

# End-point assessment plan for Payroll Assistant Manager apprenticeship standard

Apprenticeship standard reference number	Apprenticeship standard level	Integrated end-point assessment
ST0869	5	No

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## Introduction and overview

This document sets out the requirements for end-point assessment (EPA) for the Payroll Assistant Manager apprenticeship standard. It explains how EPA for this apprenticeship must operate.

This document provides the EPA design requirements for end-point assessment organisations (EPAOs) for this apprenticeship standard. It will also be useful for apprentices undertaking this apprenticeship, their employers and training providers.

EPA must be conducted by an EPAO approved to deliver EPA for this apprenticeship standard. Each employer should select an approved EPAO from the Education & Skills Funding Agency's Register of end-point assessment organisations (RoEPAO).

Full time apprentices will typically spend 24 months on-programme (before the gateway) working towards this occupational standard. All apprentices must spend a minimum of 12 months on-programme. All apprentices must spend a minimum of 20% of on-programme time undertaking off-the-job training.

Before starting EPA, an apprentice must meet the gateway requirements. For this apprenticeship they are:

- the employer must be content that the apprentice is working at or above the occupational standard
- apprentices must have achieved English and mathematics Level 2 <sup>1</sup>
- the apprentice has collated a portfolio of evidence to underpin the professional discussion
- the employer must agree the title, subject and scope of the project report with the EPAO

The EPAO must confirm that all required gateway evidence has been provided and accepted as meeting the gateway requirements. The EPAO is responsible for confirming gateway eligibility. Once this has been confirmed, the EPA period starts.

This EPA should then be completed within an EPA period lasting typically for 4 months.

<sup>1</sup> For those with an education, health and care plan or a legacy statement, the apprenticeship's English and mathematics minimum requirement is Entry Level 3. British Sign Language (BSL) qualifications are an alternative to English qualifications for those who have BSL as their primary language.

The EPA consists of 3 discrete assessment methods.

It will be possible to achieve the following grades in each end-point assessment method:

**Assessment method 1:** Multiple-choice test

- Fail
- Pass
- Distinction

**Assessment method 2:** Professional discussion underpinned by portfolio

- Fail
- Pass
- Distinction

**Assessment method 3:** Project report with presentation and questioning

- Fail
- Pass
- Distinction

Performance in these end-point assessment methods will determine the overall apprenticeship standard grade of:

- Fail
- Pass
- Distinction

## EPA summary table

<b>On-programme</b> (typically 24 months)	<p>Training to develop the knowledge, skills and behaviours (KSBs) of the occupational standard.</p> <p>Training towards English and mathematics Level 2, if required.</p> <p>Compiling a portfolio of evidence.</p>
<b>End-point assessment gateway</b>	<ul style="list-style-type: none"> <li>• The employer must be content that the apprentice is working at or above the level of the occupational standard.</li> <li>• Apprentices must have achieved English and mathematics at Level 2.</li> </ul> <p>Apprentices must submit:</p> <ul style="list-style-type: none"> <li>• A portfolio of evidence to underpin the professional discussion.</li> </ul> <p>The employer must agree the title, subject and scope of the project report with the EPAO</p>
<b>End-point assessment</b> (which will typically take 4 months)	<p>Assessment method 1: Multiple-choice test. With the following grades:</p> <ul style="list-style-type: none"> <li>• Fail</li> <li>• Pass</li> <li>• Distinction</li> </ul> <p>Assessment method 2: Professional discussion underpinned by portfolio. With the following grades:</p> <ul style="list-style-type: none"> <li>• Fail</li> <li>• Pass</li> <li>• Distinction</li> </ul> <p>Assessment method 3: Project report with presentation and questioning. With the following grades:</p> <ul style="list-style-type: none"> <li>• Fail</li> <li>• Pass</li> <li>• Distinction</li> </ul> <p>Performance in the EPA will determine the overall apprenticeship standard grade of:</p> <ul style="list-style-type: none"> <li>• Fail</li> <li>• Pass</li> <li>• Distinction</li> </ul>
<b>Professional recognition</b>	<ul style="list-style-type: none"> <li>• Chartered Institute of Payroll Professionals for Full Membership</li> <li>• Global Payroll Association for Professional Membership</li> </ul>

	<ul style="list-style-type: none"><li>• Payroll Bureau Association for Professional Membership</li><li>• Payrock Payroll for Tier 3 Membership</li><li>• Institute of Certified Bookkeepers for Professional Standards - PMDip</li></ul>
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## Length of end-point assessment period

The EPA will be completed within an EPA period lasting typically for 4 months, starting when the EPAO has confirmed that all gateway requirements have been met.

The EPA period must last for a minimum of one week.

## Order of assessment methods

The assessment methods can be delivered in any order.

The result of one assessment method does not need to be known before starting the next.

## EPA gateway

The EPA period should only start once the employer is satisfied that the apprentice is consistently working at or above the level set out in the occupational standard, that is to say they are deemed to have achieved occupational competence. In making this decision, the employer may take advice from the apprentice's training provider(s), but the decision must ultimately be made solely by the employer.

In addition to the employer's confirmation that the apprentice is working at or above the level of the occupational standard, the apprentice must have completed the following gateway requirements prior to starting EPA:

- achieved English and mathematics Level 2. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and mathematics minimum requirement is Entry Level 3. British Sign Language (BSL) qualifications are an alternative to English qualifications for those who have BSL as their primary language.

