

External Quality Assurance Audit Report



National Commission for
**Further and
Higher Education**
Malta

PwC Academy

Carried out between the 10th,
11th and 12th June 2019

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Abbreviations List

ACCA	Association of Chartered Certified Accountants
ECTS	European Credit Transfer System
ECDL	European Computer Driving Licence
EQA	External Quality Audit
HoI	Head of Institute
IQA	Internal Quality Assurance
LMS	Learning Management System
MQF	Malta Qualifications Framework
NCFHE	National Commission for Further and Higher Education
NQAF	National Quality Assurance Framework for Further and Higher Education
PwC	PricewaterhouseCoopers
QMS	Quality Management System
VUE	Virtual University Education

1. Executive Summary

1.1 Section A: Background

This report is a result of the External Quality Assurance process undertaken by an independent peer review Panel. The Panel evaluated the documentation submitted by the educational institution and conducted an on-site audit visit. The Panel was responsible for giving judgments on Standards 1 and 3 – 11. As outlined in the External Quality Audit Manual of Procedures, the NCFHE sought external expertise to evaluate and give judgment on Standard 2. Through this report, the Panel also highlighted areas of good practice, which in view of an NCFHE peer review Panel, make a positive contribution to academic standards and quality and are worthy of being emulated and disseminated more widely.

1.1.1 The Peer Review Panel

The Peer Review Panel was composed of:

Chair of Panel: Ing Pierre Dalmas

External Peers: Ms Desiree Scicluna Bugeja

Student Peer Reviewer: Mr Kevin Sammut

QA Managers (NCFHE): Mr Jurgen D'Amato, Ms Sibby Xuereb

1.1.2 Specific Terms of Reference and Main Lines of Inquiry

The general terms of reference of the Review Panel were to review the fitness for purpose and effectiveness of the internal quality assurance processes as implemented by the provider against the Standards outlined in the National Quality Assurance Framework for Further and Higher Education.

Following the preliminary meeting held with the provider on the 4th June 2019 and pursuant to the documentation received from PwC Academy, the Panel sought to follow the main lines of inquiry as indicated below:

- a) Does the Academy have the capacity and resources to design, develop and deliver its own accredited courses and enhance its student support services?
- b) Does the PwC Academy deliver to its students quality teaching, learning and assessment?
- c) Are the practices in place supported by a Quality Management System that is fit for purpose?

1.2 Section B: Key Findings, Judgements and Recommendations

1.2.1 Standard 1 - Policy for Quality Assurance

Good Practice Identified

- The Academy management and staff are committed to ensuring the best possible Learner experience. It is the opinion of the Panel that the Academy has the willingness and potential to consolidate further the IQA policies and procedures in line with the IQA standards and requirements.
- The Academy's strategy is drawn from the expertise of the professional staff of the firm who are in direct contact with their corporate clients.

Overall judgment for Standard

The PwC Academy requires improvement to meet Standard 1.

Recommendations for improvement

- R: The Provider may wish to compile a document that describes Terms of Reference of the Academy Committee to consolidate the current good practices.
- KR: Consolidate the various ongoing processes comprising the quality management system that ensure the quality of teaching, learning and assessment into one overarching policy for quality. The IQA policy needs to refer to all the key processes identified in the NCFHE IQA standards and made available to the public.
- R: Include systematic involvement of Students in the development of the Academy's strategy.
- KR: The current practice of handling student complaints needs to be formalised through a policy that is fit for purpose.
- KR: Compile an Adjustment / Mitigation Policy document to reflect current ad-hoc practices
- KR: Compile a Teaching Appraisal Policy that incorporates and standardises current ad hoc practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives.
- R: Develop a plagiarism policy for (future) instances where learners are required to submit researched material as part of their assessment.
- R: Develop a formal policy for the recognition of prior learning (Refer also to Standard 5).

1.2.2 Standard 2 - Institutional Probity

Good Practice Identified

The PwC Academy has taken a multi-disciplinary approach towards the structuring and management of its training and development endeavours, drawing upon expertise in accountancy, business, ICT and creativity and innovation, thus creating a strong synergistic effect which yields improved results in terms of training programme development and delivery.

Judgment

The PwC Academy meets the requirements of Standard 2.

Recommendations

- None

1.2.3 Standard 3 - Design and Approval of Programmes

Good practice identified

- The Academy implements a thorough four-stage procedure for the design, development and implementation of training programmes.
- Immediate and extensive access to stakeholder feedback that informs the design and development process.
- The Academy's access to professional and qualified staff through the network of the Firm's corporate clients ensures that the Academy remains au courant with the current and emerging industry standards and hence provides up-to-date teaching material.

Overall judgment for Standard

The PwC Academy surpasses the requirements of Standard 3.

Recommendations for improvement

- R: Extend the current good practice of the four-stage approach (namely, setting objectives, design and build, implement, conform and sustain) to cover the internal and external (NCFHE Accreditation Unit) approval processes.
- R: Include elements of student feedback in particular during the course proposal stage.
- R: Disseminate and explain the four-stage procedure to all subject experts and tutors.

1.2.4 Standard 4 - Student-centred Learning, Teaching and Assessment

Good practice identified

- An open-door policy approach for prospective and current students.
- The Academy has achieved 'Platinum' status following an external review by the ACCA foreign awarding body.
- The Academy has in its employ a key member of staff working as an ACCA coordinator and tutor who has been involved with the programme for several years.
- Mock exams are included in the schedule of delivery of (most) of the ACCA courses.
- Learners enrolled in locally accredited courses are provided with the opportunity to attempt multiple choice questions before the formal assessment.

Overall judgment for Standard

The PwC Academy requires improvements to meet Standard 4.

Recommendations for improvement

- KR: Retain evidence (date, name of the verifier, final decision) of the internal verification of the assignment briefs and assessment decisions.
- KR: Explore and implement a combination of assessment methodology, other than multiple choice questions, that support the need for formative feedback to learners, in particular for mid-course assessments.
- R: Ensure that assessors, internal verifiers and participants have access to relevant and updated rubrics (the criteria used in the rubrics).
- R: Clarify in the existing documentation (e.g. Course Handbooks) the reference to the complaints procedure as a recourse to a complaint on service or delivery rather than (solely) an academic challenge of a Learner's assessment grade/mark – as is the current practice.
- KR: Provide learners on locally accredited courses the option to request access to the marked scripts annotated with formative feedback.
- KR: Retain records of complaints and appeals
- R: Ensure that (ACCA) Tutors include practical examples, for example, by providing Tutors with a minimum target of contact time to be used for explanation of practical examples required during course delivery.
- R: Launch video tutorials.

1.2.5 Standard 5 - Student Admission, Progression, Recognition and Certification

Good practice identified

- The Academy provides personalised information meetings with prospective applicants.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 5.

Recommendations for improvement

- R: The Academy is to communicate with the NCFHE to ensure that certificates issued are in line with the NQAF.

1.2.6 Standard 6 - Teaching Staff

Good practice identified

- The recruitment process is very thorough and includes a real class environment assessment of technical and pedagogical skills. The recruitment process is supported by the necessary paperwork that ensures correct ethical and performance standards.

- Staff are required to ensure their own CPD is regulated by the professional industry standards.
- The Head of Pillars (also referred to as Director of Studies) supports the HoA by providing collegial academic oversight of the respective programmes being covered.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 6.

Recommendations for improvement

- R: The teaching appraisal process needs to incorporate and standardise current ad hoc good practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives.
- R: Ensure that the output of the current good practice of analysing student end of course feedback is systematically and consistently communicated to all tutors and not discussed with Tutors only when there are specific issues to be addressed.

1.2.7 Standard 7 - Learning Resources and Student Support

Good practice identified

- The Learners are allowed access to the Hub before the start of the sessions.
- Tutors remain available after the end of the sessions .
- The use of the video tutorials is commendable, and its more extensive application encouraged. •
- The students have access via their tutors to industry practitioners
- The Hub provides a very high standard and modern environment and facilities that are conducive to teaching, learning and assessment.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 7.

Recommendations for improvement

- R: Complete launch of ACCA video tutorials.

1.2.8 Standard 8 - Information Management

Good Practice identified

- The Academy has an ongoing IT development strategy that is focused on the requirements of the life-long learning client workforce.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 8.

Recommendations for improvement

- KR: Identify and implement a practical policy to ensure traceability and revision control at the point of use of both hard copy and soft copy (LMS) of academic and administrative documents required under the scope of the Quality Management System.
- KR: Confirm and clarify how the Learner data is to be secured for 40 years.

1.2.9 Standard 9 - Public Information

Good practice identified

- A number of video clips are available describing the student experience of ACCA alumni (names provided).
- The Course Handbooks that are available online (pre-registration phase) provide comprehensive information for prospective applicants that will empower them to make informed decisions.
- The names of the Tutors are made publicly available for every course; this is part of the marketing strategy for the ACCA courses.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 9.

Recommendations for improvement

- KR: The Academy should give due notice to the prospective applicants on the possibility of large cohort sizes (up to 80) when appropriate and also explain the mitigation available (example the availability of specially designed classrooms, before and after course additional support, email contact with the tutor, availability of video tutorials, a copy of tutor classroom workings etc.).

1.2.10 Standard 10 - On-going Monitoring and Periodic Review of Programmes

Good practice identified

- Student end of course feedback is used to review the pedagogical and technical content of its course offering.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 10

Recommendations for improvement

- KR: Develop a course review policy and procedure that (additionally) introduces structure, timeframe, records and alumni feedback on the current ad hoc practices of review of content and relevance of locally accredited courses by the Academy Committee.
- R: Include under the scope and terms of reference of the current internal audits the need to conduct internal reviews against the requirements of the NCFHE IQA standards.

1.2.11 Standard 11 - Cyclical External Quality Assurance

Good practice identified

- The Academy staff were very responsive and came up with commitments for improvement on a number of areas, e.g. enhancements in the rubric, formative feedback (case study as opposed to summative feedback), instructions to participants in the course handbook on whom to address the complaints, recording of key meetings and feedback to tutors during the walk-in session.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 11.

Recommendations for improvement

- In future, the Self-Assessment Report (SAR) should be better planned and compiled by the Provider in line with the guidelines available to the Providers in the Manual of Procedures under Annex 1. The SAR needs to provide (more) details of the provider's operations, strengths, weaknesses and planned improvements across all the IQA standards.

2. About the External Quality Audit

2.1 Introduction

The External Quality Assurance audit is a tool for both development and accountability. The QA audit shall ensure that the internal quality management system of the provider is:

- fit for purpose according to the provider's courses and service users;
- compliant with standards and regulations and contributing to the development of a national quality culture;
- contributing to the fulfilment of the broad goals of Malta's Education Strategy 2014-24;
- implemented with effectiveness, comprehensiveness and sustainability.

2.2 Reviewers

Evaluation subject		
Peer Panel Members	<p>External Peers:</p> <ul style="list-style-type: none"> • Ing Pierre Dalmas (Chair) • Ms Desiree Scicluna Bugeja (Peer Reviewer) <p>Student Peer Reviewer:</p> <ul style="list-style-type: none"> • Mr Kevin Sammut <p>QA Managers (NCFHE):</p> <ul style="list-style-type: none"> • Mr Jurgen D'Amato • Ms Sibby Xuereb 	
Timeline	<p>Dates</p> <p>14th March 2019</p> <p>18th April 2019</p> <p>4th June 2019</p> <p>10th, 11th and 12th June 2019</p>	<p>Milestone</p> <p>The panel received induction and preparation.</p> <p>The panel met to determine the specific terms of reference, aims, objective and research question</p> <p>Preliminary provider meeting .</p> <p>On-site audit visit .</p>

2.3 Institutional Context

PwC's Academy Ltd (referred to hereafter as the Academy) is one of the principal subsidiary undertakings of PwC Malta (referred to hereafter as the Firm), a member Firm within the PwC

global network. The Academy is a training and development concept created by the PwC Firm in 2010. The strategy back then was to create a series of short (circa 4 hours) courses which would be relevant mostly to professionals working in accounting and finance. The course portfolio offered provided the participants with continuous professional education courses such that participants could remain *au courant* with current professional developments and modern practices.

Along the years, the Academy started offering be-spoke industry-focused training courses for its corporate clients, developed by its internal staff resources, providing in-house solutions driven by client needs in the fields of Accountancy, Taxation, Audit, and Business Advisory.

During 2013, the Academy acquired an IT training company to enhance its service offering in the information technology field. The Academy staff engaged in research and development to develop training and services using both classroom style and digital learning in the technical, finance, information technology-based solution for finance, business and soft skills domains. The Academy also launched its Kids STEM programme.

In 2014, PwC was licensed by the NCFHE as a Higher Education Institution (License No: 2007-TC-004). Although the Academy's main focus is bespoke training (including submission of bids for government training tenders), from time to time, it (the Academy) develops its own accredited, home-grown courses.

During April 2018, PwC inaugurated the 'Hub'. The 'Hub' brings together two concurrent architectural concepts – a contemporary learning space for the Academy and a collaborative space to innovate with the clients. The Hub is in the proximity and access to the PwC Firm.

Accredited courses are offered by the Academy to provide formal certification to those who would like to re-enter or progress in employment. The Academy has a total of five (5) locally accredited courses (MQF levels 4 and 5), of which the following two courses were delivered once during the previous two years, namely:

- Award in Data Protection Law, Regulations and Practice - MQF level 5' (refer to the link below)
- A practical certification in Accounting and Office Administration Award - MQF level 4' <https://www.pwc.com/mt/en/pwc-academy/pwc-academy-malta/accredited-courses.html>

During 2018, the Academy made a further acquisition when purchasing Richard Clarke Academy of The Association of Chartered Certified Accountants (ACCA). The Academy delivers on an ongoing basis a number of modules accredited by ACCA. (Refer to <https://www.pwc.com/mt/en/pwc-academy/pwccademy-malta/about-pwc-academy/acca-courses.html>). The ACCA business covers about 50% of the Academy's training provision.

The certificate issued by ACCA certifying the PwC Academy Limited Malta as a 'Platinum' provider was presented to the Panel. The document certifies that the Academy is considered as an 'Approved Learning Partner' in 'recognition of the exceptional quality of learning provision and support for ACCA students' (certificate is valid up to 31/3/20).

The Panel was also presented with a certificate issued by ACCA that certifies the Academy as a licensed ACCA Computer Based Examination Centre (valid up to 31/3/21).

The Academy is also licensed to deliver foreign accredited courses by the British Computer Society.

2.4 General Terms of Reference, Aims and Objectives of the EQA

Quality assurance in Malta is underpinned by six principles that determine the remit and function of the *National Quality Assurance Framework for Further and Higher Education*, and the relationship between internal and external quality assurance to enhance learning outcomes.

- i. The Framework is based on the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) and enriched by the European Quality Assurance Reference Framework for Vocational Education and Training (EQAVET) perspective.
- ii. The Framework contributes to a National Culture of Quality through:
 - increased agency, satisfaction and numbers of service users,
 - an enhanced international profile and credibility of providers in Malta,
 - the promotion of Malta as a regional provider of excellence in further and higher education.
- iii. The Internal Quality Assurance (IQA) is fit for purpose.
- iv. The External Quality Assurance (QA audit) is a tool for both development and accountability.

The QA audit shall ensure that the internal quality management system of the provider is:

 - fit for purpose according to the provider's courses and service users,
 - compliant with Standards and regulations and contributing to the development of a national quality culture,
 - contributing to the fulfilment of the broad goals of Malta's Education Strategy 2014-24,
 - Implemented with effectiveness, comprehensiveness and sustainability.
- v. The Quality Improvement Cycle is at the heart of the Framework.
- vi. The integrity and independence of the QA audit process is guaranteed.

The QA audit provides public assurance about the Standards of further and higher education programmes and the quality of the learning experience of students. It presents an opportunity for providers to demonstrate that they adhere to the expectations of stakeholders with regard to the programmes of study that they offer and the achievements and capabilities of students. It also provides a focus for identifying good practices and for the implementation of institutional approaches to the continuous improvement in the quality of educational provision.

NCFHE has a responsibility to ensure that a comprehensive assessment is conducted for all higher education providers in Malta. The QA audit provides an opportunity to assess the Standards and quality of higher education in Malta against the expectations and practices of provision across the European Higher Education Area, and internationally.

