

Skills First Program
2018 Audit and Assurance Report

Business Process and Transactional Compliance Audit

Workplace Training Strategies Pty Ltd as Trustee for the
Workplace Training Strategies Business Trust
21859

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TABLE OF CONTENTS

- 1. EXECUTIVE SUMMARY3**
- 1.1 Introduction..... 3**
- 1.2 Objective and Scope 3**
- 1.3 Business Model and Operating Environment 4**
- 1.4 Summary of Findings 5**
- 1.5 Training Services Observations 6**
- 1.6 Payment of Fees Observations..... 9**
- 1.7 Summary of Student and *Skills First* Teacher Interviews 10**
- 2. DETAILED FINDINGS..... 11**
- 3. MANAGEMENT ACTION PLAN 19**
- 4. NEXT STEPS 25**
- APPENDIX A – PTR EXCEPTIONS 26**
- APPENDIX B – TRAINING PLAN EXCEPTIONS 28**
- APPENDIX C – FEES CONCESSIONS EXCEPTIONS..... 37**

1. Executive Summary

1.1 Introduction

The *Skills First* Program is an entitlement to government subsidised training for Eligible Individuals.

The Victorian Department of Education and Training (**the Department**) contracts Training Providers to deliver training to eligible individuals under the *Skills First* Program. In accordance with its *Skills First* Audit and Assurance Strategy, the Department undertakes audits and reviews to ensure the contracted Training Providers are complying with the terms and conditions of their VET Funding Contract (**the Contract**).

The objectives of the *Skills First* Audit and Assurance Strategy are to:

- confirm that funding has been expended appropriately;
- promote training provider regulatory and standards compliance; and
- promote training provider process quality.

The Department conducts these audits and reviews using contractors from a panel of audit service providers.

EY conducted the audit fieldwork at the Workplace Training Strategies Pty Ltd as Trustee for the Workplace Training Strategies Business Trust (WTS) site located at 604 Hawthorne Road, Brighton East from 10 December 2018 to 11 December 2018.

1.2 Objective and Scope

The objective of the audit was to consider the business processes and internal control environment employed by the Training Provider to comply with its contractual obligations under the Contract. The audit was conducted based on sample data which was extracted from the Skills Victoria Training System (**SVTS**) by the Department on 30 November 2018.

The scope of work focussed on:

- gaining a contextual understanding of the Training Provider to set the scene for the audit;
- internal audit activity undertaken by the Training Provider to self-assess its compliance against the Contract;
- processes in place for eligibility assessment, fees and fee concessions, pre-training review, training plan development, training delivery;
- gaining a contextual understanding of the provision of quality training services delivered by the Training Provider under *Skills First*, including the Quality Charter;
- student and *Skills First* Teacher interviews to validate audit findings and also to signal to Training Providers that the Department is not only examining files, but also verifying funding claimed with students; and
- maintenance of records to evidence compliance (e.g. eligibility, pre-training review, fee invoices, fee concession, training plans, training participation), including use of the Training Provider's Student Management System (SMS) and input of relevant data into the SVTS.

Transactional compliance testing was also performed to identify specific areas of non-compliance with the Contract through sample testing of records associated with student eligibility, pre-training review, training plan development, training participation, fee concessions and reporting.

Where sample testing issues have been identified, the results have been incorporated into the findings set out in Section 1.4, Section 2 and the Appendices of this report (as relevant).

1.3 Business Model and Operating Environment

WTS (21859) is a Training Provider operating across Victoria and Queensland with its Victorian Office based in Brighton East. Management advised that training is conducted in workplaces across Victoria with an office location in Brighton East, and that student records are retained electronically and in hard copy at the office location.

WTS has approximately 291 Skills First funded students, and the primary mode for training delivery is workplace based training.

WTS has added the Food, Beverage and Pharmaceutical (FBP) training package to its Registered Scope in the last 12 months.

Management advised that trends or changes in WTS' business model over the past five years involved aligning their job roles to six streams outlined in the SkillsFirst Charter; offering the FBP package which superseded the previous "FDF" Food Processing package; and having a greater focus on compliance with the Department's standards.

WTS management advised that it employs the following marketing practices:

- Online via the WTS website
- Word of mouth.

WTS management advised it recruits students through referrals, via the WTS website and via the MySkills website. Management advised that it primarily engages with workplaces to recruit prospective students, and the majority of students are referred to WTS to conduct their traineeship/apprenticeship.

WTS management advised:

- Brokering services are not subcontracted out
- Training and assessment services are contracted out, with the exception of two full time staff
- Governance arrangements with contractors involved in the delivery of training and assessment are reflected in formal agreements
- Monitoring of these arrangements is conducted by the WTS Training Implementation Coordinator who ensures that the trainers submit their work fortnightly and that non-compliances are rectified in a timely manner before being lodged in the system
- Training services not related to training and assessment (for example, administrative services) are not subcontracted out
- There are no sub-contracting, third party and/or brokering arrangements in place
- It was most recently audited by VRQA in February 2013. WTS has published the results of this audit on its website. WTS did not receive a rectification plan as a result of this audit.

WTS has mechanisms and services in place for students to have complaints and appeals addressed. WTS has a complaints and appeal register, and has not received any complaints within the past 12 months. Management advised that any complaints would be received by the Training Implementation Coordinator and an acknowledgement letter would be sent to the complainant within seven days of the complaint being received. The complaints process and response should not exceed 21 days.

1.4 Summary of Findings

The following control weaknesses were identified which may impact the Training Provider's ability to comply with the Contract:

Report Ref	Area	Control Weakness
2.1	Pre-Training Review	The Pre-Training Review did not adequately ascertain the individual student's aspirations and interests.
2.2	Pre-Training Review	The Pre-Training Review did not adequately document how it has determined that the course the individual enrolled in was suitable.
2.3	Training Plan	Training Plan does not detail the time allocated outside routine work duties for Structured Training for students enrolled as Apprentices/Trainees.
2.4	Fee Concessions	Statement of Fees form does not meet the requirement of the VET Funding Contract.
2.5 (a)	Fee Concessions	Inaccurate concession fees charged to students.
2.5 (b)	Fee Concessions	Inaccurate non-tuition fee hourly rates are reported to SVTS.

