INTERNAL CONTROLS AND DATA INTEGRITY POLICY

Ignition Pro - School for Entrepreneurs Limited

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Ignition Pro
School for Entrepreneurs

1. POLICY PURPOSE AND SCOPE

This Internal Controls and Data Integrity Policy will establish comprehensive processes and controls to ensure compliance with Office for Students (OfS) ongoing registration condition E8. The policy sets out the institution's commitment to detecting, preventing, and stopping all forms of conduct that would constitute improper use of, or access to, relevant public funds as defined in OfS regulatory requirements.

1.1 Policy Objectives

The primary objectives of this policy are to:

- Prevent, detect, and stop any conduct that would constitute improper use of or access to relevant public funds, including Student Loans Company (SLC) tuition fee loans
- Ensure the complete accuracy, integrity, and reliability of all data submitted to external organizations for purposes related to receiving or accessing relevant public funds
- Establish robust internal control processes that provide assurance to the Board, Office for Students, Student Loans Company, and other stakeholders of proper financial management and data integrity
- Create a culture of compliance, integrity, and transparency where all staff understand their responsibilities regarding public funds and data accuracy
- Provide clear reporting mechanisms and escalation procedures for suspected irregularities or breaches

1.2 Scope of Application

This policy applies to all activities, operations, staff, and data submissions relating to relevant public funds as defined by the Office for Students. This includes but is not limited to:

- Student Loans Company tuition fee loans received on behalf of eligible students
- All data submitted to the Student Loans Company, Office for Students, Higher Education Statistics Agency (HESA), once the institution commences data submission requirements, or other bodies for purposes related to public funding
- Student enrollment data, attendance monitoring, and course completion information that impacts SLC funding
- Financial reporting and management accounts relating to activities funded through relevant public funds
- Quality assurance and regulatory compliance processes that support ongoing eligibility for public funding access

2. DEFINITION OF RELEVANT PUBLIC FUNDS

For the purposes of this policy and in accordance with OfS regulatory requirements, relevant public funds include:

- Student Loans Company tuition fee loans paid directly to the institution on behalf of eligible students studying designated higher education courses
- Any future OfS grant funding that may become available to the institution (none anticipated during the initial establishment phase or forecast)

- Research council grants or other public research funding (none applicable during the initial establishment phase)
- Capital grants or strategic funding from government bodies (none applicable during the initial establishment phase)
- Any other public money as may be defined by the OfS from time to time

Current Position: The institution will receive relevant public funds exclusively through the Student Loans Company tuition fee loan mechanism. Students who are eligible access SLC tuition fee loans to fund their studies, and the SLC pays these fees directly to the institution on behalf of students. The institution does not currently receive any OfS teaching grant, research funding, capital grants, or other direct public subsidies. All references to relevant public funds in this policy therefore primarily concern SLC tuition fee loans, though the policy is structured to accommodate future public funding should it become applicable.

3. PROHIBITED CONDUCT UNDER CONDITION E8.2

The institution absolutely prohibits the following forms of conduct as defined in OfS ongoing registration condition E8.2:

3.1 Fraud

Fraud is defined as dishonest action causing actual or potential financial loss to any person or entity, including circumstances where personal gain is obtained through intentional misrepresentation or deception. In the context of relevant public funds, fraudulent conduct includes but is not limited to:

- Submitting false or misleading student enrollment data to the Student Loans Company to claim tuition fee loans for students who are not genuinely enrolled, attending, or engaged in study
- Enrolling fictitious students or colluding with individuals to fraudulently claim SLC tuition fee loans
- Misrepresenting course designation, level, or intensity to enable students to access SLC funding they are not eligible for
- Falsifying student attendance or engagement records to maintain SLC funding when students are no longer actively studying
- Deliberately submitting inaccurate financial data to the OfS or other regulatory bodies to conceal financial irregularities
- Misappropriating SLC tuition fee loan payments for purposes other than delivery of the education services they are intended to fund