The QA audit examines how providers manage their own responsibilities for the quality and Standards of the programmes they offer. In particular, the following issues are addressed:

- The fitness for purpose and effectiveness of internal quality assurance processes, including an examination of the systems and procedures that have been implemented and the documentation that supports them.
- The compliance with the obligations of licence holders with established regulations and any conditions or restrictions imposed by NCFHE.
- The governance and financial sustainability of providers, including assurances about the legal status of the provider, the appropriateness of corporate structures and the competence of staff with senior management responsibilities.

The QA audit benchmarks the QA system and procedures within an institution against eleven (11) Standards:

1. Policy for quality assurance: entities shall have a policy for quality assurance that is made public and forms part of their strategic management.
2. Institutional and financial probity: entities shall ensure that they have appropriate measures and procedures in place to ensure institutional and financial probity.
3. Design and approval of programmes: self-accrediting providers shall have appropriate processes for the design and approval of their programmes of study.
4. Student-centred learning, teaching and assessment: entities shall ensure that programmes are delivered in a way that encourages students to take an active role in the learning process.
5. Student admission, progression, recognition and certification: entities shall consistently apply predefined and published regulations covering all phases of the student 'life-cycle'.
6. Teaching staff: entities shall assure the competence and effectiveness of their teaching staff.
7. Learning resources and student support: entities shall have appropriate funding for their learning and teaching activities and sufficient learning resources to fully support the students' learning experiences.
8. Information management: entities shall ensure that they collect, analyse and use relevant information for the effective management of their programmes and other activities.
9. Public information: entities shall publish information about their activities which is clear, accurate, objective, up-to-date and readily accessible.
10. On-going monitoring and periodic review of programmes: entities shall implement the 'Quality Cycle' by monitoring and periodically reviewing their programmes to ensure their continuing fitness for purpose.
11. Cyclical external quality assurance: entities should undergo external quality assurance, approved by NCFHE, at least once every five years.

Peer-review Panels essentially ask providers the following question about their arrangements for quality management:

'What systems and procedures are in place and what evidence is there that they are working effectively?'

The approach to quality assurance can be encapsulated in a number of key questions which providers should ask themselves about their management of quality.

- What are we trying to do?
- Why are we trying to do it?
- How are we trying to do it?

- Why are we doing it that way?
- Is this the best way of doing it?
- How do we know it works?
- Could it be done better?

Answers to these questions should form the basis of the provider's critical assessment of and response to the self-evaluation questionnaire.

The approach of the QA audit is not simply about checking whether providers adhere to the regulations; it examines how providers are developing their own systems in addressing the expectations of sound management of educational Standards and the quality of their learning and teaching provision. It does not involve the routine identification and confirmation of criteria -- a 'tick- box' approach – but a mature and reflective dialogue with providers about the ways in which they discharge their obligations for quality and the identification of existing good practices.

2.5 Specific Terms of Reference and Research Questions

The main lines of inquiry for this EQA were to establish the fitness for purpose and effectiveness of the internal quality assurance processes implemented by the provider, including the set-up and structure of the quality management system, documentation and the review of teaching, learning and assessment carried out by the PwC Academy and the foreign awarding bodies.

The review team decided that, as part of an enhancement-led approach, it would issue recommendations linked to all parts of the operations of the institute. The report, therefore, distinguishes between:

- conditional recommendations (CR) which should be implemented before **[the Panel to decide on timeframes, the Panel should note that they might wish to allocate different timeframes for the CR given]**.
- key recommendations (KR) which need to be implemented expediently **(Panel to include indicative timeframe within each recommendation]** by the institute to address weaknesses;
- recommendations (R) for improvement which are merely suggestions based on the Panel analysis and observations.

3. Analysis and Findings of Panel

3.1 Standard 1: Policy for Quality Assurance

Policy for quality assurance: entities shall have a policy for quality assurance that is made public and forms part of their strategic management.

Main findings

Aims and Values

The Partner in charge of the Academy explained to the Panel that, drawing on the knowledge and experience of PwC partners and staff members, the Academy fosters internally and externally, a Firmwide culture of learning and development. The Academy is committed to the same level of excellence and aims to extend this to third parties in providing the highest standards of education. The Head of Pillar also stated that the Academy shares the same values as the Firm in terms of quality, equality and fair treatment of its course participants, in the same way, it does for its employees.

The Head of Academy (HoA) commented that the Academy offers a training and development service focused on learning, networking and sharing of knowledge. Reflecting its day-to-day commitment to quality, the Academy provides a unique service by translating the Firm's expertise and specialisation into relevant and innovative learning and development programmes. The Academy aims to respond to industry skills gaps by offering learning solutions tailored for clients' needs in areas of business and finance, skills development, information technology as well as business innovation and creative thinking processes. The Academy, therefore, seeks to attract clients, staff, alumni and others wishing to remain up to date with current professional developments and modern practices. The Academy supports personal and professional development both from an individual as well as from an entity perspective and assists organisations to enhance the value of their human capital resources.

The Head of Academy surmised that main objectives of the Academy are:

- a) To be close to the clients and their business needs.
- b) To identify new training products.

Strategy and Objectives

The HoA affirmed that the terms of reference of the Academy Committee are to provide strategy, direction and set policies for the Academy with respect to the provision of both accredited and unaccredited courses. The Academy Committee is composed of a number of Firm Partners, Head of Pillars and the Head of Academy. The Academy's strategy is hence drawn from the expertise of the professional staff of the Firm who are in direct contact with their corporate clients.

The Academy Committee meets once every two months to oversee the operation of the Academy. The Academy Committee also considers and reviews results from research conducted by the Heads of Pillars, Advisors in their respective disciplines as well as international feedback from other PwC academies. The Academy Committee is also responsible for setting the Academy's budget.

The Academy is required to implement the policy direction as discussed and agreed during the Academy meetings. The Partner in charge of the Academy stated that the Academy Committee provides and sustains the thrust for innovative training products and services.

The main strategic thrust of the Academy is the digitalization of learning in the business environment as an alternative, enhanced experience to classroom learning.

The Partner in charge of the Academy described the four key objectives for the Academy, namely:

- a) Integration all the administrative processes as part of the LMS to enhance the student-centred learning approach;
- b) Broadening of its team to offer specialised training services in the area of technology and also creativity and innovation,
- c) Pioneering of learning journeys which are offered as blended learning solutions to be at the forefront of innovation;
- d) Harnessing its extensive resources emanating from the Firm's thought leadership and making this knowledge available to its students through a conventional (virtual library, blogs, etc.) and nonconventional initiatives.

As regards foreign accredited programmes, the HoA explained that the strategy of the Academy is to represent only top quality and certified international programmes. Both sides (Academy and foreign award certification body) conduct a rigorous process of evaluation before a representation agreement is made with the external body.

Although the Panel observed that the feedback of the Students is solicited and taken on board, the Panel did not find evidence of systematic student involvement in the strategy development of the Academy. Additionally, policies requiring this were not in place.

Governance Boards

The Panel considers that the Academy Committee is fulfilling a broad oversight of the Academy's academic and operational processes (including admission, course design and development, certification). The Panel, therefore, recommends that formal terms of reference are developed for the Academy Committee to consolidate and improve upon the current good practices.

Academy Administration

The Partner in charge of the Academy is assigned the overall responsibility of the Academy and is supported by the Head of Academy. The Head of Academy is supported by four Heads of Pillar (also referred to as Director of Studies by the Academy) responsible for IT, ACCA, Business, Creativity and Innovation, the latter Pillar having been recently introduced. The Academy also employs an Events Coordinator, full-time Training Coordinators, Front Office Administrator and an e-learn specialist. The position for IT support, responsible for academy digitalization services, including Learning Management System, was vacant at the time of the peer review.

The Senior Manager ACCA, responsible for the ACCA programme at the Academy, has been involved with ACCA since 2002 after which period the programme representation was transferred to a number of subsequent, different business entities.

The Academy does not employ full-time trainers for its courses. Most of the trainers are senior staff members of the Firm itself who are contracted internally to deliver training for the Academy. When necessary, the Academy also employs external trainers against a training service agreement (also refer to Standard 6).

IQA self-assessment report

The Chair of the Panel explained to the Academy representatives that it was not always possible for the Panel to extract the required information from the Academy's Self-Assessment Report (SAR) submitted by the Academy to the National Commission for Higher Education (NCFHE) as part of the pre-audit documentation. The Chair explained that Annex 1 of the NCFHE Manual of Procedures sets out to the further and higher education providers very structured, and comprehensive guidelines on the objectives of the SAR, namely the need to (a) provide an overview of the institution, (b) identify strengths and weaknesses, (c) propose developments and improvements, (d) highlight examples of good practices. The Chair further explained that the compilation of the SAR is an opportunity for the management and staff of the institution to conduct an internal self-audit of its quality management system against the requirements of the eleven internal quality assurance standards. The NCFHE Manual of Procedures also provides guidelines on policies and procedures that are considered to be at the core of the providers' quality management system.

In future, the Self-Assessment Report should be better planned and executed in line with the guidelines available to the Providers under the NCFHE Manual of Procedures, Annex 1. The SAR needs to provide (more) details of the provider's operations, and the strengths, weaknesses and planned improvements across all the IQA standards (Refer also to Standard 11).

Quality Management System

The HoA is responsible for ensuring that the quality management system is owned and understood by all. The HoA informed the Panel that the documentation of the key processes is looked at by the Academy staff as a process of continuous improvement and that it will serve the Academy as it develops and grows further. The HoA also explained that the quality system of the Academy is going through a developmental process that slowly but consistently records and captures incremental improvements in good practices, that are eventually reflected in the documents, checklists and templates that are uploaded on the Academy's LMS.

The HoA explained that the key processes covered by the Academy's Quality Management System are described in operational procedures, guidelines, templates etc. and are hosted on the intranet-based Document Library. The Academy Staff have access to the Library.

The section below provides an overview of the key documents that were made available (online or in hardcopy) to the Panel throughout the course of the on-site review:

- Self-Assessment Report (compiled by the Academy management and submitted to NCFHE as part of document pack).
- Organigram of the PwC Academy.
- PwC Malta Equality Policy: The Firm has issued the policy (issued 25/8/15) that recognizes the need to provide an inclusive environment promoting equality. The policy addresses discrimination and harassment and explains the commitment of the organization. The Academy also has detailed ethical guidelines (refer to Services Acquisition Agreement) for staff concerning their code of conduct incorporated into the contracts of service. However, although student-staff and employee-employee staff relations and communication were observed by the Panel during the various interviews to be uniformly correct and underpinned by mutual respect, guidelines for student-to-student conduct and student-to-staff conduct are not covered in the documentation.
- Global Human Rights Policy and Guidelines (dated 19/7/19): The Firm has issued policy and guidance (also applicable to the Academy) that establish the principles by which all member

Firms, Partners and staff respect human rights throughout their business activities and work

to guard against complicity in human rights abuse. The Policy addresses staff, suppliers and clients.

- Special terms and Conditions for the Contracting of Personnel (April 2018).
- General Terms and Conditions of PwC (May 2019).
- Services Acquisition Agreement (including Statement of Work Contract Form and Appendix a PwC Malta Anti-corruption policy for service acquisition agreement).
- Sample of statistical analysis of student performance multiple-choice assessment.
- The Hub – A Space to experience, learn and innovate’ (available from the website).
- Sample of achievement certificate of a locally accredited course.
- Open Courses Information Document (Includes information on course terms and conditions)
- Course Booking Form.
- Accounting and Office Administration Course Handbook (MQF 4; ECTS 7) course period 29/10/18 to 4/4/19.
- Certification in Data Protection Law, Regulations and Practice Course Handbook (MQF; ECTS 4) Course period 28/9/17 to 6/4/18.
- Award in EU Funds Management Course Flyer.
- Four stages Approach (for design and development of courses).
- Train the Trainer Booklet of Resources
- Student Feedback Questionnaire Form.
- Student Feedback Questionnaire Form – Analysis of results.
- ACCA Approved Learning Partner - Platinum Certificate (valid up to 31/3/20).
- ACCA Computer Based Examination Centre Licence (valid up to 31/3/21).
- PwC’s Academy ACCA Course Handbook.
- ACCA Course Application Form.
- ACCA Computer Based Exam – Enrolment Form (June 2019 exam session).
- Training Event (Checklist).
- Front Sheet (used for ACCA mock exam Learner Feedback).
- ACCA Performance Management Module Attendance Sheet.
- Digital Training Management: Support Services through the LMS (internal operating manual). The manual is intended for internal administrative and tutoring staff that are required to upload teaching and assessment material on the LMS. It includes a number of sections, namely, onboarding of PwC’s Academy trainees, managing trainees within the PwC’s LMS, modes of training with the PwC Academy LMS, key processes managed through LMS, open and accessible communication, creating an effective modern learning environment, the grading process, performance tracking and reporting.
- Instructions on client engagement and Finance Cycle and Data Protection Processes. This section includes four sub-sections, namely sales cycle, open sessions, risk management procedures, training coordinator checklist.
- Templates for logistical processes. This section includes a number of templates and user notes, namely ‘checklists’, booking forms, maps, joining instructions, name tags and academy signs/layout, AFS template, evaluation sheet, certificate template, insurance cover.
- Certification Documentation: This section includes a number of sub-sections for the locally accredited course. Each section includes miscellaneous documents including a sample of the certificate, information regarding ‘Get Qualified Scheme’, course specification, NCFHE transcript, course handbook etc.

The Panel was also provided access, via the Library, to:

- Evaluation Database: This section includes spreadsheets and consolidated reports of student feedback data of various course intakes (Refer also to IQA 8 'Information Management').

The Panel observes that a consistent and ongoing effort is being made by the Academy to upload and organise the various documents and templates on the internal online system. However, the extent of the training provision of the Academy merits, as a next step, a more formal approach in terms of consolidation of the existing good practices. Whereas the documents and templates are indeed available online for all the administrative staff of the Academy, the current set-up is fragmented and lacks a structure and sequential, visual process approach which could otherwise result in key steps being inadvertently omitted, in particular with respect to teaching, learning and assessment of accredited courses.

Quality Policy and Procedures required by IQA Standard

The IQA standard 1 specifies that 'Educational institutions shall have a policy for quality assurance that is made public and forms part of their strategic management. Internal stakeholders shall develop and implement this policy through appropriate structures and processes while involving external stakeholders.

The Panel is, therefore, recommending that the Academy updates its quality policy for quality assurance and makes public the following procedures:

- Complaints and Appeals: The Panel recommends that the current practice of handling complaints (also refer to Standard 4) is formalised through a policy that is fit for purpose. The Policy should provide information on the board composition and its terms of reference. The Academy is also encouraged to discern (in the same or separate policy) between complaints and academic appeals (Refer also to Standard 4 'Student-Centred Learning').
- Adjustment / Mitigation Policy: Develop based on existing *ad hoc* good practices an Adjustment / Mitigation Policy concerning student access for teaching, learning and assessment which should include alternative assessment arrangements, temporary leave of absence and extension of studies (Refer also to Standard 4).
- Teaching Appraisal: Develop an Appraisal Policy that incorporates and standardises current ad hoc good practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives (Refer also to Standard 6).
- Plagiarism Policy: Develop a plagiarism policy if and when locally accredited courses require that Learners submit researched material as part of their assessment (Refer also to Standard 1)
- Recognition of Prior Learning: Develop a formal policy for the recognition of prior learning, if and when new courses having minimum entry requirements are introduced in the future (Refer also to Standard 5).

Good Practice Identified

- The Academy management and staff are committed to ensuring the best possible Learner experience. It is the opinion of the Panel that the Academy has the willingness and potential to further consolidate the IQA policies and procedures in line with the IQA standards and requirements.
- The Academy's strategy is drawn from the expertise of the professional staff of the Firm who are in direct contact with their corporate clients.

Overall judgment for Standard

The PwC Academy requires improvement to meet Standard 1.

Recommendations for improvement

- R: The Provider may wish to compile a document that describes Terms of Reference of the Academy Committee to consolidate current good practices.
- KR: Consolidate the various ongoing processes comprising the quality management system that ensure the quality of teaching, learning and assessment into one overarching policy for quality. The IQA policy needs to make reference to all the key processes identified in the NCFHE IQA standards and made available to the public.
- R: Include systematic involvement of Students in the development of the Academy's strategy.
- KR: The current practice of handling student complaints needs to be formalised through a policy that is fit for purpose.
- KR: Compile an Adjustment / Mitigation Policy document to reflect current ad-hoc practices
- KR: Compile a Teaching Appraisal Policy that incorporates and standardises current ad hoc practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives.
- R: Develop a plagiarism policy for (future) instances where Learners are required to submit researched material as part of their assessment.
- R: Develop a formal policy for the recognition of prior learning (Refer also to Standard 5).

