and two part-time administrators. Learners are employed by organisations throughout Merseyside, mostly in the Wirral and Liverpool. ATTS provides a recruitment service for some of these companies, and some private training. The company has expanded over the past eight years from around 50 learners, to currently over 120 learners of whom 88 are either advanced modern apprentices or taking a national vocational qualification (NVQ) at level 4.

3. The Greater Merseyside area has a minority ethnic population of 2 per cent according to the 2001 census, compared with 6.2 per cent nationally. In May 2003, the unemployment rate in Merseyside was 4.3 per cent, compared with 2.6 per cent nationally. The proportion of school leavers in Greater Merseyside achieving five or more general certificates of secondary education at grade C or above was 43 per cent, compared with 49 per cent nationally in 2003.

### SCOPE OF PROVISION

#### **Business administration, management & professional**

4. The organisation offers accounting training at level 2, 3 and 4 NVQ. Currently there are 88 learners, comprising 54 advanced modern apprentices and 34 level 4 NVQ learners. All learners work towards key skills qualifications at the appropriate level as part of their apprenticeship programmes, although many are exempt because of prior achievements. All learners are employed and most work in accounting practices as accounts clerks. Others work in accounting offices in local industries, hospitals and local government offices. Most learners attend off-the-job training one day each week at the ATTS training centre. Others attend on an evening-only basis. ATTS has two full-time and two part-time trainer/assessors. They are all qualified as assessors and internal verifiers. Learner progress reviews take place every 12 weeks and always involve the workplace supervisor. Interim reviews are held in the training centre.

## ABOUT THE INSPECTION

Number of inspectors	4
Number of inspection days	16
Number of learner interviews	22
Number of staff interviews	11
Number of employer interviews	18
Number of locations/sites/learning centres visited	1

## OVERALL JUDGEMENT

5. The quality of provision is adequate to meet the reasonable needs of those receiving it. More specifically, the leadership and management are good and equal opportunities and quality assurance are satisfactory. The quality of provision in accounting is good.

## GRADES

*grade 1= outstanding, grade 2 = good, grade 3 = satisfactory, grade 4 = unsatisfactory, grade 5 = very weak*

<b>Leadership and management</b>	<b>2</b>
Contributory grades:	
Equality of opportunity	3
Quality assurance	3

<b>Business administration, management &amp; professional</b>	<b>2</b>
Contributory grades:	
Work-based learning for young people	2

## KEY FINDINGS

### Achievement and standards

6. **Good achievement rates in accounting** have been sustained over a number of years. The overall achievement rate for the accounting training programmes over the past six years is 73 per cent.

7. **The number of learners progressing to higher-level qualifications is extremely good.** A significant number of learners also progress in their job roles and assume greater responsibility at work.

8. **Learners develop good skills** and are then able to perform a range of accounting tasks with minimal supervision. The training programme is carefully structured to provide an integrated approach to background knowledge and practice, with regular tests to

determine standards of competence.

### Quality of education and training

9. **Teaching is good.** Teaching sessions observed were all satisfactory or better. They are well planned and supported by good teaching materials. Learners respond well, show good understanding in class sessions and produce a good standard of work.

10. **Induction to the programme is good.** Learners and employers value the well-planned, two-week full-time induction at the training centre. The objectives and content of the programme are particularly appropriate to accounting work.

11. Initial assessment, individual learning planning, guidance, additional support and other support arrangements are all satisfactory. Learners with identified literacy, numeracy and language support needs are given individual support. Assessment arrangements are satisfactory and effectively implemented.

12. **Progress review records are poorly completed.** Short-term targets are discussed with learners and employers at reviews, but frequently are not recorded effectively.

### Leadership and management

13. **Training is very well managed.** Managers have successfully sustained high achievement rates in accounting over a significant period of time. The achievement rates are good for advanced modern apprentices and very good for level 4 NVQ learners.

14. **Employers are well involved with on- and off-the-job training.** Learners' programmes are well managed by ATTS and communication with employers is very good.

15. **ATTS has very appropriate and well-implemented organisational values,** which focus well on learners. Staff, learners and employers are clear about ATTS's methods and what its aims are.

16. Management systems are satisfactory, although in some cases are too informal. Internal communication and teamwork are effective.

17. Resources for training are appropriate for purpose. Facilities and materials for training are good.

18. ATTS quality assures its training satisfactorily. Further improvement are being made to strengthen formal quality assurance monitoring. The self-assessment process and subsequent report are satisfactory.