3.2 Bribery and Corruption

Bribery is the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for action which is illegal, unethical, or a breach of trust. Corruption is the abuse of entrusted power for private gain. Prohibited conduct includes:

- Offering or accepting bribes, kickbacks, or inducements related to student enrollment, SLC funding claims, or data submissions
- Accepting payments or benefits from students or third parties in exchange for falsifying enrollment or attendance records

- Offering inducements to regulatory officials, quality assessors, or external auditors to obtain favorable treatment
- Accepting gifts, hospitality, or benefits that could reasonably be perceived to influence decisions relating to public funding

3.3 Gross Mismanagement

Gross mismanagement is defined as serious incompetence or recklessness in the management of the institution or its resources that results in, or creates substantial risk of, improper use of relevant public funds. This includes:

- Systematic failure to maintain accurate student records resulting in SLC funding claims that do not reflect actual student enrollment or engagement
- Persistent failure to implement adequate financial controls over the receipt and use of SLC tuition fee loan payments
- Willful disregard of regulatory requirements or quality standards that jeopardizes continued eligibility for public funding
- Failure to implement appropriate segregation of duties, authorization controls, or oversight mechanisms for processes involving public funds
- Reckless financial management that threatens the institution's ability to fulfill obligations to students funded through SLC loans

3.4 Other Serious Irregularities

This category encompasses other forms of serious misconduct affecting the proper use of relevant public funds, including:

- Deliberate or reckless submission of inaccurate data to the Student Loans Company, OfS, HESA, or other bodies for purposes related to public funding
- Failure to notify the OfS or SLC promptly of material errors in submitted data that affect public funding claims
- Circumventing or deliberately undermining internal controls designed to ensure accurate data or proper use of public funds
- Obstructing or interfering with internal or external audits relating to public funds
- Providing false or misleading information to the Board, auditors, or regulators regarding matters affecting public funding

4. DATA ACCURACY AND INTEGRITY REQUIREMENTS

The institution is committed to ensuring complete accuracy, reliability, and integrity of all data submitted to external organizations for purposes related to relevant public funds. This section will establish mandatory requirements for data quality and submission processes.

4.1 Student Data Standards

All student data that will be submitted to the Student Loans Company, OfS, HESA, or other bodies will:

1. Be derived directly from the institutional Student Information System which serves as the single source of truth for all student records
2. Accurately reflect actual student enrollment status, including correct course designation, level, intensity, start date, and expected end date

3. Include only students who are genuinely enrolled, attending classes, and actively engaged in their studies
4. Be updated promptly to reflect any changes in student status, including withdrawals, suspensions, transfers, or changes in study intensity
5. Undergo validation checks before submission to identify and correct any inconsistencies, errors, or anomalies
6. Be reviewed and approved by designated senior staff with appropriate authority before external submission

4.2 Financial Data Standards

All financial data submitted to the OfS or other regulatory bodies must:

1. Be prepared in accordance with applicable accounting standards (FRS 102 or equivalent) and the OfS Accounts Direction
2. Be derived from the institutional general ledger and accounting system with full audit trail documentation
3. Accurately represent the institution's financial position, performance, and cash flows without material misstatement
4. Include appropriate disclosures of accounting policies, judgments, and estimates that affect reported figures
5. Be subject to internal review and Board approval before external submission
6. Be audited by independent external auditors where required by OfS or statutory requirements

4.3 Data Validation and Quality Assurance

Before submission of any data to external organizations for purposes related to public funds, the following validation process must be completed:

1. Automated system validation checks to identify data inconsistencies, missing fields, or values outside expected ranges
2. Manual review by the data owner responsible for the specific dataset to verify accuracy and completeness
3. Reconciliation to source systems and supporting documentation to ensure data integrity
4. Comparison to prior periods and investigation of significant variances or unusual patterns
5. Senior management review and sign-off confirming data accuracy and readiness for submission
6. Retention of validation evidence and sign-off documentation in accordance with the institution's data retention policy

5. INTERNAL CONTROL FRAMEWORK

The institution will operate a comprehensive internal control framework designed to prevent, detect, and respond to any conduct that would constitute improper use of relevant public funds. The framework encompasses preventive controls, detective controls, and corrective controls operating at multiple levels of the organization.

