

**Tertiary
Education
Commission**
Te Amorangi
Mātauranga Matua



TEC audit report

School of Business Limited (Edumis 7826)

Draft report release date: 30 July 2021

Final report release date: 13 August 2021

Audit Date: 22 July 2021

File Ref: A1733358

Tertiary Education Commission
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School of Business Limited (Edumis 7826)

Part One: Summary of Audit Results

Overall recommendation



Systems, processes and practices are acceptable, with minor nonconformities. Improvements will need to be monitored.

Audit Ratings

Rating	Number of Focus Areas	Percentage	
Complies with requirements (C)	5	56%	
Improvement Required (I)	2	22%	
Does not comply (NC)	2	22%	
Total	9	100%	

Key findings and recommendations

Overall systems, policies and procedures are effective and meet legislative and investment plan requirements. There were three key findings and recommendations.

- > Generic course start and end dates of 01 January and 31 December had been reported for all students (except one) reported in the December 2020 and April 2021 Single Data Returns (SDRs). Both the December 2020 and April 2021 SDRs will need to be resubmitted with student information updated.
- > There was one invalid enrolment for 2021 Student NSN **s9(2)(a)**. This record will need to be removed from the resubmitted April 2021 SDR.
- > Delivery reported in the April 2021 SDR was overstated due to one invalid enrolment and the use of generic start and end dates. Actual delivery was 0.1683 EFTS delivered (\$1,096 GST exclusive). This was lower than the reported 1.1681 EFTS delivered \$7,605 (GST exclusive). Delivery is exceptionally below the 2021 allocation of \$249,035. Exercise Academy will need to monitor their enrolments and engage with the TEC should their 15 August 2021 critical date for enrolments pass and there are insufficient enrolments for the August 2021 SDR (submission due on 21 August 2021). This may lead to a discussion about a 2021 plan reduction.

There were two areas for improvement.

- > Review the procedures for approving Recognition of Prior Learning (RPL) to ensure that audit trails detail the calculations and that the RPL form is signed off by the Academic Manager.
- > Develop a business plan for 2022 to show intended delivery for the full year to minimise the risk when enrolments are concentrated in the second part of the calendar year (as seen in 2021 delivery).

Part Two: Key findings and recommendations

The key findings and recommendations for each focus area are in the table below.

In addition to providing proposed actions and comments in part five of this report, you will be required to send a detailed action plan and relevant evidence to your Senior Auditor, s9(2)(a) within four weeks after the date of your final audit report. The email address is:

s9(2)(a)

Ratings

C = Complies with requirements	I = Improvement Needed	NC = Does not comply	N/A = Not Applicable
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Looking for	Findings and Recommendations	Rating
Focus Area 1: Organisation Eligibility		
<p>Is the TEO an eligible provider?</p> <p>Has the TEO been quality assured by NZQA?</p> <p>Have all sites been approved by NZQA?</p> <p>Have any subcontracting arrangements been approved by TEC and do they remain current?</p> <p>Is the TEO financially viable? Are there any financial issues being managed?</p>	<p>Findings</p> <p>Organisation Eligibility</p> <ul style="list-style-type: none"> > Since 05 May 2003, School of Business Limited (Edumis 7577) trading as Exercise Academy (Exercise Academy) has been registered and accredited with the New Zealand Qualifications Authority (NZQA) as a Private Training Establishment (PTE). <p>External Evaluation and Review</p> <ul style="list-style-type: none"> > Exercise Academy has been quality assured by NZQA. The last published External Evaluation and Review (EER) was published on 14 February 2018. The organisation was assessed as confident in both Educational Performance and in Capability in Self-assessment. This is a Category 2 rating. > The next EER has not yet been scheduled. <p>Approved Delivery Sites</p> <ul style="list-style-type: none"> > Exercise Academy has two approved delivery sites at Awataha Marae, 58 Akoranga Drive, Northcote, Auckland (Site 05) and Level 2, 178 Broadway, Newmarket, Auckland (Site 01). > TEC-funded students are only reported against the Awataha Marae Campus. <p>Subcontracting</p> <ul style="list-style-type: none"> > There is no subcontracting of any component of education provision. <p>Financial Viability</p>	C

