

# **INSTITUTE OF REVENUES RATING AND VALUATION**

## **IRRV PROFESSIONAL DIPLOMA**

### **REVENUES AND BENEFITS STREAMS**

**Effective 2010**

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## **About the Institute**

The Institute of Revenues Rating and Valuation is the professional body for people working in the fields of local revenues and benefits administration, and both public and private sector valuation. It promotes its members' interests in offering sought-after qualifications and professional development opportunities, as well as representing the professions at both central and local government level. The Institute keeps its members informed of current issues through its range of publications, conferences and courses, and conducts research projects on behalf of government and commercial clients.

## **Status as an Awarding Body**

Accredited qualifications offered by the Institute are approved and regulated by Ofqual (England, Wales and Northern Ireland) and the Scottish Qualifications Authority. This means that the Institute works to agreed standards in its conduct of examinations and assessments, and that its procedures are subject to external audit. In addition to the long experience the Institute has as an awarding body, it can therefore draw on the expertise and advice of the regulators. Accredited qualifications are part of the national qualifications frameworks within the UK.

## **Internal Regulation of Qualifications**

The Institute's Qualifications Management Committee, which is appointed by the IRRV Council but acts independently of it, oversees the appropriate conduct of assessments and the award of qualifications. It considers appeals and special cases, and refers any unresolved issues to an external arbitrator.

## **The Institute's Qualifications**

The Diploma is one of a suite of qualifications offered by the Institute. Also offered are the *Honours* qualification, *IRRV Level 3 Certificate* (England and Wales), the *IRRV Certificate* (Scotland), the *IRRV Level 3 National Vocational Qualification*, the *IRRV Level 3 Scottish Vocational Qualification*, and the *IRRV Technical Certificate in Valuation*.

## **Membership of the Institute**

The main categories of membership are Technician, for those at an early stage of their career. The Level 3 and Technical Certificate qualifications lead to Technician membership. The Diploma leads to IRRV (Dip) membership, Honours level leads to IRRV (Hons) membership.

## **The Diploma – Entry Requirements**

Candidates for the **Revenues, Benefits or Valuation Tribunal** streams of the Diploma must have passed the IRRV Technician Qualification, the IRRV Level 3 Certificate (England and Wales), the IRRV Certificate (Scotland), an IRRV Level 3 National Vocational Qualification or an IRRV Level 3 Scottish Vocational Qualification.

Candidates for the **Valuation** stream of the Diploma must have passed the IRRV Valuation Technician qualification or the IRRV Technical Certificate in Valuation.

Candidates who do not fulfil the above entry conditions will be required to demonstrate a comparable background in the appropriate knowledge and skills. Consideration can be given to candidates who have at least a Level 3 / A-level / Scottish Highers qualification and some substantial workplace experience and seniority. In this case candidates will be required to take both assignments of the Diploma first, and, subject to a satisfactory result, will then be permitted to enter for the Diploma examinations.

### **Recognition of Prior Learning (RPL)**

Candidates may claim Recognition of Prior Learning, which may lead to the award of credit for one or more Diploma units without assessment. Both formally accredited learning and informal learning may be considered, but in all cases candidates must provide evidence of learning which corresponds to unit content and level. Further advice on the RPL process will be provided on application.

No part of the Institute's Level 3 qualifications may be considered under the Diploma RPL process – ie no Diploma exemptions will be granted to IRRV Level 3 Qualification holders on the strength of the Level 3 Qualification alone.

## **The Diploma - Information for Candidates**

### *Regional Applicability*

While the syllabus is applicable to the whole of the UK, it is recognised that law, procedures and terminology can vary between England, Northern Ireland, Scotland and Wales across the professional fields covered. In the case of examinations and centrally-set assignments, regionally appropriate questions will be offered. Separate examination papers may be necessary in some subjects, or suitable variations will be included within papers.

All examination papers and assessment tasks will be edited by regional subject specialists before approval, and variations incorporated where necessary. Assessors will be aware that candidate responses to the same question or task may vary according to region.

### *Changes to Law, Regulation and Practice*

In principle, all Law, Regulation and Practice covered in examinations and assignments must be current at the time of assessment.

Candidates are expected to be aware of recent implementation of new legislation or changes to the law. However, candidates need not respond in terms of new arrangements that have come into force two months or less prior to the examination or assessment date.

Where appropriate, candidates are expected to refer to any relevant green and white papers, guidance documents etc.

Updated information on the effects of changes to the law, regulations and procedures relevant to specific Diploma subjects will be made available on the Institute website ([www.irrv.org.uk](http://www.irrv.org.uk)), which should be consulted regularly. Information on format of examinations and assessments, which may be modified from time to time, will also be published on the website.

### *Entry Procedure*

Candidates are required to submit entries by the stated time limits.

### *Modular Entry*

Candidates may enter for some units at appropriate sessions, or all units at one session. Candidates should check that units are available for assessment at the required session.

### *Validity of Pass Credits*

Unit passes will maintain a validity period of two years.

### *Fees*

Fees information is available separately.

Fees must be paid, or a purchase order number must be supplied to the Institute, at the time of entry. If not settled at the time of entry, fees must be paid at the earliest opportunity.

### *Results; Pass List*

Results will be made available on the Institute's website on an advertised date, and will remain available for one week following release. Individual candidates will only be able to access their own results by use of a personal access code. A hard copy results letter will not be issued except by individual candidate request.