5.1 Governance and Oversight

Board of Directors: The Board will maintain ultimate responsibility for ensuring effective internal controls over relevant public funds. The Board receives quarterly reports on internal control effectiveness, data integrity, and any incidents or near-misses. The Board will review and approve all financial data submissions to the OfS and receives assurance from management that data is accurate and complete. An annual effectiveness review of the internal control framework is conducted by the Board.

Accountable Officer: The Chief Executive Officer serves as Accountable Officer with personal responsibility for ensuring the propriety and regularity of public funds, maintaining sound systems of internal control, and ensuring accuracy of data submitted to external bodies. The Accountable Officer provides an annual statement of internal control effectiveness to the Board and OfS.

Senior Management Team: The Registrar is designated as Data Protection Lead with responsibility for student data accuracy and SLC submissions. The Finance Manager is responsible for financial controls and financial data submissions. Both positions report directly to the Accountable Officer and have clear accountability for their respective domains.

5.2 Segregation of Duties

Critical processes involving relevant public funds will maintain segregation of duties to prevent any single individual from having end-to-end control:

Student Enrollment and SLC Claims: Student enrollment is processed by the Registrar. SLC funding claims are generated by the student information system but must be reviewed and approved by the Finance Manager before submission. The Accountable Officer conducts monthly review of all SLC claims submitted.

Financial Transactions: Financial transactions are initiated by budget holders, processed by the Finance Manager, and require dual authorization for payments above £1,000. Bank reconciliations will be performed monthly by the Finance Manager and reviewed by the Accountable Officer. The Board reviews monthly management accounts.

Data Submissions: Data submissions to external bodies will be prepared by the relevant data owner (Registrar for student data, Finance Manager for financial data), validated by a senior colleague, and approved by the Accountable Officer before submission. All submissions are logged with approval evidence retained.

5.3 Authorization and Approval Limits

The following authorization limits apply to activities involving relevant public funds:

Activity	Authorization Required	Review/Oversight
Student Enrollment	Registrar	Accountable Officer monthly
SLC Data Submission	Accountable Officer	Board quarterly
OfS Financial Returns	Board of Directors	External audit annual
Payments < £1,000	Finance Manager	Accountable Officer monthly

Activity	Authorization Required	Review/Oversight
Payments > £1,000	Dual: Finance Manager + Accountable Officer	Board quarterly

6. DETECTION AND MONITORING MECHANISMS

The institution will operate continuous monitoring mechanisms designed to detect any irregularities, anomalies, or potential issues affecting data accuracy or proper use of relevant public funds.

6.1 Student Data Monitoring

The following monitoring activities will will operate continuously:

Attendance Monitoring: All students' attendance is monitored weekly. Students with attendance below 80% will trigger engagement reviews. Persistent non-attendance will result in suspension of SLC funding claims and formal withdrawal processes. Attendance data will be reconciled monthly to student information system records.

Enrollment Verification: All new student enrollments will undergo verification checks to confirm identity documentation, prior qualifications, eligibility for SLC funding, and genuine intent to study. Random sample checks of 20% of enrollments will be conducted quarterly by senior management.

Data Anomaly Detection: Automated system reports flag unusual patterns including duplicate enrollments, implausible demographic data, multiple students at same address, rapid enrollment and withdrawal cycles, or students with identical contact details. All flagged cases will be investigated.

6.2 Financial Monitoring

Financial controls and monitoring will include:

SLC Income Reconciliation: Monthly reconciliation of SLC fee income received to student enrollment records and expected income based on registered students. All variances investigated and resolved with supporting documentation.

