For action:

A response to the Annex is required by 30 September 2009.

Certification of the Use of Funds: Adult Safeguarded Learning and Associated Funding for 2008/09

This guidance is for local authorities (LAs), preparing use of funds statements for Learning and Skills Council (LSC) Adult Safeguarded Learning and Associated Funding for 2008/09. Only LAs receiving LSC Adult Safeguarded Learning and associated funds for 2008/09 need prepare a statement.

This document is of interest to, LA chief finance officers, LA chief education officers, LA officers responsible for Adult Safeguarded Learning and heads of finance, audit and partnership teams in local and regional LSCs.

This document supersedes Certification of the Use of Funds: Adult Safeguarded Learning Funding for 2007/08, issued to Local Authorities in June 2008.

May 2009
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  Section A: Use of Funds Statement and certification of Learning and Skills Council-funded Adult Safeguarded Learning and Associated Provision allocated for the Academic Year Ending 31 July 2008
  Section B: Guidance on Completing Section A


Annex C: Names and Office Addresses of LSC Regional Audit Managers
Executive Summary

May 2009

This document provides guidance to local authorities (LAs) on the preparation of a certified statement showing their spending of Learning and Skills Council (LSC) allocations of Adult Safeguarded Learning (ASL) and Associated funding, for the allocation year ending 31 July 2009. The statement is at Annex A to this document and is for completion in response to this document.

Adult Safeguarded Learning includes Personal and Community Development Learning (PCDL), Neighbourhood Learning in Deprived Communities, Family Literacy, Language and Numeracy and Wider Family Learning and in addition to the First Steps provision included in 2007/08, from this year, Family Learning Impact Funding is also included in the provision to be reported.

The LA’s chief finance officer and the officer responsible for Adult Safeguarded Learning must sign the statements at Section A of Annex A. The LA should then arrange for the statement (where applicable) to be sent to the LSC’s Regional Audit Manager (see Annex B), for the region in which the LA is located, by 30 September 2009. Please note: the LSC will return all statements to LAs where they are not signed by the chief finance officer. The statement should be either a signed original or a copy with original signatures.

Please note: From 2007/08 there was no longer a requirement to have the Annex certified by the LA’s external auditor; this position continues in 2008/09. The LSC will make other arrangements to gain assurance on these sums contained in the statement.

The document does not apply to other organisations, including further education colleges that are receiving direct LSC funding for adult learning provision or those providers under contract to local authorities, including colleges. Different arrangements apply to these organisations.

Further information

For further information, please contact:

Clive Gordon
London Region Provider Financial Management Team
Learning and Skills Council
Centre Point
103 New Oxford Street
London
WC1A 1DR
Tel. 020 7904 0672
Email: clive.gordon@lsc.gov.uk
or

Steve Passmore
London Region Provider Financial Management Team
Learning and Skills Council
Centre Point
103 New Oxford Street
London
WC1A 1DR
Tel. 020 7904 0788
Email: steve.passmore@lsc.gov.uk
Section 1: Introduction

1. The Chief Executive of the Learning and Skills Council (LSC), as the accounting officer, has a duty to account to Parliament each year on the proper spending of the public funds that it provides to learning providers. Local authorities (LAs) act as learning providers for many areas of LSC funding of provision. To discharge this duty as the LSC’s accounting officer, the Chief Executive places requirements on LAs under their funding agreements with the LSC to comply with the LSC’s audit requirements given in this document and in other LSC funding requirements, funding agreements and guidance.

2. Local authorities are required to provide assurance to the LSC that Adult Safeguarded Learning and associated funds were used for the purposes provided. Accordingly, LAs should have in place, financial systems that allow the identification of all costs and expenditure relating to the use of the Adult Safeguarded Learning and associated funds.

3. The Adult Safeguarded Learning (ASL) and associated funding statement forms a significant part of the LSC’s evidence showing how providers have used LSC funds. The National Audit Office (NAO) will consider this evidence as part of its audit of and reporting on, the LSC’s financial statements. The LSC will perform a limited programme of its own reviews of Adult Safeguarded Learning and associated funding provision following regional reviews of the statements received.

4. This document sets out the requirements established for 2008/09 and re-states that there is no further requirement for independent certification of the statements by the Audit Commission.

