

ESF Audit Evidence Requirements – Modern Apprenticeships

Date	Issue	Status	Author	Changes
20/06/2019	1	Final	Ann Keegan	
08/10/2019	2	Final	Ann Keegan	<p>Advice added for gathering trainee personal information.</p> <p>Proof of address evidence list updated – Driving License no longer required to be dated within 6 months of registration.</p> <p>FIPS upload instruction added.</p> <p>Emailing evidence and password protecting documents.</p>
29/10/2019	3	Final		Lou Donnelly Published on SDS Web pages.
05/06/2020	4	Final	Ann Keegan	<p>Removed Appendix 5 – Participant and Provider declaration</p> <p>Removed Individual Training Plan</p> <p>Removed proof of address from mandatory evidence requirements.</p>
31/03/2021	5	Final	Ann Keegan	Added additional information relating to Electronic Signatures and ESF Document Retention dates.
15/07/2021	6	Final	Ann Keegan	Updated guidance relating to Electronic Signatures

List of ESF Audit Evidence Requirements

Modern Apprenticeship (MA) Trainee Evidence Requirements:

TO NOTE - it is recommended that trainees provide a copy of evidence for each requirement (education level and DOB) that contains **the least amount of additional, unneeded information**.

This helps SDS and the Learning Provider ensure that they are not collecting and processing personal information that is not needed for our purposes, which would therefore reduce the Data Protection risk (of holding onto personal information that we do not require).

We have underlined and **starred** the pieces of evidence we'd recommend the trainee provides for each requirement.

For instances whereby the trainee cannot provide one of the recommended pieces of evidence, they should redact any personal data, special category data or financial data that **isn't required in order to evidence the mandatory data requirements** (proof of education level and proof of DOB).

1. Mandatory (Required for all trainees)

- Signed training agreement
- Proof of highest education level on entry to programme. This should be evidenced by one of the following:
 - a) **Qualification certificate**
 - b) **Records from the relevant academic institution i.e. college / university**
 - c) **Confirmation from the awarding body*, for example:*
 - City and Guilds
 - SQA (SQA Connect)
 - Other

Please ensure that any evidence provided has an appropriate logo or URL is visible to verify authenticity.

- Proof of date of birth: - **only one of the following needed**
 - a) Birth Certificate
 - b) **Driving License (Full or Provisional)**
 - c) UK (or other EU member State) Passport – must be valid and unexpired
 - d) National Insurance Number e.g. NI Card, correspondence from HMRC / DWP / Jobcentre Plus / Pension Service, contract of employment, wage slip
 - e) National Identity Card
 - f) Proof of Age Card that includes the PASS hologram or has been issued by a government agency/statutory body e.g. Young Scot Card, Citizens Card.
 - g) **Extract from SQA connect however, you should ensure that the SQA logo or URL is visible to verify authenticity**

All mandatory evidence should be uploaded against an individual's 'start payment' in FIPS. This doesn't need to be password protected as FIPS is a secure system. Where no start has been claimed, please email your evidence directly to the ESF Team – mas@sds.co.uk. Please ensure you password protect the document. To prevent any exchange of passwords, we would request that you use your current MA contract password. If you do not know what this password is, please email the ESF Team for further guidance.

2. Milestone Payments

- For every milestone claim - a signed and dated (in advance of the claim by the Apprentice, the Provider and the Employer) SDS Apprentice Progress Review exemplar, or a signed and dated (in advance of the claim by the Apprentice and Assessor) SDS Summary of Achievement Record (SOAR) exemplar, whichever is appropriate. Alternatively, you can provide your own documentation, as long as it meets the minimum requirements guidelines, as outlined in the MA Specification and has been approved in advance by your SIA.
- Evidence of registration with the Sector Skills Council (SSC)

And

- Evidence of registration with the Qualification Awarding Body (QAB)
(MA registrations need only be uploaded once)

Milestone evidence should be uploaded against the corresponding 'milestone payment' in FIPS. Please DO NOT bulk upload evidence against one milestone. Bulk uploads will not be accepted. If you are experiencing issues with uploading evidence against individual milestone payments, please contact the ESF Team at the following email address – mas@sds.co.uk. One of the ESF Verification Executives will respond as quickly as possible.