19. ATTS has a clear commitment to equality of opportunity and providing for all sections of society. The staff team's approach to learners demonstrates this well. Effective arrangements ensure that learners are treated fairly.

20. **The staff development strategy is not established sufficiently.** Forward planning, budgeting for staff training, and updating of staff and professional development, do not have a formal structure.

21. **Internal verification is weak.** The plan for internal verification activity is not complete and staff have not been updated about the new internal verifier standards.

*The following strengths and weaknesses were identified during this inspection:*

### **Leadership and management**

#### **Strengths**

- very good management of training
- very effective organisational values

#### **Weaknesses**

- insufficiently established staff development strategy

### **Business administration, management & professional**

#### **Strengths**

- extremely good learner progression
- good skills development
- good achievement rates
- good induction
- good teaching
- good employer involvement in training

#### **Weaknesses**

- poor recording of progress reviews
- weak internal verification

## **WHAT LEARNERS LIKE ABOUT ACCOUNTING TECHNICIAN TRAINING SERVICES LTD:**

- the friendly and relaxed atmosphere
- the opportunity to attend on a day-release basis
- being treated like adults
- the fact that staff 'make it easy to learn'
- the off-the-job sessions link well with work tasks
- the responsive and supportive tutors
- the practicality and relevance of the course - 'I am taught what I need to learn'
- the good mix of background knowledge and practice in the lessons

## **WHAT LEARNERS THINK ACCOUNTING TECHNICIAN TRAINING SERVICES LTD COULD IMPROVE:**

- the class sizes - they are too large
- the availability of higher-level qualifications
- the chairs in the computer room
- the written feedback about progress

**KEY CHALLENGES FOR ACCOUNTING TECHNICIAN TRAINING SERVICES LTD:**

- improve internal verification
- introduce better recording of progress reviews
- establish and implement a staff development strategy
- further improve the quality assurance system
- introduce more formalised target-setting particularly for equal opportunities

## DETAILED INSPECTION FINDINGS

### LEADERSHIP AND MANAGEMENT

**Grade 2**

*The following strengths and weaknesses were identified during this inspection:*

#### Strengths

- very good management of training
- very effective organisational values

#### Weaknesses

- insufficiently established staff development strategy

22. Training is very well managed. Managers have successfully sustained high achievement rates over a significant period of time. The achievement rates over the past six years are good for advanced modern apprentices and very good for level 4 NVO learners. ATTS has well-established links with employers in the area which continue to develop. Employers are well involved with the training. Communication with employers is very good and learners' programmes are well managed in the workplace. Good management of individual learners' programmes ensures that on- and off-the-job training are well co-ordinated. Learners and employers value the good balance of background knowledge and practical training. Learners' achievements are celebrated and employers sponsor prizes and celebratory events which are well attended by parents and other members of the local community. The self-assessment report identified good management of training as a strength.

23. ATTS has very appropriate and well-implemented organisational values which focus well on learners. Staff, learners and employers are clear about the way ATTS works and its aims. A strong commitment is made by ATTS to learners, expressed in a realistic and straightforward statement of intent. Staff work very effectively with learners and provide good support. Extra training sessions are arranged when required. Staff provide good individual coaching for learners, encourage them to develop their potential and provide good advice and guidance for career development. The self-assessment report identified the strong commitment to learners as a strength.

24. Management systems are well established and effective, although in some cases they are not sufficiently formalised. Internal communication and teamwork are effective. Staff are clear about their roles, responsibilities and what it is they are trying to achieve. Formal staff meetings are held periodically. However, given the size of the staff team, informal team meetings are the main means of communication. The contract with the LSC is managed effectively and targets are met. Few other formal targets are set by ATTS.

25. Training resources are satisfactory. There are satisfactory facilities for teaching and for learners' recreation. ATTS has an appropriate range of reference materials all learners

have relevant study support materials and textbooks. The arrangements for identifying and meeting the needs of learners who require literacy, language and numeracy support, are satisfactory.

26. The staff development strategy is not sufficiently established. Neither the strategic plan nor the business plan give sufficient attention to staff development, although ATTS does provide staff training activities and professional development does take place. Members of staff have individual development plans which are discussed and reviewed with managers. However, the strategy for management planning, considering staff development needs and proposed activities is not well established and has no formal structure.