Looking for	Findings and Recommendations	Rating
	<p>> s9(2)(b)(ii)</p> <p>Recommendations</p> <p>> The PTE should submit their forecasts which are now overdue.</p>	
<p>Focus Area 2: Data Provision, Reporting and Record-Keeping</p>		
<p>Does the Student Management System provide accurate data, forecasting and reporting?</p> <p>Are there reporting and data provision processes in place to ensure all funding requirements are met?</p> <p>Are the TEO's processes and procedures for record keeping documented and comply with clause 13(1) of Schedule 18 of the Education and Training Act 2020 (for on-plan funding under section 425), and 25(1) of Schedule 18 (for off-plan funding under section 428).</p>	<p>Findings</p> <p>Student Management System</p> <ul style="list-style-type: none"> > In late 2019, Exercise Academy changed their Student Management System (SMS) from Take2 (decommissioned by the vendor) to Wisenet. > Wisenet is a certified SMS approved by the Ministry of Education for the Single Data Return (SDR) in 2019. > No certification of Student Management Systems has been undertaken by the Ministry of Education for 2020 or 2021. > Wisenet records student enrolments, academic progress and achievement, withdrawals and completion results. Attendance records and pastoral care notes are kept separately. > Access to Wisenet is limited to two staff (one with user access and the other with view access) – which is appropriate to the size of the organisation. > The Managing Director approves the forecasts and signs off each SDR. <p>Generic Course Start and End Dates</p> <ul style="list-style-type: none"> > In the December 2020 and April 2021 SDR students were not reported with the correct start and end dates. > In the December 2020 SDR generic course start and end dates of 01 January and 31 December are recorded against eight of the nine students reported. > In the April 2021 SDR generic course start and end dates are recorded for both students reported. 	<p>NC</p>

Looking for	Findings and Recommendations	Rating
	<ul style="list-style-type: none"> > Generic dates could indicate a default setting in the SMS has either not been updated by the SMS administrator and saved for each enrolment, or the settings applied have not held (which could be a SMS vendor issue). > In the December 2019 SDR generic start and end dates was not an issue. > The importance of the course start date is that this is the officially notified beginning date of instruction and/or structured supervision associated with each student's courses. The field is used with the course end date field to ascertain the length of student enrolments and also to monitor student intake patterns throughout the year. > The reported course start date is also the date from which TEC funding is claimed by a Tertiary Education Organisation (TEO). <p>Overlapping enrolment – Student NSN s9(2)(a)</p> <ul style="list-style-type: none"> > Student NSN s9(2)(a) was twice enrolled at Exercise Academy. The first enrolment in which the student was unsuccessful in all courses dated from s9(2)(a) 2020 to s9(2)(a) 2021. (This was the only record where the dates were correctly reported). > The second enrolment showed an overlapping enrolment from s9(2)(a) 2021 to s9(2)(a) 2021. > The second enrolment recorded the student actually attending from s9(2)(a) 2021 before they were withdrawn on s9(2)(a) 2021. > Exercise Academy confirmed that the second enrolment is invalid for funding for two reasons – first, that the student had not completed 10% of the programme, and second, had not paid their fees. <p>Student NSN s9(2)(a)</p> <ul style="list-style-type: none"> > Student NSN s9(2)(a) was reported enrolled from s9(2)(a) 2021 to s9(2)(a) 2021. The student commenced study on s9(2)(a) 2021. > The student should not have been reported in the April 2021 SDR – unless they had been recorded with a pre-enrolment date of s9(2)(a) 2021. So while the July enrolment might have been able to be pre-loaded for the April 2021 SDR no EFTS would have been claimed because there is an error code (60) for EFTS not allowed before course start date. <p>April 2021 SDR overstating delivery</p> <ul style="list-style-type: none"> > Because of the use of generic start and end dates the April 2021 SDR inaccurately reported student data and overstated delivery. 	

