

You have stated in your request that you 'understand Northern Ireland colleges are subject to audits in relation to the Training for Success programme' and I can confirm that they are subject to compliance testing i.e. testing to ensure that they are compliant with the conditions of the contract the Supplier has with the Department. These compliance tests include a financial element to ensure funding claimed is in line with that specified in the contract. The contract requirements are set out in the Training for Success (TfS) 2013 Operational Guidelines which are available on the DfE web site at <https://www.economy-ni.gov.uk/publications/training-success-operational-guidelines>.

You went on to say you 'understand this programme is part funded by the European Social Fund', the European Social Fund Managing Authority (ESF MA) within the Department have confirmed that they 'do not fund TfS under the ESF Programme 2014-2020'.

In response to the questions asked refer below:

1) Could you tell me which organisations carry out the audits?

The Department for the Economy carry out compliance visits to verify compliance with the requirements of the TfS Operational Guidelines.

2) Could you provide me with a list of the documents inspected?

All documents listed in the Training for Success Operational Guidelines 2013 Operational Guidelines Section 15, page 114 and section 16, page 159 must be retained and made available for inspection. A list of these is provided on appendix 2.

3) What is the retention period for documents in relation to the Training for Success programme?

The retention period for documentation is six years after the end of the contract.

4) Are the documents held by colleges electronic or paper based?

Documentation can fall into both hard copy and electronic formats.

5) Does the auditor/s require these documents to be provided in hard copy or electronic format?

Providing that the records comply with national legal and regulatory requirements and can be relied upon for audit purposes they can be retained in either hard copy or electronic format.