3.2 Standard 2: Institutional Probity

Institutional and financial probity: entities shall ensure that they have appropriate measures and procedures in place to ensure institutional and financial probity.

Main findings

Established in 2010, the PwC Academy started as the training and development arm of PwC, one of the big four accounting and auditing firms in Malta and worldwide, and thus initially focused on short courses for professionals working in the accounting and finance sectors seeking to satisfy their CPE requirements. Over the years it expanded through the acquisition of an IT Training Company and recently in 2018 it took over the Richard Clarke ACCA Academy. Today it is managed by a partner within the firm, a fulltime head and also draws upon in-house expertise in ICT, Business, Creativity and Innovation and ACCA (a renowned worldwide accountancy professional qualification). The Academy forms an integral part of a civil partnership and is therefore highly dependent on the firm it forms part of. As such, it does not prepare separate financial statements and is not a separate legal entity thus, it has no reporting and compliance requirements. However, the Academy is properly structured and is managed by a Partner and Head with excellent track record and experience. It can draw upon the support in terms of administration, finance and professional training and knowledge from its wider management structure at different levels. The firm it forms part of publishes financial data on its website, which proves its financial strength and

stability and its adherence to fiscal and employment legislation and other regulatory obligations is guaranteed. Thus, from a financial perspective, the Academy enjoys the full support of the firm it forms part of and through its provision of ACCA courses it is also able to generate its own revenue streams. These factors lead us to state that the PwC Academy is in a strong position to deal reasonably with unpredicted circumstances, continue in operation and effectively implement its plans for stability and growth in the foreseeable future.

The PwC Academy is a very sound and well managed operation with clear lines of responsibility within its organizational structure and also has clear and written procedures that govern human resources recruitment and management. The recruitment process includes procedures to assess candidate skills, technical qualifications, with the minimum requisite of an interview, and provides appropriate training for interviewers and records the outcome of each stage of the recruitment process. Such procedures do not differentiate between the various levels of recruitment and do not specifically cater for headship positions within the training and development arm; however, it is felt that this is a minor deficiency which does not impinge heavily on any future headship recruitment processes.

Good Practice Identified

- The PwC Academy has taken a multi-disciplinary approach towards the structuring and management of its training and development endeavours, drawing upon expertise in accountancy, Business, ICT and Creativity and Innovation, thus creating a strong synergistic effect which yields improved results in terms of training programme development and delivery.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 2.

Recommendations for improvement

- None

3.3 Standard 3: Design and Approval of Programmes

Design and approval of programmes: self-accrediting providers shall have appropriate processes for the design and approval of their programmes of study.

Main findings

The Panel reviewed the implementation of this standard with the main focus being on the local and foreign accredited courses offered by the Academy.

Locally Accredited Courses

The HoA explained that, based on the inputs of the various internal and external stakeholders, the Academy Committee sets out the strategy and direction with regards to initiatives for new course design, development and approval both for accredited and non-accredited (bespoke) courses. The HoA explained that the Academy's decision on whether to offer a course with an accredited status

(or not) depends on a number of factors, including, industry expectations, specific client requirements and regulatory considerations.

The HoA stated that once a course or programme has been identified for development by the Academy Committee, the respective Head of Pillar, as key subject expert together with the support of the HoA, initiates the design and development process. The Head of Pillar has access to other PwC subject experts both locally and also through the global network. Whereas the Head of Pillar (and his network of experts) has the overall responsibility for the subject expertise, the Head of Academy is responsible for the pedagogical component throughout the life cycle of the course or programme. Trainers are identified to assume responsibility for the development of the training material. Once the training material is developed by the trainer, it is reviewed by the Head of Pillar, and if necessary senior staff members, to ensure that the course objectives are being reached and that the mode of delivery assists in the learning outcomes to be achieved.

The HoA informed the panel that the standard NCFHE template is used for the submission of applications for accreditation of home-grown course specifications. The Panel considers that the use of the template constitutes an element of quality assurance for teaching and learning as it (template) determines the overall course objective, workload, contact hours, learning outcomes, related content, delivery, assessment methods and a clear connection between the intended learning outcomes and the assignments for the respective module.

The HoA is overall responsible for liaising with the subject experts to ensure compliance with the internal and external quality assurance standards during the course development process. In the case of locally accredited courses and programmes, the course specification is approved internally by the HoA and the Partner in charge of the Academy, prior to the application being submitted for accreditation by NCFHE. The Panel observed that the internal approval process is implied in the documented four-stage process (The four-stage process is mainly intended for the design and development of bespoke courses. Refer also to the section below), but not formally explained in the document submitted to the Panel. The Panel was also informed that the HoA has the responsibility for interaction with NCFHE programme Accreditation Unit. The Panel considers that the four-stage process should, therefore, also incorporate both the internal and external approval and feedback stages (for locally accredited courses).

The Panel notes that the Academy did not develop new accredited courses during the previous 12 month period. However, based on the discussions with the HoA and Head of Pillars and the accreditation of the Academy's programmes by NCFHE, the Panel is satisfied that there are sufficient internal checks and measures to ensure compliance to the NCFHE course quality assurance requirements. This opinion is also reinforced by the fact that the content of the Course Handbook (as an output of the development process) provides objective evidence that the process for new course design, development and approval at the Academy is fit for purpose. The Panel also considers the four-stage approach to be comprehensive, articulated and fit for purpose in meeting the requirements of this standard and the NCFHE course accreditation requirements, subject to the introduction of the necessary approval and feedback stages, as described above.

The Panel also considers that the scope of the four-stage procedure is to be amended to include all courses design and development (and implementation), and not only corporate customers (the contracting authority). Furthermore, the Panel could not conclude that the 'four-stage' procedure needs have been disseminated and explained to the subject experts and tutors, as internal stakeholders of this process.

During the discussions with the Tutors, it was confirmed by the Panel that they (Tutors) were involved in the development of the unit specification. The Tutors are also expected to develop the teaching material and prepare the lesson plans.

Non-accredited Courses (Industry bespoke courses)

The Panel took cognisance of the fact that the Academy had not been involved in the design and development of locally accredited courses for a number of years (prior to the review). However, the Academy was active, on an ongoing basis, in the design and development of non-accredited courses both for internal and external clients. Whereas non-accredited courses do not fall under the terms of reference of the peer review by the Panel, the Panel considered that the review of the course design and development process of non-accredited courses would provide (the Panel members) a better appreciation and understanding of the implementation of Standard 3. The Panel, therefore, undertook this review to assess the internal design and development capacity and competences of the Academy.

The HoA explained to the Panel that a 'learning journey' is undertaken specifically with corporate clients when the Academy is engaged to deliver bespoke training, or when awarded a training tender. The learning journey starts with an in-depth understanding of the needs of the client (whether private or public sector). The needs of the client are analysed by the Academy staff. In-house subject experts are also brought in during the scoping phase. The experts remain involved right through the delivery of the programme. The Firm's taught leadership materials are often referred to and used in this process. This ensures an adequate relationship between research, learning and teaching.

The Panel was provided with a document (no title) that describes the Academy's detailed 'Four-stage approach' for design, development, approval, implementation and review of new courses (mainly in response to a public tender). The HoA explained that the document provides a baseline structure for the design, development and delivery of the training activity. The stages covered include clarification of objectives and needs, design and build, implementation and sustainability of benefits. The Panel considers that this document effectively provides a thorough process flow (checklist) for each of the four stages.

The Panel, therefore, interviewed one of the corporate clients of the Academy to validate the process described in the document. The client works in the banking sector and is also a client of the Firm. The client explained to the Panel that it outsources, to the Academy, the design, development and realisation of courses to its own staff. The Panel was informed that the Client takes an active role with the Academy with respect to the design (defining the rationale and overall learning outcomes) whereas the Academy is responsible for the development, content and pedagogical approach and the assessment criteria (where required). The Client informed the Panel that the Academy collates and forwards (to the client) a report on the participants' end of course feedback.

The Panel commends the thorough course design and development approach employed by the Academy that includes an ongoing client/provider/client feedback loop and is underpinned by close interaction with the clients.

Programmes Accredited by Foreign Awarding Bodies

The Academy offers courses which are designed and accredited by foreign awarding bodies as part of its business model. In the case of the ACCA courses, the foreign awarding body has full ownership with respect to programme design and approval since the same modules are delivered across all licenced centres. In this regard, the Academy is not in general involved in the design and development of the foreign accredited courses. However, the Panel was informed by the HoA that the Academy has, on *ad hoc* basis, provided feedback on specific modules to the foreign partners to ensure that the subject matter is rendered relevant to the local context. The HoA gave examples

of such instances, namely where changes were made to an ACCA module (Strategic Business Leader), the introduction of data analytics in one of the modules to reflect the use and integration of technology tools within the accounting profession and the launch of a new module (Ethics and Professional Skills). The HoA confirmed that these enhancements were in fact introduced by the foreign institution, on the basis of feedback received by the Academy, in order to address an ever-changing business world.

Tutors delivering the foreign accredited courses are expected to prepare their own teaching material. However, presentation and Learner notes must be based on the teaching notes provided online by Kaplan (a leading company that provides ACCA training material and learning resources). The student material and past papers (with model answers) are also available on the ACCA website.

In the case of foreign certification, the relationship between research and learning and teaching does not fall within the responsibility of the Academy.

Stakeholder Feedback

The Panel observes that being part of PwC Malta and PwC Global, the Academy has access to international market intelligence that positions (the Academy) 'ahead of the curve' as regards to emerging industry requirements and trends. This subsequently will also benefit the learning needs of the learners. As an example, the HoA cited the area of creative and innovative teaching solutions as one of the current initiatives being pursued by the Academy.

The PwC Academy can contract (internal) services from full-time experts employed at PwC (Malta). These experts can be consulted during the design and development of the PwC Academy's new courses and also for the cyclical review of existing courses. The HoA cited as an example the foregoing of the locally accredited 'Data Protection Course'. The design and development (of this course) were supported by a PwC member of staff who was involved in the drafting of the local legislation and worked closely with the Regulator (as part of his remit within PwC (Malta)). In view of the implications of the European-wide legislation, the expertise of this member of PwC staff was sought in developing the learning objectives for the 'Data Protection Course'. The Panel, therefore, considers that the experts contracted by the PwC Academy from the PwC Firm are effectively providing external stakeholder feedback also in virtue of the fact that these same experts are (during their full-time job) providing consultancy and services to the 'external' Clients of the PwC Firm.

PwC is also represented in the Educational Consultative Council of the Malta Financial Services Authority forum together with other stakeholders.

The Panel, however, observes that the four-stage approach (referred to above) does not provide for student feedback.

As regards to IQA 3 'Design and Development of Programmes', the Chair explained to the Partner in charge of the Academy and the HoA that it was very evident that the Academy is driven by exigent, flawless standards of service and quality, set out by the Firm and as dictated by the standards and expectations of the same industry they service. The products and services delivered by the Academy are therefore aimed at meeting and exceeding the expectations of the corporate clients. It was evident to the Panel that the Academy has significant in-house resources and human capital to design and develop creative and innovative training solutions for its corporate base clients. These innovative products and services are requested by a number of clients of the Firm.

It transpires from the discussions with the Academy management that the design, development and delivery of the accredited and non-accredited courses are handled as two separate processes. The Panel recognises the fact that the Academy's business generated from locally accredited courses is relatively low, compared to the number of students registered in the foreign accredited courses and the training generated through the bespoke industry courses. However, the Panel believes that it would be of benefit to the Provider to conduct an exercise to harmonise the key course and programme design, development and approval processes taking into consideration the base-line requirements of the NCFHE IQA standards that apply for the accredited courses as well as the very good practices employed for the bespoke (non-accredited) courses.

Good practice identified

- The Academy implements a thorough four-stage procedure for the design, development and implementation of training programmes.
- Immediate and extensive access to stakeholder feedback that informs the design and development process.
- The Academy's access to professional and qualified staff through the network of the Firm's corporate clients ensures that the Academy remains au courant with the current and emerging industry standards and hence provide up-to-date teaching material.

Overall judgment for Standard

The PwC Academy surpasses the requirements of Standard 3.

Recommendations for improvement

- R: Extend the current good practice of the four-stage approach (namely, setting objectives, design and build, implement, conform and sustain) to cover the internal and external (NCFHE Accreditation Unit) approval processes.
- R: Include elements of student feedback in particular during the course proposal stage.
- R: Disseminate and explain the four-stage procedure to all subject experts and tutors

3.4 Standard 4: Student-centred Learning, Teaching and Assessment

Student-centred learning, teaching and assessment: entities shall ensure that programmes are delivered in a way that encourages students to take an active role in the learning process.

Main findings

Locally Accredited Courses: Student-Centred Learning Environment

The HoA stated to the Panel members that the Academy's learning philosophy is to adapt teaching, learning and assessment styles centred around the needs of course participants.

The HoA provided examples of a number of specific practices that are in place to ensure that courses have a student-centred learning approach, namely:

- The Academy's premises make it possible for course participants to take an active role in co-creating the learning process. In practice, this includes learning by doing (computer

lab, training resources purchased according to trainers' needs), learning by sharing/coaching (break out rooms, recreational areas), visual learning (projector, sound), group work (group table set-ups, flipcharts, versatile wall), classroom learning (plenary, breakout rooms), self-learning (e-learn platforms), learning through research (electronic student support resources).

- A short course is usually designed in the form of a workshop where the training is designed to create a healthy balance between theory and practice through the use of lecturing, visuals, worksheets etc. Participants' active engagement is encouraged through questioning, discussion in groups etc.
- Locally accredited courses follow the same delivery style as for short courses. Additionally, these courses are intended to look into learning beyond the classroom and encourages the participants to take a more pro-active role in the learning process beyond the classroom through methods like research, assignments/assessments, pre-course work, e-learning etc., applying principles and concepts to student's place of work.
- With international programmes, a pre-defined standard of learning is established by the Certifying body. This usually incorporates various methods of ensuring student centre learning, including instructor lead lessons, dedicated practical lab sessions, discussions and assignments. Examinations are usually computer-based and are graded directly by the Certifying Institution and (not by the Academy's assessors).
- The HoA also emphasized that, specifically for self-accredited courses and programmes, the course convener acts as a coach for the course participants and is in close contact with the participants throughout the learning journey. This also ensures real-time feedback can be integrated into the trainer and trainee-learning journey.

One of the tutors on the 'Data Protection Course' interviewed by the Panel explained that the course includes two assessments. The first assessment consists of a multiple-choice exam that covers general subject areas. The course participants are allowed to attempt mock multiple-choice questions during the duration of the course - prior to attempting the formal assessment. The tutor explained to the Panel that, in collaboration with another subject expert, they review and validate the assessment questions.

The course also includes a written assessment that the participants are expected to relate to the context of their place of work. The submissions by the participants are assessed by one of the tutors with the help of assessment guidelines provided by the Academy.

The tutor explained that in the case of the multiple-choice assessment, an analysis of the results is conducted.

The Panel interviewed a tutor delivering the other locally accredited course 'Accounting and Finance'. The tutor informed the Panel that the course is normally delivered once yearly. The course includes one mid-course and one end of course assessment. The assessment type includes a multiple-choice exam and a practical session. The participants are asked to attempt a mock exam for the multiple-choice questions. The multiple-choice questions are validated by the same tutor. The participants are provided with a summative result.

The Course participants interviewed by the Panel described various (pedagogical) tools that are used during the delivery of the course, including the use of videos, URL links to help course participants in their self-study, group discussions and student presentations. Lesson notes are uploaded on the LMS, normally, after the sessions.

Locally Accredited Courses – Assessment criteria

The Panel confirmed from its interviews with both Tutors and Course participants that the assessment strategy of the locally accredited courses is mainly implemented as described in the respective Course Handbook, namely:

- ‘Course Handbook for the Accounting and Office Administration MQF Level 4 / 7 ECTS’ (for a course delivered between 29/10/18 and 4/4/19)
- ‘Course Handbook for the Certification in Data Protection Law, Regulations and Practices MQF Level 5 / 4 ECTS’ (for a course delivered between 28/9/17 and 6/4/18).