27. All members of the training team are experienced teachers, and have good up-to-date professional skills in accounting. They have good skills for providing off-the-job training, for supporting workplace training and are qualified assessors, but none of the staff team has formal teaching qualifications. Staff have not received any development opportunities or updating in, for example, teaching methods or key skills training. Staff have not been made aware of current assessment and verification standards and this has not been identified in staff development plans. The weakness in the strategy for staff development was not identified in the self-assessment report.

### **Equality of opportunity**

### **Contributory grade 3**

28. ATTS's approach to equality of opportunity is satisfactory overall. ATTS has a clear commitment to equality of opportunity and widening participation in learning. This is stated in its mission statement, articulated in its values and supported by a range of actions. These ensure that learners are treated fairly and that those from under-represented groups are involved. A strategic aim, some specific objectives and a range of actions support this commitment in the business plan. The current intake reflects the profile of the local community, and the management team informally monitors the situation. Some promotional material is targeted at minority groups, and recruitment activity is directed to some under-represented groups. However, formal targets are not sufficiently developed to support the recruitment of specific under-represented groups. Currently the gender balance of learners is satisfactory.

29. Learners are treated as individuals and form effective working relationships with staff, which support learner development. Staff regularly review and discuss equality of opportunity and attend updating sessions. They have a good appreciation of equal opportunities and are committed to assisting learners from under-represented groups. Extra support is provided for learners who speak English as an additional language.

30. ATTS has appropriate policies and procedures to promote equality of opportunity. Recruitment, selection and assessment are based on guidelines and practices which ensure a fair and equal approach. Advertising and other materials are appropriate. They satisfactorily promote the company's attitude towards equality of opportunity. The complaints procedure is satisfactory.

31. Effective and impartial career advice is given to applicants and learners. ATTS has good, long-standing relationships with a number of accounting practices and other organisations, which enables it to have good, up-to-date information about career opportunities. ATTS recruits some unemployed learners who are found employment once in training. Employers' arrangements for ensuring equality of opportunity are checked at the beginning of the training programme. Employers are briefed about ATTS's equal opportunities policy. They are issued with information packs with appropriate material concerning equality of opportunity at work. However, ATTS is aware that it needs to do more to promote equality of opportunity with employers and monitor their equal opportunities arrangements.

32. Induction includes satisfactory sessions about equality and diversity. Recent efforts to improve the way this is presented to learners, together with discussions at learner progress reviews, have had a positive effect on learners. Learners interviewed stated that material concerning equality and diversity is covered in an interesting and meaningful way at induction and in other group sessions. Posters are on display which prompt discussion and re-emphasise issues. The learner handbook contains relevant material about equal opportunities, harassment and bullying.

33. The self-assessment report gave a good account of ATTS's approach to equality of opportunity. Inspectors agreed with the overall summary and grade. They identified the strengths detailed in the report, but regarded them as evidence of normal practice. The weakness identified in the self-assessment report was not apparent to inspectors, as most learners now have a good understanding of equal opportunities.

34. ATTS's premises are at first-floor level and the only way in is by the stairs. Access for people with restricted mobility is very difficult. The directors of ATTS are aware of this and are considering alternative arrangements. Facilities are provided for one learner who has a hearing impairment. ATTS is in contact with the Royal National Institute for the Blind to examine ways in which training programmes can be adapted for learners who are visually impaired.

### **Quality assurance**

### **Contributory grade 3**

35. Quality assurance arrangements are satisfactory. Training is effectively supported by management actions which assure the quality of training and lead to improvements. Regular management reviews have led to improvements in the quality assurance systems. ATTS has successfully adapted and implemented a system used by another provider, although this is not fully implemented. Quality assurance arrangements are supported by a quality assurance manual and all staff are conversant with the quality assurance manual and supporting procedures. The managing director takes overall responsibility for quality assurance. However, other staff responsibilities are not fully identified or recorded.

36. Quality assurance arrangements cover all aspects of the training process satisfactorily. Staff review training arrangements, including their own performance, on a regular basis and are committed to continuous improvement. Internal quality audit

## ACCOUNTING TECHNICIAN TRAINING SERVICES LTD

arrangements are specified and regular monitoring and reviews are carried out. However, in some cases the quality of internal records is not checked thoroughly enough. For example, off-the-job training is observed, although formal recording of observations and improvement planning are poorly recorded. ATTS has recognised that internal verification arrangements need further development, and procedures are currently being improved.