Further details of the control weakness, and a Management Action Plan to address them, are included in Sections 2 and 4 of this report.

1.5 Training Services Observations

Organisation Level

The following topics and their alignment to contractual requirements were discussed with the Training Provider and/or applicable documents/evidence were sighted:

Topic	Discussed	Documented process sighted	Evidence of implementation sighted
	✓	✓	✓
Student attraction activities, including marketing and advertising, in relation to any aspect of this Contract in accordance with Clause 1 of Schedule 1.	✓	✓	✓
Information provided to prospective students about course offerings, fees, support and the impact on the individual's Entitlement to Funded Training in accordance with Clauses 4.1 and 6 of Schedule 1, in addition to collecting and maintaining required evidence.	✓	✓	✓
The conduct of and documented business processes for testing an individual's eligibility for training subsidised through the <i>Skills First</i> Program and any relevant concession or exemption/waiver of tuition fees in accordance with Clauses 2, 3 and 6 of Schedule 1 and the <i>Guidelines about Determining Student Eligibility and Supporting Evidence</i> .	✓	✓	✓
The conduct of and documented business processes for Pre-Training Reviews, in accordance with Clause 5 of Schedule 1.	✓	✓	✓*
The conduct of enrolment processes required including in accordance with Clause 4 of Schedule 1.	✓	✓	✓
The development and documentation of Training Plans in accordance with Clause 7 of Schedule 1.	✓	✓	✓*
Levying of fees, including applying any concessions, exemptions or waivers, including in accordance with Clause 6 of Schedule 1, in addition to collecting and maintaining required evidence.	✓	✓	✓*
Reporting and verification of data and other information to the Department including in accordance with Clause 12 of Schedule 1.	✓	✓	✓*
Provision of support to Eligible Individuals.	✓	✓	✓
Strategies for industry engagement and how the outcomes of which are systematically used to ensure the industry relevance of its assessment practices and resources.	✓	✓	✓
Complaints and appeals process.	✓	✓	✓
Staff professional development, including how <i>Skills First</i> Teachers and other relevant staff are made aware of and comply with contractual requirements.	✓	✓	✓
Segregation of Duties.	✓	✓	✓

✓* Exceptions were identified in some of the BPA student files tested in these areas. Refer to *Section 2 (Detailed Findings)* for further details.

The Department issued Internal Audit Checklist (IAC) was last completed in June 2018. No non-compliances were noted in the IAC.

Where a non-compliance has been noted in this BPA, the finding has been cross checked against the most recent IAC to ascertain the accuracy of the self-assessment for the relevant control area/s. Any discrepancies between the BPA finding and the IAC self-assessment will be noted in the Detailed Findings section of this report.

Sampled Program Level

The programs being tested are Diploma of Leadership and Management and Certificate III in Retail. For both programs, training is delivered face to face and through workplace based training for the Diploma of Leadership Management and Certificate III in Retail.

The Training and Assessment Strategy (TAS) was last updated 29 June 2018 for the Diploma of Leadership Management. The Training Program is delivered over a duration of 12 months, which aligns with the AQF minimum requirements of 1-2 years for a Diploma level qualification.

The units identified in the TAS are consistent with those in the Training Plan, which align to the units that have been delivered as per SVTS as part of the sample examined for which funding has been claimed. The Delivery Modes outlined within the TAS do align to the actual delivery modes of the program.

The information provided to students on the Statement of Fees is consistent with the information in the Training and Assessment Strategy.

Referring to the program enrolment of one of the BPA sampled students, alignment between the Training Plan and TAS was determined, with the below results identified:

Key information	In TAS?	In Training Plan?	TAS and Training Plan match?	Alignment to actual training and assessment delivered for which funding has been claimed?
	Y / N	Y / N	Y / N	Y / N
Units of Competency	Y	Y	Y	Y
Scheduled hours	Y	Y	Y	Y
Delivery Modes	Y	Y	Y	Y
Assessment details	Y	Y	Y	Y
Skills First Teacher responsible for delivery/assessment	Y	Y	Y	Y

The information provided to students on the Statement of Fees is consistent with the information in the Training and Assessment Strategy.

The *Skills First* Teacher(s) delivering Diploma of Leadership Management has qualifications as shown in the table below:

<i>Skills First</i> Teacher Name	Qualification/s Held	Date Qualification Obtained	Relevant Industry Experience? Y/N
Nathan Bice	TAE40110 Certificate IV in Training and Assessment	10/04/2012	Y
	BSB51915 Diploma of Leadership and Management	26/10/2017	
	Advanced Shift Management Course	29/09/2006	
	SIR20207 Certificate II in Retail	8/02/2012	
	SIR30207 Certificate III in Retail	8/02/2012	
	SIR40207 Certificate IV in Retail Management	27/04/2012	

Skills First Teacher Name	Qualification/s Held	Date Qualification Obtained	Relevant Industry Experience? Y/N
Amanda Humphrey	TAE40110 Certificate IV in Training and Assessment	18/10/2010	Y
	BSB51915 Diploma of Leadership and Management	10/10/2016	
	WRR30102 Certificate III in Retail Supervision	27/09/2005	
	WRR40102 Certificate IV in Retail Supervision	27/09/2005	
Alfred Nicado	TAE40110 Certificate IV in Training and Assessment	1/09/2018	Y
	BSB50207 Diploma of Business	16/09/2018	
Phillip Rozen	TAE40110 Certificate IV in Training and Assessment	11/05/2011	Y
	SIT60313 Advanced Diploma of Hospitality	9/09/2014	
Duane Neill	TAE40110 Certificate IV in Training and Assessment	10/10/2012	Y
	Diploma of Retail Management	23/10/2008	
	Diploma of Business (Frontline Management)	24/10/2008	
	Certificate IV in Business (Small Business Management)	24/10/2008	

The Training and Assessment Strategy (TAS) was last updated June 2018 for the Certificate III in Retail. The Training Program is delivered over a duration of nine months, which does not align with the AQF minimum requirements of one to two years for a Certificate III level qualification. The justification that was provided by the Training Provider in the TAS is as follows: “As the learner cohort identified in this program are currently working in the retail industry, this accelerated delivery is reflective of the opportunities they have to develop and practise their skills in the workplace to achieve competency”.