SSC and QAB registration evidence should be uploaded to the first milestone payment from the agreed payment plan in FIPS.

3. MA Outcome (All Levels)

- A copy of final certification or confirmation from the Awarding Body

Or

- Extract from SQA connect however, you should ensure that the SQA logo or URL is visible to verify authenticity.

Outcome evidence should be uploaded against the 'outcome payment' in FIPS.

The following section contains essential information relating to Electronic Signatures and Retention of Documentation in order to comply with ESF requirements. Please ensure you follow this, or ask any associated questions or clarifications by emailing the ESF Team at mas@sds.co.uk

1. Electronic Signatures

Many of the documents set out in this Evidence Requirement document require a signature from the Provider/Trainee or Employer. The MA Programme Specification 21-22 sets out at section 3.9 (see extract below) the published SDS requirements.

MA Programme Specification 21-22 (Extract)

Paragraph 3.9 Signatures

We constantly monitor and review the use of electronic signatures and we may provide updated requirements and guidance from time to time.

You must ensure that all required signatures are original on all of our documentation. By original, we mean a signature used where there is knowledge of and an intent to sign a specific document. You must also ensure that key controls are in place to ensure that all signatures on all forms and documentation are genuine.

We accept:

- wet signatures;*
- stylus signatures;*
- signatures gathered using electronic signature software.*

We do not accept copied and pasted signatures.

Typed signatures will only be accepted where these are completed using electronic signature software that provides you with an audit trail. You must retain any electronic signature audit trail with the relevant document and make it available to us on request.

Any irregularity in required signatures may be deemed a breach of your MA Contract.

Electronic Signatures for ESF

For European Social Fund (ESF) supported trainee evidence signatures must comply with the requirements set out by the Scottish Government as the Managing Authority for the Structural Funds programmes.

During the COVID-19 restrictions where it may not have been possible to meet face to face and have documents signed in person (a wet signature), electronic signatures are acceptable-provided the following conditions are met:

- Electronic signatures should match the “wet signature” on the registration form.
- It should be sent from the same email address of the participant/business as displayed on the registration form.
- The electronic signature meets strict EU standards. The eIDAS Regulation is an EU Regulation that sets out rules for electronic identification and trust services. These services help verify the identity of individuals and businesses online or the authenticity of electronic documents. The Managing Authority has confirmed that only Advanced or Qualified electronic signatures as set out in this regulation are acceptable for ESF. There are numerous versions of Advanced or Qualified electronic signatures, but the most common examples that we are aware of are DocuSign and Adobe Sign.

- **Please note** - whilst SDS accepts a stylus as a form of electronic signature, the Managing Authority for the ESF Programme has confirmed that they cannot accept a signature made with an electronic stylus. If your organisation did use this format of electronic signature for the **mandatory registration documents** please email the ESF Verification Team **mas@sds.co.uk** for information on what you need to do to ensure compliance.

For more information regarding the eIDAS Regulation, visit: [What is the eIDAS Regulation? | ICO](#)

Retrospective Collection of Wet Signatures

Where an electronic signature collected on any document meets eIDAS requirements (e.g. DocuSign / Adobe Sign), there is no requirement to gather a wet signature thereafter.

For any documentation where agreement has been evidenced by email confirmation from the MA & Employer (reviews, SOARs etc) this is acceptable and is compliant for ESF. Therefore, there is no requirement to gather a wet signature thereafter.