For the multiple-choice test: no specific requirements

For the professional discussion underpinned by portfolio:

- apprentices must compile a portfolio of evidence during the on-programme period of the apprenticeship
- it must contain evidence related to the KSBs that will be assessed by the professional discussion
- the portfolio of evidence will typically contain 15 discrete pieces of evidence
- evidence must be mapped against the KSBs
- evidence may be used to demonstrate more than one KSB; a qualitative as opposed to quantitative approach is suggested
- evidence sources may include:
  - workplace documentation/records/procedures
  - witness statements
  - annotated photographs
  - video clips (maximum total duration 15 minutes); the apprentice must be in view and identifiable
  - feedback from colleagues and/or clients

This is not a definitive list; other evidence sources are possible.
- it should not include reflective accounts or any methods of self-assessment
- any employer contributions should focus on direct observation of performance (for example witness statements) rather than opinions
- the evidence provided must be valid and attributable to the apprentice; the portfolio of evidence must contain a statement from the employer and apprentice confirming this
- where there are commercial sensitivities, some evidence may not be available in advance of the assessment (the Independent Assessor will need to view any confidential material during the professional discussion). Where this occurs the EPAO should be notified of the amount and

types of evidence this applies to at the gateway point, and the remainder of the portfolio should still be submitted by the apprentice to the EPAO.

The portfolio of evidence is not directly assessed. It underpins the professional discussion and therefore should not be marked by the EPAO. EPAOs should review the portfolio of evidence in preparation for the professional discussion but are not required to provide feedback after this review of the portfolio.

For the project report with presentation and questioning:

- The employer must agree the title, subject and scope of the project report with the EPAO.

# EPA methods

## Assessment method 1: Multiple-choice test

### Overview

This assessment method has 1 component.

A multiple-choice test is a controlled assessment which consists of a series of multiple-choice questions in which apprentices are asked to provide a response.

The rationale for this assessment method is:

- The test allows for the efficient testing of a large amount of knowledge and some associated skills in relation to payroll calculations. It allows for flexibility in terms of when, where and how it is taken and does not require independent assessor time, so it reduces cost. It enables the assessment of larger volumes of apprentices to be assessed at the same time.
- Accurate determination of payroll involves a wide range of fact-based evidence. The ability to both comprehend the payroll landscape and apply this to payroll issues is key to occupational competence. A multiple-choice test is an efficient and reliable way of ascertaining the apprentice has the requisite knowledge and skills.

### Delivery

The apprentice will be given 10 working days' notice from the EPAO of the test date to provide time to prepare.

The multiple-choice test can be:

- computer based
- paper based

The test will consist of 50 multiple-choice questions covering the knowledge and skills mapped to this assessment method.

Included within these 50 questions, there will be 25 scenario-based questions, and 25 questions being knowledge recall. The EPAO will be responsible for creating tests that include a range of payroll calculations that are mapped to this assessment method. To ensure that the assigned skills can be assessed reliably and with validity, the scenario questions will need to include complex payroll cases.



## Test administration

Apprentices must have 120 minutes to complete the test.

The test is partially open book, with the apprentice allowed to use the internet, but specifically only accessing links on UK Government websites:

- gov.uk
- gov.scot
- gov.wales
- nidirect.gov.uk
- and non-departmental public bodies of the Government, for example ACAS.

The employer (if the test is being taken on an employer site) must ensure the apprentice has this internet access available, otherwise it is the responsibility of the EPAO to ensure the apprentice has this required internet access. This is representative of the payroll working environment where the apprentice will have access to external resources and is expected to be able to source relevant information in a fast-changing environment. The EPAO is responsible for ensuring the integrity and invigilation of the test to ensure that it is an accurate demonstration of the mapped knowledge and skills, and for ensuring that the apprentices only access links on the above mentioned websites. The same internet access also applies to the paper-based test to ensure the testing of being able to source relevant information is still being validly and consistently tested.

Apprentices will also be permitted to use a calculator during the test.

## Marking

The test questions will have four options of which one will be correct. Correct answers must be awarded 1 mark. Any incorrect or missing answers must be assigned 0 mark.

Tests must be marked by independent assessors or markers employed by the EPAO following a marking guide produced by the EPAO. Alternatively, marking by computer is permissible where question types allow this.

## Assessment location

Apprentices must take the test in a suitably controlled environment that is a quiet space, free of distractions and influence, in the presence of an invigilator. The invigilator may be the independent assessor, or another external person employed by the EPAO, or specialised (proctor) software, if the test is being taken on-line.

The EPAO is required to have an invigilation policy that will set out how the test is to be carried out. This will include specifying the most appropriate ratio of apprentices to invigilators to best take into account the setting and security required in administering the test.

The EPAO is responsible for ensuring the security of testing they administer to ensure the test remains valid and reliable (this includes any arrangements made using online tools). The EPAO must verify the suitability of the venue for taking the test and the identity of the person taking the test.

## Question and resource development

Questions must be written by EPAOs and must be relevant to the occupation and employer settings. It is recommended that this be done in consultation with employers and specialists of this occupation. EPAOs should also maintain the security and confidentiality of their questions when consulting employers. EPAOs must develop a test specification and question bank of sufficient size to prevent predictability and review them regularly (and at least once a year) to ensure they, and the questions they contain, are fit for purpose. The questions must be varied, to avoid the test becoming too predictable, yet allow assessment of the relevant KSBs.

EPAOs must ensure that apprentices have a different set of questions in the case of re-sits/re-takes.

EPAOs will produce the following material to support this assessment method:

- a test specification
- question bank
- sample tests and mark schemes
- live tests and mark schemes
- analysis reports which show areas of weakness for completed tests and an invigilation policy
- list of permitted websites that can be accessed during the test
- guidance documentation for the apprentice and employer

## Assessment method 2: Professional discussion underpinned by portfolio

### Assessment method 2 component 1: Professional discussion underpinned by portfolio

(This assessment method has 1 component.)

#### Overview

This assessment will take the form of a professional discussion which must be appropriately structured to draw out the best of the apprentice's competence and excellence and cover the KSBs assigned to this assessment method. A professional discussion is a two-way discussion which involves both the independent assessor and the apprentice actively listening and participating in a formal conversation. It gives the apprentice the opportunity to make detailed and proactive contributions to confirm their competency across the KSBs mapped to this method.