A Pass List is published by the Institute following each assessment session. It includes the names of all candidates who have achieved the full qualification, with the name of

their employer. It is assumed that candidates accept on entry that this information will be made publicly available. Any candidate who does not wish this information to be published must inform the Institute in writing.

Result will not be issued to candidates whose fees remain outstanding.

### *Queries and Appeals*

Queries regarding entry and results must be raised in the first instance with the appropriate department of the Institute. A report on performance in any examination or assessment process can be provided on payment of the fee currently in force. Following the issue of a report an appeal can be lodged against a fail result, again on payment of the appropriate fee.

### *Certificates*

Full qualification certificates are issued within one month of the release of a Pass result. Individual unit/subject certificates are only issued on request.

Successful candidates whose fees are still outstanding at the time of entry will not be provided with a certificate.

Certificates remain the property of the Institute and should be surrendered on request.

### *Prizes*

At the discretion of the Qualifications Management Board prizes may be awarded to candidates for outstanding performance in the full qualification, or in individual subjects.

### *Past Papers and Examiner reports*

Past examination papers and assessment guidance will be published on the IRRV website following each assessment session, for the information of future candidates, tutors and employers.

### *Further Information*

Further information on all syllabus, qualifications, examinations and assessment matters may be obtained from the IRRV.

## Diploma - Structure

**The following two tables are a general guide to the demands of the Diploma. The Diploma is not currently nationally accredited, but the Institute aims to assess at the levels described.**

*General Description of Knowledge and Skills requirements, England, N.Ireland, Wales, at Qualifications and Credit Framework (QCF) Level 5*

<b>General Features of Level 5 Qualifications</b>	<b>Knowledge and Understanding Requirements</b>	<b>Application and Action</b>	<b>Autonomy and Accountability</b>
<p>Achievement at level 5 reflects the ability to identify and use relevant understanding, methods and skills to address broadly-defined, complex problems.</p> <p>It includes taking responsibility for planning and developing courses of action as well as exercising autonomy and judgement within broad parameters. It also reflects understanding of different perspectives, approaches or schools of thought and the reasoning behind them</p>	<p>Use practical, theoretical or technological understanding to find ways forward in broadly defined, complex contexts.</p> <p>Analyse, interpret and evaluate relevant information, concepts and ideas.</p> <p>Be aware of the nature and scope of the area of study or work.</p>	<p>Address broadly-defined, complex problems</p> <p>Determine, adapt and use appropriate methods and skills. Use relevant research or development to inform actions.</p> <p>Evaluate actions, methods and results.</p>	<p>Take responsibility for planning and developing courses of action, including, where relevant, responsibility for the work of others</p> <p>Exercise autonomy and judgement within broad parameters</p>

*Information provided by Ofqual*

*General Description of Knowledge and Skills requirements, Scottish Credit and Qualifications Framework (SCQF), at Level 9*

<b>Knowledge and understanding</b>	<b>Practice: Applied knowledge and understanding</b>	<b>Generic cognitive skills</b>	<b>Communication, ICT and numeracy skills</b>	<b>Autonomy, accountability and working with others</b>
Characteristic outcomes of learning at each level include the ability to:				
<p>Demonstrate and/or work with:</p> <ul style="list-style-type: none"> <li>• a broad and integrated knowledge and understanding of the scope, main areas and boundaries of a subject/discipline</li> <li>• a critical understanding of a selection of the principal theories, principles, concepts and terminology</li> <li>• knowledge that is detailed in some areas and/or knowledge of one or more specialisms that are informed by forefront developments</li> </ul>	<p>Use a selection of the principal skills, techniques, practices and/or materials associated with a subject/discipline.</p> <p>Use a few skills, techniques, practices and/or materials that are specialised or advanced.</p> <p>Practise routine methods of enquiry and/or research.</p> <p>Practise in a range of professional level contexts which include a degree of unpredictability.</p>	<p>Undertake critical analysis, evaluation and/or synthesis of ideas, concepts, information and issues.</p> <p>Identify and analyse routine professional problems and issues.</p> <p>Draw on a range of sources in making judgements.</p>	<p>Use a range of routine skills and some advanced and specialised skills in support of established practices in a subject/discipline, for example:</p> <ul style="list-style-type: none"> <li>• make formal and informal presentations on standard/mainstream topics in the subject/discipline to a range of audiences</li> <li>• use a range of IT applications to support and enhance work</li> <li>• interpret, use and evaluate numerical and graphical data to achieve goals/targets</li> </ul>	<p>Exercise autonomy and initiative in some activities at a professional level.</p> <p>Take some responsibility for the work of others and for a range of resources.</p> <p>Practise in ways which take account of own and others' roles and responsibilities.</p> <p>Work under guidance with qualified practitioners.</p> <p>Deal with ethical and professional issues in accordance with current professional and/or ethical codes or practices, seeking guidance where appropriate.</p>

*Information provided by SQA*

### **Summary of Diploma Content**

The Diploma consists of a Common Core and four Option streams. Candidates take all subjects in the Common Core and all subjects in **one** of the Option streams.

Each subject consists of one or more units which may be assessed separately. All units must be successfully achieved within a two-year period.