5. The following organisations are not covered by this document:
   - former external institutions that are commercial or voluntary sector learning providers
   - colleges incorporated under the Further and Higher Education Act 1992
   - other LSC-funded providers of further education that are not colleges such as learndirect provision now funded by Ufi, or those other commercial or voluntary sector providers of adult learning provision funded by the LSC direct.
Section 2: Statement on Spending of Learning and Skills Council Funds

Introduction

6 This section of the document sets out the LSC’s requirements for LAs to complete a statement of their spending of LSC funding for Adult Safeguarded Learning and associated provision.

7 The LSC has allocated the following Adult Safeguarded Learning and associated funds for the year to 31 July 2009. The LA's spending of these funds should be disclosed in the statement provided in Section A of Annex A to this document:

- Revenue – Personal and Community Development Learning
- Revenue - Family Literacy, Language and Numeracy
- Revenue - Wider Family Learning
- Revenue – Family Learning Impact Funding
- Revenue – Neighbourhood Learning in Deprived Communities.
- Revenue - First Steps
- Capital – NLDC (2008-09)

8 LAs that have received ASL Challenge Fund (Major Capital) Grant Support funding for 2008-10 will be required to return an ASL Challenge Fund (Major) Capital Works - Use of Funds Statement for Adult Safeguarded Learning for the Period 1 April 2008 to 31 March 2009 for the year 01 April 2008 to 31 March 2009 (See Annex B) in line with the funding letter conditions. The LSC would like to remind those LAs that have not returned this information to do so as a matter of urgency. This document should have been returned under the requirement of the funding letter.

The statement should be returned to the Property and Infrastructure Team at the LSC National Office, Coventry (see form for full address) and copied to the Regional Audit Manager for your region (see list at Annex C)

9 The chief finance officer and the ASL responsible officer of the LA are required to confirm that the use of these funds is properly recorded in the statement provided in Annex A to this document. Nil returns are not
required so where an LA has not received LSC Adult Safeguarded Learning or associated funding, the form need not be completed.

**Completion of use of funds statements**

10 The Annex A comprises Sections A1, A2 and B. Section A1 is a table which is to be completed to show LSC allocations and the authority’s use of Adult Safeguarded Learning and associated funding for the academic year 1 August 2008 to 31 July 2009. The columns on this table record:

- Column 2: where applicable, balances of unspent funds brought forward as at 1 August 2008
- Column 3: LSC allocations during the year to 31 July 2009
- Column 4: where applicable, any recovery of funds agreed with the LSC for past under-performance
- Column 5: total funds available to the authority for the year to 31 July 2009
- Column 6: the authority’s spending against LSC allocations during the year to 31 July 2009
- Column 7: where applicable, the balance of unused LSC funding as at 31 July 2009.

11 The LSC will require the balance of funding not spent at 31st July 2009 to be recovered unless, following discussions between the LA and the LSC, agreement can be reached to carry it forward. In such circumstances the LSC may impose specific restrictions on the purposes for which this funding can be used.

12 Section A2 is a certificate of assurance which is to be signed by the officers responsible for the allocations disclosed in Section A.

13 Statements passed to the LSC should be either signed originals or copies bearing an original signature.

**Responsible officers**

14 The LA’s chief finance officer (designated officer under section 151 of the Local Government Act 1972) and the officer responsible for Adult Safeguarded Learning provision are required to sign the declarations at Annex A. **Since the declaration has no longer been subject to certification by the Audit Commission, the LSC is unable to accept delegation of responsibility for the signing of the declaration by the chief finance officer.**

**Submission timetable**

15 LA chief finance officers should, by 30 September 2009, send the fully completed sections A1 and A2 of Annex A to the LSC’s Regional Audit Manager for their region. The names and office addresses of the Regional Audit Managers are shown at Annex C.
The LSC reserves the right to stop funding payments where there is a failure to follow this submission timetable.

**Learning and Skills Council direct assurance work**

Assessment of the declarations will be undertaken by PFA Regional Audit Managers in consultation with LSC area office Partnership Directors. Additionally, the LSC will perform a limited programme of its own assurance work in respect of the LSC’s 2008/09 funding of Adult Safeguarded Learning provision. This replaces the previous requirement for the Use of Funds Statements to be certified by the LA external auditors. The work will be performed by the LSC’s Provider Financial Management teams at a sample of LAs.