The rationale for this assessment method is:

- it is a holistic assessment method, allowing the apprentice to evidence KSBs in an integrated way
- it allows for a related yet diverse range of payroll activities to be evidenced
- it provides a cost-effective assessment, as it may make use of the apprentice's employer's workplace, or may be undertaken remotely
- it also allows the apprentice to demonstrate evidence that they can perform the role in a different context or at large/small organisations in order to evidence transferable skills.
- it allows the apprentice to reference experience gained as part of the on-programme journey
- it can be used for synoptic assessment of knowledge, skills, and behaviours. This method also helps to assess the apprentice's in-depth understanding of payroll concepts and procedures that are difficult to observe and take place over a longer period of time.

#### Delivery

The independent assessor will conduct and assess the professional discussion.

The professional discussion must last for 90 minutes. The independent assessor has the discretion to increase the time of the professional discussion by up to 10% to allow the apprentice to complete their last answer.

During this method, the independent assessor must use the question bank as a source for questioning using their professional judgment to tailor those questions appropriately, following a review of the portfolio of evidence. Independent assessors are responsible for generating suitable follow-up questions in line with the EPAO's training and standardisation process. These follow-up questions are allowed to seek clarification from the apprentice and to make a judgement against the grading descriptors.

The professional discussion will be conducted as set out here:

- The independent assessor should have a minimum of five working days to review the portfolio of evidence.
- EPAOs must make arrangements for the professional discussion with the apprentice's employer.
- Apprentices must be given at least 10 days' notice of the date and time of the professional discussion from the EPAO.
- There will be a minimum of 15 questions.
- The independent assessor will ask the apprentice questions based on the knowledge, skills and behaviours identified for this method. The apprentice may use their portfolio of evidence to exemplify a point they are discussing. The portfolio is not directly assessed
- The independent assessor may ask follow-up questions generated by themselves to either probe replies further and/or to seek clarification on rationale.

Video conferencing can be used to conduct the professional discussion, but the EPAO must have processes in place to verify the identity of the apprentice and ensure the apprentice is not being aided in some way. The apprentice and the independent assessor should have access to the apprentice's portfolio during the professional discussion.

Apprentices are expected to understand and use relevant occupational language that would be typical of a competent person in this occupation.

The independent assessor must use the assessment tools and procedures that are set by the EPAO to record the outcome of the professional discussion including KSBs met and answers to questions.

The independent assessor will make all grading decisions.

### **Assessment location**

The professional discussion should take place in a quiet room, free from distractions and influence.

The professional discussion can take place in any of the following:

- employer's premises
- a suitable venue selected by the EPAO (for example a training provider's premises)
- remotely, using video conferencing software

## Question and resource development

EPAOs must develop a bank of sample questions which can be used and contextualised by independent assessors during the professional discussion. It is recommended that this be done in consultation with employers and specialists of this occupation. EPAOs should maintain the security and confidentiality of their questions when consulting employers. This bank of questions should be large enough to prevent predictability including in the event of re-sits and retakes. An annual review of the question bank should take place to ensure it, and the questions it contains, are fit for purpose.

EPAOs must ensure that apprentices have a different set of questions in the case of re-sits/re-takes.

Independent assessors must be developed and trained by the EPAO in the conduct of professional discussion and reaching consistent judgement.

EPAOs will produce the following materials to support this assessment method:

- Independent assessor assessment materials which include:
  - training materials
  - administration materials
  - moderation and standardisation materials
  - guidance materials
  - grading guidance
  - question bank
- Guidance documentation for the apprentice and employer

## Assessment Method 3: Project report with presentation and questioning

(This assessment method has 2 components.)

### Assessment method 1 component 1: Project report

#### Overview

The project report is completed after the apprentice has gone through the gateway. This includes any work or evidence that contributes towards the project report.

The project report should be designed to ensure that the apprentice's work meets the needs of the business, is relevant to their role and allows the relevant KSBs to be demonstrated for the EPA. Therefore, the project's subject, title and scope will be agreed between the employer and the EPAO. The employer will ensure it has a real business application and the EPAO will ensure it meets the requirements of the EPA (including suitable coverage of the KSBs assigned to this assessment method). The EPAO should sign-off the project's subject, title, and scope to confirm its suitability prior to the project report commencing.

The rationale for this assessment method is:

This is a holistic method of assessment of multiple KSBs across a range of duties carried out through work-based projects. The project report method has been selected as it provides the opportunity to assess a wide range of knowledge, skills, and behaviours over a time period not possible through direct observation. A project allows the apprentice to analyse a complex payroll issue, draw their conclusions and provide guidance to others. This replicates the typical real-world environment, and other methods such as observation would be difficult to use due to the payroll activities taking place over a longer time period.

#### Delivery

Apprentices will conduct a project which may be based on any of the following:

- a contemporary payroll issue affecting the wider industry. This will require the apprentice to analyse the issue, assess the impact on their organisation or a potential client, and draft interpretive guidance documentation that others can follow
- a review of, and changes to existing organisational guidance documentation in relation to either a specific process or a range of processes dependent upon the complexity of the organisation
- a review and implementation of new organisational guidance documentation in relation to either a specific process or a range of processes dependent upon the complexity of the organisation

The project starts after the apprentice has gone through the gateway. The apprentice must complete and submit the project report to the EPAO no later than six weeks after the start of the EPA period. The employer should ensure the apprentice has sufficient time and the necessary resources within this period, to plan and undertake the project and complete and submit the report. It is expected that the project itself will equate to 50 hours of full-time work.

Whilst completing the project and the project report, the apprentice should be subject to the supervision arrangements outlined below:

- Normal line management controls

The project report and accompanying appendices should be in the form of an electronic copy.