Looking for	Findings and Recommendations	Rating
	<ul style="list-style-type: none"> > The April 2021 SDR showed two students reported for 1.1681 EFTS delivered \$7,605 (GST exclusive). > The April 2021 SDR should have reported one student for 0.1683 EFTS delivered \$1,096 (GST exclusive). > Exercise Academy will need to resubmit the April 2021 SDR removing the 2021 invalid enrolment for Student NSN s9(2)(a) and either removing the record for NSN s9(2)(a) (or updating the course start date to 20 July 2021). The record for Student NSN s9(2)(a) will be reported in the August 2021 SDR. <p>December 2020 SDR</p> <ul style="list-style-type: none"> > Because generic start and end dates were reported for eight students in the December 2020 SDR, we have no accurate data with which to measure the duration of each enrolment. > If the data had been accurately recorded then it would have been possible to monitor performance and EFTS delivery in the April and August 2020 SDRs. This could have informed discussions with the TEC about Exercise Academy's delivery in 2020 that was affected by the Covid-19 lockdowns. > Exercise Academy will need to resubmit the December 2020 SDR so that each enrolment is reported using the correct start and end dates. <p>Course completions</p> <ul style="list-style-type: none"> > In the December 2020 SDR there were four students reported as extended. This included: <ul style="list-style-type: none"> - s9(2)(a) [redacted] [redacted] [redacted] > The audit found that the four students should have been reported as did not complete in all courses. > Student NSN s9(2)(a) had been reported as successful in one course and extended in five courses. The student should have been reported as an unsuccessful completion in those five courses. <p>Standard of record keeping</p> <ul style="list-style-type: none"> > Notwithstanding comments made about reported generic course start and end dates, the standard of record keeping was otherwise satisfactory. > Student assessments are kept and information is retained online and in Wisenet. <p>Recommendations</p>	

Looking for	Findings and Recommendations	Rating
	<p>> Resubmit both the December 2020 and April 2021 SDRs with the records detailed in this section updated that require corrective action.</p> <p>(When you are ready to submit each SDR please contact Acting Team Leader, s9(2)(a) , who can then arrange for the forms to be sent to you requesting that the SDR gate is re-opened. His contact email is: s9(2)(a)).</p> <p>The December 2020 SDR must be submitted before the April 2021 SDR.</p> <p>For information on our Stop Gate process refer to the TEC website: https://www.tec.govt.nz/funding/funding-and-performance/reporting/sdr</p>	
Focus Area 3: Enrolment and Eligibility		
<p>Are there enrolment practices and processes in place that ensure student enrolments are valid and meet funding or eligibility requirements?</p>	<p>Findings</p> <p>Compliance with funding conditions</p> <ul style="list-style-type: none"> > Exercise Academy was mostly compliant with Student Achievement Component – Provision at Level 3 and above (SAC3+) funding conditions and fully complying with Fees-free funding conditions. > Prospective students are provided with information on the programme offered. The Student Course Handbook provides students with information on the course requirements, expected behaviours, course structure and content and assessment requirements. <p>Enrolment</p> <ul style="list-style-type: none"> > Exercise Academy has documented the enrolment process. > The following documents were sighted supporting each enrolment: <ul style="list-style-type: none"> - Student enrolment form - Course enrolment checklist - Student support and reflection log - Attendance records - Fees-free eligibility (where appropriate) - Fees paid (including Public Trust documentation) 	NC