The ‘Course Handbook for the Accounting and Office Administration’ provides the following course information: course rationale, a syllabus (list of topics covered by module), aims of the course, learning outcomes, an overview of learning and teaching methods. The section for ‘Assessment and Marking’ provides details of the course assessment methodology, namely two ‘unseen’ assessments consisting of a multiple-choice question under exam conditions and an IT practical assessment through practical application on a PC. The section also informs the participant that grading by the assessor (tutor) and moderation is to be completed within one month. This section also provides the weighting of the two assessments and the aggregate minimum pass mark and minimum attendance required), guidance for preparing for exams, names of module conveners, schedule of contact sessions, course reading list, description of what is covered by the course fee.

The ‘Course Handbook for the Certification in Data Protection Law, Regulations and Practices MQF Level 5 / 4 ECTS’ is identical to the ‘Accounting and office Administration Handbook (described above) in terms of layout and sections - but also includes reference to the minimum attendance for eligibility to sit for the examination (section ‘Assessment and Marking’ refers).

The IQA Standard 4 requires that ‘the criteria for and method for assessment as well as the method for marking are published in advance’. Both handbooks include an appendix that provides the general assessment criteria in the form of a rubric. The footer in the respective appendices indicates the source of the rubric as the University of Ulster, Northern Ireland

(<https://www.ulster.ac.uk/academicoffice/assessment-handbook>). The Panel endorses the use of good practices from (referenced) external sources. However, the Panel observed that the grading criteria (included in the foreign University’s rubric) are not aligned (pertinent to) the tasks set by the Academy’s assessor. For example, in the case of the Accounting and Administration, the assessment of choice is a combination of multiple-choice and assessment through practical application on a PC. On the other hand, the main criteria (classification) on the rubric refer to ‘application of theory’, ‘evidence of reading’, referencing and bibliography’ etc. Clearly, whereas the Panel commends the use of rubrics as a tool for a consistent and fair assessment, the rubric in the Course Handbook is not fit for purpose. The same comments apply in the case of the rubric annexed to the ‘Data Protection Course Handbook’.

Locally accredited courses – Internal Verification Process

The internal verification should be central to the Academy’s quality assurance and enhancement procedures. Their role of the internal verifier is to ensure that the assigned tasks are fit for purpose and that the marks assigned, hence the assessment decisions, by the assessor are fair, correct and consistent with respect to the respective assessment criteria.

The IQA Standard requires that ‘Where possible and applicable, assessment is carried out by more than one examiner’. The Tutors confirmed to the Panel that they draft and submit the assignment briefs to the HoA for internal verification prior to the dissemination of the brief to the Course participants. However, the Panel observed that the Academy does not have formal guidelines on the responsibility, procedure for ensuring the systematic internal verification of the assignment

briefs prepared by the Tutors as well as the internal verification of assessment decisions. Documented guidelines for retention of verification records are also not available. The Panel also noted that records of the feedback given to Tutors as well as amendments implemented following the internal verification process are not kept by the Academy.

The Panel commends the current good practice of verification of assessment briefs and decisions but considers that this process should be formally documented, implemented and recorded.

Additionally, the Panel also observed that, whereas the role of the HoA as internal verifier is commendable, the role of the internal verifier can be constrained unless the verifier has access to the assessor's assessment rubric, model answers or marking scheme (guide).

Locally Accredited Courses - Assessment Feedback to Course participants

The HoA informed the Panel that, in general, it is the tutors who correct the assessments. The Tutors informed the Panel that, they enter the Student's marks and general comments on the assessment marking sheet (one for each Student, per assessment). The overall assessment decision (summative result) is communicated to the Student via email in the form of a grade (percentage). The Panel was also informed that the corrected scripts are not returned to the participants.

The Panel is of the opinion that formative feedback is important for supporting the students in their learning development throughout the learning journey. Hence, the present system whereby only the summative result (mark/grade) is forwarded by the Academy to the Student is, in the opinion of the Panel, limiting the quality and extent of feedback being communicated to the Course participants. Information or guidance to the learner that they could have drawn on (e.g. class notes, handouts, resources in assignment brief etc.) is, therefore, not being disseminated to the Course participants.

The Panel notes that the Academy should also take cognisance of the fact that (some) Course participants may consider written, formative feedback as a more efficient method for post-assignment reflection. The Academy needs to recognise that, apart from its academic value, the dissemination of documented interim and final feedback to the Course participants will also facilitate (enhanced) internal verification of the assignment decisions (Course participants) and also for Course participants to have recourse to the necessary records in case they decided to lodge a formal appeal or complaint. This will also facilitate and ensure that an Appeals Board will have access to objective evidence when reviewing the merits of a Student appeal or grievance. The Panel, therefore, recommends to the Academy that, in the case of written submissions, formative feedback is documented and communicated to the Course participants (and not only the grade as is the current practice).

Locally Accredited Courses – Discussions by Panel with Course Participants (Alumni)

The Panel interviewed a number of alumni of the 'Certification in Data Protection Law, Regulations and Practice (4 ECTS)'. The course was not being delivered at the time of the review. One of the alumni interviewed by the Panel was assigned duties at the place of work related to data protection and was thus interested in data protection and impact assessment. Another alumnus interviewed by the Panel, an ex-employee of PwC, was cognisant of the high standards set by the Firm and the Academy. Other alumni were also interviewed by the Panel.

From the interviews conducted separately with a number of alumni, the Panel could, in general, deduce the following:

- The course advertising material provided the necessary information to facilitate preregistration informed decisions by the prospective participants.
- The alumni interviewed were aware at the pre-registration stage that the course did not have any entry requirements and did not offer a direct progression path.
- The induction session covered formalities regarding attendance and assessment.
- Participants had access via Moodle to the notes and presentations. Additional handouts were also provided during a number of sessions.
- Participants are given the opportunity to attempt multiple choice questions in class prior to the formal assessment. The formal assessment included around 80 multiple choice questions that were conducted in a computer lab at the Academy.
- Participants were satisfied with the interaction between the tutors and participants, their industry knowledge, quality of replies as well as the opportunity to discuss specific one-to-one questions on work-related cases with the tutors.
- Tutors provided their email addresses to the participants to facilitate communication.
- Summative results were communicated via email to the participants by the Academy administration.
- Favourable comments regarding the experience in using Moodle for accessing presentations, the handbook and for uploading of the written assignment.
- Need for Tutors to provide the PowerPoint presentations ahead of the session in order to facilitate better preparation and note-taking.
- High value is given to the Academy's modern and comfortable learning environment and facilities.
- Course material needs to be provided in a timelier manner.
- Favourable comments on the design of the home-based assignment brief as it provided the opportunity for embedding real-life situations at the place of work. One particular alumnus, who is a qualified accountant, stated that the course provided the appropriate level of knowledge, skills and competences in the chosen career path.
- Students' appreciation that the tutors made available their email address.
- (One of the participants) considered that the multiple-choice questions were quite challenging but consider that a mix of multiple-choice and a time-constrained written assessment provides the opportunity to the participants to elaborate the response better. The participant stated that this feedback was provided to the tutor.
- Another participant interviewed appreciated the immediate response by one of the tutors to address the participant's constraints with respect to colour recognition by modifying the PowerPoint presentation (colour scheme).

Since the 'Accounting and Office Administration Award (MQF Level 4 / 7 ECTS) Course' was not being delivered at the time of the review, the Panel separately interviewed a number of alumni of this course.

From the one-to-one interviews with a number of alumni, the Panel could, in general, deduce as follow:

- Prospective participants are satisfied with the pre-course information and support by the Academy administration staff.
- Participants are well informed of the course regulations during the pre-registration period, in particular, regarding the entry requirements and the course content.

- Very good feedback on the physical environment. One of the participants informed the Panel that the Academy made the premises available well ahead of the actual lecture time, which was very useful when travelling to the academy after leaving work.
- Tutors make themselves available before the start of the session to answer participant questions.
- Good feedback regarding learning material (both in hard copy and online from).
- The course included a two-stage assessment, namely the theoretical component of the course that was assessed via a multiple choice and the practical component of the course that was assessed via an online accounting module.
- The notes and results are forwarded to the participant by the Academy via email, LMS or hard copy.
- Favourable comments regarding the multiple-choice assessment strategy.
- Openness to feedback by the Academy staff.
- Alumni were not informed regarding the resit (referral) policy.
- Use of creative teaching methods, in particular, role play and case study.
- Summative result communicated by email.
- Good feedback regarding the pedagogical skills of most of the tutors.
- Use of course feedback from.
- Relevance of knowledge, skills and competences achieved in the world of the work context.

Discussions with ACCA Course participants

ACCA is considered to be the Academy's flagship programme in the area of delivery of accredited courses. During the review at the Academy, the Panel, therefore, interviewed a number of current students and also ACCA alumni.

One of the ACCA participants interviewed by the Panel was undertaking the fourth ACCA module with the Academy. Another participant interviewed by the Panel had previously completed a number of modules with the Richard Clark Academy and decided to enroll (after the Richard Clark Academy closed down) with the PwC Academy. Other participants had completed one or more modules with the Academy and were currently registered for other modules.

From the one-to-one interviews with a number of ACCA current Learners and alumni, the Panel could, in general, deduce as follow:

- The registration process was simple and straightforward since once the registration is completed online, the participant receives a confirmation email to attend the first induction session.
- The participants regularly make use of the ACCA website and the Academy LMS to access course material.
- A mock exam was conducted towards the end of the unit; model answers are uploaded online (after the mock examination). The corrected script of the time-constrained mock examinations was returned to the participants with a front-sheet (a copy was seen by Panel) that includes formative feedback comments and grading for each section. The Learners are encouraged by the Academy to contact the tutors for additional one-to-one feedback from the Tutors when this is required. It was confirmed that, additionally, during a tutorial session, the tutors go through questions that were most challenging for the participants.
- The Panel took cognisance of the consideration of extenuating circumstances in which one of the participants was allowed to attempt the mock exam at home. In this particular case,

the submitted script was corrected and feedback provided, however, a score was not issued.

- The alumni had favourable comments regarding the one-to-one support by the Academy staff.
- Very positive feedback regarding the video tutorials. The videos are considered to be very useful for revision purposes. The general feedback to the Panel was that a broader range of subjects needs to be covered in the video tutorials.
- More examples need to be carried out during the class sessions.
- The Academy holds one-to-one meetings with prospective participants to provide the necessary information, including the overall course learning outcomes, attendance, rules and regulations to facilitate informed decision pre-module registration.
- A number of tutors use examples from authentic work contexts to facilitate learning. The participant did, however, emphasize the need for more practical examples in topics having analytical content.
- The participants were well informed of the 'Pass Guarantee' scheme and its obligations and conditions (refer to IQA 7, section 'ACCA' for further details).
- A recurring observation made by a number of participants interviewed was about the period between the end of lectures and the final module examination. It transpires that the participants expect that a minimum of four weeks is available to ensure more rigorous preparation.
- Participants in a particularly large cohort did not comment favourably with respect to the level of tutor-student-tutor interaction. (In response to this feedback, the Senior Manager ACCA explained that the class sizes can range from 20 to a maximum of around 80, on a particular unit. The cohorts with a larger number of participants are delivered in a purposely designed lecture room. The Panel visited the room and confirmed that it is purposely designed to host large cohorts. The lecture room is considerably wide and includes two side by side display screens located behind the tutor's desk. The Senior Manager ACCA explained to the Panel that, to mitigate for this, the participants are offered additional time to meet the tutor before or after the session).

Discussions with Corporate Clients (non-accredited courses)

The Panel interviewed a Client of the Academy involved in fund and accounting corporate services. The Client explained to the Panel that their employees attend advertised courses delivered by the Academy. The Client also stated that the Academy is also contracted to design and deliver bespoke (non-accredited) courses for their staff. The Client was very favourable of the overall training service provided by the Academy.

Participant's end of course feedback

It was confirmed by the Panel through the discussions with the management, tutors, learners and alumni that the Academy monitors the quality of its teaching through the regular feedback it receives from the students. Apart from ongoing informal oral feedback, questionnaires are administered at the end of each course. The Academy requests all its course participants to fill-in (hard copy) a feedback questionnaire at the end of each module. The feedback is consolidated by the Training Coordinators and results forwarded to the HoA. The Panel was shown a filled-in participant feedback summary report of one of its accredited courses. The criteria that the participants are required to fill-in cover learning effectiveness, teaching methods and materials, learning environment and rating of tutors. The Panel also observed the participants are also asked to suggest 'topics or events that can be organised by the Academy'. The scoring is based in Likert scale (ranking of 1 to 5).

Appeals and complaints

The Panel commends the good practice of including in the course handbooks (both for locally accredited courses and courses by foreign awarding bodies) the guidelines for registering of informal and formal complaints by the course participants (Refer also to Standard 7 'Student Support', section 'Induction and Handbooks').

The HoA explained that if a verbal appeal is received from a Student regarding an assessment decision, the complaint is discussed between the HoA, the Head of Pillar and the Tutor. The HoA confirmed that there are no application fees for the submission of complaints or appeals by Course participants. The Panel was also informed that the ACCA Learners additionally had recourse to request an administrative review of the assessment against a fee. The Panel was informed that in the reviews (by ACCA), the paper is not double marked but checked for overall correctness of marking.

During the interviews with the Panel, the Course participants noted that they never needed to make an official written appeal or complaint since they prefer to communicate any issues verbally with the Tutors, training coordinators or if need be with the HoA.

The Panel commends the effort made by the HoA to maintain direct communication with the Course participants. The Panel did not find evidence to contradict the benefits of such an individualised problem-solving approach. Nevertheless, the Panel feels that the requirements of the standard, and hence the interests of the Course participants, would be better served if records of appeals and complaints are retained, in particular records on nature of the appeal or complaint, dates and decisions are taken

Academic Integrity

The Panel considers that the Academy has currently a limited risk of participants engaging in academic fraud since the assessments for locally accredited courses are based on either multiple-choice questions or case studies at the participants' place of work. Nevertheless, the assessor is ultimately responsible for ensuring the originality of the work submitted by the participants.

The Panel is therefore of the opinion that the Academy should, in due course, compile its policy for academic integrity within the context of the current course offerings (Refer also to Standard 1).

Placements or Internships

None of the accredited courses currently offered by the Academy includes an accredited work-based learning component.

Commitment to Student-Centered Learning

The Panel took special cognisance of a particular section in the document 'Open Courses' (date of issue not displayed on document) that sets, under the section E-Learns, a number of disclaimers. In general, the document provides the terms and conditions for participants applying for courses.

(Note: The document defines 'courses' as '*Particular PwC Academy training course; workshop; seminar; programme or events described in the then current PwC Training Curriculum or within the course calendar on the PwC's Academy website*'. The Panel's understanding is that accredited courses are also covered under the scope of this document. The HoA explained that the document is reviewed by the risk management office in order to ensure that the terms and conditions and mutual obligations are legally correct and fit for purpose).

The Panel is of the opinion that the spirit and intent of Standard 4 'Student-Centred Learning' are being misconstrued in particular due to the following text in the Academy's 'Open Courses' document, namely:

'We (Academy) make no warranty that (a) the site (LMS) will meet your learning requirements and (b) the successful knowledge transfer to / application by individuals will take place'.

The Panel observes that, whereas:

- a) it appreciates and understands the due diligence of the Academy, in the sense that there might be a legal requirement to include certain disclaimers (exclusions) in the document, and
- b) The Panel confirms that at no stage during the review was there any intent, perceived or evidenced, that the disclaimer scenarios existed,

The Panel encourages the Academy to qualify these statements in a way that the spirit and intent of Standard 4 'Student-Centred Learning' are embraced, whilst keeping the necessary checks and balances to ensure and protect the Academy against the (remote) possibility of claims for compensation by participants for the described occurrences. The Panel feels that such feedback would at worst constitute a legitimate learner complaint that should and can be remedied through, for example, additional sessions, tutorials or guidance.

Mitigation Policy

The Panel observed instances of mitigation action concerning specific individual requests. However, the Academy does not have an Adjustment/Mitigation Policy concerning student access for teaching, learning and assessment which should include alternative assessment arrangements, temporary leave of absence and extension of studies (Refer also to Standard 1).

Good practice identified

- An open-door policy approach for prospective and current students.
- The Academy has achieved 'Platinum' status following an external review by the ACCA foreign awarding body.
- The Academy has in its employ a key member of staff working as an ACCA coordinator and tutor who has been involved with the programme for several years.
- Mock exams are included in the schedule of delivery of (most) of the ACCA courses.
- Learners on locally accredited courses are provided with the opportunity to attempt multiple choice questions before the formal assessment.

Overall judgment for Standard

The PwC Academy requires improvements to meet Standard 4.