As a minimum, all project reports must include:

- executive summary
- an introduction - what is the project/ activity about?
- the scope of the project (including key performance indicators)
- a project plan
- project research and findings
- evaluating potential solutions
- project outcomes and how these outcomes were achieved
- recommendations and project conclusions

The project report must contain 5,000 words. A tolerance of plus or minus 10% is allowed. Appendices, references, diagrams etc. will not be included in this total. Appendices should include a copy of the completed guidance documentation that the apprentice has completed as part of the project.

The project report must map, in an appendix, how it evidences the relevant KSBs for this assessment method. When the project report is submitted, the employer and the apprentice should verify the submitted work is that of the apprentice.

## Marking

The independent assessor will review and mark the project report in a timely manner, as determined by the EPAO, and without extending the EPA unnecessarily. Similarly, all quality control processes will also be conducted in a timely manner, as determined by the EPAO. The project report with presentation and questioning will be assessed holistically. The independent assessor will make all grading decisions.

## Supporting material

EPAOs will produce the following material to support this assessment method:

- outline of the assessment method's requirements
- marking materials
- examples of project titles
- data capture forms for results and evidence including gaps, mapped against the KSBs
- guidance document on how employers can assist in determining suitable project/ activity content
- guidance document for both apprentices and employers as to how the assessment method will be administered, including timescales and deadlines

## Assessment Method 3 Component 2: Presentation and questioning

### Overview

The presentation involves an apprentice presenting to an independent assessor, focusing on the project work and the final project report. It will be followed by questioning from the independent assessor.

Apprentices will prepare and deliver a presentation that appropriately covers the KSBs assigned to this method of assessment.

The rationale for this assessment method is:

Payroll assistant managers have to present their suggestions for payroll solutions to clients and colleagues in line with requirements. This method tests the KSBs mapped to it, and tests underpinning knowledge and understanding. Other methods such as direct observation would not be possible as the activities take too long to complete.

### Delivery

The presentation content will be completed and submitted after the gateway and will be presented to an independent assessor, either face-to-face or via online video conferencing. If using an online platform, EPAOs must ensure appropriate measures are in place to prevent misrepresentation.

The presentation content must be prepared by the apprentice and submitted within 2 weeks of submitting the project report. The EPAO will make content available to the independent assessor 1 week prior to the presentation. This will allow the independent assessor sufficient time to review it and prepare appropriate questions.

The apprentice will be given 10 working days' notice of the presentation by the EPAO in order to prepare.

The presentation will be based on the project report carried out in component 1 and will cover a summary of the project and report. The presentation should include:

- description as to the scope of the project report – which payroll issues are being presented and their approach to the project
- justify the solution adopted and methods used to deliver the project
- review of the effectiveness of the solution
- summary of achievements, challenges and lessons learnt

The presentation and questioning will last for 40 minutes. This includes a presentation lasting typically 20 minutes and questioning lasting typically 20 minutes. The independent assessor has the discretion to increase the time of both the presentation and the questioning by up to 10% to allow the apprentice to complete their last point. Further time may be granted for apprentices with additional needs, in-line with the EPAOs reasonable adjustment policy.



The purpose of the questioning is to explore aspects of the project report, including how it was carried out and assess the apprentice's depth of knowledge, skills and behaviours. The questions can either be drawn from a question bank supplied by the EPAO or the independent assessor may generate their own questions pertinent to their review of the project and presentation. The independent assessor generated questions must be in-line with the EPAO's training and moderation process.

The independent assessor will ask a minimum of 4 questions at the end of the presentation. Follow-up questions are allowed, to confirm the independent assessor's understanding of the presentation and how it demonstrates the relevant KSBs. The follow up questions do not form part of the minimum question number count.

The independent assessor must use the full time available for questioning to allow the apprentice the opportunity to evidence occupational competence at the highest level available.

Those KSBs that the apprentice did not have the opportunity to demonstrate during the project and/or project output(s) can instead be covered by questioning, although these should be kept to a minimum.

To deliver the presentation, the apprentice will have access to:

- presentation software
- videos
- a flip chart
- interactive demonstrations
- notes
- computer
- work products

The presentation will be conducted as follows:

- The presentation will take place on a one-to-one basis between the independent assessor and the apprentice
- The way in which the content of the presentation is delivered is not prescriptive
- The apprentice must outline details of visual aids to be used and specify any equipment required when given notice of the presentation by the EPAO

The independent assessor will assess the method holistically and make the grading decision based on the project report with presentation and questioning. The independent assessor will make all grading decisions. KSBs met and answers to questions, must be recorded by the independent assessor.

### Assessment location

EPAOs must ensure that the presentation and questioning elements are conducted in a suitable controlled environment in any of the following:

- employer's premises
- other suitable venue selected by the EPAO (for example a training provider)
- remotely, using video conferencing software

The venue should be a quiet room, free from distraction and external influence.

## Question and resource development

EPAOs must develop a bank of sample questions which can be used and contextualised by independent assessors during the questioning. It is recommended that this be done in consultation with employers of this occupation. EPAOs should maintain the security and confidentiality of their questions when consulting employers. The independent assessor can develop/adapt questions based on their review of the project report, presentation, and supporting evidence. This bank of questions should be large enough to prevent predictability including in the event of re-sits and retakes. Annual review of the questions should take place to ensure suitability. They must develop a question bank of sufficient size to prevent predictability and review it regularly (and at least once a year) to ensure it, and the questions it contain, are fit for purpose.

EPAOs must ensure that apprentices have a different set of questions in the case of re-sits/re-takes.

Independent assessors must be developed and trained by the EPAO in the conduct of questioning and reaching consistent judgement.

EPAOs will produce the following materials to support this assessment method:

- Independent assessor assessment materials which include:
  - training materials
  - administration materials
  - moderation and standardisation materials
  - guidance materials
  - grading guidance
  - question bank
- Guidance documentation for the apprentice and employer

## Reasonable adjustments

The EPAO must have in place clear and fair arrangements for making reasonable adjustments for this apprenticeship standard. This should include how an apprentice qualifies for reasonable adjustment and what reasonable adjustments will be made. The adjustments must maintain the validity, reliability and integrity of the assessment methods outlined in this assessment plan.