The units identified in the TAS are consistent with those in the Training Plan, which align to the units that have been delivered as per SVTS as part of the sample examined for which funding has been claimed. The Delivery Modes outlined within the TAS do align to the actual delivery modes of the program.

The information provided to students on the Statement of Fees is consistent with the information in the Training and Assessment Strategy.

The *Skills First* Teacher(s) delivering Certificate III in Retail has qualifications as shown in the table below:

Skills First Teacher Name	Qualification/s Held	Date Qualification Obtained	Relevant Industry Experience? Y/N
Nathan Bice	TAE40110 Certificate IV in Training and Assessment	10/04/2012	Y
	BSB51915 Diploma of Leadership and Management	26/10/2017	
	Advanced Shift Management Course	29/09/2006	
	SIR20207 Certificate II in Retail	8/02/2012	
	SIR30207 Certificate III in Retail	8/02/2012	

Skills First Teacher Name	Qualification/s Held	Date Qualification Obtained	Relevant Industry Experience? Y/N
	SIR40207 Certificate IV in Retail Management	27/04/2012	
Amanda Humphrey	TAE40110 Certificate IV in Training and Assessment	18/10/2010	Y
	BSB51915 Diploma of Leadership and Management	10/10/2016	
	WRR30102 Certificate III in Retail Supervision	27/09/2005	
	WRR40102 Certificate IV in Retail Supervision	27/09/2005	
Duane Neill	TAE40110 Certificate IV in Training and Assessment	10/10/2012	Y
	Diploma of Retail Management	23/10/2008	
	Diploma of Business (Frontline Management)	24/10/2008	
	Certificate IV in Business (Small Business Management)	24/10/2008	
Paul Browning	TAE40110 Certificate IV in Training and Assessment	3/02/2016	Y
	BSB40501 Certificate IV in Business Development	14/01/2005	

The Register of Trainers and Assessors was sighted and deemed to be current for the training period included in this audit, and included all requirements in accordance with the Contract.

1.6 Payment of Fees Observations

As requested by the Department, we reviewed two students to determine whether the invoices charged to the student have been paid. Based on our work we have determined the following:

- For two students, each student had been invoiced and had paid their fee in full. For these students, the following was noted:
 - In two instances, the amount received by the student was able to be traced through to the Training Provider's bank account as part of a lump sum deposit (either cash or EFT).
 - In one instance, the employer paid the student tuition fee in instalments as part of a payment plan arrangement.
 - In one instance, the Statement of Fees did include all information stipulated in the Guidelines about Fees.

1.7 Summary of Student and *Skills First* Teacher Interviews

As requested by the Department, we attempted interviews with a sample of 22 students enrolled in government subsidised training.

- Two students could not be contacted after three attempts.
- Five student interviews were completed. The outcome of the completed student interviews is outlined below and is based on information provided by the student only.
 - For five students, the information obtained from the student interview was consistent with the data reported to SVTS
 - For two students, at enrolment, the student was not asked about any prior qualifications held or studied by the student
 - For three students, representatives from WTS did not discuss why the student wanted to do the program.

As requested by the Department, we attempted interviews with two *Skills First* Teachers who deliver training for the Training Provider. The outcome of the two *Skills First* Teacher interviews is outlined below:

Two *Skills First* Teacher interviews were completed and no issues were noted.

Training Provider Management Comments:

Every WTS student completes an AVETMISS compliant enrolment form that records prior qualifications held by the student. Each student also completes the Skills First Eligibility Checklist and Pre-training assessment tools that includes any Credit transfer and Recognition of Prior Learning (RPL) requirements if any. All enrolment documentation is signed by the student and the WTS Authorised Delegate.

WTS potential students meet with our Authorised Delegates to discuss suitability requirements before making an informed decision. This information is recorded on the PTR. The enrolment only proceeds if the student has understood the program requirements and outcomes. Each potential student also completes an enrolment survey to confirm their understanding and provide feedback on the session.

EY Comment: EY conducted student interviews in accordance with the Department's methodology. Statements reported under Section 1.7 are based on comments made by students during the interviews. No update is required to the Report.

2. Detailed Findings

The table below details the non-compliances identified and the Training Provider comments on the findings:

Reference	Control Weakness	Training Provider comments on cause of non-compliance
Pre-Training Review did not adequately ascertain the individual student’s aspirations and interests		
<p>2.1 Pre-Training Review</p>	<p>Testing of two BPA and 20 TCA student files identified 21 instances where the Pre-Training Review did not demonstrate that the Training Provider has ascertained the individual student’s interests with due consideration of the likely outcomes from the development of new competencies and skills.</p> <p>Refer to <i>Appendix A</i> for further detail.</p> <p>The Training Provider did not identify this as an area of non-compliance when completing their most recent Internal Audit Checklist.</p> <p>Contract Reference 2018-19 Standard VET Funding Contract – Schedule 1</p> <p>Clause 5.1 – For Each Eligible Individual, the Training Provider must conduct a Pre-Training Review as part of enrolment, or prior to the commencement of training, to ascertain a suitable, and the most suitable (as defined in the Quality Charter), course for that student to enrol in. The Pre-Training Review must:</p> <ul style="list-style-type: none"> a) Ascertain the individual’s aspirations and interests with due consideration of the likely job outcomes from the development of new competencies and skills. 	<p>WTS reviewed Pre-training Review assessment tools for all programs in May 2018. The compliant PTR assessment tools were issued to staff on 22 May 2018.</p> <p>Note – The Internal Audit was conducted between 24/5/2018 – 19/6/2018. Hence, the tools were compliant at the point of the internal audit.</p> <p>As mentioned at the audit, WTS has already updated its Pre-Training Review documents in May 2018 and effective in June 2018.</p> <p>Prior to the change was made, WTS would like to inform the Department that although this information was not recorded on the PTR. The suitability requirements into each program were met. The process included - WTS meeting with the employers and potential students (employees), providing them with information to make informed decisions on suitable courses. This information included; the Statement of Fees, which contains all fees, costs and eligibility requirements for the programs. The Program Descriptor, which contained the requirements, pathways, delivery options and obligations of</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
		<p>undertaking the program. The student would be given every opportunity to discuss and ask any questions they may have about any aspect of the program.</p> <p>On the enrolment day, following the PTR, the Individual Learning Plan (ILP) would be completed. The ILP identified the method of teaching, strengths, interests, learning areas, student needs, set specific learning goals, employment goals and personal / health goals.</p> <p>The ILP would then be reviewed and evaluated throughout the course duration.</p> <p>Evidence 1 - Current PTRs</p> <p>Evidence 2 - Communication to staff about new PTRs</p> <p>Evidence 3 - Enrolment Process Flow chart</p> <p>Evidence 4 - ILP of Tayla Cicero Client ID – C004956678.</p> <p>EY Comment: The Pre-Training Review related to the exceptions noted above did not include the individual student’s interests with due consideration of the likely outcomes from the development of new competencies and skills. No update is required to the Report.</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
Pre-Training Review does not adequately document how it is determined that the course the individual enrolled in is suitable		
<p>2.2 Pre-Training Review</p>	<p>Testing of two BPA and 20 TCA student files identified 17 instances where there was a lack of evidence available to demonstrate that there was an assessment as to whether or not the course was suitable for the student and whether or not the proposed learning strategies and materials were appropriate for that individual.</p> <p>Refer to <i>Appendix A</i> for further detail.</p> <p>We note that there was a systemic issue with the Pre-Training Review template used by the Training Provider which was acknowledged by management. An updated template was provided to EY at the time of fieldwork.</p> <p>The Training Provider did not identify this as an area of non-compliance when completing their most recent Internal Audit Checklist.</p> <p>Contract Reference <i>2018-19 Standard VET Funding Contract – Schedule 1</i></p> <p>Clause 5.4 – The Training Provider must document how it determined the course or qualification each Eligible Individual enrolled in was a suitable, and the most suitable, training option for that Eligible Individual, with reference to the items in Clause 5.1 of this Schedule 1. The Training Provider must not enrol an Eligible Individual in a course or qualification that is at an inappropriate level for that student, including enrolling students in courses on the Foundation Skills List that would not provide additional relevant competencies. For example, it would be inappropriate to enrol a student assessed at Australia Core Skills Framework Level 3 in all core skills in either Certificate I in General Education for Adults or Certificate II in Skills for Work and Vocational Pathways.</p>	<p>Refer to 2.1 above.</p> <p>EY Comment: Schedule 1, Clause 5.4 of the 2018-19 Standard VET Funding Contract requires the Training Provider to document within the Pre-Training Review the rationale for the selected qualification being both suitable for the student, and the most suitable training option for the student. EY notes there was a lack of evidence provided to demonstrate that the Training Provider had appropriately documented the above rationale on the Pre-Training Review. No update is required to the Report.</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
Training Plan does not detail the time allocated outside routine work duties for Structure Training for students enrolled as Apprentices/Trainees		
<p>2.3 Training Plan</p>	<p>Testing of two BPA and 20 TCA student files identified 22 instances where the Training Plan did not demonstrate that the Training Provider has met the Apprenticeship and Trainee requirements of the Contract. In particular, the Training Plan did not detail the time allocated outside routine work duties for Structured Training for Apprentices/Trainees.</p> <p>Refer to <i>Appendix B</i> for further detail.</p> <p>The Training Provider did not identify this as an area of non-compliance when completing their most recent Internal Audit Checklist.</p> <p>Contract Reference 2018-19 Standard VET Funding Contract – Schedule 1</p> <p>Clause 7.9 – The following additional information must also be documented in a Training Plan for an Apprentice or Trainee:</p> <ul style="list-style-type: none"> b) Details (when, how and how much) of the time allocated outside routine work duties for Structure Training. 	<p>As mentioned at the audit, WTS provides this information to its learners prior to training commencement. The training calendar & program descriptors includes this information. During the internal audit, the training logs with details of the hours the student is required to complete, training calendar, program descriptors (both part of enrolment administration and allocation procedure) were reviewed. WTS felt the evidence was sufficient.</p> <p>WTS believes that Training plans is an active document & as part of its process it updates the training plan regularly and informs employer, student and trainer of any changes made from the originally agreed training plan.</p> <p>Action taken:</p> <ul style="list-style-type: none"> 1) Update training plan - 10/12/2018 - Spoke to the Support team at Student Management System - Axcelerate and included this information on the training plan template. Evidence 1 - See sample training plan. 2) Inform key staff Evidence 2 - Email to staff dated 12/12/2018 highlighting the changes. Evidence 3 – Attendance record and staff acknowledgement of actions required.