Budget Monitoring: Monthly review of actual expenditure against budget with variance analysis. Material variances require written explanation and Board notification. Annual budget set with reference to expected SLC income.

Bank Reconciliation: Bank accounts reconciled monthly by Finance Manager and reviewed by Accountable Officer. All reconciling items over 30 days old will be investigated and cleared. Unexplained or unusual transactions are escalated immediately.

6.3 Audit and Assurance

External Audit: Annual external audit of financial statements by independent auditors. Audit scope includes testing of internal controls over SLC income recognition, review of student data processes, and assessment of compliance with OfS Accounts Direction. Audit findings reported to Board with management responses and action plans.

Internal Audit: Annual internal audit program focusing on areas of highest risk including student data accuracy, SLC income controls, and financial reporting processes. Internal audit conducted by appropriately qualified external specialists. Findings reported to Board with implementation of recommendations monitored quarterly.

Management Self-Assessment: Quarterly self-assessment by Accountable Officer and senior management of internal control effectiveness using structured control checklist. Self-assessment results inform risk register updates and control enhancement priorities.

7. INCIDENT REPORTING AND WHISTLEBLOWING

The institution will maintain clear mechanisms for reporting suspected irregularities, breaches, or concerns regarding relevant public funds or data integrity. All staff, students, and stakeholders are encouraged to report concerns without fear of retaliation.

7.1 Reporting Channels

Multiple reporting channels are available:

Line Manager: Staff may report concerns to their immediate line manager who will escalate to the Accountable Officer if the concern relates to public funds or data integrity.

Accountable Officer: Direct reporting to the Chief Executive Officer / Accountable Officer is encouraged for serious concerns. Contact via email (ceo@ignition-pro.com) or confidential sealed envelope marked 'Private and Confidential - Accountable Officer'.

Board Chair: Where concerns relate to the Accountable Officer or senior management, reporting directly to the Board Chair is available. Contact details provided to all staff and published on institutional website.

External Reporting: Staff may report concerns directly to the Office for Students via the OfS whistleblowing channel if internal reporting is inappropriate or ineffective. The institution will not penalize legitimate whistleblowing to external regulators.

7.2 Investigation Process

All reported concerns regarding relevant public funds or data integrity will be investigated promptly and thoroughly:

Initial Assessment: Accountable Officer will conduct initial assessment within 48 hours to determine seriousness and investigation approach. Board Chair notified immediately of serious concerns.

Investigation: Formal investigation conducted by appropriately senior and independent individual. External specialist investigators engaged for complex or serious matters. Investigation completed within 30 days unless complexity requires extension.

Findings and Actions: Investigation findings reported to Board with recommendations for corrective action, disciplinary measures, control enhancements, or regulatory notification as appropriate.

Regulatory Notification: Office for Students notified promptly of any material irregularities, breaches, or suspected fraud affecting relevant public funds in accordance with OfS reportable event requirements.

7.3 Protection of Whistleblowers

The institution is committed to protecting individuals who raise genuine concerns in good faith. No member of staff, student, or stakeholder will suffer detriment, discrimination, or disciplinary action as a result of reporting concerns through appropriate channels. Retaliation against whistleblowers is itself a disciplinary offense. Confidentiality will be maintained to the maximum extent possible consistent with investigation and resolution requirements.

8. SANCTIONS AND DISCIPLINARY MEASURES

Any breach of this policy or engagement in prohibited conduct will be treated with utmost seriousness and may result in disciplinary action up to and including termination of employment or contract, criminal prosecution, and civil recovery proceedings.

8.1 Staff Disciplinary Process

Breaches by employees will be addressed through the institutional disciplinary procedure:

Minor Breaches: Unintentional minor errors or omissions addressed through training, coaching, and process improvement. Documented through informal performance management.