#### ***Common Core***

- Centrally set assignment
- Elective assignment (ie proposed by candidate)
- Management

#### ***Option Streams***

##### *Revenues*

- Law of Council Tax and Non-Domestic Rating
- Revenues Administration and Public Sector Finance
- Management Case Study

##### *Benefits*

- Housing and Council Tax Benefit Law
- Housing and Council Tax Benefits Administration, and Public Sector Finance
- Management Case Study

##### *Valuation*

- Property, Construction and Economics
- Advanced Valuation
- Law of Property

##### *Valuation Tribunal*

- Law of Property
- Valuation Theory and Practice
- Law of Council Tax and Non-Domestic Rating

## **Diploma – Detailed Content**

### ***Common Core***

- Centrally set assignment
- Elective assignment (ie proposed by candidate)
- Management  
(Valuation Stream: Management in the Public and Private Sector)

Centrally Set Assignment
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A list of assignments will be released by the Institute at six-monthly intervals, from which the candidate must choose **one**. The list will include at least two that are applicable to each option stream, although some may be applicable to more than one stream. Assignments must be 4,500-5,000 words in length, not including appendices or footnotes. At the start of each Centrally Set Assignment (CSA) period, of six months, the list of titles will be published, along with the deadline date for registration in that period. Registration date will normally be up to 4 months from the CSA period start date. Submission of the completed assignment will normally be six months from the start date.

The Institute will provide details of Assignment period dates.

Example:

Month 1	Publication of Assignment titles and notification of key dates (as following)
End Month 4	Final date for registration to submit CSA in this period
End Month 6	Completed CSA submission date

In each assignment the candidate is required to show a range of knowledge at Level 5/9 standard while applying such knowledge to the task requirements relevantly and appropriately to his/her professional background.

The assignment must take the form of a report presented in a professional manner.

The Harvard referencing system must be used. Most university websites provide information on the system, eg

<http://asp.wlv.ac.uk/Level5.asp?UserType=8&Level5=500>

The **Assessment Criteria** will relate to the above requirements ie:

- Range and depth of knowledge
- Ability to apply knowledge appropriately to the task requirements
- Quality of presentation of report

The assignment must be the candidate's own work, and should be relevant and clearly structured. It should draw on both theoretical knowledge and occupational experience, and include exemplary material.

Elective Assignment
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The start and completion dates for the Elective Assignment (EA) will correspond with those for the CSA (above) – ie the EA will take place within a six-month period. Within one month of the start of the period the candidate must submit a project proposal of up to 200 words. The proposal will be approved, or returned to the candidate for amendment and re-submission, as soon as possible. The completed assignment, which must be 4,500-5,000 words in length, not including appendices or footnotes, must be submitted by the end of the period. Registration will take place on approval of the project proposal.

Example EA period (October 2009-March 2010):

Month 1	Candidate submits assignment proposal
Up to end Month 2	Approval, or request for re-submission, of proposal
End month 6	Completed EA submission date

In each assignment the candidate is required to show a range of knowledge at Level 5/9 standard while applying such knowledge to his/her professional field, in conformity with the original assignment proposal.

The assignment must take the form of a report presented in a professional manner.

The Harvard referencing system must be used. Most university websites provide information on the system, eg

<http://asp.wlv.ac.uk/Level5.asp?UserType=8&Level5=500>

The **Assessment Criteria** will relate to the above requirements ie:

- Range and depth of knowledge
- Ability to apply knowledge appropriately to the task as proposed by the candidate and agreed by the Institute
- Quality of presentation of report

The assignment must be the candidate's own work, and should be relevant and clearly structured. It should draw on both theoretical knowledge and occupational experience, and include exemplary material.

Full details are provided in the Diploma Scheme Regulations.

**Key points concerning both assignments:**

- Both assignments may be taken concurrently, ie within the same six-month period
- Late entry is permissible at the Institute's discretion, but no additional time will be granted to the candidate for assignment completion (ie the submission date will remain unchanged); an additional Late Entry fee may be payable

Management – Revenues, Benefits Streams
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**This is a double weighted module and will carry two assessments.**

#### Aim

To provide an understanding of the role of the manager within an organisation in relation to the planning of service delivery and the management of its implementation

#### Learning Outcomes

On completion of their studies, students should be able to:

- explain the purpose and benefits of planning for an organisation in the context of its internal and external environment;
- analyse the processes by which a plan is developed and the importance of the involvement of an organisation's stakeholders in the planning process;
- evaluate and explain techniques for effective implementation of the plan and monitoring of its outcomes;
- describe and evaluate effective management of human resources within the organisation;
- explain the main principles and methods of project management;
- characterise the abilities needed to work effectively as a member of the service delivery team;
- recognise the importance of self-development by the manager.

#### Content

Purpose and Benefits of Planning - context of the plan: internal - the organisation, its culture and mission; external - the organisation and its relations with the outside world; service delivery within the legislative framework; types of plans; business and service plans.

#### Processes for Plan Development:

- Defining the nature of the business/service function; analysis of the market and competition; analysis of stakeholder/customer requirements through effective investigation and consultation;
- Internal SWOT analysis and interpretation of results; evaluation and comparison of alternative delivery strategies; identification of resources needs: negotiating and setting a budget, staffing requirements, equipment and accommodation (including tender evaluation);
- Reporting and presenting the plan.

#### Effective Implementation of the Plan:

- Setting objectives and targets; allocation of tasks individually and within teams; decision making; delegation of authority; budgetary control; management of change for delivery of the plan;
- Monitoring of the plan: the use of on-going consultation with stakeholders for the duration of the plan for effective delivery of service; methods of consultation and communication of results;
- Monitoring processes internal and external, their purposes and effectiveness; timing of reviews; revision of the plan; use of Quality Systems including Customer Service Excellence (CSE), ISO and EFQM.