Reference	Control Weakness	Training Provider comments on cause of non-compliance
		<p>3) Informing all parties from the active students on the sample student files audited re: training plans changes - Done</p> <p>Evidence 4 – Sample Email to relevant stakeholders (student, employer & trainer) dated 13/12/2018 with instructions.</p> <p>Evidence 5 – Email from Training Implementation Coordinator that all training plans are now re-signed for records.</p> <p>Evidence 6 - Signed training plans for:</p> <p>Daley, Nathan Travis Certificate IV in Hospitality,</p> <p>Cicero, Tayla R Certificate III in Retail</p> <p>Botani, Jessica Certificate III in Food Processing (Sales)</p> <p>Polglaze, Melissa Paige Certificate III in Retail</p> <p>Cotingjo, Isis C Diploma of Leadership and Management</p> <p>Luu, Tom Hai Certificate III in Retail Baking (Bread)</p> <p>Squire, Bradley J Certificate III in Retail Baking (Bread)</p> <p>Mazzei, Nina Giovanna Certificate III in Food Processing (Sales)</p> <p>White, Ashleigh Brianna Certificate III in Hospitality</p> <p>Higgins, Madison May Certificate III in Retail</p> <p>Note – The remainder of students have either completed or cancelled their program.</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
		<p>EY Comment: Schedule 1, clause 7.9 of the 2018-19 VET Funding Contract outlines that the details of time allocated outside routine work duties for Structured Training must be documented in the Training Plan for an Apprentice or Trainee. We note that the Training Provider has since updated the Training Plans to include this information, however the Training Plans reviewed for the student sample under review did not contain this information. No update is required to the Report.</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
Statement of Fees form do not meet the requirement of the VET Funding Contract		
<p>2.4 Fee Concessions</p>	<p>Testing of two BPA and 60 TCA concession student files identified one instance where the Statement of Fees form did not meet the requirements of the VET Funding Contract. Specifically, one instance in which the statement of fees did not detail the hourly tuition fees relevant to the Eligible Individual enrolment.</p> <p>Refer to <i>Appendix C</i> for further details.</p> <p>The Training Provider did not identify this as an area of non-compliance when completing its most recent Internal Audit Checklist.</p> <p>Contract Reference</p> <p><i>2017 Standard VET Funding Contract – Schedule 1</i></p> <p>Clause 6.1 – The Training Provider must adhere to:</p> <p style="padding-left: 40px;">a) The requirements set out in the Guidelines about Fees as issued by the Department and updated from time to time.</p> <p><i>2017 Guidelines about Fees – Section 1</i></p> <p>Clause 1.3 – The Statement of Fees must include, at a minimum:</p> <p style="padding-left: 40px;">a) the hourly tuition fees relevant to the individual enrolment taking account of any applicable concessions or waiver/exemptions</p>	<p>Human error.</p> <p>Note – Files sampled during the Internal Audit – 24/5/2018 to 19/6/2018 were found to be compliant hence were not reported in the Internal Audit Checklist. Please refer to the Management Plan.</p> <p>EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.</p>

Reference	Control Weakness	Training Provider comments on cause of non-compliance
Inaccurate concession fees charged to students		
<p>2.5 Fee Concessions</p>	<p>Testing of two BPA and 60 TCA concession student files identified 25 instances (across 22 student files) where the student was charged an incorrect hourly tuition fee. Specifically, the following was noted:</p> <ul style="list-style-type: none"> a) 15 instances where a concession student’s charged hourly tuition fee did not match the hourly tuition fee reported in SVTS. b) 10 instances where a concession student was not charged 20 per cent of the Training Provider’s published standard tuition fee. <p>Refer to <i>Appendix C</i> for further details</p> <p>The Training Provider did not identify this as an area of non-compliance when completing its most recent Internal Audit Checklist.</p> <p>Contract Reference</p> <p><i>2017 Standard VET Funding Contract – Schedule 1</i></p> <p>Clause 12.2 – The Training provider must:</p> <ul style="list-style-type: none"> a) Report (in cents) the actual tuition fee per hour charged to each Eligible Individual for training subsidised through the Skills First Program via the Client Tuition Fee field in the Student Statistical Report. <p><i>2017 Guidelines about Fees – Section 3</i></p> <p>Clause 3.2 – The concession fee must be 20 per cent of the Training Provider’s published standard tuition fee as described in Clause 1.1, being the fee that the Training Provider would have charged a non-concession government subsidised student in the same course at that time.</p>	<p>Human error.</p> <p>Service Agreement not outlining the reason for change in fees.</p> <p>In all the instances, none of the parties were charged more than the advertised fees. All of the fees were charged to the employer direct and not the students.</p> <p>The difference in fees were absorbed as WTS did not want to disadvantage its clients.</p> <p>CEO addressed the issues around fees for some files in June 20, 2018 following the reconciliation of invoices. WTS staff responsible were warned about the discrepancies.</p> <p>Note – Files sampled during the Internal Audit – 24/5/2018 to 19/6/2018 were found to be compliant hence were not reported it the Internal Audit Checklist. Please refer to the Management Plan for control points</p> <p>EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.</p>

3. Management Action Plan

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
3.1	The Pre-Training Review did not adequately ascertain the individual student's aspirations and interests.	<p>WTS reviewed Pre-training Review assessment tools of all programs in May 2018. The compliant PTR assessment tools were issued to staff on 22 May 2018.</p> <p>Note – The Internal Audit was conducted between 24/5/2018 – 19/6/2018. Hence, the tools were compliant at the point of the internal audit.</p> <p>As mentioned at the audit, WTS has already updated its Pre-Training Review documents in May 2018 and effective from June 2018. The current tool meets the requirement. Please see attached WTS Enrolment process flowchart.</p>	GM Quality	Completed
3.2	The Pre-Training Review did not adequately document how it has determined that the course the individual enrolled in is suitable.	As above	GM Quality	Completed
3.3	Training Plan does not detail the time allocated outside routine work duties for Structured Training for students enrolled as Apprentices/Trainees	<p>As mentioned at the audit, WTS provides this information to its learners before the training commences. The training calendar & program descriptors includes this information.</p> <p>During the internal audit, the training logs with details of the hours the student is required to complete, training calendar, program descriptors (both part of enrolment administration and allocation procedure) were reviewed. WTS felt the evidence was sufficient.</p> <p>WTS believes that Training plans is an active document & as part of its process it updates the training plan regularly and informs the employer,</p>	GM Quality	Completed