Looking for	Findings and Recommendations	Rating
	<p>- Graduate Profile Outcomes.</p> <p>Invalid enrolment for funding</p> <p>> The 2021 enrolment for Student NSN s9(2)(a) was invalid because the student had not paid their fees and did not attend long enough for Exercise Academy to claim funding for the enrolment.</p> <p>Evidence of domestic status</p> <p>> In the sample of ten student records reviewed evidence of domestic status was sighted for all records.</p> <p>Recommendations</p> <p>> Remove the 2021 enrolment for Student NSN s9(2)(a) when resubmitting the April 2021 SDR. (This will correct the funding claimed in error).</p>	
Focus Area 4: Recognition of Prior Learning (RPL) and Recognition of Current Competence (RCC)		
<p>Has student prior learning been reviewed and appropriately recognised when admitting a student into a programme or qualification?</p>	<p>Findings</p> <p>> In the sample of student records reviewed there was one record where Recognition of Prior Learning (RPL) had been applied. The student received a reduction in fees charged in proportion to the RPL approved. There were no major concerns with this process.</p> <p>> An area for improvement is to review the audit trails, detail the calculations so that they are transparent for review and have the RPL signed off by the Academic Manager.</p> <p>> It was not clear whether the Programme Coordinator was the appropriate person to sign off on RPL.</p> <p>Recommendations</p> <p>> Review the procedures for approving RPL to ensure that there are audit trails that detail the calculations and that the RPL form is signed off by the Academic Manager.</p>	I
Focus Area 5: Inducements and No Private Advantage		
<p>Are any inducements being offered to students to enrol?</p>	<p>Findings</p> <p>> There was no evidence to suggest that students were being offered and inducements to enrol.</p> <p>> There was no evidence to indicate that enrolments were restricted on the basis of private advantage.</p> <p>Recommendations</p>	C

Looking for	Findings and Recommendations	Rating
Are any enrolments being restricted on the basis of private advantage?	> There are no recommendations.	
Focus Area 6: Withdrawal Process		
Are there withdrawal practices and processes in place that ensures student withdrawals are managed and recorded correctly?	<p>Findings</p> <ul style="list-style-type: none"> > Exercise Academy has a withdrawal and refund policy. > Students are advised in the Student Course Handbook to complete the Course Withdrawal Request Form and make an appointment with the Academic Manager to discuss their withdrawal and whether a refund may be applicable. > Requests for refunds are approved or declined by the Managing Director. > There were no refunds in the sample of ten records reviewed. s9(2)(a) <p>Recommendations</p> <ul style="list-style-type: none"> > There are no recommendations. 	C
Focus Area 7: Programmes and Qualifications		
<p>Have programmes and qualifications been approved by NZQA and TEC?</p> <p>Are these programmes and qualifications still current (i.e. not expired)?</p> <p>Are the programmes and qualifications taught or delivered in accordance with NZQA approval and details entered in Services</p>	<p>Findings</p> <ul style="list-style-type: none"> > Exercise Academy held programme approval dating from 01 October 2018 from NZQA for: <ul style="list-style-type: none"> - NZ3563 New Zealand Certificate in Exercise (Level 4). > The programme was originally approved for face-to-face delivery. > On 12 March 2021 there was an approved programme change with the addition of blended and distance online delivery mode. Blended delivery is through block courses. For online students, there are compulsory live sessions. > The assessment methods included in the programme are: <ul style="list-style-type: none"> - Written or oral tests for theoretical learning - Practical demonstrations 	C

Looking for	Findings and Recommendations	Rating
for Tertiary Education Organisations (STEO)?	<ul style="list-style-type: none"> - Trainer observation and use of checklists - Projects using workplace situations and/or role-play/simulations - Written assignments - Research assignments - On job practice - Work placement practice - Naturally occurring evidence. <p>> The approved programme is current and delivered in accordance with the information recorded in STEO.</p> <p>> Exercise Academy confirmed that work experience averages at six hours per week, self-directed learning is 18 hours per week and that there is six hours allocated for students using Moodle. This matches with the 30 hours engagement expected by students each week.</p> <p>> The programme is delivered over 20 weeks and the notional hours of 600 hours is met.</p> <p>Recommendations</p> <p>> There are no recommendations.</p>	
Focus Area 8: Fees		
Are all student fees charged appropriately and comply with Ministerial and TEC requirements?	<p>Findings</p> <p>Compliance with the Annual Maximum Fee Movement policy</p> <ul style="list-style-type: none"> > Exercise Academy is complying with the AMFM policy. > Detailed calculations were provided showing the fees increases by course and compulsory course costs. > The maximum course-related costs of \$250 included: <ul style="list-style-type: none"> - Heart rate / blood pressure monitor \$120 - Skinfold callipers \$95 - Stopwatch \$25 - Tape measure \$10. 	C