#### Project Management:

- Principles of project management; content of project plans; critical path analysis; methods of reducing project lengths.

Effective Management of Human Resources:

- Management of human resources to carry out the purposes of the organisation and plan within the culture of the organisation and external influences

- Recruitment and selection methods; job descriptions and person specifications; contracts of employment; relevant employment legislation including equal opportunities, its content and implementation; Human Rights Act and European legislation and practice; appraisal of staff performance; dealing with failing performance; disciplinary procedures; design, purpose and monitoring of staff policies;
- Health and safety issues.

Effective Membership of Service Delivery Team:

- Leadership styles;
- Team-building; promotion of good relations within the team;
- Communication: types of communication and their effectiveness;
- Motivation: financial and non-financial;
- Training: identification of training needs, effective training techniques, monitoring and evaluation of training.

Self Development

- Relationships with other managers and the corporate team; benefits of membership of professional organisations; responsibility for own training and continuing professional development.

### *Revenues Option Stream*

- Law of Council Tax and Non-Domestic Rating
- Revenues Administration, and Public Sector Finance
- Management Case Study

Law of Council Tax and Non-Domestic Rating
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<b>LAW OF COUNCIL TAX</b>		
<b>Learning Outcomes</b> The learner will:	<b>Assessment Criteria</b> The learner can:	<b>Assessment method</b>
1. Understand the structure of the Council Tax Legislation and associated case law relating to liability	1.01 Explain the concept of daily liability.  1.02 Explain the concept of a dwelling.  1.03 Explain the concept of a chargeable dwelling.  1.04 Explain the significance of the different valuation bands.  1.05 Explain the persons liable to pay Council Tax and the hierarchy of liability.  1.06 Explain the concept of joint and several liability.  1.07 Explain the liability in respect of caravans and boats.  1.08 Explain the concept of liability for owners of certain properties set out by regulations.	
2. Understand the structure of the Council Tax Legislation and associated case law relating to sole or main residence	2.01 Explain the concept of sole or main residence.  2.02 Explain the tests that may be applied to	

	<p>determine the status of a dwelling nominated by a person as their main residence.</p> <p>2.03 Understand the significance of the decided cases in developing the concept.</p>	
<p>3. Understand the structure of the Council Tax Legislation and associated case law relating to exemptions from Council Tax</p>	<p>3.01 Explain the concept of an exempt dwelling as set out in legislation and regulation.</p> <p>3.02 Explain the unlimited exemptions relating to general unoccupied property classes.</p> <p>3.03 Explain the time limited exemptions for unoccupied properties.</p> <p>3.04 Explain the properties that are exempt as a result of a special condition.</p> <p>3.05 Explain the properties that are exempt by reason of a relevant absentee.</p> <p>3.06 Explain the properties that are exempt when occupied by a particular person.</p> <p>3.07 Explain in relation to the administration of exemptions by a local authority the duty to take reasonable steps as set out in regulations.</p> <p>3.08 Explain the concept of assumption to entitlement in relation to exemptions as set out in regulations.</p> <p>3.09 Explain the concept</p>	

	<p>of correction of assumptions in relation to discount disregards as set out in regulations.</p> <p>3.10 Explain the circumstances under which penalties may be imposed.</p> <p>3.11 Explain the ground for appeal against the imposition of a penalty.</p>	
<p>4. Understand the structure of the Council Tax Legislation and associated case law relating to discounts and disregards</p>	<p>4.01 Explain the discounts prescribed by the legislation</p> <p>4.02 Explain the criteria which must be fulfilled for a 25% discount to be awarded.</p> <p>4.03 Explain the criteria which must be fulfilled for a 50% discount to be awarded, including the power to vary the levy of discount in specific cases.</p> <p>4.04 Explain the classes of persons to be disregarded.</p> <p>4.05 Explain in relation to the administration of discount disregards by a local authority the duty to take reasonable steps as set out in regulations.</p> <p>4.06 Explain the concept of assumption to entitlement in relation to discount disregards as set out in regulations.</p> <p>4.07 Explain the concept of correction of assumptions in relation to discount disregards as set out in regulations.</p> <p>4.08 Explain the</p>	

	<p>circumstances under which penalties may be imposed.</p> <p>4.09 Explain the ground for appeal against a penalty.</p>	
<p>5. Understand the structure of the Council Tax legislation and associated case law relating to the award and administration of relief for properties occupied by disabled persons.</p>	<p>5.01 Explain the criteria to be regarded as a qualifying individual.</p> <p>5.02 Explain the criteria that must be present that the property must have for the allowance to be awarded.</p> <p>5.03 Explain the administrative arrangements that must be followed by a local billing authority in awarding reductions for property occupied by a disabled person.</p>	
<p>6. Understand the structure of the Council Tax Legislation and associated case law relating to billing and collection</p>	<p>6.01 Explain the procedures that a billing authority must follow when setting the Council Tax each year.</p> <p>6.02 Explain the requirements to publicise the Council Tax for the relevant year.</p> <p>6.03 Explain the procedures that must be followed when issuing the demand notices each year.</p> <p>6.04 Explain the content of the regulations that specify what is to be included in the notes that accompany a demand notice.</p> <p>6.05 Explain the requirements for the calculation of the instalments.</p>	