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
		<p>student and trainer of any changes made from the originally agreed training plan.</p> <p>Action already taken:</p> <p>1) Update training plan - 10/12/2018 - Spoke to the Support team at Student Management System - Axcelerate and included this information on the training plan template.</p> <p>Evidence 1 - See sample training plan. All new students are receiving the updated training plan.</p> <p>2) Inform key staff</p> <p>Evidence 2 - Email to staff dated 12/12/2018 highlighting the changes.</p> <p>Evidence 3 – Attendance record and staff acknowledgement of actions required.</p> <p>3) Informing all parties from the active students on the sample student files audited on training plans changes - Done</p> <p>Evidence 4 – Sample Email to relevant stakeholders (student, employer & trainer) dated 13/12/2018 with instructions.</p> <p>Evidence 5 – Email from Training Implementation Coordinator that all training plans are now re-signed for records.</p> <p>Evidence 6 - Signed training plans for</p> <p>Daley, Nathan Travis Certificate IV in Hospitality Cicero, Tayla R Certificate III in Retail Botani, Jessica Certificate III in Food Processing (Sales) Polglaze, Melissa Paige Certificate III in Retail Cotingjo, Isis C Diploma of Leadership and Management Luu, Tom Hai Certificate III in Retail Baking (Bread)</p>		

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
		<p>Squire, Bradley J Certificate III in Retail Baking (Bread) Mazzei, Nina Giovanna Certificate III in Food Processing (Sales) White, Ashleigh Brianna Certificate III in Hospitality Higgins, Madison May Certificate III in Retail</p> <p>Note – The remainder of students have either completed or cancelled their program.</p>		
<p>3.4</p>	<p>Statement of Fees form does not meet the requirement of the VET Funding Contract.</p>	<p>In all the instances, none of the parties were charged more than the advertised fees. All of the fees were charged to the employer direct and not the students.</p> <p>The difference in fees were absorbed as WTS did not want to disadvantage its clients.</p> <p>CEO addressed the issues around fees for some files in June 20, 2018 following the reconciliation of invoices. WTS staff responsible were warned about the discrepancies.</p> <p>Note – Files sampled during the Internal Audit – 24/5/2018 to 19/6/2018 were found to be compliant hence were not reported it the Internal Audit Checklist.</p> <p><u>Reason for discrepancies:</u></p> <p><u>1.</u> Human error <u>2.</u> Service agreement not outlining the reason for change in fees</p> <p>To eliminate any errors in fees the following process will be followed after an agreement on fees with the employer and students. As WTS provides on the job training the fees are paid by the employer.</p>	<p>GM Operations & GM Quality</p>	<p>31/1/2019</p>

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
		<p>There are 4 main control points:</p> <p><u>Control point 1 and 2:</u> WTS have two authorise delegates who conduct the enrolment process these delegates will cross check to ensure the correct fees have been documented:</p> <p><u>Control point 3:</u> The enrolment is given to the LLN coordinator for assessment, service agreement will be checked</p> <p><u>Control point 4:</u> Final check will be with the Student Administrator officer who enters the enrolment onto the student management system</p> <p>Any queries or discrepancies are to be immediately given to the General Manager to rectify.</p> <p><u>Proposed Fee structure for our clients with scenarios</u></p> <p>WTS clearly state their enrolment fees on the website</p> <p>During the initial consultation with the employer enrolment fees are discussed and the employees(students) are made aware of the commitment of the employer to provide accredited training to them at enrolment.</p> <p>It must be noted with on the job training the employer is responsible for the enrolment fees.</p> <p><u>Below is the process to determine fees, which may show variances from the advertised fee.</u></p> <p>Fees are advertised as if one student was participating - SOF</p>		

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
		<p>The following scenarios need to be approved by the General Manager, note these fees are made in consultation with the employer .</p> <p>Any enrolment fee <u>WILL NOT</u> be charged at a higher rate than advertised.</p> <p><u>National Client;</u> Fees may be set as a fixed fee to ensure consistency across the board. In Jan 2019 WTS will be finalising the fees after discussion and agreeance with the clients. The agreement will be saved under Client Information section in the Student Management Systems (SMS) Axcelerate. This information will be accessed only by WTS Authorised Delegates.</p> <p><u>Group training (For all clients):</u> Where an Employer may have a group of employees ready to undertake training, WTS will allow for a reduction of the advertised fee. This would be discussed and agreed upon before the enrolment. In such scenarios, the client would receive a form proposal with agreed fee for groups and will be signed by both parties. The proposal and service agreement will be saved under Client Information section in the Student Management Systems (SMS) Axcelerate. This information will be accessed only by WTS Authorised Delegates.</p> <p>Note - These enrolment fees may vary to the advertised fee due to group sizes or market competition. Proposal price set fees and terms and conditions would be altered and agreed upon with client, only to be signed off with higher management, Service agreement at point of enrolment would be set fee's and kept on file at WTS for internal reference.</p>		

Ref.	Nature of exceptions identified	Action to correct non-compliance	Responsible Person	Target Completion Date
		<p>All enrolments fees are signed by the employer and the authorised delegate, which is presented in the service agreement this service agreement will be attached to each individual student that is aligned with that employer</p> <p>The service agreement will have an explanation for the fees to enable the control points to have an understanding, if this is not provided the service agreement is to be returned to the General Manager Operations.</p> <p>New process will be effective 1/2/2019</p>		
<p>3.5 (a)</p>	<p>Inaccurate concession fees charged to students.</p>	<p>WTS will use an excel sheet to calculate the fees with formulae set up to ensure the concession will be charged at 20%. This document will be shared with relevant staff on intranet and website. Concession evidence will be held electronically and checked by WTS authorised delegates and student admin as per control points explained in 3.5 above. GM Quality will complete random audit checks to ensure compliance.</p>	<p>GM Operations GM Quality Student Admin Coordinator</p>	<p>Completed</p>
<p>3.5 (b)</p>	<p>Inaccurate non-tuition fee hourly rates are reported to SVTS.</p>	<p>WTS has recognised that for 2017, its Statement of Fees document adjusted the per hourly rate to the nearest cent. E.g. 0.34 would be rounded to 0.30. For 2018-19, WTS will ensure that the hourly rate will not be rounded off and reported as is. All relevant staff will have access to this information on the Student Management System and website. WTS authorised delegates and student admin as per control points explained in 3.5 & 3.6a above. All staff involved will be reinducted during late Jan 2019 to ensure correct data will be entered into the Student Management System. GM Quality will complete random audit checks to ensure compliance.</p>	<p>Student Admin Coordinator GM Quality</p>	<p>31/01/2019</p>