Looking for	Findings and Recommendations	Rating
	<ul style="list-style-type: none"> > There were three required and one recommended textbooks. Prospective students may be able to purchase second hand copies using the ISBN number through the internet site – AbeBooks - https://www.abebooks.com or The Book Depository for a new copy – https://www.bookdepository.com > A check of both internet sites confirmed that some of the textbooks were available although shipping costs and delivery times may vary. <p>Compliance with Fees-free funding conditions</p> <ul style="list-style-type: none"> > Exercise Academy populate and submit the Fees-free reports through Workspace2. There was one Fees-free student (NSN s9(2)(a)) in 2020 and no Fees-free students reported in the April 2021 SDR. <p>Compulsory Student Services Fee</p> <ul style="list-style-type: none"> > Students are not charged a compulsory student services fee. <p>Recommendations</p> <ul style="list-style-type: none"> > There are no recommendations. 	
Focus Area 9: Any other matters relating to funding provided by the TEC		
<p>Are there any other matters relating to funding provided by the TEC?</p>	<p>Findings</p> <ul style="list-style-type: none"> > The low level of delivery reported in the April 2021 SDR of 1.1681 EFTS for \$7,605 (GST exclusive) against the allocation of \$249,035 (excluding Fees-free payments) is a concern. > The audited April 2021 SDR indicates actual delivery of 0.1683 EFTS for \$1,096 (GST exclusive). > The Managing Director provided marketing information on how the TEO intends to utilise 2021 funding from the TEC. A critical date to secure new enrolments for NZ3563 is 15 August 2021 as this would allow the 20 week programme to finish before the end of the year. > Exercise Academy commented that they have applied in July 2021 to NZQA for approval of NZ2456 New Zealand Certificate in Business (First Line Management) (Level 4) (60 credits). This is also a 20 week programme but it is not in their Mix of Provision. > Exercise Academy previously held accreditation for NC0649 National Certificate in Business (First Line Management) (Level 4); however, has not reported activity nor received TEC funding for this qualification since at least 2016. 	I

Looking for	Findings and Recommendations	Rating
	<ul style="list-style-type: none"> > Exercise Academy commented that they are intending to offer NZ2456 by distance delivery. > The only qualification that has been reported in 2019, 2020 and 2021 is NZ3563. <p>Recommendations</p> <ul style="list-style-type: none"> > Contact your TEC Advisor to discuss your proposal for delivering a first line management qualification and seek approval to update the Mix of Provision. (If the qualification is not in the Mix of Provision then it has not been approved for funding). > Contact your TEC Advisor to discuss and request a 2021 Plan reduction should Exercise Academy not generate sufficient enrolments prior to the 15 August 2021 deadline mentioned above. > Develop a business plan for 2022 to show intended delivery for the full year. (This would identify pressure points and mitigate the risks found in 2021 when the majority of funded education provision is intended to be delivered after July 2021). 	

Part Three: Other Audit Findings

Further findings of the audit are set out below.