	6.06 Explain the requirements where a billing authority needs to issue a further demand notice.	
7. Understand the structure of the Council Tax Legislation and associated case law relating to recovery	<p>7.01 Explain the circumstances and criteria that must be met for a complaint to be made to the Clerk for the Justices.</p> <p>7.02 Explain the requirements that must be met for a summons issued.</p> <p>7.03 Explain the requirements that must be met for the justices to issue a liability order.</p> <p>7.04 Explain the defences that are allowed against the issue of liability order.</p> <p>7.05 Explain the powers available to a local authority to request information from a charge payer after this issue of a liability order.</p> <p>7.06 Explain the methods of recovery available to a local authority following the issue of a liability order.</p> <p>7.07 Explain the procedures that must be followed should the billing authority wish to issue committal proceedings against a charge payer.</p> <p>7.08 Understand the significance of the relevant case law.</p>	
8. Understand the	8.01 Explain the statutory	

<p>structure of the Council Tax Legislation and associated case law relating to valuation and the valuation list.</p>	<p>assumption of valuation as set out in regulations.</p> <p>8.02 Explain the parties who may make proposals to alter the entry in the valuation list.</p> <p>8.03 Explain the criteria that must be fulfilled for proposals to be made after 1 November 1993.</p> <p>8.04 Explain the criteria that must be met for an alteration to be considered.</p> <p>8.05 Explain the concepts of Material Increase, Material Reduction and Relevant Transaction.</p> <p>8.06 Explain the circumstances where an alteration to the list is not appropriate.</p>	
<p>9. Understand the structure of the Council Tax Legislation and associated case law relating to the service of completion notices.</p>	<p>9.01 Explain the circumstances where a completion notice must be issued in respect of a property.</p> <p>9.02 Explain the procedures that must be followed when issuing a completion notice to a charge payer.</p> <p>9.03 Understand the content of the notice.</p> <p>9.04 Understand the methods of service which must be followed in the issue of a notice.</p>	
<p>10. Understand the structure of the Council Tax Legislation and associated case law relating to appeals</p>	<p>10.01 Explain the circumstances that may give rise to an appeal by a person in respect of a determination of a billing</p>	

	<p>authority.</p> <p>10.02 Explain the methods by which any person may serve an appeal on an authority.</p> <p>10.03 Explain the circumstances which must arise to allow the appeal to continue to the Valuation Tribunal.</p>	
11. Understand the structure of the Council Tax Legislation and associated case law relating to the imposition of penalties	<p>11.01 Explain the circumstances which may give rise to the imposition of a penalty by either a billing or levying authority.</p> <p>11.02 Explain the circumstances which may give rise to the imposition of a further penalty by either a billing or levying authority.</p> <p>11.03 Explain the procedures where any person may appeal against the imposition of a penalty.</p>	
12. Understand the structure of the Council Tax Legislation and associated case law relating to obtaining information.	<p>12.01 Explain the provisions relating to the supply of information to billing authorities and levying authorities.</p> <p>12.02 Explain the provisions relating to the use of information by billing authorities.</p> <p>12.03 Understand the limitations as to use and the duty to safeguard information that will identify individuals under the relevant enactments</p>	

<b>Law of Non-Domestic Rates</b>		
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>	<b>Assessment method</b>
The learner will:	The learner can:	

<p>1. Understand the historical context and background to the development of rating</p>	<p>1.01 Critically examine and explain the historical development of rating.</p> <p>1.02 Critically examine and explain the significant cases prior to 1990.</p>	
<p>2. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to occupation.</p>	<p>2.01 Explain the significance of actual occupation out of the 4 ingredients of rateable occupation.</p> <p>2.02 Explain the significance beneficial occupation out of the 4 ingredients of rateable occupation.</p> <p>2.03 Explain the significance exclusive occupation out of the 4 ingredients of rateable occupation.</p> <p>2.04 Explain the significance non-transient occupation out of the 4 ingredients of rateable occupation.</p> <p>2.05 Explain the liability to rates for servants and agents.</p> <p>2.06 Explain the liabilities for charities universities and their trading subsidiaries.</p> <p>2.07 Explain the concept of seasonal occupation</p> <p>2.08 Explain the liability of seasonal occupation.</p> <p>2.09 Explain the criteria where self contained holiday accommodation may become rated.</p>	
<p>3. Understand the structure of the Non-Domestic Rate</p>	<p>3.01 Examine and explain the factors creating liability to</p>	

<p>Legislation and associated case law relating to liability</p>	<p>occupied rates.</p> <p>3.02 Explain the calculation of liability for occupied rates.</p> <p>3.03 Examine and explain the factors creating liability for unoccupied rates.</p> <p>3.04 Explain the calculation of unoccupied rates.</p> <p>3.05 Examine and explain the factors where liability for occupied rates may be modified.</p> <p>3.06 Explain the modification of the calculation where other factors are present.</p>	
<p>4 Understand the calculation of the annual multiplier and business rates supplements for each rate period.</p>	<p>4.01 Explain the factors that determine the calculation of the annual multiplier for each rate period.</p> <p>4.02 Explain the arrangements that apply in relation to The Common Council for the City of London.</p> <p>4.03 Explain the calculation of the business rate supplement for each rate period.</p>	
<p>5. Understand the legislation surrounding the creation, administration and payment of the levy of a Business Improvement District.</p>	<p>5.01 Explain the aim of a Business Improvement District.</p> <p>5.02 Explain the process for the creation of a BID</p> <p>5.03 Explain the process for the creation of a BID</p> <p>5.04 Explain the administrative arrangements that must be in place while the BID</p>	