Recommendations for improvement

- KR: Retain evidence (date, name of the verifier, final decision) of the internal verification of the assignment briefs and assessment decisions

- KR: Explore and implement a combination of assessment methodology, other than multiple-choice questions, that support the need for formative feedback to Learners in particular for mid-course assessments.
- R: Ensure that assessors, internal verifiers and participants have access to relevant and updated rubrics (the criteria used in the rubrics).
- R: Clarify in the existing documentation (e.g. Course Handbooks) the reference to the complaints procedure as a recourse to a complaint on service or delivery rather than (solely) an academic challenge of a Learner's assessment grade/mark – as is the current practice.
- KR: Provide learners on locally accredited courses the option to request access to the marked scripts annotated with formative feedback.
- KR: Retain records of complaints and appeals.
- R: Ensure that (ACCA) Tutors include practical examples, for example, by providing Tutors with a minimum target of contact time to be used for explanation of practical examples required during course delivery.
- R: Launch video tutorials.

3.5 Standard 5: Student Admission, Progression, Recognition and Certification

Student admission, progression, recognition and certification: entities shall consistently apply pre- defined and published regulations covering all phases of the student 'life-cycle'.

Main findings

Student Registration and admission - Locally Accredited Courses

The HoA explained that most of the course enquiries by prospective students are conducted through Facebook, E-mail, the Academy's website, the Academy's front office, telephone or one-to-one meetings. In the case of locally accredited courses, the HoA, as well as the respective Head of Pillar, are available to meet at the pre-admission stage the prospective course participants to ensure that the applicant has the appropriate background to benefit at a personal and professional level. The key regulations describing the applicable terms and conditions during the registration and admissions processes, as well as during the course duration. are described in the 'Open Courses' document (date of issue not displayed on document) presented to the Panel. The document is not available online. (Refer to 'Note' in Standard 4 'Student-Centred Learning' for the definition of 'courses' and also Standard 9 'Public Information').

The Panel notes that, on the basis of the definition of 'Courses' provided at the start of the document, this document includes under its scope '*Particular PwC Academy training course; workshop; seminar; programme or event described in the then current PwC Training Curriculum or within the course calendar on the PwC's Academy website*', hence also including locally accredited courses. The HoA explained that the document is reviewed by the risk management office in order to ensure that the terms and conditions and mutual obligations are legally correct and fit for purpose.

The document provides definitions and interpretation of keywords (used in the document), a description of the registration procedure including the issue of account password, information

regarding fees and payments, information on the cancellation policy that is allowed via the issue of a credit note. The document also explains the responsibility of the participant to provide advance notification to the Academy of any special requirements relating to the participant and the responsibility of the Academy to endeavour in accommodating such needs where it is considered both 'reasonable and practical' to do so. The document also states that the client shall ensure that the participant shall have adequate competence, knowledge and skills to benefit from the Course provided by the Academy.

The document also describes the Academy's policy regarding the ownership of the copyright and intellectual properties relating to the course software, data, documentation and any related material that is provided to the participants by the Academy and its tutors. The document also explains the Academy's Policy on the use of personal data, data processing and data transfer both as regards the data controller (Academy) and the data subjects (participants). The Handbook also provides information on the 'Academy's Privacy Notice' via a URL link. The Handbook also describes the procedure to be followed in cases of dispute, controversy or claim that may arise out of, or in connection with, the use of the document.

Further to the above, the document also includes a section 'E-learns' which includes a number of terms and conditions pertaining to online courses hosted on the Learning Management System (also referred to as 'PwC's Academy Online web site'). This section also describes the technical requirements set out by the Academy that need to be set-up by the participants before entering the LMS site.

The Panel was provided with the template of the 'Booking Form' that is filled in by the prospective participant when applying for a locally accredited course. Included in the Form is information requesting the participant to pay 50% of the course fee in advance and 50% at the start of the course. The Form also refers to 'Terms and Conditions' that are accessible via the link www.pwc.com/mt/academy-terms-and-conditions. The Panel was also provided with the template for the ACCA Courses Application Form as well as the respective Terms and Conditions (T&C). The T&C include information on the procedures for deferral by Learners of a booked module and the issue of credit notes for module bookings cancelled by the prospective Learners. The T&C also describes the eligibility conditions for the ACCA 'Pass Guarantee Scheme' as well as the data protection rules. The document also informs the applicants that the course fee includes access to the 'aCOWtancy.com ACCA online learning website. The document also refers to the link www.pwc.com/mt/academy-terms-andconditions.

Registration and Admissions - Foreign Accredited Programmes

There are three levels of ACCA qualifications. Modules are normally attempted progressively each (module) having approximately a 10-week delivery period.

Registration for the foreign accredited ACCA courses is conducted by the prospective participants online via the link available on the Academy's website (refer to <https://www.pwc.com/mt/en/pwccademy/pwc-academy-malta/about-pwc-academy/acca-courses.html>). The link also provides information regarding the equivalent Continuous Professional Education (CPE) hours and full timetable including date and time of mock exam session for each of the courses on offer. Prospective participants can also download a copy of the (locally compiled) 'PwCs' Academy ACCA Course Handbook' (via URL www.pwc.com/mt/acca/course). The Senior Manager ACCA explained to the Panel that the prospective applicants are also offered guidance and feedback on their overall suitability for the programme, exemptions and general support for applying on the courses.

Participants registering on the ACCA courses are also required to apply with both the Malta Institute of Accountants (MIA) and ACCA.

The Panel also had access to the 'ACCA Computer Based Exam – Enrolment Form (June 2019 exam session)'. The Form provides the applicant to select (out of several optional dates) and book a computer-based exam session. The participant is also requested to consent whether the results are to be communicated to the PwC Academy. The Form provides telephone, mobile phone and email as contact details with the Academy.

Recognition of Prior Learning

The current offering by the Academy of locally accredited courses does not set minimum entry requirements. Hence a policy for recognition of prior learning and mature Learners is not currently required. However, the Panel is of the opinion that the Academy should consider having a formal policy for the recognition of prior learning, if and when new courses having minimum entry requirements are introduced in the future (Refer also to Standard 1).

Student Induction Session

Once accepted, the new course participants are provided with access to the online LMS that provides the timetable, course handbook, training material, methods of assessment and other notifications related to the course (Refer also to Standard 7). The Students from the various cohorts, courses and programmes interviewed by the Panel confirmed that they attended an induction session. The session typically covers the general information about the course, assessment strategy, lecturing schedule, course regulations and the resources available.

Attendance (All courses)

Attendance records are retained for every course session delivered. Every student needs to sign the attendance sheet. The minimum attendance required is 80% of the contact hours. Absence due to sickness is recorded as an absence. Failure to attend the minimum hours will result in the participant not being eligible for certification and, in the case of ACCA, ineligibility to the 'Pass Guarantee Scheme'. The Panel was provided with a sample of an attendance sheet of one of the ACCA Performance Management Module of the 23rd February 2019 session (74 participants).

Communication of Results and Certification

Issue of certificate of achievement for (all) accredited courses delivered by the Academy is subject to the participants fulfilling the minimum course attendance requirements and passing the assessment. The Panel was provided with three samples of the certificates for the locally accredited courses. The Panel observed various missing information (MQF Level, ECTS or name of Head of Institution) on a number of these samples. However, the HoA took immediate corrective action during the course of the audit to correct the certificate template.

In the case of the ACCA computer-based exams, the result is provided to the participant once the exam is completed. Examination results of the ACCA non computer-based examinations are uploaded and communicated to the Learner via the ACCA website. The Academy is only notified when their Learners become ACCA affiliates. The Academy is only informed of its Learner's result if consent is given to ACCA by the Learner.

Since ACCA registered Learners are members of both the MIA and ACCA, the Diploma, Advanced Diploma and the ACCA qualification are issued by both MIA and ACCA.

Good practice identified

- The Academy provides personalised information meetings with prospective applicants.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 5.

Recommendations for improvement

- R: The Academy is to communicate with the NCFHE to ensure that certificates issued are in line with the NQAF.

3.6 Standard 6: Teaching Staff

Teaching staff: entities shall assure the competence and effectiveness of their teaching staff.

Main findings

Recruitment of Trainers

The HoA explained to the Panel that the Academy recruits internal talent primarily from amongst the Firm's employees to fill in tutoring vacancies.

The HoA remarked that staff members at PwC:

- a) Are experts in their field having professional or an academic degree in the subject matter.
- b) Have at least three (3) years of work experience.
- c) Receive feedback on their work and training duties through the Firm's and Academy's performance development process.
- d) Are expected to conduct on ongoing basis research in their respective subject matter to update and extend their knowledge.
- e) Benefit from a number of CPD training hours, and in some cases, co-training hours. In the case of warranted professionals, the respective staff also need to attend CPE programme as stipulated by their respective warranting boards.
- f) Are supported and formally trained by the Academy on pedagogical skills.

When the expertise is not available in-house, the Academy recruits external tutors on a part-time basis. The Academy does not recruit full-time tutoring staff. The HoA explained to the Panel that the Academy does not normally advertise external vacancies for tutors. It is, therefore, the general rule that (external) part-time tutors are personally selected by the Academy through references or contacts.

A first interview is always carried out by HoA. Evaluation of the candidate is done using the guidelines set out in the PwC interview evaluation sheet. If the candidate's first interview process is successful, a second interview is held with the relevant Partner / Senior Manager together with one member from the Academy. The candidate is then asked to deliver a trial tutor session. The candidate is assessed on a number of criteria set out at the outset. If the candidate is deemed

adequate for the role, a discussion is held with the Partner in charge of the Academy so as to proceed to an offer of part-time tutor recruitment.

At this stage, a Service Acquisition Agreement is proposed to the candidate. Amongst other things, this agreement outlines the role/subjects to be taught, timing, and the hourly rate. Once the candidate accepts the offer, and prior to the signing of the agreement, the candidate is asked for mandatory documentation such as police conduct.

The Panel was forwarded a copy of the Services Acquisition Agreement. The Agreement also includes a 'Statement of Work Contract Form' and an appendix 'PwC Malta Anti-corruption policy for service acquisition agreement'. The Panel observes that the 'Statement of Work Contract Form' outlines terms and conditions for training services at PwC Academy and addresses areas of intellectual property of teaching material, digital security and safety, the return of Academy property, fees and remuneration, quality and ethics. This section describes the tutor's obligations with respect to special adjustments for students with special needs, rights and regard for students, behaviour and communication, quality of material and delivery and safety and security of participants.

The Panel was informed that the appointment of tutors for the foreign awarding body (ACCA) is the direct responsibility of the Academy. The Academy is required to ensure that tutors engaged have specific minimum levels of experience and qualifications. The Panel was provided with a list of trainers and a sample of trainer profiles. The Panel commends the overall extent of industrial experience of the trainers and also the relevance and high level of academic qualifications. The Senior Manager ACCA also explained to the Panel that the tutors are obliged to attend an information meeting prior to the commencement of the tutoring. During the meeting, the teaching, learning and assessment processes are explained to the newly engaged part-time Tutors.

The HoA stated that the updated CVs of the tutors are kept at the Academy.

CPD of staff

The Academy offers on an ongoing basis in-house training to the staff of the Firm (and the Academy) to keep up with developments both from a general and industry-specific standpoint. The HoA explained that the setting up of the training centre at the Hub had enabled the Firm to be more versatile and innovative in the training that is offered to its staff.

The staff also attend overseas courses and gatherings, particularly on specialist topics. The Firm runs a programme called 'Altitude' that is essentially a leadership development programme designed specifically for newly promoted senior associates.

The HoA explained to the Panel that the Academy holds bi-annual workshops for Academy staff with innovative themes being set for every workshop. The next workshop's theme will focus on developments in e-learning and the evolution of the LMS.

The Firm also invests time to develop its tutoring staff in pedagogical training and presentation skills. The Panel was provided with a copy of the training material that covers different learning systems and technologies for teaching. The in-house Train the Trainer course covers topics related to adult training, effective instructors and visual aids, lesson plans, energisers, learning through case studies and games, digital learning, creating effective visuals, housekeeping and an overview of facilities (training/meeting rooms, learning areas etc.). The Academy conducted its last Train-the-Trainer programme during May 2018.

Teaching Appraisal

The Panel was informed that the HoA conducts walk-in appraisals of newly recruited lecturers, and on ad hoc basis thereafter. The appraisals are followed up by verbal feedback from the appraiser to the Tutor being appraised. The HoA explained that it is not customary for records to be kept of the outcome of the appraisal process.

The Panel acknowledges the benefit of the 'walk-in' appraisals. Nevertheless, the Panel recommends that a formal systematic appraisal process needs to be set-up by the Academy. The appraisal process needs to establish basic appraisal criteria and include documented feedback by the appraiser to the appraisee. This will also facilitate the follow-up of the appraiser on points for improvement by the appraisee, thus resulting in a continuous improvement cycle (Refer also to Standard 1).

Discussions with ACCA Tutors

During the review at the Academy, the Panel also interviewed a number of ACCA Tutors.

One of the Tutors interviewed by the Panel, who has full-time teaching experience, was approached personally by the Academy management to become a tutor. The Panel interviewed another Tutor on the ACCA qualification who had been involved in delivering ACCA modules for a number of years, prior to joining the Academy. The tutor, who has both an accountant and teaching warrant, was approached personally to lecture by the Academy management.

From the one-to-one interviews with a number of ACCA Tutors, the Panel could deduce the following:

- The interviewing process included a two-stage interview, including a mock presentation.
- ACCA tutors are expected to attend a meeting with the Senior Manager ACCA prior to commencement of the tutoring. During the meeting, the Tutors are taken through the teaching, learning and assessment processes.
- The Tutor is generally not involved in the course design and development but is required to prepare the teaching material, in collaboration with the Partner responsible for the subject area.
- Tutors are encouraged to apply teaching styles that engage the participants of mixed ability during the delivery.
- The teaching material is prepared (by the tutor) according to the ACCA learning outcomes.
- Participants avail themselves of the tutor's email to request extra support, in particular, participants who are eligible for the 'Pass Guarantee Scheme'.
- Changes to the programme are communicated by the Senior Manager ACCA.
- Training coordinators are readily available to provide administrative support, including uploading of participant material on the LMS.
- Tutors are provided with a tablet that allows for the text written by the tutor to be projected on the classroom screens, saved and later forwarded to the participants. The use of the tablet also ensures that the tutor is learner-facing, and hence interacting with, the participants. The text (entered on the tablet by the tutor) is saved and sent to the participants after the lecture to facilitate home study and revision. This is in addition to printouts provided by the tutor during the lecture.
- Issues identified during the formal student feedback process is fed back by the Head of Pillar during regular meetings with the tutors.
- Typical cohort size was 40 to 60 participants.

- Examination results are not forwarded to the Academy unless consent is given by the Learner to ACCA. The Academy is only notified when their course participants become ACCA affiliates.

Communication

The Panel observed during the EQA visit that the office of the HoA is adjacent to the administrative staff and located at the main entrance of the Academy, truly serving as a meeting point between the Tutors and the HoA and the administrative staff.

The Tutors also commented to the Panel that they have a very good open and direct working relationship with the HoA and academy staff.

Good practice identified

- The recruitment process is very thorough and includes a real class environment assessment of technical and pedagogical skills. The recruitment process is supported by the necessary paperwork that ensures correct ethical and performance standards.
- Staff are required to ensure their own CPD as regulated by the professional industry standards.
- The Head of Pillars (also referred to as Director of Studies) supports the HoA by providing collegial academic oversight of the respective programmes being covered.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 6.

Recommendations for improvement

- R: The teaching appraisal process needs to incorporate and standardise current ad hoc good practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives.
- R: Ensure that the output of the current good practice of analysing student end of course feedback is systematically and consistently communicated to all tutors and not discussed with Tutors only when there are specific issues to be addressed.

3.7 Standard 7: Learning Resources and Student Support

<p><u>Learning resources and student support</u>: entities shall have appropriate funding for their learning and teaching activities and sufficient learning resources to fully support the students' learning experiences.</p>

Main findings

Student Support

The HoA explained to the Panel that supporting participants throughout their learning journey is part of the Academy's ethos and strategy. The HoA stated that they work hand-in-hand with their

clients, whether corporate clients, public entities or individual course participants to extend the necessary support to them both with respect to the course/training they are following and also the participants' professional developmental needs. In the cases of course participants seeking their first qualification, the HoA explained that such requests can be quite wide-ranging and may vary from information such as exam application process to changes in exams, and queries on the preparation for exams. The Panel was informed that Tutors provide their contact details at the start of the course and can be reached by the course participants throughout their studies/exam preparation phase. The students are also allowed to use the Academy premises and WI-FI access for personal studying.