37. Feedback from learners is collected and analysed effectively. Improvements are made on the basis of each analysis; for example, learner feedback has contributed to the development of good recreational facilities at the training centre. Learners' representatives also take part in formal programme review meetings. Feedback from employers is also collected regularly, although this is not formally recorded. ATTS is currently making arrangements for a more formal collection and analysis of employers' views. Feedback was identified as a strength in the self-assessment report but inspectors judged it to be no more than normal practice.

38. The self-assessment process is satisfactory. It effectively includes the staff team, learners and employers. The current report provides a generally accurate assessment of the training against the standards of the 'Common Inspection Framework'. A number of strengths are reported which match the inspection team's judgements. In some cases, the strengths noted are regarded as normal practice by the inspection team and in other cases strengths were not identified by ATTS. Some weaknesses were also not identified. The inspection team gave the same grade for accounting as in the self-assessment report and gave a higher grade for leadership and management overall.

## AREAS OF LEARNING

### Business administration, management & professional

Grade 2

Programmes inspected	Number of learners	Contributory grade
Work-based learning for young people	88	2

*The following strengths and weaknesses were identified during this inspection:*

#### Strengths

- extremely good learner progression
- good skills development
- good achievement rates
- good induction
- good teaching
- good employer involvement in training

#### Weaknesses

- poor recording of progress reviews
- weak internal verification

#### Achievement and standards

39. The learner progression rate to higher-level qualifications is extremely good. A very good number also progress in their job roles and assume greater responsibility at work. Over 90 per cent of modern apprentices who completed their frameworks over the past six years have continued to level 4 NVQ training. At least 50 per cent of those learners have progressed to higher-level professional accountancy qualifications or higher education. Many of the employers interviewed by inspectors were graduates of ATTS training programmes who had subsequently qualified at higher levels and moved into management or senior accounting posts.

40. Learners develop good skills. The training programme is carefully structured to provide an integrated approach to background knowledge and practice. Regular skills tests establish competence, and periodic external tests confirm understanding and standards achieved. Learners gain a wide range of skills, and confidence in applying them in the work situation. Skills development starts during induction, with a well-planned introduction to basic accountancy skills which are reinforced at work in the early weeks of the programme. Skills development continues in on- and off-the-job training. Learners are able to perform a range of complex accounting tasks with minimal supervision. The standard of evidence in the learners' portfolios is good. Appropriate work-based evidence is included, which demonstrates the learner's ability to apply skills gained to a range of applications.

ACCOUNTING TECHNICIAN TRAINING SERVICES LTD

41. Achievement rates are good and have been sustained over a number of years. The completion rate for advanced modern apprentices for 2001-02 is 61 per cent and the average for the previous three years is 59 per cent. Achievement rates for level 4 NVQ training are very good, to excellent. For example, in 2000-01, all 13 starters successfully achieved their qualifications. Twenty learners started level 4 NVQ accounting in 2001-02 and 90 per cent have successfully achieved their target qualification, with two learners still in training. Twenty-six learners have left without completing the apprenticeship framework over the past six years. Of those, 15 achieved either a level 2 or 3 NVQ. Good achievement rates were identified in the self-assessment report.

42. Retention rates are satisfactory and have consistently been above 60 per cent in the modern apprenticeship programme since 1999. On the NVQ programme the retention rate is good, at between 79 and 100 per cent over the same period. The company analyses the reasons for learners' non-achievement and leaving without completion. Most learners leave for alternative occupations, or leave the local area.

The following tables show the achievement and retention rates available up to the time of the inspection.

LSC funded work-based learning																
Advanced modern apprenticeships (AMA)	2003-04		2002-03		2001-02		2000-01		1999-2000		1998-99					
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
	Number of starts	35		36		28		39		21		22				
Retained*	0		12		18	64	26		14	67	13	59				
Successfully completed	0		12		17	61	22		13	62	13	59				
Still in learning	35		16		0	0	3		0	0	0	0				

\*retained learners are those who have stayed in learning for at least the planned duration of their training programmes, or have successfully completed their programme within the time allowed

LSC funded work-based learning																
NVQ Training	2003-04		2002-03		2001-02		2000-01		1999-2000		1998-99					
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
	Number of starts	26		25		20		13		19		25				
Retained*	0		16		18		13	100	15	79	23	92				
Successfully completed	0		16		18		13	100	15	79	23	92				
Still in learning	26		6		2		0	0	0	0	0	0				