	<p>is in existence</p> <p>5.05 Explain the calculation of the BID levy</p> <p>5.06 Explain the financial arrangements that may be adopted for the collection of the BID levy.</p> <p>5.07 Explain the procedures that must be followed for the recovery of any BID levy from a ratepayer occupying / owning property with the area covered by the BID.</p>	
<p>6. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to exemptions from occupied rates.</p>	<p>6.01 Explain and describe the exemption and case law relating to Agricultural land and buildings</p> <p>6.02 Explain and describe the exemption and case law relating to Fish Farms</p> <p>6.03 Explain and describe the exemption and case law relating to Places of Religious Worship</p> <p>6.04 Explain and describe the exemption and case law relating to property of Trinity House</p> <p>6.05 Explain and describe the exemption and case law relating to Sewers and Accessories</p> <p>6.06 Explain and describe the exemption and case law relating to Drainage authorities.</p> <p>6.07 Explain and describe the exemption and case law relating to Parks</p>	

	<p>6.08 Explain and describe the exemption and case law relating to Property used for the disabled</p> <p>6.09 Explain and describe the exemption and case law relating to Air Raid Protection Works</p> <p>6.10 Explain and describe the exemption and case law relating to Swinging Moorings</p> <p>6.11 Explain and describe the exemption and case law relating to Road crossings over watercourses</p> <p>6.12 Explain and describe the exemption and case law relating to Property in enterprise zones.</p> <p>6.13 Explain and describe the exemption and case law relating to Visiting forces.</p> <p>6.14 Explain and describe the exemption and case law relating to Toll Roads.</p> <p>6.15 Explain and describe the exemption and case law relating to the power to confer exemption.</p>	
<p>7. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to exemptions from unoccupied rates.</p>	<p>7.01 Explain and describe the initial three month exemption period.</p> <p>7.02 Explain and describe the qualifying industrial exemption</p> <p>7.03 Explain and</p>	

	<p>describe the circumstances where occupation may be prohibited by law.</p> <p>7.04 Explain and describe the circumstances where a property is awarded an exemption from empty property rates where action may be taken by the Crown or public authority either to prohibit occupation or acquiring the relevant interest.</p> <p>7.05 Explain and describe the exemption as it applies to listed buildings.</p> <p>7.06 Explain and describe the exemption as it applies to ancient monuments.</p> <p>7.07 Explain the exemption for minimum rateable value.</p> <p>7.08 Explain and describe the exemption as it applies to Personal representatives of deceased persons.</p> <p>7.09 Explain and describe the exemption as it applies to insolvency and debt administrations.</p>	
<p>8. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to reliefs.</p>	<p>8.01 Explain the criteria to be met for Mandatory Rate relief to be awarded.</p> <p>8.02 Explain the criteria to be met for Discretionary rate relief to be awarded.</p> <p>8.03 Explain the criteria to be met for hardship relief to be awarded</p>	

	<p>8.04 Explain the criteria to be met for small business rate relief to be awarded</p> <p>8.05 Explain the criteria to be met for part occupied relief to be awarded.</p>	
<p>9. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to transitional relief</p>	<p>9.01 Understand the intention and scope of the transitional relief scheme</p> <p>9.02 Understand and perform the calculation of the base liability for each hereditament for each chargeable year.</p> <p>9.03 Understand and perform the calculation of the Notional Chargeable amount for each hereditament for each chargeable year.</p> <p>9.04 Understand and perform the calculation of the appropriate fraction as it applies to each hereditament for each chargeable year.</p> <p>9.05 Understand and perform calculations where a transitional certificate is issued by the valuation office.</p> <p>9.06 Understand and perform complex transitional calculations of split merge or reconstitution, including cases where a certificate has been issued by the valuation officer.</p>	
<p>10. Understand the structure of the Non-Domestic Rate Legislation and associated case law</p>	<p>10.01 Explain the requirements for the issue of the annual demand notice.</p>	

<p>relating to billing and collection.</p>	<p>10.02 Explain the requirements and relevant case law surrounding the calculation of the instalment scheme.</p> <p>10.03 Explain the regulations that specify the content of the notes that are to accompany the annual demand notice.</p> <p>10.04 Explain the legislation, regulations and case law covering service of the demand notice to the ratepayer.</p> <p>10.05 Explain the particular requirements of joint and several liability as it applies to the different ownership structures of business enterprises.</p>	
<p>11. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to recovery.</p>	<p>11.01 Explain the requirement to and the conditions to be fulfilled for a further notice to be issued to a ratepayer.</p> <p>11.02 Explain the requirement to and the conditions to be fulfilled for a reminder notice to be issued to a ratepayer.</p> <p>11.03 Explain the conditions to be fulfilled for a complaint to be made to the Clerk to the Justices.</p> <p>11.04 Explain the conditions to be met for the issue of a liability order.</p> <p>11.05 Explain the defences available to a ratepayer against the issue of a liability order.</p>	