## Weighting of assessment methods

All assessment methods are weighted equally in their contribution to the overall EPA grade.

# Grading descriptors

## Assessment method 1: Multiple-choice test

<b>KSBs</b>	<b>Fail</b>	<b>Pass</b>	<b>Distinction</b>
<b>K4, K5, K6, K8, K11, K13, K14, K15, K16, K17, K27</b>  <b>S4, S5</b>	0-34 marks	35-41 marks	42-50 marks

## Assessment method 2: Professional discussion underpinned by portfolio

KSBs	Fail - Does not meet the pass criteria	Pass– In order to achieve a pass all the pass descriptors mapped to this assessment method must be met	Distinction- In order to achieve a distinction, all the pass descriptors and all the distinction descriptors must be met
<p><b>K2, K7, K9, K10, K12, K18, K19, K20, K25, K26, K28, K30</b></p> <p><b>S2, S3, S6, S7, S10, S11, S12, S13, S14, S15</b></p> <p><b>B1, B3, B6</b></p>		<p>Explains how business change can impact on the lifecycle of an organisation’s payroll. (K7)</p> <p>Explains how they identify and apply different methods of communication, selecting technical and/or non-technical language to different types of internal and external audience to communicate complex payroll concepts (K10, S3)</p> <p>Analyses how they negotiate with, influence and manage relationships with the provider/customer and other stakeholders to achieve desired and successful payroll outcomes (K9, S2)</p> <p>Explains how they establish an approach to representing payroll issues which follows the guidelines on integrity and professionalism as set out by the ethical code of conduct for the sector/organisation (B1)</p> <p>Explains the impact of the organisational mission, objectives and values have on successful payroll delivery and how this is measured by key performance indicators (K2)</p> <p>Evaluates how they reflect on their own effectiveness and explains how they assume responsibility for their personal development by seeking out professional development to enhance performance. Explains how</p>	<p>Contrasts different communication methods and is able to justify their chosen approach (K10, S3)</p> <p>Evaluates the impact on successful payroll delivery of not having clearly defined organisational mission, objectives and values (K2)</p> <p>Analyses the impact of the expertise or learning gained and evaluates the</p>

		<p>they share expertise/learning gained to build the capability of colleagues within their team (B6, K28)</p> <p>Explains when they identified their own actions were impacting others and the steps they took to ensure the needs of others were met (B3)</p> <p>Explains how they identify the main data sources that can impact a complex payroll decision and explains the process they follow for sourcing data (K12)</p> <p>Analyses how the overall payroll process can be at risk from fraud and other criminal activity, and explains the main steps for mitigating this risk (K30)</p> <p>Explains how advances in technology and software impact the UK-wide payroll function and compares the benefits and risks of cloud-based and integrated HR /payroll solutions. Explains how they balance the trade-offs between automated and non-automated payroll approaches and how they identify and complete payroll calculation manually where needed (K18, S6)</p> <p>Explains the steps they follow that ensures accuracy when reconciling a final payroll run (S15)</p> <p>Explains how they allocate payroll work, balancing targets, workload, risks, and priorities with available resource and team strengths to meet key performance indicators and contractual obligations. Evaluates how they manage and motivate diverse teams to meet client/customer payroll requirements (K19, S7, S10, S14)</p>	<p>impact this has had on the team capability (B6, K28)</p> <p>Critically evaluates the allocation process and is able to identify potential improvements within their current work practice. (K19, S7, S10, S15)</p>
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		<p>Explains how they make staffing decisions or recommendations by analysing the predicted payroll workload against current resources. Explains how payroll delivery can be impacted by the different types of organisational recruitment models (K25, K26, S13)</p> <p>Explains how they quality assure their own and their team's payroll calculations to ensure accuracy and compliance. Explains how they ensure that they and their team act compliantly when transacting customer payroll by deploying a quality assurance process proportionate to the payroll issues (S12)</p> <p>Explains the process they would follow to interpret all payroll legislation, guidance and case law pertinent to a complex case (S11)</p> <p>Explains how payroll, employment and pensions legislation and guidance is created across each of the devolved nations that form the UK and how to distinguish between primary and secondary legislation and how primary legislation and regulations work together (K20)</p>	<p>Evaluates the risks involved in maintaining payroll across devolved nations that form the UK (K20)</p>
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## Assessment method 3: Project report with presentation and questioning

Fail: The apprentice will be deemed to have failed the project with presentation and questioning assessment method if any of the criteria / descriptors for 'Pass' grade are not met.

<b>KSBs</b>	<b>Fail - Does not meet the pass criteria</b>	<b>Pass – In order to achieve a pass all the pass descriptors mapped to this assessment method must be met:</b>	<b>Distinction- In order to achieve a distinction, all the pass descriptors and all the distinction descriptors must be met</b>
<b>K1, K3, K21, K22, K23, K24, K29</b>  <b>S1, S8, S9</b>  <b>B2, B4, B5</b>		<p>Demonstrates how their analysis of a payroll process or model has identified risks and opportunities for improvement. Justifies how their recommendations could bring payroll benefits (K1, K29, S1)</p> <p>Explains how they ensured their project adhered to data protection legislation, and explains the steps they implemented within the project to ensure processes for safely and legally storing and sharing information and procedures are compliant with this legislation (K23)</p> <p>Demonstrates how they have ensured that their project has utilised available technological platforms when delivering payroll operations by balancing the benefits and risks of the system used (S9)</p>	<p>Evaluates the analysis process and identifies improvements in the process for future project work (K1, K29, S1)</p> <p>Analyses benefits and risks of the systems used to recommend further technological improvements and efficiencies (S9)</p>