The Panel could observe that the Academy employs a number of full-time training coordinators who are available to provide administrative and logistical support to the Academy management, tutors and course participants. The coordinators are the first point of contact with the participants, also since the coordinators' office is located at the main entrance of the Academy. The Coordinators' role also includes supporting tutors, attendance tracking, booking of rooms, support in the compilation of tenders and organising summer schools (Note: The summer schools are organised by the Academy as part of the Firm's corporate social responsibility programme).

The Panel held an interview with one of the Coordinators. During this interview, it was evident that the person being interviewed had a good understanding of the basic academic and operational details necessary for such a post. The person interviewed relies on information residing on the shared network for updates as well as regular communication with the HoA.

The Panel commends the use of a 'Training Event Form' checklist that is used by the coordinators in ensuring the quality of delivery of the courses. The Form (in the form of a checklist) covers check regarding the availability of IT resources, checks for updating of the course details on the website, financials, logistical checks, venue and catering, pre-event work, on-the-day event work and after the event work.

Student Information – Student Handbooks and LMS

The new course participants are provided with access to the online LMS that provides the timetable, course handbook, training material, methods of assessment and other notifications related to the course.

The Panel reviewed the Academy's 'Course Handbook' for both the 'Accounting and Office Administration MQF Level 4 / 7 ECTS' (dated 29/10/18 – 4/4/19) and also the 'Certification in Data Protection Law, Regulations and Practices MQF Level 5 / 4 ECTS' (dated 28/9/17 – 6/4/18). The Course Handbook describes the course rationale, syllabus (list of topics covered by module), the aims of the course, learning outcomes, an overview of learning and teaching methods, assessment and marking methodology (assessment method, deadline for grading to be completed, the weighting of assessments and pass mark and minimum attendance required), handling of queries (complaints and appeals), guidance for preparing for exams, contact details, nature of feedback, schedule of contact sessions, name of tutors, course reading list, course fee and the assessment criteria.

The ACCA Handbook is accessible online to the participants' pre-registration. The Panel notes that the handbook is a very comprehensive document and provides all the important information on the entry requirements, recognition of qualifications, dates, fees, course window for completion, terms and conditions, list of lecturers, student informal and formal complaints procedure, information regarding the 'Get Qualified Scheme', email and contact numbers and a foreword by the Partner and Senior Manager.

ACCA courses.

The learning platform aCOWtancy is an online portal containing videos related to the ACCA courses. Course participants informed the panel that the website's content and purpose is more to supplement what they would have already covered during the lectures, rather than replacing them. It is because of this that some course participants decided to use it and others not. The Head of the ACCA pillar explained to the Panel that the videos on this website were created before PwC acquired Richard Clarke academy. Richard Clarke, therefore, retains the intellectual property rights on them. This meant that PwC has no control over what content is uploaded to this website.

Due to this reason, and after receiving positive feedback from a number of course participants regarding the use of such videos, PwC decided to create their own version of the website. The Panel confirmed this with the Head of IT Pillar that an e-learning expert was engaged by the institution in order to develop this platform. These video recording will be recorded in the near future.

In addition to this, the Panel was also informed of PwC's plans of creating a hybrid form of training, emphasising their wish and drive to move everything to a digital medium.

Learning and Assessment Support

The Panel observed several good practices of learning and assessment support, as described below.

The Panel notes that the assessment of the locally accredited courses includes a combination of multiple-choice questions sessions and case studies. There is, therefore, limited scope for providing past papers to students. The Panel was informed that students are given the opportunity to attempt mock multiple-choice sessions as part of their lecture sessions.

The Head of Pillar explained to the Panel that, in the case of the ACCA courses, the Academy offers its participants the 'PwC's Academy ACCA Pass Guarantee' scheme. The Head of Pillar explained that to be entitled to the scheme, the participants must ensure 80% attendance on courses, attempt 100% of work given by the tutor, including mock tests. If the above conditions are satisfied, and a student fails a particular paper, PwC's Academy will offer the next entire question-based course (i the full course if not available) for that paper free of charge.

Exams are set by the foreign body and are held in March, June, September and December (previously only two sessions were available). Examination of locally contextualized modules is held in June and December. Exam dates are published by ACCA and PwC's Academy well in advance.

The Senior Manager ACCA stated that the Academy had decided to include the (voluntary) mock exam as part of the course fee, although this was not mandatory by ACCA UK. The mock examinations are compiled by Kaplan (except for the local module variants).

The Panel was informed that the Academy has partnered with Kaplan that is approved by ACCA. Kaplan offers the Academy's ACCA participants online learning technologies, study materials and support from the industry's tutors coordinated via the Kaplan LMS and that includes course materials and mock exams.

The Head of Pillar also explained that the training videos had been removed from the LMS due to a commercial decision. However, the Academy is in the process of launching the new short

(around 15 minutes) videos for eight of the modules on the LMS. The Senior Manager informed the Panel that the Firm has set-up the required infrastructure and resources, including a graphic designer and an eLearning expert, who will be supporting the production of the videos. The Academy will be seeking help from the UK for the remaining modules.

The Academy provides its registered participants access to the Academy's online web-based LMS. The course participants also have access to past papers and technical articles via the ACCA website.

Staff resources

All staff at the Firm (and the Academy) have access to the PwC virtual library of sources known as the SPARK network (internal, global portal of PwC). The library provides access to online reference materials covering all aspects of policy, procedure and methodology as well as relevant auditing, accounting and ethical standards. Partners and staff receive regular electronic update communications on technical and regulatory topics as they arise.

Physical Resources

The on-site review by the Panel was conducted at the Academy's training centre, referred to as 'The Hub'. The 'Hub' is a separate building adjacent to the PwC offices. It is used as the venue for all the Firm's provision of training courses and programmes for both individual and corporate clients as well as its own staff. The Head of Academy stated that the Hub lends itself to provide a collaborative and creative space that nurtures innovative thinking and provides a space where one can hold team building activities. The Panel observed that the Hub provides an executive area which consists of a boardroom and a number of one-to-one coaching rooms. There are also a number of learning zones that encourage sharing of experiences and best practices. The facility includes a total of six (6) training rooms of varying sizes (ranging from 40 to 80 persons seated in a classroom style), two IT labs, a computer exam room and a library (reading area) equipped with textbooks, further reading books, academic publications and guidebooks. All learning spaces are fully climate controlled. All classrooms are equipped with projectors and whiteboards. The learning venues are equipped with ramps, lifts and toilet access facilities. The facilities also include a multi-media auditorium which is conducive to experimental learning. The Hub also provides space for conference facilities and catering facilities with a selection of menus. The Academy provides Wi-Fi internet access available at all times. The facilities are marketed online via the publication 'The Hub: A Space to experience, learn and innovate'. The Panel considers that the resources in place at the Academy Hub are very appropriate and conducive to teaching, learning and assessment.

Since the Academy is an 'ACCA Computer Based Examination Registered Centre', exams for the first three papers (AB/MA/FA) and Law (LW) for ENG/GLO version are held at the Academy. Examinations of other foreign awarding bodies are conducted at examination centres authorized by the foreign awarding body. The exam scripts are then sent by courier for grading by the foreign awarding body.

Internal communication

The Students informed the Panel that the Academy staff has an open-door policy that is conducive to discuss any problems or anxieties they might have.

The Tutors also informed the Panel that they do encourage Students to email them directly. This was corroborated by the Students who informed the Panel that they are encouraged to

communicate with their Tutors via their email account and that the response time was satisfactory.

Extenuating circumstances

Extension to the submission deadline is dealt with by Tutor on an ad-hoc basis and granted on the merits of the claim for extenuating circumstances by the Student. However, the Panel notes that a provision for the extension of the submission date of an assignment due to extenuating circumstances are not included in the course handbook.

Student representative

It was observed during the Student interviews conducted by the Panel that, in general, all Students had the disposition to direct their complaints to the Tutors and HoA (also refer Standard 4). The Panel also observed that it is not the practice at the Academy to have a class representative. This reason appears to be due to the fact that the participants are all mature students that prefer to have matters directly sorted with the Academy staff.

Good practice identified

- The Learners are allowed access to the Hub before the start of the sessions.
- Tutors remain available after the end of the sessions.
- The use of video tutorials is commendable, and its wider application encouraged.
- The students have access via their tutors to industry practitioners.
- The Hub provides a very high standard and modern environment and facilities that are conducive to teaching, learning and assessment.

Overall judgment for Standard

The PwC meets the requirements of Standard 7.

Recommendations for improvement

- R: Complete launch of ACCA video tutorials.

3.8 Standard 8: Information Management

Information management: entities shall ensure that they collect, analyse and use relevant information for the effective management of their programmes and other activities.

Main findings

Academic records

The Academy has satisfactory processes in place for the collation, retention and archiving of details pertaining to course participants, student results, success rates, course participants

satisfaction with the programmes and profile of the student population (gender, age, background, employment). The Head of Academy informed the Panel that the IT system is used to hold information and data related to student profiles, feedback data, Student registration, progression (in the case of ACCA courses) and success rate. Software packages such as Microsoft Excel, Word, and Access are used by the Academy staff.

LMS and e-Learning setup at PWC

The Head of Pillar IT, who represents PWC on a number of local educational and IT councils, gave the panel an overview of the use of IT as part of the Academy's operational and academic strategy. The Panel was informed that there are two main e-Learning platforms used by course participants at PWC:

1. Learning Management System (LMS) based on Moodle and
2. aCOWtancy.

The Moodle LMS is available to all course participants attending courses at PWC. As confirmed by lecturers and course participants alike, this is where the course material such as lecture notes and assignments are published. The Panel was informed that it is usually up to the subject coordinator, not the lecturers themselves, who upload the materials to the portal.

Access to this site is controlled by PWC's IT team, so usernames and passwords are created and distributed to the individual users. The student who made use of Moodle informed the Panel that the platform was very user-friendly and had no major issues with it.

The second learning platform aCOWtancy is an online portal containing videos related to the ACCA courses (Refer also to Standard 7).

In terms of internal IT structures, the Panel was shown evidence of the company's internal system, which contains documents such as student's handbook, course content, content related to the train the trainer module, and evaluation sheets feedback and comments.

The Head of Pillar IT explained the live version of the LMS to the Panel, focusing on one particular locally accredited course. It was demonstrated to the Panel that the participants have access to various sections including course introduction, announcements, information relating to training modules and multiple-choice sections as conducted online via the LMS.

The Panel was also made aware of an online knowledge-sharing platform called 'Spark', which is a portal used by PWC branches globally to share ideas and connect with other industry experts in order to further improve their services (Refer also to Standard 7).

The Head of Pillar IT provided the Panel with a brief overview of the Academy's IT strategy for the introduction of innovative audio/visual online-enabled learning systems. The Head also provided examples of the ongoing investments in the Academy's resources and infrastructure that will lead the next generation of online-based teaching, learning and assessment that will cater for the needs of the life-long learning needs of the modern workforce.

Data Analysis

The Head of Pillar IT also demonstrated to the Panel the LMS section that provides course analytics on a number of measurable indicators, namely time to answer multiple-choice questions, response rates, questions answered correctly, success rates, participant and employer feedback. The Head of Pillar explained that the results are shared with the Tutors.

The Panel was also shown a sample of four Learner feedback summary reports. The HoA informed the Panel that the reports were compiled by the Coordinators from the Learner feedback data collated through questionnaires at the end of the course. The Panel observed, from the consolidated reports, that the distribution of the scores by the participants for all the criteria covered in the questionnaire was generally skewed towards the Likert scores 4 and 5, with only a few exceptions at the mid-range. This reinforces the general, good feedback received from the participants interviewed by the Panel. More revealing was the qualitative feedback also consolidated in the reports. The comments confirm the expertise of the tutors and their availability outside the lecturing hours. The Panel also observed in the consolidated report comments corroborating its findings from the interviews, namely Learners suggesting more time for revisions before the mock and more 'exam focus' through practical worked examples. One of the Learners indicated that the participants should be streamlined according to their academic level qualifications ('O' and 'A' level standard). The Panel also observed that a number of qualitative comments addressed the expertise and pedagogical skills of the Tutors.

The HoA confirmed that issues requiring corrective action identified in the questionnaires are communicated and discussed with the tutors.

The HoA explained to the Panel that the student feedback process would in the near future be hosted on the Learning Management System.

Corporate clients

In the case of corporate clients, the Panel was informed that the Academy captures and collates the data from feedback submitted by students on its programmes whose attendance was sponsored by the respective employers. Whilst respecting student privacy, the Academy subsequently submits this collated data as feedback to the corporate client.

Document Management

The panel notes that on various occasions between the desk-based analysis and the on-site audit, it was not always possible for the Panel to ascertain that the printed version document in hand was, in fact, the current, approved revision. In general, the documents (both online and printed versions) were not uniquely referenced and date stamped. The Panel, therefore, recommends that the Academy's documentation system is to include revision control to ensure the correct management of (printed) documented information. In this way, both Students and staff always have access to the latest, approved versions of documents.

Data retention

The academy has an archival data policy, but this does not specify the length of time for which specific electronic information shall be archived.

Good Practice identified

- The Academy has an ongoing IT development strategy that is focused on the requirements of the life-long learning client workforce.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 8.

Recommendations for improvement

- KR: Identify and implement a practical policy to ensure traceability and revision control at the point of use of both hard copy and soft copy (LMS) of academic and administrative documents required under the scope of the Quality Management System.
- KR: Confirm and clarify how the Learner data is to be secured for 40 years.

3.9 Standard 9: Public Information

Public information: entities shall publish information about their activities which is clear, accurate, objective, up-to-date and readily accessible.

Main findings

Public Information on Locally Accredited Courses

The necessary information regarding the Academy's accredited courses is made available mainly through the Academy's website <https://www.pwc.com/mt/en/pwc-academy/pwc-academymalta.html> and social media.

The website includes information regarding:

- a) Conferences
- b) Events
- c) Business courses,
- d) IT courses
- e) eLearning
- f) Virtual led training
- g) ACCA qualifications

The header 'Business Courses' leads to another link 'Certifications' that provides information on the two locally accredited courses.

The website also provides information on teaching, learning and assessment procedures. In the case of the locally accredited courses, there are no further learning possibilities and possible career pathways following course conclusion.

The Panel considers that the information available to the public via the Academy's website regarding the two locally accredited courses is considered to be compliant with the statutory information requirements as per NCFHE regulations subject to the inclusion of the following information:

- a) Information regarding the workload (ECTS);
- b) Pass mark;
- c) Refund policy.

Note: The Panel was provided with a very comprehensive document 'Open Courses' (also refer to Standard 5 'Student Admission, Progression, Recognition and Certification') that provides the terms and conditions that would be required by prospective applicants. However, this document is not available online.

Public Information on Foreign Accredited Courses

The Academy's website www.pwc.com/mt/academy provides access to ACCA courses and programmes. The link includes information regarding the awarding body, enrolment and entry requirements, EQF level, duration of the course, ECTS/ECVETs, course objective, intended learning outcomes, content, qualifications awarded, qualification level, teaching, learning and assessment procedures, progression rules, timetables and course fees.

Documents in public domain

Standard 1 prescribes that 'Entities shall have a policy for quality assurance that is made public and forms part of their strategic management. The Panel observes that this policy is not available on the website (Refer also to Standard 1).

Tracer Studies

The HoA stated that since the Academy's home-grown certifications do not necessarily lead to employment as they target professionals in the industry, tracking of employment rates and career paths are not applicable.

The HoA stated that there is limited scope for tracer studies since their participants are already in employment and also since, in the case of ACCA programmes, course participants tend to opt on a module per module basis and in general, decide which provider to select according to the trainer delivering the module.

Course Handbook

The Panel was presented with the 'Course Handbook' for the 'Accounting and Office Administration MQF Level 4 / 7 ECTS' (dated 29/10/18 – 4/4/19) and the 'Certification in Data Protection Law, Regulations and Practices MQF Level 5 / 4 ECTS' (dated 28/9/17 – 6/4/18).

The Course Handbook provides the course rationale, syllabus (list of topics covered by module), aims of the course, learning outcomes, an overview of learning and teaching methods, assessment and marking methodology (assessment method, deadline for grading to be completed, the weighting of assessments and pass mark and minimum attendance required), handling of queries (complaints and appeals), guidance for preparing for exams, contact details, nature of feedback, schedule of contact sessions, name of tutors, course reading list, course fee and an appendix with the general Assessment Criteria.