**Geoff Russell, Chief Executive, LSC**
Annex A: Use of Funds Statements for Learning and Skills Council funded Adult Safeguarded Learning and associated Provision

Local authorities (LAs) should complete Annex A where the LA has been allocated Learning and Skills Council (LSC) Adult Safeguarded Learning and associated funding for the year ending 31 July 2009. The LA chief finance officer and the officer responsible for Adult Safeguarded Learning should fully complete and certify the authority’s statement at Section A.

LAs are required to submit a signed declaration and statement to the LSC’s Regional Audit Manager for their region by 30 September 2009.

For enquiries about completing the Annex please contact:

Clive Gordon
London Region Provider Financial Management Team
Learning and Skills Council
Centre Point
103 New Oxford Street
London
WC1A 1DR
Tel. 020 7904 0672
Email: clive.gordon@lsc.gov.uk

or

Steve Passmore
London Region Provider Financial Management Team
Learning and Skills Council
Centre Point
103 New Oxford Street
London
WC1A 1DR
Tel. 020 7904 0788
Email: steve.passmore@lsc.gov.uk
Section A: Use of Funds Statement for Learning and Skills Council-funded Adult Safeguarded Learning and associated Provision

Local authority name (*please print*):

Contact officer for queries:

Name (*please print*):

Telephone number: Email:

The following parts of this form have been completed:

**Local Authorities’ Use of Funds Statement for LSC-funded Adult Safeguarded Learning and associated Provision Allocated for the Academic Year Ending 31 July 2009:**

- Section A1: Spending of Learning and Skills Council Adult Safeguarded Learning and associated funds allocated for the academic year to 31 July 2009
- Section A2: Certificates by responsible officers for Section A.

Please complete this Annex clearly in black ink.
Section A1: Spending of Learning and Skills Council Adult Safeguarded Learning and associated Funding allocated for the academic year to 31 July 2009

*where applicable

Local authority name (please print):

<table>
<thead>
<tr>
<th>Line number</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
<th>Column 7</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Grant</td>
<td>Balance brought forward as at 1/8/2008</td>
<td>LSC’s 2008/09 allocation for the year to 31/7/2009</td>
<td>Repayments agreed with the LSC for under-performance in the years to 31/7/2008</td>
<td>Total funds available for the year to 31/7/2009</td>
<td>Expenditure funded by the LSC in year to 31/7/2009</td>
<td>Balance carried forward at 31/7/2009</td>
</tr>
<tr>
<td>1</td>
<td>Personal and Community Development Learning</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>2</td>
<td>Family Literacy, Language and Numeracy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Wider Family Learning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Family Learning Impact funding</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Neighbourhood Learning in Deprived Communities (NLDC) recurrent funding*</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>First Steps</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Total revenue grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Neighbourhood Learning in Deprived Communities (NLDC) Capital</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section A2: Certificates by responsible officers for Section A

Officers responsible for Adult Safeguarded Learning and chief finance officers of local authorities in receipt of relevant LSC funds, as disclosed in Section A above, should complete this certificate.

Local authority name *(please print)*:

I certify that to the best of my knowledge and belief that:

- the information in Section A of the statement is correct and has been accurately extracted from the local authority’s records and financial systems
- the local authority’s records and financial systems identify that the Learning and Skills Council’s funds have been spent solely for the purposes intended by the Learning and Skills Council and in accordance with the Learning and Skills Council’s terms and conditions of funding
- the local authority has exercised proper control over those funds that it has received from the LSC as set out in the local authority’s funding agreement with the LSC.

Chief finance officer

Signature: ____________________________

Name *(please print)*: ____________________________

Date: ____________________________

Job title: ____________________________

Responsible officer for Adult Safeguarded Learning

Signature: ____________________________

Name *(please print)*: ____________________________

Date: ____________________________

Job title: ____________________________
Section B: Guidance on Completing Annex A

Eligibility of expenditure

1 The table at Section A1 is for Learning and Skills Council (LSC) Adult Safeguarded Learning revenue and capital allocations for the academic year ending 31 July 2009. The following notes are on eligibility of expenditure against these allocations.