		<p>Explains how a range of payroll quality assurance approaches can be utilised to determine the accuracy of calculations within the processes and procedures in the project (K24)</p> <p>Demonstrates how they have used questioning effectively in order to seek solutions and how they have anticipated problems and managed setbacks when they occur (B4, B5)</p> <p>Designs, implements and maintains payroll administrative procedures and guidance that enables payroll team delivery including technical data, and both business as usual and contingency (disaster recovery) handling, while adapting to changing work priorities and deadlines (K3, S8, B2)</p> <p>Explains how they keep up to date with payroll legislation, guidance and caselaw that may potentially affect any part of payroll operations, and explains how caselaw is formed and evaluates how it impacts on legislation and guidance (K21, K22)</p>	<p>Critically evaluates the quality assurance approaches that were considered and justifies the final approach that was selected (K24)</p> <p>Evaluates potential changes in payroll legislation, guidance or caselaw and how these may impact the project outcomes (K21, K22)</p>
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## Overall EPA grading

All EPA methods must be passed for the EPA to be passed overall.

Apprentices must gain a pass in one method plus a pass or higher in other methods to gain a pass.  
Apprentices must gain a distinction in all assessment methods to gain a distinction.

Grades from individual assessment methods should be combined in the following way to determine the grade of the EPA as a whole:

Assessment method 1: Multiple-choice test	Assessment method 2: Professional discussion underpinned by portfolio	Assessment method 3: Project report with presentation and questioning	Overall grading
Fail	Any grade	Any grade	Fail
Any grade	Fail	Any grade	Fail
Any grade	Any grade	Fail	Fail
Pass	Pass	Pass	Pass
Distinction	Pass	Pass	Pass
Pass	Distinction	Pass	Pass
Pass	Pass	Distinction	Pass
Distinction	Distinction	Pass	Pass
Pass	Distinction	Distinction	Pass
Distinction	Pass	Distinction	Pass
Distinction	Distinction	Distinction	Distinction

\*Any grade = fail, pass, distinction

## Re-sits and re-takes

Apprentices who fail one or more assessment method/s will be offered the opportunity to take a re-sit or a re-take at the employer's discretion. The apprentice's employer will need to agree that either a re-sit or re-take is an appropriate course of action.

A re-sit does not require further learning, whereas a re-take does.

Apprentices should have a supportive action plan to prepare for the re-sit or a re-take.

The timescales for a re-sit/re-take is agreed between the employer and EPAO. A re-sit is typically taken within 3 months of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 4 months of the EPA outcome notification.

All assessment methods must be taken within an 8-month period, otherwise the entire EPA will need to be re-sat/re-taken (the 8 months includes 4 months typical EPA and up to 4 months for resit/retakes).

Re-sits and re-takes are not offered to apprentices wishing to move from pass to a higher grade.

Where any assessment method has to be re-sat or re-taken, the apprentice will be awarded a maximum EPA grade of pass, unless the EPAO determines there are exceptional circumstances requiring a re-sit or re-take.

## Roles and responsibilities

Role	Responsibility
Apprentice	<p>As a minimum, apprentices should:</p> <ul style="list-style-type: none"> <li>• participate in and complete on-programme training to meet the KSBs as outlined in the occupational standard for a minimum of 12 months</li> <li>• undertake 20% off-the-job training as arranged by the employer and training provider</li> <li>• understand the purpose and importance of EPA</li> <li>• undertake the EPA including meeting all gateway requirements</li> </ul>
Employer	<p>As a minimum, employers should:</p> <ul style="list-style-type: none"> <li>• select the EPAO and training provider</li> <li>• work with the training provider (where applicable) to support the apprentice in the workplace and to provide the opportunities for the apprentice to develop the KSBs</li> <li>• arrange and support a minimum of 20% off-the-job training to be undertaken by the apprentice</li> <li>• decide when the apprentice is working at or above the occupational standard and so is ready for EPA</li> <li>• ensure that all supporting evidence required at the gateway is submitted in accordance with this EPA plan</li> <li>• remain independent from the delivery of the EPA</li> <li>• confirm arrangements with the EPAO for the EPA (who, when, where) in a timely manner (including providing access to any employer-specific documentation as required, for example company policies)</li> <li>• ensure that the EPA is scheduled with the EPAO for a date and time which allow appropriate opportunity for the KSBs to be met</li> <li>• ensure the apprentice is well prepared for the EPA</li> <li>• ensure the apprentice is given sufficient time away from regular duties to prepare for and complete all post-gateway elements of the EPA, and that any required supervision during this time (as stated within this EPA plan) is in place</li> </ul>
EPAO	<p>As a minimum, EPAOs should:</p> <ul style="list-style-type: none"> <li>• conform to the requirements of this EPA plan and deliver its requirements in a timely manner</li> <li>• conform to the requirements of the Register of End-Point Assessment Organisations (RoEPAO)</li> <li>• conform to the requirements of the external quality assurance provider (EQAP) for this apprenticeship standard</li> <li>• understand the occupational standard</li> </ul>

	<ul style="list-style-type: none"> <li>• make all necessary contractual arrangements, including agreeing the price of the EPA</li> <li>• develop and produce assessment materials including specifications and marking materials (for example mark schemes, practice materials, training material)</li> <li>• appoint suitably qualified and competent independent assessors</li> <li>• appoint administrators (and invigilators where required) to administer the EPA as appropriate</li> <li>• provide training for independent assessors in terms of good assessment practice, operating the assessment tools and grading</li> <li>• provide adequate information, advice, and guidance documentation to enable apprentices, employers, and training providers to prepare for the EPA</li> <li>• arrange for the EPA to take place, in consultation with the employer</li> <li>• where the apprentice is not assessed in the workplace, ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary</li> <li>• develop and provide appropriate assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders</li> <li>• have no direct connection with the apprentice, their employer or training provider. In all instances, including when the EPAO is the training provider (i.e. HEI), there must be no conflict of interest</li> <li>• have policies and procedures for internal quality assurance (IQA), and maintain records of regular and robust IQA activity and moderation for external quality assurance (EQA) purposes</li> <li>• deliver induction training for independent assessors, and for invigilators and/or markers (where used)</li> <li>• undertake standardisation activity on this apprenticeship standard for all independent assessors before they conduct an EPA for the first time, if the EPA is updated and periodically as appropriate (a minimum of annually)</li> <li>• manage invigilation of apprentices in order to maintain security of the assessment in line with the EPAO's malpractice policy</li> <li>• verify the identity of the apprentice being assessed</li> <li>• use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard</li> <li>• provide details of the independent assessor's name and contact details to the employer</li> <li>• have and apply appropriately an EPA appeals process</li> <li>• request certification via the Apprenticeship Service upon successful achievement of the EPA</li> </ul>
Independent assessor	<p>As a minimum, independent assessors should:</p> <ul style="list-style-type: none"> <li>• have the competence to assess the apprentice at this level and hold any required qualifications and experience in line with the requirements</li> </ul>