Data Protection

The Handbook also explains in detail the correct and updated provision of personal information by the participant (data subject). The Handbook explains the duties and responsibilities of the Academy (the data controller) and the right of access to personal data by the data subject from the data controller and how this right may be exercised through an email to data.protection@mt.pwc.com. The Handbook also provides access to the PwC global privacy policy in the link <http://www.pwc.com/gx/en/siteinformation.html> 'Your legal rights in relation to personal data (last updated on 13th June 2019) and also to the local 'PwC's Privacy Commitment' <https://www.pwc.com/mt/privacy>

The Handbook also provides the minimum system requirements to run PwC's Academy E-learning Portal and e-learning contents.

Good practice identified

- A number of video clips are available describing the student experience of ACCA alumni (names provided).
- The Course Handbooks that are available online (pre-registration phase) provide comprehensive information for prospective applicants that will empower them to make informed decisions.
- The names of the Tutors are made publicly available for every course since this is part of the marketing strategy for the ACCA courses.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 9.

Recommendations for improvement

- KR: The Academy should give due notice to the prospective applicants on the possibility of large cohort sizes (up to 80) where this is the case and also explain the mitigation available (example the availability of specially designed classrooms, before and after course additional support, email contact with the tutor, availability of video tutorials, a copy of tutor classroom workings, etc.)

3.10 Standard 10: On-going Monitoring and Periodic Review of Programmes

Ongoing monitoring and periodic review of programmes: entities shall implement the 'Quality Cycle' by monitoring and periodically reviewing their programmes to ensure their continuing fitness for purpose.

Main findings

Periodic Programme Review

The Panel was informed that the programme review of course content is discussed on a regular basis between the Head of Pillar, tutors and the HoA. However, the Panel notes that records of meetings and decisions taken are not retained.

Internal Institutional Review

The HoA described the following internal and external initiatives that provide oversight and control of the Academy's processes.

- a) All risk management areas are monitored continuously by the PwC risk management team. This is also complemented by periodic reviews of all risk management processes within the Firm and mandatory risk management training. Processes and checks are in place to ensure this rigour is maintained.
- b) Quality is embedded in the PwC values, and apart from periodic training, it is also embedded in the employee performance review process.
- c) The Firm conducts a client survey every year.

- d) The Academy Committee oversees the operations of the Academy team every two (2) months during the PwC Academy board meeting.
- e) The training coordinators have specific checklists to aid them in their work.
- f) PwC conduct internal audits and data protection audits within the Firm, including the Academy.

Whereas it was very evident to the Panel members that the Head of Pillar and HoA have a very good overall understanding of the Academy's operational and academic processes, evidence in the form of a formal, documented internal review that assesses the effectiveness of the Quality Management System against the specific requirements of the Internal Quality Assurance standards of the National Quality Assurance Framework was not yet in place. The Panel is cognisant of the fact that the Academy's Quality Management System is still developing. However, the licensing agreement requires that the provider implements a process of internal review and self-evaluation both at the programme and institutional level.

The review and self-evaluation process needs to involve systematic feedback from key management, Students, alumni, employers and other stakeholders. The inputs of this process need to be based on factual data and evidence. The outputs of this internal monitoring and review process will identify strengths as well as areas for improvement. The resulting corrective, verification and prevention actions need to be monitored to ensure that the effectiveness of their implementation will result in an enhancement of the Student Experience.

External Visits

The HoA explained that the Academy is subject to the following external reviews:

- a) Risk management and DP processes conducted internally by the firm's risk management office;
- b) ECDL audit;
- c) VUE examination center audit;
- d) ACCA review.

The HoA informed the Panel that monitoring visits by ACCA are normally conducted at least once every three years. The HoA also stated that the review of the students' performance and student feedback is taken into consideration in determining the frequency of the ACCA visit.

In the case of the ACCA visit, the HoA explained that the Academy is expected to demonstrate during these external visits that all relevant performance targets are met. Prior to each visit, ACCA sends an email explaining what will happen on the day and what PwC is expected to prepare for. The visit gives the opportunity to focus on the support that ACCA provides in order for the Academy students to have the best possible chance of succeeding in their exams and identify areas for potential development. After each monitoring visit, ACCA submits a report that includes details of any conditions imposed and actions PwC's Academy needs to take to ensure continuous approval. Deadlines are given by ACCA for these conditions and may also make recommendations for future improvements or developments.

The Panel was provided with a copy of the most recent visit report conducted during October 2018. The audit result confirmed the Platinum Provider status of ACCA. This review was conducted by the ACCA Head of Education in Europe as part of the ongoing 3-year cycle monitoring of ACCA's approved partners.

Good practice identified

- Student end of course feedback is used to review the pedagogical and technical content of its course offering.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 10.

Recommendations for improvement

- KR: Develop a course review policy and procedure that (additionally) introduces structure, timeframe, records and alumni feedback on the current ad hoc practices of review of content and relevance of locally accredited courses by the Academy Committee.
- R: Include under the scope and terms of reference of the current internal audits the need to conduct internal reviews against the requirements of the NCFHE IQA standards.

3.11 Standard 11: Cyclical External Quality Assurance

Entities should undergo external quality assurance by, or with the approval of, the NCFHE on a cyclical basis, according to NCFHE guidelines, once every five years.

Main findings

The PwC Academy has fulfilled this by virtue of hosting the EQA referred to in this report. This is the first EQA of the PwC Academy.

Good practice identified

- The Academy staff were very responsive and came up with commitments for improvement on a number of areas, e.g. enhancements in the rubric, formative feedback (case study as opposed to summative feedback), instructions to participants in the course handbook on whom to address the complaints, recording of key meetings and feedback to tutors during the walk-in session.

Overall judgment for Standard

The PwC Academy meets the requirements of Standard 11.

Recommendations for improvement

- In future, the Self-Assessment Report (SAR) should be better planned and compiled by the Provider in line with the guidelines available to the Providers in the Manual of Procedures under Annex 1. The SAR needs to provide (more) details of the provider's operations, strengths, weaknesses and planned improvements across all the IQA standards.

4. Response by the Provider

1. Preamble

PwC's Academy's team would like to thank the review panel for the approach undertaken during this audit. We feel that throughout the process of this audit, the review panel carried out their work in a very professional manner adopting a positive approach at all times. We felt that this was indeed a healthy exercise and that the approach taken by the panel was one targeted towards adding value to the inquiry and audit rather than an approach that simply aimed at completing a mandatory audit with the aim of identifying gaps.

In our opinion, the report includes a comprehensive summary of findings which reflects the Academy's modus operandi and highlights a significant number of good practices in place within our Academy.

Reference is made to the 3 main questions set by the panel as the main line of inquiry/focus for the purpose of this audit:

- a) Does the Academy have the capacity and resources to design, develop and deliver its own accredited courses and realise the student support services?
- b) Does the PwC Academy deliver to its students quality teaching, learning and assessment?
- c) Are the practices in place supported by a Quality Management System that is fit for purpose?

In our opinion, the above-captioned questions are targeted at assessing whether a higher education institution such as PwC's Academy is adequately resourced and set up to teach and assess at the expected quality levels. We understand that the line of inquiry was focussed on how this achieved in practice whilst taking into account the required form, structure and documentation of a higher education institution. In reviewing the comments put forward by the reviewing panel, cognisance needs to be taken of the quality standards that underpin all services delivered by PwC Malta across all areas and lines of service. One also needs to acknowledge the fact that the main aim of the Academy, remains to assist in the identification of skills gaps within industries, sectors and companies and with addressing such skills gaps through tailored practitioner training. This differs in concept and in practice to other education institutions whose main focus is that of designing accredited courses.

We have taken note and are pleased with the positive outcome and assessment as outlined in the reviewers' findings in respect of the 3 questions outlined. Whilst acknowledging the need for formal documentation we do however feel that the KR's and R's focused in the main on improvements to form rather than absence of good practices.

Following due analysis of the recommendations we have, already taken into account and worked on implementing improvements in respect of all the KR's/R's outlined in this document. We however remain of the opinion that, in practice, the Academy meets the requirements of both Standard 1 and Standard 4. This is evidenced by the fact that the panel could observe good practices and the KR's/R's listed were not reflecting poor practices but merely recommendations relating to more formal documentation such as policies.

2. Response to comments and proposals made by the Peer Review Panel in connection with Standards where the judgement was "Standard met or surpassed".

Standard no 2 – Institutional Probity

R/KR	Recommendation	Action
No KR or R reported	Not applicable	Not applicable

With the unexpected events of COVID-19, the Academy has demonstrated its institutional probity by ensuring a continued service to the students using the most effective on-line learning solutions. During this period, the Academy also launched its digital learning services to support industry. Internally, we also launched a programme through which we re-skilled our Academy resources on collaborative learning tools to ensure a more effective online and blended learning modality of teaching.

PwC's Academy also showed support to local businesses and individuals by extending its Digital Fitness App (a personalised learning tool to further the knowledge in digital skills) for free. The Academy also created a gamified e-learn for kids around the subject of GDPR to ensure that kids remain safe on-line during a time when the use of technology was heightened.

Standard no 3 – Design and Approval of Programmes

R/KR	Recommendation	Action
R	Extend the current good practice of the four-stage approach (namely, setting objectives, design and build, implement, conform and sustain) to cover the internal and external (NCFHE Accreditation Unit) approval processes	Done, refer below
R	Include elements of student feedback in particular during the course proposal stage	Done, refer below
R	Disseminate and explain the four-stage procedure to all subject experts and tutors	Done, covered in our Trainthe-Trainer (TTT) programme we offer

Suggestions made have also been noted. We have included the NCFHE internal and external approval processes in our documented 4 stage process.

With regards to the student participation in the design of the programme, we would like to bring to your attention, that we have recently implemented (as pilot) a human-centred design approach to learning.

The firm was using human-centric design for consulting purposes, but following some training received by PwC's Academy's managers in human-centred design for learning, we have piloted this for one of our programmes in order to ensure that the student is at the centre of our learning experience.

This was indeed a very successful pilot project and as a result, human-centred design for learning projects is being introduced as a module in our TTT course which is currently being revamped to ensure that it is in line with the new learning reality.

Human-centred design process has also been included as a suggestion in our 4-stage training quality process which is used for both accredited and non-accredited courses alike. We believe

that the tools used in human centred design for learning will really assist us to see learning experience and effectiveness from a student's perspective.

Standard no 5 - Student admission, progression, recognition and certification

R/KR	Recommendation	Action
R	The Academy is to communicate with the NCFHE to ensure that certificates issued are in line with the NQAF	Noted

We have no more comments to add on this point except that at the time of the audit our Learning Management System (LMS) was still in its infancy, whereas now we have switched all our training programmes (whether accredited or non-accredited) onto the Learning Management System making the administration aspect of student admission, progression, recognition and certification more standardised whilst keeping the necessary physical student interaction when required.

With reference to your comment 'open courses document' which is comprehensive but not available on-line, this was indeed available on-line for any student prior to them purchasing a training product. For ease of reference, we presented a print-out for your perusal during the audit, however it is part of our terms and conditions that are found on our website. We are attaching a link :

<https://www.pwc.com/mt/en/pwc-academy/pwc-academy-malta/terms-and-conditions.html>

Standard no 6 - Teaching Staff

R/KR	Recommendation	Action
R	The teaching appraisal process needs to incorporate and standardize current ad hoc good practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives	Noted, refer to our reply below
R	Ensure that the output of the current good practice of analyzing student end of course feedback is systematically and consistently communicated to all tutors and not discussed with Tutors only when there are specific issues to be addressed	Noted, refer to our reply below

We are pleased that the panel has highlighted a number of measures that the Academy takes in order to ensure that the quality of our trainers is of a high level.

We not only have a rigorous recruitment process with trial sessions but we also coach trainers on a one-to-one basis. These interactions do not happen twice a year (as would be the case with a performance review process) but we embrace a truly ongoing process when it comes to coaching tutors. As mentioned in your review, the HoA and the Training Managers engage in numerous conversations as and when required with the tutors and sometimes before and after each session due to the strategic location of their office (at the entrance of The Hub).

Whilst we appreciate the suggestion, we do however feel that this can be a case of substance over form. We also feel that with the use of the LMS, external and internal tutors have access to

evaluations as and when they are filled in and furthermore internal tutors can use the firm's internal on-going feedback tool called 'Snapshot' for feedback on training projects which is already used by many tutors.

Going forward, as suggested, feedback sessions will be recorded for accredited courses as stipulated in our replies to Standard 10 and backed up by a teacher quality policy as listed in Standard no.1

Standard no 7 - Learning Resources and Student Support

R/KR	Recommendation	Action
R	Complete launch of ACCA video tutorials	<p>We confirm that the ACCA video tutorials have been available to the ACCA students through a new provider 'First Intuition', however we are also extending this initiative to certain complex areas of the syllabus.</p> <p>Through this initiative own tutors are preparing their video clips tailored to meet the needs of the students.</p> <p>Furthermore, as documented by yourselves, our plans of creating a more hybrid form of learning was well underway and with the events of COVID19 these were accelerated.</p> <p>This has helped students access learning resources and student support with ease. Our LMS is being used as a platform to curate learning material, save recordings of webinars and make available discussion chats.</p>

Standard no 8 -Information Management

R/KR	Recommendation	Action
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KR	Identify and implement a practical policy to ensure traceability and revision control at the point of use of both hard copy and soft copy (LMS) of academic and administrative documents required under the scope of the Quality Management System	<p>Although we acknowledge a few discrepancies encountered during the audit, we would like to point out that in our opinion our document management system is indeed effective.</p> <p>PwC's Academy maintains official documents that are templates such that they cannot be altered in a Lotus Notes database. This database is different and separate from Google drive (where our annual documentation is saved). This segregation was built on purpose so that official documentation are never altered.</p> <p>Examples of documentation during the audit differed from the template as they were client specific, related to past years and had been extracted from Google drive rather than from the database where templates are located.</p>
KR	Confirm and clarify how the Learner data is to be secured for 40 years	<p>In terms of data retention, during the audit we highlighted the fact that we follow the firm's data retention policy and the data is retained for 10 years.</p> <p>Should you feel it is necessary, the firm's data retention policy will be made available for viewing.</p>

Standard no 9 - Public Information

R/KR	Recommendation	Action
KR	The Academy should give due notice to the prospective applicants on the possibility of large cohort sizes (up to 80) where this is the case and also explain the mitigation available (example the availability of specially designed classrooms, before and after course additional support, email contact with the tutor, availability of video tutorials, a copy of tutor classroom workings etc.)	<p>In relation to the larger classes we hold for ACCA, we have amended our terms and conditions of business that informs the students that there are instances where classes can be larger than 20-30 pax as follows:</p> <p>"Some classes can accommodate up to 70/80 students. We do offer drop-in sessions, outside classroom contact hours, recorded videos and also classroom workings, where possible, to ensure the best learning experience for each student"</p>

In relation to the 'open courses' document, as mentioned in Standard 5 above, this is available online as part of our terms and conditions on our Academy website

<https://www.pwc.com/mt/en/pwc-academy/pwc-academy-malta/terms-and-conditions.html>

Standard no 10 – Ongoing monitoring and periodic review of programmes

R/KR	Recommendation	Action
KR	Develop a course review policy and procedure that (additionally) introduces structure, timeframe, records and alumni feedback on the current ad hoc practices of review of content and relevance of locally accredited courses by the Academy Committee.	Noted, refer to our reply below
R	Include under the scope and terms of reference of the current internal audits the need to conduct internal reviews against the requirements of the NCFHE IQA standards	As per our discussions during the audit, we are subject to the internal audits carried out by the firm.

With regards to approval of course design and assessments, moving forward, records of the following procedures (which have now been documented in our 4 step quality approach) will be kept:

- a) Approval process of design of course assessment
- b) Recording of key meetings – mainly planning of next wave (including tutor and alumni feedback) and review of programme quality.

We have made some changes to enhance the use of the LMS and better serve the students. Students will be informed about these services through the course handbook. Moving forward, our course handbooks will include:

- a) Procedure to address complaints
- b) Procedure to obtain interim formative feedback
- c) Other procedures requested by Standard 4.

Below is an extract of what will appear in the course handbook moving forward:

Feedback, Complaints and Appeals

Feedback

In terms of feedback, this is available both throughout the course (formatively, for study support) and after marks are received (summatively and formatively) to aid in the quality and value of the learning process.

Formal assessment feedback will be sent to you via our LMS according to the assessment schedule.