Financial Viability Assessment

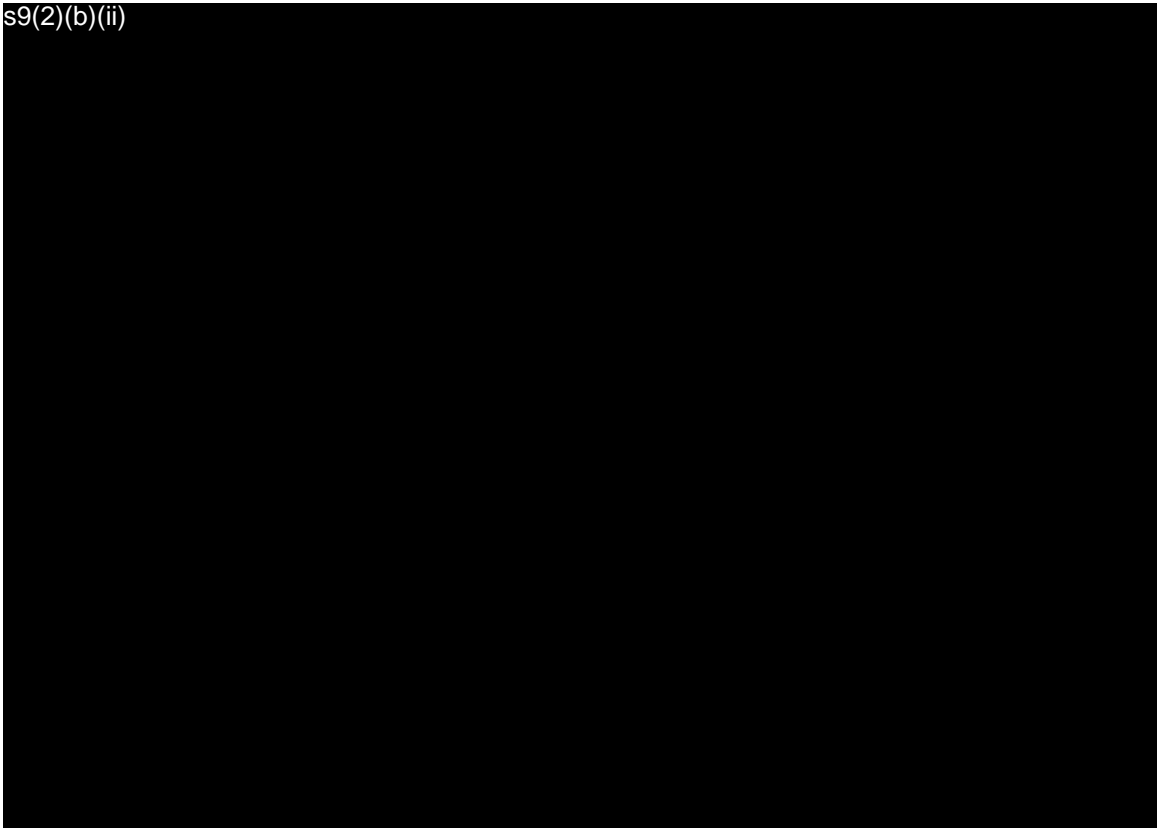
Minimum
Prudential
Financial
Standards

7577-School of Business Limited

Risk assessment


(Based on your financial statements for the years shown)

s9(2)(b)(ii)





The PTE's financial year end is 31 December. The 2020 financial reports and 2021 forecast were due on 31 May 2021. On 16 June their auditors requested an extension to 15 July 2021 s9(2)(a) within its firm. We agreed to this extension. The reports are now outstanding on 21 July 2021.

s9(2)(b)(ii)



s9(2)(b)(ii)

The PTE receives Fees-free Payments and Student Achievement Component – Provision at Level 3 and above funding.

Excluding Fees-free payments, the TEC funded \$238,128 in 2018, \$241,260 in 2019, and \$245,113 in 2020 (including a Debt Write-off of \$216,245). It is funded \$249,035 in 2021.

It delivered 38.4 TEC-funded EFTS in 2018 (100.5% delivery), 38.3 EFTS in 2019 (100.2% delivery), and 4.1 EFTS in 2020. It is funded for 40 EFTS in 2021.

The April SDRs show continuously declining delivery. In April 2019 there was 16.5 EFTS, in April 2020 there was 4.3 EFTS and April 2021 shows 1.2 EFTS (although this is overstated due to one invalid enrolment and a second enrolment where the commencement date was incorrectly reported).

Actual delivery in the April 2021 SDR was 0.1683 EFTS for \$1,096 (GST exclusive). s9(2)(g)i

Part Four: Audit Process Overview

Purpose of the audit

The purpose of the audit was to provide assurance that your organisation is complying with the Education and Training Act 2020 and conditions imposed on your funding. This audit is part of our ongoing monitoring of tertiary education organisations (TEOs).

This audit used a sample-based approach and reviewed a limited scope of the applicable funding conditions and other requirements. As such, despite our best efforts, some non-compliance may remain undetected and the audit does not provide complete assurance of historical, current or future compliance.