4. Next Steps

As noted in the letter dated 30 November 2018 notifying your organisation of this audit, other potential actions that may be taken by the Department following this contract compliance audit include:

- Evidence of Eligibility audit, assessing whether a Training Provider has sufficient evidence of eligibility to support student course enrolments for which government subsidised training has been claimed;
- Evidence of Concession audit, assessing whether a Training Provider has sufficient evidence of concession to support the granting of a fee concession claimed under the previous Contract;
- Evidence of Participation audit, assessing whether a Training Provider has sufficient evidence of participation to support claims for payment for training delivery in specific subjects for which funding has been claimed;
- Evidence of Fees audit, assessing whether there is sufficient evidence to demonstrate that students were actually charged the fees reported as being charged in the SVTS. The EOF may also include a determination of whether these fees were subsequently paid by students;
- Pre-Training Review, assessing the process undertaken between the Training Provider and a prospective student to determine the most suitable and appropriate training for that individual, to confirm that it has been conducted and documented in accordance with the requirements of the Contract and the Quality Charter;
- Rectification Review, assessing the extent to which the Management Action Plan arising from the Business Process and/or Transactional Compliance Audits have been implemented by a Training Provider;
- Quality Review, assessing the quality of Training Services that have been, or are being, delivered at a Training Provider;
- A combination of audits and reviews;
- Further action as noted in the Contract. For example, the Department may also require a Training Provider to repay Funds paid for the delivery of Training Services following a TCA;
- Monetary penalties may be imposed; or
- No further action.

Further, in accordance with Clause 11.3(b)(iii) of the Contract, where a Management Action Plan has been developed the Training Provider must advise the Department in writing (including submitting appropriate documentation as determined by the Department) of compliance with and implementation of the auditor's recommendations and/or Management Action Plan within six months of the date of this report.

Appendix A – PTR Exceptions

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.1 ✓	Rep. Ref. 2.2 ✓	Training Provider Comments
BPA2	C005497311	Certificate III in Hospitality	SIT30616	27/04/2018	✓	✓	<p>WTS reviewed its Pre-training Review assessment tools for all programs in May 2018. The compliant PTR assessment tools were issued to staff on 22 May 2018.</p> <p>Note – The Internal Audit was conducted between 24/5/2018 – 19/6/2018. Hence, the tools were compliant at the point of the internal audit.</p> <p>As mentioned at the audit, WTS has already updated its Pre-Training Review documents in June 2018. Prior to the change effected, WTS would like to inform the Department that although this information was</p>
TCA1	C004150332	Certificate IV in Hospitality	SIT40416	05/02/2018	✓	✓	
TCA2	C004771762	Certificate III in Retail	SIR30216	23/02/2018	✓		
TCA3	C004771781	Certificate III in Retail	SIR30216	23/02/2018	✓	✓	
TCA4	C004776366	Certificate IV in Leadership and Management	BSB42015	19/01/2018	✓	✓	
TCA5	C004778779	Certificate III in Hospitality	SIT30616	17/01/2018	✓	✓	
TCA6	C004779424	Certificate III in Retail	SIR30216	23/02/2018	✓	✓	
TCA7	C004865685	Certificate III in Retail Baking (Bread)	FD30610	26/02/2018	✓	✓	
TCA8	C004913072	Certificate III in Retail Baking (Bread)	FD30610	13/02/2018	✓		
TCA9	C004956678	Certificate III in Retail	SIR30216	4/04/2018	✓	✓	
TCA10	C005016559	Certificate III in Retail	SIR30216	2/03/2018	✓	✓	
TCA11	C005016572	Certificate III in Retail	SIR30216	30/04/2018	✓	✓	
TCA12	C005032406	Certificate III in Retail Baking (Bread)	FD30610	27/02/2018	✓	✓	
TCA13	C005396607	Certificate III in Retail Baking (Bread)	FD30610	6/04/2018	✓		
TCA14	C005396958	Certificate III in Hospitality	SIT30616	10/04/2018	✓	✓	

Workplace Training Strategies - 21859

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.1	Rep. Ref. 2.2	Training Provider Comments
TCA15	C005424218	Certificate III in Hospitality	SIT30616	10/04/2018	✓	✓	not recorded on the PTR. The suitability requirements into each program were met. EY Comment: The Pre-Training Review related to the exceptions noted above did not include the individual student's interests with due consideration of the likely outcomes from the development of new competencies and skills.
TCA16	C005537364	Certificate III in Retail Baking (Bread)	FDF30610	10/05/2018	✓		
TCA17	C005537655	Certificate III in Retail	SIR30216	6/06/2018	✓	✓	
TCA18	C005556517	Certificate III in Food Processing (Sales)	FDF30910	18/05/2018	✓	✓	
TCA19	C005581797	Certificate III in Food Processing (Sales)	FDF30910	17/05/2018	✓	✓	
TCA20	C005672293	Certificate III in Retail	SIR30216	19/06/2018	✓	✓	
TOTAL					21	17	

Appendix B – Training Plan Exceptions

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
BPA 1	C005752304	Diploma of Leadership and Management	BSB51915	03/07/2018	✓	<p>As mentioned at the audit, WTS provides this information to its learners before the training commences. The training calendar & program descriptors includes this information.</p> <p>During the internal audit, the training logs with details of the hours the student is required to complete, training calendar, program descriptors (both part of enrolment administration and allocation procedure) were reviewed. WTS felt the evidence was sufficient.</p> <p>WTS believes that Training plans is an active document & as part of its process it updates the training plan regularly and informs the employer, student and trainer of any changes made</p>

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
						from the originally agreed training plan. Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
BPA 2	C004771793	Certificate III in Retail	SIR30216	23/02/2018	✓	Student has successfully completed the program. Hence amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA1	C004150332	Certificate IV in Hospitality	SIT40416	5/02/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
TCA2	C004771762	Certificate III in Retail	SIR30216	23/02/2018	✓	Student has successfully completed the program. Hence amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA3	C004771781	Certificate III in Retail	SIR30216	23/02/2018	✓	Student has successfully completed the program. Hence amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA4	C004776366	Certificate IV in Leadership and Management	BSB42015	19/01/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA5	C004778779	Certificate III in Hospitality	SIT30616	17/01/2018	✓	Student cancelled the training program. Hence, amended

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
						training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA6	C004779424	Certificate III in Retail	SIR30216	23/02/2018	✓	Student has successfully completed the program. Hence amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA7	C004865685	Certificate III in Retail Baking (Bread)	FDF30610	26/02/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA8	C004913072	Certificate III in Retail Baking (Bread)	FDF30610	13/02/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan.