Personal and Community Development Learning.

2 The funding allocation is made in accordance with the requirements set out in the LSC’s publications, Our Statement of Priorities (issued November 2007), A Framework for Managing the Balance and Mix of Provision 2007/08 (issued on 13 March 2007), and in the Conditions of Funding (grant) agreement which is signed by the local authority and the LSC.

Family Literacy, Language and Numeracy

3 Guidance on eligible expenditure is set out in the LSC’s publications, A Framework for Managing the Balance and Mix of Provision 2007/08 (issued on 13 March 2007) and Family Programmes 2007/08 (issued March 2007).

Wider Family Learning

4 The funding allocation is made in accordance with the requirements set out in the LSC publication Family Programmes 2008/09 (issued June 2008) and in the Conditions of Funding (grant) agreement which is signed by the local authority and the LSC.

Family Learning Impact Funding

5 The funding allocation is made in accordance with the requirements set out in the LSC publication Family Programmes 2008/09 (issued June 2008) and in the Conditions of Funding (grant) agreement which is signed by the local authority and the LSC.

Neighbourhood Learning in Deprived Communities

6 The background and funding criteria for both revenue and capital Neighbourhood Learning in Deprived Communities (NLDC) projects are set out in the LSC’s publication Neighbourhood Learning in Deprived Communities 2008/09. .

First Steps

7 The funding allocation is made in accordance with the requirements set out in the LSC’s publication, A Framework for Managing the Balance and Mix of Provision 2007/08 (issued on 13 March 2007), and in the Conditions of Funding (grant) agreement.
LSC recovery of funds

8 For all Adult Safeguarded Learning and associated revenue funding, the balance of any unspent grant may be repayable to the LSC as set out in the LSC’s funding agreement with the local authority. The method of any recovery will be agreed by negotiation and may be through a reduction in the LSC’s allocation to the local authority during a funding year or by a repayment in cash.

9 In all circumstances the LSC will seek a recovery of funds where:

- the requirements specified in the schedule(s) of the funding agreement are not delivered satisfactorily; or
- there is evidence from audit or other review that LSC funds declared as having been applied to LSC purposes have not been so applied.

Column descriptions in Section A1

- **Column 1** shows the individual LSC grant lines for Adult Safeguarded Learning and associated provision.

- **Column 2** is the balance of unspent grant, if any, brought forward from the local authority’s previous return to the LSC for that activity as at 1 August 2008.

- **Column 3** is the LSC’s gross allocation due for the year ending 31 July 2009. The allocation represents funds payable to the authority for the year and should include any amounts in respect of the 2008/09 academic year due from the LSC but not yet received by the local authority.

- **Column 4** is the value of any repayments, if any, agreed with the LSC for under-performance in any previous year.

- **Column 5** is the sum of columns 2 and 3 less column 4. It represents the total LSC funds available to the local authority for Adult Safeguarded Learning and associated provision for the year to 31 July 2009.

- **Column 6** is the local authority’s expenditure, including accrued expenditure, on Adult Safeguarded Learning and associated activity funded by the LSC in the year to 31 July 2008. **The expenditure shown should only include expenditure funded by the LSC and which can be evidenced within the authorities’ financial and accounting systems.** Expenditure funded from tuition fees and/or other income generated by local authorities’ adult learning activity should **not** be shown in this column.

- Column 7 is column 5 less column 6. This is the balance of funds available to the local authority for the financial year to 31 July 2009 that have not been spent by that date, if any. Only zero or positive balances, (that is, under-spending by the local authority) should be entered.
# Annex B

**ASL Challenge Fund (Major) Capital Works - Use of Funds Statement for Adult Safeguarded Learning for the Period 1 April [ ] to 31 March [ ]**

LSC National Office, Property & Infrastructure Team, Cheylesmore House, Quinton Road, Coventry, CV1 2WT  
T 024 7682 3209 F 024 7682 3219  
www.lsc.gov.uk

This form should be completed, certified by the Chief Officer (or equivalent) of the Local Authority (or main provider) in receipt of funds and the officer designated with responsibility for adult safeguarded learning, and countersigned by the Local Authority’s (or main providers) Chief Financial Officer.