	<p>of the independent assessor as detailed in the IQA section of this EPA plan</p> <ul style="list-style-type: none"> <li>• understand the occupational standard and the requirements of this EPA</li> <li>• have, maintain and be able to evidence up-to-date knowledge and expertise of the subject matter</li> <li>• deliver the end-point assessment in-line with the EPA plan</li> <li>• comply with the IQA requirements of the EPAO</li> <li>• have no direct connection or conflict of interest with the apprentice, their employer or training provider; in all instances, including when the EPAO is the training provider (i.e. HEI)</li> <li>• attend induction training</li> <li>• attend standardisation events when they begin working for the EPAO, before they conduct an EPA for the first time and a minimum of annually on this apprenticeship standard</li> <li>• assess each assessment method, as determined by the EPA plan, and without extending the EPA unnecessarily</li> <li>• assess against the KSBs assigned to each assessment method, as shown in the mapping of assessment methods, and as determined by the EPAO, and without extending the EPA unnecessarily</li> <li>• make all grading decisions</li> <li>• record and report all assessment outcome decisions, for each apprentice, following instructions and using assessment recording documentation provided by the EPAO, in a timely manner</li> <li>• use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard</li> </ul>
Training provider	<p>As a minimum, training providers should:</p> <ul style="list-style-type: none"> <li>• work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the knowledge, skills and behaviours as listed in the occupational standard</li> <li>• conduct training covering any knowledge, skill or behaviour requirement agreed as part of the Commitment Statement (often known as the Individual Learning Plan).</li> <li>• monitor the apprentice's progress during any training provider led on-programme learning</li> <li>• advise the employer, upon request, on the apprentice's readiness for EPA</li> <li>• remain independent from delivery of the EPA. Where the training provider is the EPA (i.e. a HEI) there must be procedures in place to mitigate against any conflict of interest</li> </ul>
Marker	<p>As a minimum, the marker should:</p> <ul style="list-style-type: none"> <li>• attend induction training</li> <li>• have no direct connection or conflict of interest with the apprentice, their employer or training provider in all instances including when the EPAO is the training provider (i.e. HEI)</li> </ul>

	<ul style="list-style-type: none"> <li>mark multiple-choice test answers accurately according to the EPAO's mark scheme and procedures</li> </ul>
Invigilators	<p>As a minimum, invigilators should:</p> <ul style="list-style-type: none"> <li>attend induction training as directed by the EPAO</li> <li>have no direct connection or conflict of interest with the apprentice, their employer or training provider; in all instances, including when the EPAO is the training provider (i.e. HEI)</li> <li>invigilate and supervise apprentices during tests and in breaks during assessment methods to prevent malpractice in accordance with the EPAO's invigilation procedures</li> </ul>

## Internal Quality Assurance (IQA)

Internal quality assurance refers to the strategies, policies and procedures that EPAOs must have in place to ensure valid, consistent and reliable end-point assessment decisions. EPAOs for this EPA must adhere to all requirements within the roles and responsibilities section and:

- have effective and rigorous quality assurance systems and procedures that ensure fair, reliable and consistent assessment across employers, places, times and independent assessors
- appoint independent assessors who are competent to deliver the end-point assessment and who:
  - have recent relevant experience of the occupation/sector to at least occupational level 5 gained in the last 2 years or significant experience of the occupation/sector
- operate induction training for independent assessors and any other personnel involved in the delivery and or/assessment of the EPA (e.g. markers and invigilators)
- provide training for independent assessors in terms of good assessment practice, operating the assessment tools and grading
- where appropriate provide ongoing training for markers and invigilators
- provide standardisation activity for this apprenticeship standard for all independent assessors:
  - before they conduct an EPA for the first time
  - if the EPA is updated
  - periodically as appropriate (a minimum of annually)
- conduct effective moderation of assessment decisions and grades
- conduct appeals where required, according to the EPAO's appeals procedure, reviewing and making final decisions on assessment decisions and grades

## Value for money

Value for money of the EPA will be aided by using at least some of the following practice:

- completing applicable assessment methods online (i.e. multiple-choice test)
- utilising digital remote platforms to conduct applicable assessment methods
- using the employer's premises
- conducting assessment methods on the same day

## Professional body recognition

On completion of the apprenticeship the apprentice will be eligible for registration as:

- Chartered Institute of Payroll Professionals for Full Membership
- Global Payroll Association for Professional Membership
- Payroll Bureau Association for Professional Membership
- Payrock Payroll for Tier 3 Membership
- Institute of Certified Bookkeepers for Professional Standards – PMDip.