Non-detection of non-compliance does not make that practice compliant, and will not restrict the TEC from taking action under the Education and Training Act 2020 or from recovering funding in the future if non-compliance is later detected. Please refer to the audit guidelines for more information on the inherent limitations of an audit.

Our audit focus will be on assisting TEOs in achieving their objectives through well-reasoned audits, evaluations and analyses of the business viability and education outcomes for students.

Scope of the audit

TEC's monitoring function is set out in section 409(1)(h) of the Education and Training Act 2020, which provides that the TEC's functions are to "*monitor the performance of organisations that receive funding from the Commission including by measuring performance against specified outcomes*".

The scope of the audit was aligned to the performance commitments in the Investment Plan and the associated funding obligations between the TEC and your organisation. The scope was outlined in the audit arrangements letter. TEC Audit Guidelines were also provided to help you understand how TEC undertakes audits and what to expect during the audit.

The scope of the audit was outlined in the audit arrangements letter. This included the following:

- > Your current registration and accreditation status for funding eligibility
- > Your organisation's systems and processes for reporting student data through the Single Data Return, including reporting enrolments, student achievement and withdrawals
- > Compliance with your funding conditions for each fund:
 - Student Achievement Component – Provision at Level 3 and above
 - Fees-free funding
- > Compliance with the Annual Maximum Fee Movement policy relating to fees and course costs
- > The refund of any fees that have been overcharged (if applicable)
- > Compliance with the Compulsory Student Services Fee (if applicable)
- > Whether your organisation has offered any inducements or benefits to students
- > Responsibility for any subcontracting requirements
- > Your programmes and qualifications
- > Your organisation's process for maintaining student records as required by clause 13(1) of Schedule 18 of the Education and Training Act 2020 (for on-plan funding under section 425), and 25(1) of Schedule 18 (for off-plan funding under section 428).

- > Any other matters relating to funding provided by the TEC.

The outcome of this audit will contribute to decisions made by the TEC relating to current and future funding.

Overview of School of Business Limited

Exercise Academy is a PTE based at Awataha Marae, 58 Akoranga Drive, Northcote, Auckland.

The organisation has a delivery site in Newmarket; however, this site does not enrol TEC-funded students.

Exercise Academy offers one qualification funded by the TEC:

- > NZ3563 New Zealand Certificate in Exercise (Level 4).

The table below provides a breakdown of TEC funding:

Fund	2020 Allocation \$ GST exclusive	2021 Allocation \$ GST exclusive
Student Achievement Component – Provision at Level 3 and above (SAC3+)	\$245,113	\$249,035
Fees-free payments	\$85,621	\$3,366
Total	\$330,734	\$252,401

Audit process overview

Sample Testing – A sample of ten student records was selected for the audit. The sample included all eight records from the December 2020 SDR and two records from the April 2021 SDR.

Interviews – Interviews were held at Awataha Marae with s9(2)(a)

¹ School of Business Limited/Exercise Academy.

Part Five: TEO Corrective Actions

In addition to providing comments on the draft audit report, the TEO audited is requested to provide a list below of any corrective actions to be undertaken on the audit.

Corrective Actions

Based on the recommendations in Part Two what corrective actions will be undertaken?

Focus Area	Issue	Corrective Action	Date to be completed
2	Generic course start and end dates of 01 January and 31 December had been reported for all students (except one) reported in the December 2020 and April 2021 SDRs.		
2	Delivery reported in the April 2021 SDR was overstated due to one invalid enrolment and the use of generic start and end dates. Actual delivery was 0.1683 EFTS delivered (\$1,096 GST exclusive). This was lower than the reported 1.1681 EFTS delivered \$7,605 (GST exclusive). Full year allocation of \$249,035 at risk of not being fully delivered.		
3	Removal of invalid enrolment for 2021 s9(2)(a) [REDACTED].		
Areas for Improvement			
4	Review the procedures for approving RPL to ensure that audit trails detail the calculations and that the RPL form is signed off by the Academic Manager.		
9	Develop a business plan for 2022 to mitigate the risk of enrolments concentrated in the second part of the calendar year.		