**Adult safeguarded learning provision 1 April [ ] to 31 March [ ]**

<table>
<thead>
<tr>
<th>Contact officer for queries</th>
<th>Name (please print)</th>
<th>Telephone &amp; E-mail</th>
</tr>
</thead>
</table>

| Total Project Cost (as per the LSC funding letter) | -----------|
| Total LSC grant support (as per the LSC funding letter) | -----------|
| Estimated project spend (as per the LSC funding letter) | -----------|

1. Local Authority’s (or main provider) total agreed Challenge Fund Capital Works allocation from LSC from 1 April [ ] to 31 March [ ] (as per the LSC funding letter)

2. Total cash paid to Local Authority (or main provider) from LSC from 1 April [ ] to 31 March [ ] based on the ASL capital grant support expenditure

3. Local authority’s (or main provider) total actual expenditure on Challenge Fund Capital Works in the period 1 April [ ] to 31 March [ ]
Certificate of Chief Financial Officer and Responsible Officer

Local Authority (or main provider) name

I certify that to the best of my knowledge and belief that

- the information in lines 1 to 3 has been correctly extracted from the Local Authority’s (or main providers) records
- that the Learning and Skills Council’s funds have been solely used to meet the costs of delivering the agreed major capital bid
- that the Local Authority (or main provider) has exercised proper control over those funds that it has received from the Learning and Skills Council.

as set out in the Local Authority’s (or main providers) funding letter with the Learning and Skills Council.

<table>
<thead>
<tr>
<th>Chief Financial Officer (or equivalent)</th>
<th>Responsible Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Signature</td>
</tr>
<tr>
<td>Name (please print)</td>
<td>Name (please print)</td>
</tr>
<tr>
<td>Job title</td>
<td>Job title</td>
</tr>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
<tr>
<td>Tel.</td>
<td>Tel.</td>
</tr>
<tr>
<td>E-mail</td>
<td>E-mail</td>
</tr>
</tbody>
</table>

External Audit requirement for Adult Safeguarded Learning

This Use of Fund Statement shall be audited by the Local Authority’s (or main providers) external auditors as part of the audit of Adult Safeguarded Learning programme funds within the guidance to be published by the Learning and Skills Council.

This external audit will take place later in year following the publication of the guidance above.
### Annex C: Names and Office Addresses of LSC Regional Audit Managers

<table>
<thead>
<tr>
<th>Name</th>
<th>Region</th>
<th>Office Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anna Fitch</td>
<td>East Midlands Region</td>
<td>17a Meridian East, Meridian Business Park, Leicester, LE19 1UU</td>
</tr>
<tr>
<td>Shirley Landry</td>
<td>East of England Region</td>
<td>Hertfordshire LSC, 45 Grosvenor Road, St Albans, Herts, AL1 3AW</td>
</tr>
<tr>
<td>Steve Passmore</td>
<td>London Regional Office</td>
<td>7th Floor, Moongate House, Centre Point, 103 New Oxford Street, London, WC1A 1DR</td>
</tr>
<tr>
<td>David Lythe</td>
<td>North East Region</td>
<td>North East Region, Moongate House, 5th Avenue Business Park, Team Valley, Gateshead, Tyne and Wear, NE11 0HF</td>
</tr>
<tr>
<td>Mark Weddell</td>
<td>North West Region</td>
<td>9th Floor, Hampshire and IOW LSC, Little Park Farm Road, Fareham, Hants, PO15 5TD</td>
</tr>
<tr>
<td>Daniel Canham</td>
<td>South East Region</td>
<td>Hampshire and IOW LSC, Eagle Point, Fareham, Hants, PO15 5TD</td>
</tr>
</tbody>
</table>
Stephen Bailey  
**South West Region**  
St Lawrence House  
29-31 Broad Street  
Bristol  
BS99 7HR

Jo Shaw  
**West Midlands Region**  
15 Bartholomew Row  
Birmingham  
B5 5JU

Rachel Eastman  
**Yorkshire and Humberside Region**  
Mercury House  
4 Manchester Road  
Bradford  
BD5 OQL