\*retained learners are those who have stayed in learning for at least the planned duration of their training programmes, or have successfully completed their programme within the time allowed

### **Quality of education and training**

43. Induction to the programme is good. Most learners take part in a well-planned two-week full-time induction at the training centre. The objectives and content of the programme are very appropriate to accounting work. Induction prepares learners very effectively by introducing them to the modern apprenticeship framework, the occupational standards, assessment requirements and portfolio-building. Equality and diversity are covered, using a range of interesting material and sound teaching methods. Induction also covers the principles of law and business organisation which relate to accounting. Learners also learn basic accounting skills, techniques and terminology. Learners value the induction as they believe it prepares them for work. Employers also value it, as the learners have a basic grasp of simple accounting practices and can quickly become effective in the workplace. Induction is recognised as a strength in the self-assessment report.

44. Teaching is good. Teaching sessions are well planned and supported by good learning materials. Learners respond well, show good understanding in classes and produce a good standard of work. Learners and employers all have annual schemes of work for each NVQ level. These are supported by well-documented session plans which highlight the links to occupational standards in accounting, performance criteria and knowledge. A wide range of appropriate and relevant teaching methods is used in most sessions. All sessions are lively and interesting and hold the attention of the learners. Good use is made of the learners' workplace experiences as a basis for discussion. All trainers are very well qualified and experienced in accounting, and have current occupational knowledge. All tutors continue to practise as accountants to ensure relevant and up-to-date occupational competence. Resources and classrooms are satisfactory and fit for their purpose.

45. All applicants for training have an initial assessment. This is satisfactory and includes appropriate tests for literacy and numeracy standards and key skills, and an interview. Prior learning is examined to decide the level of training. The results of initial assessment contribute appropriately to the individual learning plan. Individual learning plans are satisfactory. The learners are actively involved with their plans, which are reviewed in the training centre and are often amended in response to learners' progress. Any learners identified as having a literacy, numeracy or language support need are satisfactorily managed on an individual basis. This includes extra time being allowed in examinations for a learner with dyslexia.

46. ATTS has a well-established and effective guidance and support process. Learners meet regularly with a person who is independent of the teaching and assessment team. ATTS is responsive to learner feedback and these guidance interviews identify changes or additional support required. Assessment is satisfactory and is applied through external examination and internal skills tests, including assessment of competence using awarding body approved material, work-based evidence and written and oral questioning. Currently, there is insufficient assessment in the workplace, but this facility is being extended.

47. Progress reviews are held regularly and are based on a schedule which is published annually, copied to all employers and carried out effectively. Reviews involve learners, employers and the provider in discussions. Reviews cover the appropriate elements, including on- and off-the-job training, learners' progress at work and forward planning.

48. Progress reviews are poorly recorded. Short-term targets are discussed but frequently not recorded and those that are do not give specific detail or timescales. Part of the record of review is inappropriately based on answers to closed questions. Some progress review records are not complete, with no recorded targets, no record of discussions and missing signatures.

### **Leadership and management**

49. Employers are well involved with on- and off-the-job training. Learners' programmes are well managed, and communication with employers is very good. ATTS has worked very effectively with many employers for a considerable number of years; it works with employers to plan and carry out the on-the-job training, ensuring that it integrates effectively with off-the-job training. Employers are actively involved throughout the entire process of recruitment, selection, training and assessment. Most employers provide additional training through specific, internal and external courses in for example, tax law. All employers have a good understanding of the NVQ and the modern apprenticeship framework requirements. Employers value the off-the-job training provided for learners. ATTS regularly discusses and reviews the programme with employers. ATTS identified employer involvement as a strength in its self-assessment report.

50. The self-assessment report is satisfactory and sufficiently self-critical. It is reasonably accurate and does identify four of the key strengths. Some of the weaknesses identified had been improved before inspection. However, the self-assessment report did not recognise either of the weaknesses identified by inspectors.

51. Internal verification is weak. The plan for internal verification activity is incomplete; it does not include a suitable schedule for the observation of assessment practice and for interviewing learners who have been assessed. Completed assessments are sampled, but there is no rationale to sample planning. Staff have not been updated with the new internal verifier standards. Assessor and internal verifier meetings are informal. However, individual learner progress is monitored well and clearly documented. ATTS has recently reviewed the internal verification system and recognises the need to make improvements. Internal verification was not identified as a weakness in the self-assessment report.