# Mapping of knowledge, skills and behaviours (KSBs)

## Assessment method 1: Multiple-choice test

Knowledge
<b>K4</b> Principles for recording statutory requirements for all sickness and parental leave payments (SMP, SAP etc).
<b>K5</b> Principles for recording new starter information, including the implications for mistimed payments of Income Tax and National Insurance.
<b>K6</b> Eligibility for the Employment Allowance and the associated information requirements.
<b>K8</b> Employer liability for UK taxes such as National Insurance, Apprenticeship levy etc. including any implications of sharing with the devolved administrations.
<b>K11</b> Tools and techniques for analysing and determining complex payroll cases, for example, researching the national insurance implications for late payments to starters.
<b>K13</b> The processes and manual calculations to follow when operating complex payroll including but not limited to National Insurance Contributions and Income Tax deductions.
<b>K14</b> The different UK pension scheme tax relief mechanisms and the potential impact in the workplace.
<b>K15</b> The techniques for manually calculating and processing benefits-in-kind and “payrolling”, including the benefit and expenses exemptions that exist and PAYE Settlement Agreements (PSAs).
<b>K16</b> The process for managing the processing of off-payroll workers (also known as IR35 and deemed workers) in the payroll system.
<b>K17</b> The range of payments made to leavers and termination payments (upon redundancy and/or voluntary leavers).
<b>K27</b> Techniques and requirements for preventing discrimination and promoting equal opportunity, in line with the Equality Act 2010 in Great Britain and the Disability Discrimination Act 1995 in Northern Ireland.

Skills
<b>S4</b> Identify & source all of the information required in a complex payroll case to enable accurate calculation.
<b>S5</b> Analyse and determine complex payroll cases, including pensions, pay and benefits, considering all relevant data and other evidence.

## Assessment method 2: Professional discussion underpinned by portfolio

Knowledge
<b>K2</b> The impact the organisational mission, objectives and values have on successful payroll delivery and how this is measured by key performance indicators.
<b>K7</b> The lifecycle of an organisation's payroll and the impact of business change.
<b>K9</b> The techniques for negotiating and influencing stakeholders to achieve desired outcomes.
<b>K10</b> A range of verbal and written communication techniques for adapting approaches to suit audiences.
<b>K12</b> The techniques for identifying and sourcing data that impacts the determination of complex payroll issues.
<b>K18</b> How advances in technology (for example, evolving artificial intelligence (AI) and automation) and software increasingly impact the UK-wide payroll function. The comparative benefits and risks of cloud-based and integrated HR /payroll solutions.
<b>K19</b> Techniques for managing and motivating diverse teams to meet client/customer payroll requirements.
<b>K20</b> How payroll, employment and pensions legislation and guidance is created across each of the devolved nations that form the UK. This includes how to distinguish between primary and secondary legislation and how primary legislation and regulations work together.
<b>K25</b> Techniques for forecasting staffing requirements against the payroll workload.
<b>K26</b> How the recruitment and selection lifecycle in different organisations impacts successful payroll delivery.
<b>K28</b> The principles of how to develop yourself and your team.
<b>K30</b> How to identify and manage suspected fraud and criminal activity in the payroll environment, including, for example the prevention of money laundering, complying with the Money Laundering Regulations.

Skills
<b>S2</b> Manage the provider/customer and other stakeholder relationships necessary to influence successful payroll outcomes (including delivery, customer care and enquiry handling).
<b>S3</b> Communicate complex payroll concepts to customers and other less technical stakeholders. Communicate effectively at different levels of the organisation, selecting an appropriate communication method for the audience.
<b>S6</b> Balance the trade-offs between automated and non-automated payroll approaches. Identify and complete payroll calculation manually where needed.
<b>S7</b> Match the payroll decision needed against the skill sets within your team and the risks involved when determining who should deliver the work.

<b>S10</b> Adjust leadership style to achieve results, having regard to both individuals within the team and how the team works together.
<b>S11</b> Interpret and apply all payroll legislation, guidance and case law pertinent to a complex case.
<b>S12</b> Quality assure your own and your team's payroll calculations to ensure accuracy and compliance. Ensure that you and your team act compliantly when transacting customer payroll by deploying a quality assurance process proportionate to the payroll issues
<b>S13</b> Make recruitment and retention decisions/recommendations, as necessary.
<b>S14</b> Co-ordinate and manage your team's payroll workload in order to meet key performance indicators and contractual obligations.
<b>S15</b> Reconcile your team's final payroll run.

Behaviours
<b>B1</b> Represents the payroll profession with integrity and professionalism.
<b>B3</b> Open-minded to the needs of others. Self-aware of their own behaviours/values and the impact this can have on others
<b>B6</b> Reflects on own effectiveness and seeks out professional development to enhance performance. Encourages others to do the same.

## Assessment method 3: Work based project with presentation

Knowledge
<b>K1</b> The range of different payroll provider/customer models and the stakeholders involved, including the risks / opportunities for service delivery improvements.
<b>K3</b> The range and construction of payroll administrative procedures and guidance.
<b>K21</b> How caselaw is formed and how it impacts on legislation and guidance.
<b>K22</b> The most up-to-date legislation, guidance and caselaw that may potentially affect any part of payroll operations. For example, the Agency Worker Regulations.
<b>K23</b> The impact of data protection legislation on payroll and the processes for safely and legally storing and sharing information.
<b>K24</b> The range of payroll quality assurance approaches that can be utilised to determine the accuracy of calculations.
<b>K29</b> Techniques for delivering process improvements

Skills
<b>S1</b> Identify the risks and opportunities presented by a payroll provider/customer model. Recommend appropriate service delivery improvements.
<b>S8</b> Design, implement and maintain payroll administrative procedures and guidance that enables payroll team delivery including technical data, and both business as usual and contingency (disaster recovery) handling.
<b>S9</b> Utilise available technological platforms when delivering payroll operations by balancing the benefits and risks of the system used. As an example, this might mean the latest HMRC reporting tool or utilising AI/automation advancements.

Behaviours
<b>B2</b> Work flexibility, adapting to changing work priorities and deadlines.
<b>B4</b> Probes and questions issues to seek solutions.
<b>B5</b> Anticipate problems and manages setbacks when they occur.