Serious Breaches: Reckless errors, repeated minor breaches, or failure to follow mandatory procedures may result in formal written warning and capability improvement plan.

Gross Misconduct: Fraud, deliberate falsification of data, theft of public funds, or other serious irregularities will constitute gross misconduct justifying summary dismissal. Police referral for suspected criminal conduct.

8.2 Recovery of Losses

Where improper use of relevant public funds results in financial loss, the institution will pursue full recovery through all appropriate means including deduction from salary (where legally permissible), civil recovery proceedings against responsible individuals, insurance claims where applicable, and notification to relevant authorities including OfS, Student Loans Company, and police for suspected criminal conduct.

8.3 Corrective Action and Control Enhancement

Following any breach or identified weakness, the institution will implement corrective action to prevent recurrence including enhanced controls, revised procedures, additional training, system improvements, or organizational changes as required. Corrective action plans are monitored by the Board until full implementation.

9. TRAINING AND AWARENESS

All staff will receive comprehensive training on their responsibilities regarding relevant public funds, data integrity, and this policy.

9.1 Mandatory Training

All staff will complete the following training:

Induction Training: All new employees will receive induction training covering this policy, prohibited conduct, data accuracy requirements, and reporting mechanisms within first week of employment.

Annual Refresher: All staff will complete annual refresher training on internal controls, data integrity, and fraud prevention. Completion tracked and mandatory for continued employment.

Role-Specific Training: Staff with responsibilities for student data, SLC submissions, or financial processes will receive enhanced role-specific training on controls, validation procedures, and regulatory requirements.

9.2 Culture of Integrity

The institution promotes a culture where integrity, transparency, and accountability are core values. Leaders model ethical behavior and reinforce the importance of accurate data and proper use of public funds. Speaking up about concerns is encouraged and supported. The annual staff conference includes a session on ethics and regulatory compliance.

10. POLICY REVIEW AND CONTINUOUS IMPROVEMENT

This policy is reviewed annually by the Board to ensure continued effectiveness and alignment with OfS requirements. The review considers internal audit findings, external audit recommendations, any incidents or near-misses, changes in OfS regulatory requirements, sector best practice, and stakeholder feedback. Material changes require Board approval. The policy is published on the institutional website and intranet.

10.1 Annual Effectiveness Review

The annual review assesses:

- Completeness and adequacy of controls in addressing all forms of prohibited conduct
- Effectiveness of detection mechanisms in identifying irregularities or anomalies
- Staff awareness and understanding of policy requirements
- Appropriateness of sanctions and disciplinary measures
- Alignment with current OfS regulatory requirements and guidance

10.2 Continuous Improvement

The institution commits to continuous improvement of internal controls and data integrity processes. Lessons learned from incidents, near-misses, or control weaknesses are incorporated promptly. Emerging risks are assessed regularly and controls adapted accordingly. Benchmarking against sector best practice informs enhancement priorities. Staff suggestions for control improvements are welcomed and considered.

11. APPENDICES

Appendix A: Key Contacts

Role	Contact Information
Accountable Officer / CEO	ceo@ignition-pro.com
Registrar / Data Protection Lead	registrar@ignition-pro.com
Finance Manager	finance@ignition-pro.com
Board Chair	chair@ignition-pro.com (Confidential)

Role	Contact Information
OfS Whistleblowing	whistleblowing@officeforstudents.org.uk

Appendix B: Data Submission Checklist

This checklist must be completed before any data submission to external bodies for purposes related to relevant public funds:

Control Check	Complete (Y/N)	Initials
Data derived from authorized source system		
Automated validation checks completed		
Manual review by data owner completed		
Reconciliation to source documentation		
Prior period comparison conducted		
Senior management sign-off obtained		
Validation evidence retained		

Accountable Officer Certification:

I certify that the data submitted is accurate, complete, and derived from authorized systems in accordance with this policy.

Name: ______________________________ Signature: ______________________ Date: __________