Should you require additional interim formative feedback from the tutor, we encourage you to fill in the form available on your course page entitled '**Request for additional Interim feedback**'. Feedback will be made available to you via LMS.

Queries

If on the other hand you have a query (not related to feedback), in the first instance we would encourage you to make use of the discussion area on the learning management system. The discussions boards are monitored regularly throughout each week.

Should your query be more of a private nature such as:

- Request to view marked paper
- Log a complaint
- Log an appeal against result received
- Log a mitigating circumstance (absenteeism, extension etc)
- Any other query of a private nature

We encourage you to make use of the form available on your course page (within the LMS) entitled **Student Formal Request**. All answers will be made available to you via LMS.

In view of the fact that these forms and processes are being generated via our LMS, there is an embedded log and recording system of queries and answers.

Standard no 11 - Cyclical External Quality Assurance

- In future, the Self-Assessment Report (SAR) should be better planned and compiled by the Provider in line with the guidelines available to the Providers in the Manual of Procedures under Annex 1. The SAR needs to provide (more) details of the provider's operations, strengths, weaknesses and planned improvements across all the IQA standards.

Note has been taken of the above comment. This was indeed our first external evaluation and the first time filling in the SAR document. As was correctly pointed out by yourselves, as the need for further information arose and was requested, we were open to provide you with all the information required.

We would like to encourage future reviewers not to be so prescriptive as to the specific form of presentation as different Education Institutions may maintain documentation in different formats to fit their operation. Embracing a forward looking, digital approach, also requires reviewers to be more open to documentation being made available online rather than in hard copies.

3. Response to comments and proposals made by the Peer Review Panel in connection with Standards for which the Peer Review Panel decided "Improvement is required".

Standard no 1

R/KR	Recommendation	Action
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R	The Provider may wish to compile a document that describes Terms of Reference of the Academy Committee to consolidate the current good practices.	Noted. The Academy Committee is one of a number of Committees set-up by the Senior Partner of the Firm and the Terms of Reference for each committee are aligned to the Firm's Strategy
KR	Consolidate the various ongoing processes comprising the quality management system that ensure the quality of teaching, learning and assessment into one overarching policy for quality. The IQA policy needs to make reference to all the key processes identified in the NCFHE IQA standards and made available to the public.	Refer to policy for quality assurance listed below.
R	Include systematic involvement of Students in the development of the Academy's strategy .	Refer to policy for quality assurance listed below and our reply for Standard 5.

KR	The current practice of handling student complaints needs to be formalised through a policy that is fit for purpose	Refer to policy for Academic integrity to cover mitigation policy, complaints and appeals policy and our reply of how this will be operational in our reply for Standard10.
KR	Compile an Adjustment / Mitigation Policy document to reflect current adhoc practices.	Refer to policy for Academic integrity to cover mitigation policy, complaints and appeals policy and our reply of how this will be operational in our reply for Standard
KR	Compile a Teaching Appraisal Policy that incorporates and standardizes current ad hoc practices for teaching performance appraisal of lecturing staff establishing clear evaluation criteria and performance objectives.	Refer to our tutor appraisal policy and to our reply for Standard 6.
R	Develop a plagiarism policy for (future) instances where Learners are required to submit researched material as part of their assessment	We are fully aware of this. Should a certification be developed which requires a type of assessment where plagiarism is at risk, a policy will be developed and put in place.

R	Develop a formal policy for the recognition of prior learning (Refer also to Standard 5)	Noted. Should there be certifications which require a more in-depth analysis of prior learning, a separate policy will be developed and put in place.
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The following policies have been prepared to take into account current and improved practices suggested through this audit.

1) Policy for quality assurance

(i) The vision of PwC's Academy is to be the leading practitioner higher education institution in Malta and an upskilling and reskilling training partner at a national, industry, business and individual level offering the most effective learning journeys made up of a mix of known industry certifications and be-spoke training solutions.

(ii) Our mission is to serve the aspirations of businesses and people alike through the provision of quality higher education in the fields of both business and IT and other areas of knowledge as required for Malta's economic enhancement.

(iii) The value we bring in is enhanced by the systematic involvement of subject matter experts, the student and the industry practitioners coming together in our programme design. PwC's Academy shares the same values as the firm, PwC, in terms of quality and institution integrity placing the student at the centre of its learning methodology, providing the best learning resources and the most qualified network of trainers and learning partners.

2) Policy for programme design and assessment approval

(i) Preamble

All programmes leading to a MQF Level Certification are designed and delivered in line with the statutory requirements and IQA procedures established by NCFHE.

All such programmes are subject to a rigorous design and approval process to ensure that PwC's Academy delivers a transformative student experience based on academic excellence.

(ii) Purpose

This policy requires that all home grown new and re-configured programmes delivered undergo a robust design and approval process.

The approval of programmes designed and delivered by other higher education institutions (learning partners) is also subject to this same policy

(iii) Principles

The underlying principle is that there is a clear distinction between the learning producer and the approver. This means that whereas the subject matter expert/tutor is called in to design and produce learning programmes and assessment, the HoA together with the support of the training managers approves the design and assessment for the home-grown courses.

In terms of programmes designed and delivered by other higher education institutions, the HoA together with the support of the training managers will determine the adequacy of the programme in question.

PwC's Academy supports the incorporation of inclusive teaching and learning practices into the design of new programmes. PwC's Academy requires that proposals for the design and approval of new programmes adhere to the latest learning methodologies disseminated during the trainer briefing and/or TTT course.

In terms of learning assessments, PwC's Academy encourages a combination of assessment methodologies that support the need for formative feedback to learners.

(iv) The process of design and approval

The home-grown programme design process is a consultative process informed by the perspectives of academic staff, administrative staff, students, external experts and other stakeholders as appropriate. Evidence of the consultative process is to be maintained by the HoA/Training Managers. Prior to submission for approval by the HoA/ Training Managers all new programme proposals are required to be sent for external review to the NCFHE programme accreditation unit. Programmes will not be advertised prior to the approval by NCFHE and the HoA.

The home-grown assessment approval is less consultative, where the assessment is prepared by the subject matter expert/tutor and approved by the HoA/Training Managers. Evidence of this approval process is maintained by the HoA/Training Managers.

Accredited programmes with significant proposed changes are submitted for re-approval by the NCFHE.

With regards to programmes made available by third parties, the HoA together with the Training Managers will carry out an assessment on the quality of the programme being reviewed evidencing the criteria with which it has adjudicated a programme as fit for the purpose.

(v) Programme Information available to the public

Programmes will not be advertised prior to the approval by NCFHE and the HoA.

Course information (syllabus and method of assessment) will be made available to prospective students through the dissemination of the course handbook.

3) Policy for Academic integrity to cover mitigation policy, complaints and appeals policy

(i) The purpose of this policy is to provide a student with the opportunity to access procedures to facilitate the resolution of a dispute or complaint, to ensure that there is no case of academy dishonesty and to provide additional student services.

(ii) The internal complaints and appeals processes are conciliatory and non-legal.

(iii) Students are encouraged to make use of the form available on their course page (within the LMS) entitled 'Student Formal Request' in order to:

- Request to view marked paper
- Log a complaint
- Log an appeal against result received
- Log a mitigating circumstance (absenteeism, extension etc)
- Any other query of a private nature

- (iv) The above student services are available to students at no cost.
- (v) These forms are reviewed by the Training Managers, who will suggest a reply to the HoA. The final reply is at the discretion of the HoA. Replies should be prepared within 2 weeks of receipt of form.
- (vi) All forms are logged and registered on the LMS together with the replies sent to the student.
- (vii) Should the student not be comfortable with the reply received by the HoA, he/she can write directly to the Partner in charge of the Academy.

3) Tutor appraisal policy

- (i) Tutors will receive student feedback on their performance throughout the year through the course evaluation form and from the HoA and/or Training managers as soon as practicable after observation has taken place or other evidence has come to light. Feedback will highlight particular areas of strength as well as any areas that require further development in the following evaluation criteria and performance objectives:
 - The tutor shows a professional attitude at all times
 - The tutor is well prepared for the delivery of the session in terms of knowledge and lesson planning.
 - The tutor is confident in the use of different learning methods to achieve the required learning objectives.
 - The tutor commands respect in the class.
- (ii) Where there are concerns about any aspects of the tutor's performance the HoA and/or Training Manager will meet the tutor formally to:
 - give clear feedback to the teacher about the nature and seriousness of the concerns;
 - give the tutor the opportunity to comment and discuss the concerns;
 - set clear objectives for required improvement;
 - agree any support (e.g. coaching, mentoring, structured observations), that will be provided to help address those specific concerns;
 - make clear how, and by when, the appraiser will review
- (iii) When progress is reviewed, if the appraiser is satisfied that the tutor has made, or is making, sufficient improvement, the appraisal process will continue as normal, with any remaining issues continuing to be addressed through that process.

(iv) If a tutor demonstrates serious underperformance and has not responded to support provided within the appraisal process, the tutor will not be allowed to offer his/her services for the Academy.

5) **Equality Policy** – this was already available at time of audit.

6) **Policy for data management** – this was already available at time of audit.

These policies will be documented within our IQA documentation and available to the public as an appendix on the course handbook. (refer to next comment for standardization of documentation project).

Standardisation of documentation internal project

We would like to put forward our views in relation to the panel's observation about documentation being 'fragmented'.

As the panel clearly observed, all the information requested and reviewed resides on an internal library which is clearly divided into sections enabling the entire Academy team to make reference to these documents. Documentation may have seemed 'fragmented' as a result of the fact that as an Academy, we are still governed and operate within the overarching Internal Quality Assurance framework of PwC Malta. Whilst for the panel, where the Academy makes reference to the firm's documentation in separate databases may appear to be outside the scope of this audit, in our opinion this is a practical and workable norm.

In addition, considering that a) the accredited courses we offer do not constitute the bigger portion of the services rendered as an education institution and b) that in a few months' time the internal library currently residing within Lotus Notes database technology will no longer be supported by the firm, we plan to shift most documentation (including policies and procedures) onto chapters within the LMS in the near future. Due to the current circumstances (where our efforts have been taken up to constantly ensure that the quality of our online sessions and our digital learning services offerings have been accelerated) although the re-organisation of policies & procedures within our LM is not a current priority, it will definitely be a project we will engage in, in the future.

In addition, as part of this project the course handbook will contain only information pertinent to the course and will make reference to all the standardized policies and procedures which will also be documented in chapters within the LMS. Moreover, any policies 'borrowed' from the firm can also be referenced from the same LMS. This will ensure a less fragmented approach when it comes to assessing policies and procedures that make up the IQA system of the Academy.

Standard no 4

R/KR	Recommendation	Action
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KR	Retain evidence (date, name of the verifier, final decision) of the internal verification of the assignment briefs and assessment decisions.	Refer to policy for programme design and assessment approval as stipulated in standard no 1 above and operationally as documented in Standard 10.
KR	Explore and implement a combination of assessment methodology, other than multiple-choice, that support the need for formative feedback to Learners in particular for mid-course assessments.	Refer to policy for programme design and assessment approval as stipulated in standard no 1 above and operationally as documented in Standard 10.
R	Ensure that assessors, internal verifiers and participants have access to relevant and updated rubrics (the criteria used in the rubrics).	Refer to policy for programme design and assessment approval as stipulated in standard no 1 above and operationally as documented in Standard 10.
R	Clarify in the existing documentation (e.g. Course Handbooks) the reference to the complaints procedure as a recourse to a complaint on service or delivery rather than (solely) an academic challenge of a Learner's assessment grade/mark – as is the current practice.	Refer to policy for academic integrity to cover mitigation policy, complaints and appeals policy as stipulated in standard no 1 above and operationally as documented in Standard 10.
KR	Provide learners on locally accredited courses the option to request access to the marked scripts annotated with formative feedback.	Refer to policy for academic integrity to cover mitigation policy, complaints and appeals policy as stipulated in standard no 1 above and operationally as documented in Standard 10.
KR	Retain records of complaints and appeals.	Refer to policy for academic integrity to cover mitigation policy, complaints and appeals policy as stipulated in standard no 1 above and operationally as documented in Standard 10.
R	Ensure that (ACCA) Tutors include practical examples, for example, by providing Tutors with a minimum target of contact time to be used for explanation of practical examples required during course delivery.	<p>We believe that this comment may not necessarily represent the perspective of the group but is probably relevant to the individual who was questioned.</p> <p>ACCA learning is very much based on providing a number of resources to</p>

		<p>students and assisting them when they require support. This means that self-study is crucial as the timeframe between exam papers is often restrictive and one that does not allow time for repetition.</p> <p>There are however many past paper questions worked in class (as per teaching guide), lecture examples included in the course notes as well as worksheets which are worked in class.</p> <p>In relation to e-learns, the students find a number of recorded videos demonstrating how past paper questions and other typical exam questions should be worked out. Quizzes have also been included so students can practice on each chapter.</p>
R	Launch video tutorials	Refer to our reply for Standard 7.

We would like to bring to your attention that we are not in agreement with your comment on the use of pre-packaged e-learns by a customer, It is in fact in the true spirit of student-centred learning that we inform the purchaser that such learning is pre-packaged and not tailored to their specific needs or to the gaps in their work place, therefore highlighting the fact that it is of a generic nature.

The extract quoted by yourselves in this context is not listed in the 'open courses' but in the 'eLearning section'. These terms of business are not available to students registering to open courses (such students make use of eLearning as part of their learning journeys) but rather to customers who purchase a one-time eLearning programme.

4. Response to comments and proposals made by the Peer Review Panel in connection with Standards for which the Peer Review Panel decided "Does not meet Standard".

Not applicable.

Annex: Review Panel Bio Notes

In the setting up of the review Panel for **PwC Academy**, the NCFHE sought to maintain a high degree of diligence in the process of selection of the members of Peer Review Panel. The Panel sought to be composed of specialists in quality assurance to act as External Peers, professionals and practitioners of quality assurance frameworks, as well as students who, prior to the audits, attended professional Training Seminars organised by the NCFHE.

The following bio notes present the profiles of the members of Peer Review Panel. The bio notes are correct as at the time of when the QA audit was carried out 11-12th June 2019.

Head of Review Panel/External Peer:

Ing. Pierre Dalmas

Since July 2014, Ing. Pierre Dalmas holds the position of Director, Quality Assurance at the Malta College of Arts Science and Technology. His primary responsibility is to facilitate the enhancement of the academic and administrative processes of the College as well as to ensure the compliance of the Quality Management System with National and European standards, guidelines and legislative requirements.

He holds a Master of Business Administration (Grenoble Graduate School of Business, France) and an Honours Degree in Mechanical Engineering (University of Malta). His previous management positions within the diverse manufacturing and services industry sectors have helped Pierre in relating the needs of the industry with the expected outcomes of vocational and professional education and training. Pierre is also a certified trainer and has delivered training locally and abroad in industry, academic and vocational institutions.

Pierre is one of the MCAST representatives on the ReferNet team, an EQAVET National Reference Point (since 2015) and a European Vocational Training Association (EVTA) expert panel member. He regularly attends, both at a national and European level, meetings and conferences related to VET and quality assurance.

Peer Reviewer:

Ms Desiree Scicluna Bugeja

Ms Desiree Scicluna Bugeja currently holds the position of Assistant Director within the Directorate for Learning & Assessment Programmes (MEDE). She is responsible for STEM subjects and coordinates a team of seventeen curriculum leaders in the field of STEM education. Together with a highly committed team, Ms Scicluna Bugeja ensures quality STEM education across primary and secondary sectors. She is the national coordinator of a number of European projects including Scientix, Teach-UP, SYSTEMIC and CDG4E. Ms Scicluna Bugeja has a keen interest in educational assessment and evaluation and has often lectured undergraduate and qualified educators re quality and standards in educational practices. Further to the initial degree in teaching, Ms Scicluna Bugeja attained a postgraduate diploma in Youth Studies, and a Masters in Educational Evaluation & Assessment.

Student Peer Reviewer:

Mr. Kevin Sammut

Kevin Sammut is a front-end web developer at Untangled Media Ltd and an undergraduate student studying towards a Bachelor of Science (BSc) degree in Information Technology. After spending over 7 years working as a graphic designer at a local design and marketing agency, he decided to venture into the IT industry, first earning a Higher National Diploma in IT and eventually making a career change. Mr Sammut believes that for online businesses to thrive, user experience should be at the forefront of web development, so combining both areas of expertise he can provide functional, user-friendly and engaging websites that keep users coming back.