	<p>11.06 Explain the powers available to a billing authority following the issue of a liability order.</p> <p>11.07 Explain the process that must be followed should a billing authority undertake committal proceedings against a individual rate payer.</p>	
<p>12. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to valuation and the local and central lists</p>	<p>12.01 Explain the basis of valuation of a hereditament under non-domestic rates, including the statutory assumptions to be made.</p> <p>12.02 Explain the alternative basis for valuing properties where rental evidence is not available</p> <p>12.03 Explain the criteria for a property to be included in the local valuation list.</p> <p>12.04 Explain the criteria for a property to be included in the central list.</p> <p>12.05 Explain the parties who are entitled to make a proposal to alter the valuation list.</p> <p>12.06 Explain the processes to be followed to make a proposal to the valuation officer to alter the valuation list.</p> <p>12.07 Explain the procedures where the parties cannot agree on the rateable value of a property.</p>	

<p>13. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to service of completion notices.</p>	<p>13.01 Explain the circumstances where a completion notice must be issued in respect of a hereditament.</p> <p>13.02 Explain the procedures that must be followed when issuing a completion notice to a rate payer.</p> <p>13.03 Understand the content of the notice.</p> <p>13.04 Understand the methods of service which must be followed in the issue of a notice.</p> <p>13.05 Understand and explain the procedure for agreeing the completion date with the ratepayer.</p> <p>13.06 Understand and explain the procedure for an appeal to be lodged against the date proposed in the notice.</p>	
<p>14. Understand and perform the calculations in order to allow the award of interest to a ratepayer.</p>	<p>14.01 Explain the circumstances where interest is payable to a ratepayer by a local authority.</p> <p>14.02 Explain the concepts of a relevant period and a subsequent period.</p> <p>14.03 Perform the calculation involved in awarding interest.</p> <p>14.04 Explain the different tax treatments required under the legislation.</p>	
<p>15. Understand the role played by the Local Government Ombudsman in relation</p>	<p>15.01 Explain the structure of the Ombudsman Service.</p>	

to National Non-Domestic Rates.	<p>15.02 Explain the remit of the service in relation to Non-Domestic Rating</p> <p>15.03 Explain the powers available to the Ombudsman in conducting an investigation.</p> <p>15.04 Demonstrate understanding of the key concepts of maladministration and injustice.</p> <p>15.05 Explain what powers the Ombudsman has to determine / award compensation.</p>	
16. Understand the structure of the Non-Domestic Rate Legislation and associated case law relating to administration and the NDR pool.	<p>16.01 Explain the statutory accounts to be maintained by a local authority.</p> <p>16.02 Explain the practical operation of each of the accounts including items of income and items of expenditure.</p> <p>16.03 Demonstrate an understanding of the internal accounting treatments to be followed by a local authority.</p>	

Revenues Administration and Public Sector Finance
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**Unit 1: Revenues Administration**

<b>Learning Outcomes</b>	<b>Assessment Criteria</b>	<b>Assessment method</b>
The learner will:	The learner can:	

<p>1. Understand the possible organisational structures for the Revenues office and apply the principles and procedures which are the basis for the effective organisation and management of a revenues function;</p>	<p>1.01 Evaluate different organisational structures taking account of local operating considerations.</p> <p>1.02 Identify the physical security and health and safety issues within a Revenues Office</p> <p>1.03 Describe the measures needed to ensure compliance with data protection legislation and the security of personal information for both paper and IT systems.</p> <p>1.04 Evaluate the disability discrimination policies and procedures</p> <p>1.05 Explain the insurance requirements for a revenues organisation including fidelity insurance</p> <p>1.06 Describe the organisation of a revenues office: including the distribution of duties, management controls.</p> <p>1.07 Research the application of management techniques, office procedures, purchase supplies, and office services.</p> <p>1.08 Evaluate the methods of payment and collection, cash handling, banking and security; identification of individual debtors;</p> <p>1.09 Describe the billing and collection systems in relation to all revenues; the methods of billing and collection, the design of, stationery and form design.</p>	
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<p>2. Understand the origin and sources of revenues available to local authorities and the methods of setting taxes, fees, charges and rents;</p>	<p>2.01 Research the setting of the council tax and the non-domestic rate multiplier including and any other residuary taxes and supplements;  2.02 Describe the setting of fees and charges traffic management charges including parking and vehicle congestion charging and any other source of revenue income  2.03 Evaluate the powers of the local authority to set and collect rents on HRA and non-HRA properties; housing revenue account and rents for commercial properties.  2.04 Explain the impact of national policies and political objectives on rents, fees and charges</p>	
<p>3. Apply the law and regulations of local taxation by way of practical procedures;</p>	<p>3.01 Apply the law in the administration of local taxation  3.02 Evaluate the key issues in relation to liability allowances, exemptions, reliefs, discounts and other reductions; evidence concerning liability disputes, policy issues, and decision making..  3.03 Plan a procedure to ensure that discretion is exercised.  3.04 Evaluate the appeal process available in local taxation to ensure compliance within the legislation and administrative procedures</p>	