2. ESF Document Retention

Confirmation of ESF Document Retention Period

As per the MA Conditions 21-22 (specifically section 28 Records, Audit Access and General Assistance), Training Providers notified of having ESF supported trainees are required to retain records until 31 December 2026 (or any later date SDS informs). Please note the following extract -

28.3 You shall retain full and accurate records and accounts of your operation of the MA Contract including the Services provided under it, and the amounts we pay you under and in relation to the MA Contract. You will do this from the start date of the MA Contract until 31 December 2026, (or any later date we may tell you). In addition, you shall require to comply with appendix 7 to the Specification (ESF List of Audit Evidence Requirements). In order to avoid any doubt, all of these records and accounts shall include the documents, forms and processes that evidence completion of all requirements in the Specification.

28.4 Where we advise you (i) in the form of an email from SDS ESF Team, (ii) through a variation to the Conditions, or (iii) via SDS Provider Web Pages, that any Apprentice(s) under this MA Contract are 'tagged' (meaning the associated payments relating to those Apprentice(s) are match funded):-

28.4.1 in relation to those 'tagged' Apprentices, you shall continue to comply fully with Condition 28.3, and

28.4.2 in relation only to records etc pertaining to all untagged Apprentice(s):-

28.4.2.1 the end date for retention of the records, accounts and operation date referred to in Condition 28.3 (i.e. 31 December 2026) shall be deemed to have been amended to the date occurring 3 years after the date of expiry of your MA Contract (or any alternative date that we may tell you when we advise you of the change of date); and

28.4.2.2 you shall not require to comply with appendix 7 to the Specification.

Conditions 28.4.2.1 and 28.4.2.2 shall be deemed to have been effective from such date as SDS shall advise.

Please read the full MA Conditions document to ensure compliance.

3. Certification and Storage of Electronic Copies of Documents

As per Appendix 4 Information Security Policy, Section 6 of the 21-22 MA Programme Conditions, the following extract describes how providers with ESF tagged MA's should certify all copies of original documents prior to making and storing electronic copies.

In line with the Managing Authority Document Retention Guidance for the ESF programme in Scotland, Providers must ensure that where originals are not being retained, they ensure that certified true copies of the original paper documents are retained. The following is an extract from the Scottish Government ESIF Document Retention Guidance:

ESF Document Retention Guidance (Extract)

2.11 Where originals are not retained, certified true copies of original paper documents (photocopies) can be used, but should comply with best practice:

2.11.1 The photocopied document must contain a 'certification statement'. The certification declaration must be annotated on, or appended to, the copy. The original document does not need to be marked.

2.11.2 If a document contains multiple pages then the first page should be certified and the number of attached pages indicated on the front page (alternatively, each page could be certified).

2.11.3 The certification statement must be authorised/ signed and dated by an employee who can vouch that the copy is a true replica image of the original.

2.11.4 The certification statement is added at the time that the copy is made. Alternatively, the certification statement can be added shortly afterwards if the signatory can recall seeing the original and is therefore still able to confirm that the copy is satisfactory.

2.11.5 The 'certification statement' can be chosen by each Lead Partner but must, at least, contain the following:

- Signature [or similar evidence of authorisation]*
- Date*
- 'True copy', 'certified copy', 'certified' [or similar phrase to signify what the signature and date represents]*

2.11.6 It is recommended, but not mandatory, that the certification statement also includes the printed name/ position of the signatory or other unique reference (such as employee/ payroll number) so that future project staff and/or auditors are able to easily identify the signatory if required. The following is an example of a compliant certification statement:

I, Name of person certifying, certify this document as a true copy of the original

Signature:

Date:

Position:

Name of Organisation:

Number of Pages Certified:

3.11.7 If more efficient, a single certification declaration can be used for a batch of photocopies. The certification statement must include:

- A unique batch reference number/ code to identify the batch.*
- The number of documents – and pages if individual documents contain more than one page – included in the certified batch.*

- The references/ numbers of each of the documents included in the batch. If the documents are not already referenced/ numbered, then references/ numbers should be added to each document prior to batch certification.