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
						EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA9	C004956678	Certificate III in Retail	SIR30216	4/04/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA10	C005016559	Certificate III in Retail	SIR30216	2/03/2018	✓	Student has successfully completed the program. Hence amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA11	C005016572	Certificate III in Retail	SIR30216	30/04/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
						finding. No update is required to the Report.
TCA12	C005032406	Certificate III in Retail Baking (Bread)	FDF30610	27/02/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA13	C005396607	Certificate III in Retail Baking (Bread)	FDF30610	6/04/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA14	C005396958	Certificate III in Hospitality	SIT30616	10/04/2018	✓	Student cancelled the training program. Hence, amended training plan was not issued. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
TCA15	C005424218	Certificate III in Hospitality	SIT30616	10/04/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA16	C005537364	Certificate III in Retail Baking (Bread)	FDF30610	10/05/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA17	C005537655	Certificate III in Retail	SIR30216	6/06/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
TCA18	C005556517	Certificate III in Food Processing (Sales)	FDF30910	18/05/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA19	C005581797	Certificate III in Food Processing (Sales)	FDF30910	17/05/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
TCA20	C005672293	Certificate III in Retail	SIR30216	19/06/2018	✓	Action already taken: Relevant stakeholders (student, employer & trainer) have signed the amended training plan. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Workplace Training Strategies - 21859

Sample number	Student ID	Program Name	Program ID	Program Commencement Date	Rep. Ref. 2.3 ✓	Training Provider Comments
TOTAL					22	

Appendix C – Fees Concessions Exceptions

Sample number	Student ID	Program Name	Program ID	Reported Hourly Tuition Fee Charged	Actual Hourly Tuition Fee Charged	Variance between Reported and Actual Hourly Tuition Fee	Rep. Ref. 2.4 ✓	Rep. Ref. 2.5 (a) ✓	Rep. Ref. 2.5 (b) ✓	Training Provider Comments
BPA1	C005752304	Diploma of Leadership and Management	BSB51915	\$5.56	\$6.50	-\$0.94		✓		Human error. Fees were charged to the employer direct and not the student. The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON2	C003289209	Certificate III in Hospitality	SIT30616	\$0.30	\$0.60	-\$0.30		✓	✓	Human error. Fees were charged to the employer direct and not the student. The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON7	C003925484	Certificate III in Retail Baking (Bread)	FDF30610	\$0.34	\$0.34	\$0.00			✓	Human error. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON8	C003944286	Certificate III in Retail Baking (Bread)	FDF30610	\$0.33	\$0.30	\$0.03		✓		Human error. Fees were charged to the employer direct and not the student. The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Workplace Training Strategies - 21859

CON12	C004081954	Certificate III in Hospitality	SIT30616	\$0.30	\$0.30	\$0.00		✓	✓	Human error. Fees were charged to the employer direct and not the student. The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON13	C004082130	Certificate III in Hospitality	SIT30616	\$0.30	\$0.60	-\$0.30		✓	✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON14	C004088332	Certificate III in Hospitality	SIT30616	\$0.30	\$0.30	\$0.00			✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON17	C004150534	Certificate III in Hospitality	SIT30616	\$0.30	\$0.30	\$0.00			✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON18	C004166173	Certificate III in Hospitality	SIT30616	\$0.30	\$0.30	\$0.00			✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON31	C004415871	Certificate IV in Leadership and Management	BSB42015	\$0.46	\$0.46	\$0.00			✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Workplace Training Strategies - 21859

CON34	C004428161	Certificate III in Hospitality	SIT30616	\$0.30	\$0.30	\$0.00		✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON37	C004482529	Certificate III in Retail Baking (Bread)	FDF30610	\$0.33	\$0.30	\$0.03		✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON46	C004655818	Certificate III in Retail	SIR30216	\$0.71	\$0.70	\$0.01		✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON50	C004689743	Certificate IV in Hospitality	SIT40416	\$0.35	\$0.40	-\$0.05		✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON51	C004702502	Certificate III in Hospitality	SIT30616	\$0.55	\$0.60	-\$0.05		✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON52	C004717607	Certificate III in Retail	SIR30216	\$0.71	\$0.70	\$0.01		✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.
CON53	C004747586	Certificate III in Hospitality	SIT30616	\$0.55	\$0.60	-\$0.05		✓	The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.

Workplace Training Strategies - 21859

CON54	C004765206	Certificate III in Hospitality	SIT30616	\$0.55	\$0.60	-\$0.05		✓		Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.	
CON57	C004782204	Certificate III in Retail Baking (Bread)	FDF30610	\$0.33	\$0.30	\$0.03		✓		The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.	
CON58	C004785486	Certificate III in Retail	SIR30216	\$0.58	\$0.70	-\$0.12		✓		Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.	
CON59	C004789011	Certificate III in Retail Baking (Bread)	FDF30610	\$0.33	\$0.30	\$0.03		✓		The difference in fees were absorbed as WTS did not want to disadvantage its clients. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.	
CON60	C004800773	Certificate III in Hospitality	SIT30616	\$0.30	Not Provided	N/A		✓	✓	Human error. Fees were charged to the employer direct and not the student. EY Comment: The Training Provider has not disputed the finding. No update is required to the Report.	
TOTAL								1	15	10	