<p>4. Apply the law and regulations of revenues other than local taxation by way of practical procedures;</p>	<p>4.01 Apply the law in the administration of revenues 4.02 Evaluate the key issues in relation to 4.03 Evaluate the appeal process available in revenues administration to ensure compliance within the legislation and administrative procedures</p>	
<p>5. Understand and apply the law and procedures relating to the recovery, enforcement and insolvency of both statutory and non-statutory debts;</p>	<p>5.01 Identify the enforcement and debt recovery systems, all relevant court procedures, evidence, advocacy; statutory and common law remedies for debt enforcement. 5.02 Explain the debt arrangement schemes (Scotland only) debt relief orders (England and Wales only); 4.03 Explain the principles of insolvency law. 5.04 Describe the control of arrears, debt monitoring, tracing and management of irrecoverable sums and the application of write off procedures.. 5.05 Evaluate the merits of internal against external bailiffs and explain the codes of conduct for both.</p>	
<p>6. Evaluate the benefits, purposes and costs in relation to the selection and use of information technology systems for revenues applications;</p>	<p>6.1 Identify and plan for the purchase or replacement of IT systems. 6.2 Describe compliance with the European and the local authority tender procedures. 6.3 Describe the application of information technology in relation to the full range of revenues office procedures</p>	
<p>7. Understand the importance and significance of staff selection, development and retention.</p>	<p>7.01 Prepare and implement recruitment and selection procedures and documentation for posts within a revenues office</p>	

	<p>taking account of organisational policies and procedures (including equality and discrimination issues)</p> <p>7.02 Devise an induction and training regime for newly appointed staff</p> <p>7.03 Devise an appraisal process for staff including identification of their training and mentoring needs and how this links with improving staff motivation and morale.</p> <p>7.04 Identify situations that will initiate action using an authorities absence management strategy.</p> <p>7.05 Explain the interrelationship between an organisation's code of conduct and the grievance, discipline and whistle blowing procedures</p>	
<p>8 Understand the importance of, and interrelationship between, performance, cost and cash flow</p>	<p>8.01 Identify areas within the revenues collection that could be improved and analyse the options and financial implications for improvement.</p> <p>8.02 Identify the role of quality checks within the monitoring regime.</p> <p>8.03 Identify how local and national inspection regime indicators can be used to plan service improvements</p> <p>8.04 Identify how internal and external Auditors can be involved to improve controls and security.</p> <p>8.05 Plan controls and processes for the reconciliation of revenues expenditure and income to other financial systems.</p>	
<p>9. Understand the needs and requirements of external and internal customers including communication and access to the revenues service</p>	<p>9.01 Identify and plan access by existing and potential customers to the revenues services including information leaflets, forms and enquiry</p>	

	<p>facilities taking account of local diversity and the opportunities offered by IT and local partners.</p> <p>9.02 Identify how the Revenue Service fits into local and national anti poverty and social inclusion strategies.</p> <p>9.03 Identify the potential benefits and constraints of service level agreements with strategic organisations and partners necessary to the provision of a Revenues Service.</p> <p>9.04 Interpret and use key performance indicators to drive continuous improvement to customer service.</p>	
<p>10. Understand the requirement for Government returns and statistics and Tax base estimates and grant claims. The application of performance indicators and the importance of performance management, business planning, scrutiny and reporting to elected members.</p>	<p>10.01 Identify the appropriate government returns and the importance of their role in relation to local government finance</p> <p>10.02 Explain the procedures for estimating the tax base for council tax.</p> <p>10.03 Describe the application of performance targets and statistics to revenues administration;</p> <p>10.04 Evaluate the use of business and service plans</p> <p>10.05 Describe the procedure for reporting and scrutiny by elected members</p>	

## Unit 2: Financial Management in the Public Sector

<b>Learning Outcomes</b> The learner will:	<b>Assessment Criteria</b> The learner can:	<b>Assessment method</b>
1. Understand the nature of Revenue Expenditure	1.01 describe types of expenditure 1.02 differentiate methods of analysis 1.03 describe methods of accounting for support services 1.04 describe capital charges and control by central government 1.05 describe methods of accounting for trading services 1.06 describe the content and purpose of Medium Term Financial Plans	
2. Understand the nature of Capital Expenditure	2.01 define Capital Expenditure 2.02 describe financing methods, controls and charges 2.03 describe and interpret asset management plans 2.04 describe Public / Private partnership 2.04 describe the Prudential Code, PFI, Capital Appraisals	
3. Understand Treasury Management processes	3.01 define Treasury Management 3.02 describe TM functions 3.03 evaluate features of borrowing and investing 3.04 analyse cash flow, TM strategy and statutory receipts	
4. Understand the purpose and structure of revenue and capital budgets	4.01 describe the purpose of revenue & capital budgets 4.02 explain the method of preparation of revenue and capital budgets 4.03 describe the role of	

	<p>Financial Regulations and Standing Orders in budget preparation</p> <p>4.04 describe the content of Annual Accounts</p> <p>4.05 explain the role of elected members in financial management and financial planning</p>	
5. Understand the working of Financial Controls	<p>5.01 explain Central Government controls</p> <p>5.02 describe the role of the Chief Financial Officer</p> <p>5.03 describe the organisation and role of the Finance Department</p> <p>5.04 explain external and internal auditing principles</p> <p>5.05 explain the functions of internal controls</p>	
6. Understand Sources of Income	<p>6.01 identify the various sources of local authority income apart from borrowing and capital income</p>	
7. Understand how rents, fees and charges operate	<p>7.01 explain the powers of the local authority to set and collect rents on HRA and non-HRA properties</p> <p>7.02 describe the housing revenue account, rents for commercial properties</p> <p>7.03 describe fees and charges, discretionary/mandatory charges</p> <p>7.04 analyse the impact of national policies and political objectives on rents, fees and charges</p>	
8. Understand the nature and purpose of audit; types of audit; general principles of internal and external audit;	<p>8.01 Explain the organisation and method of audit.</p> <p>8.02 Describe a typical audit programme</p> <p>8.03 Identify the types of audit records.</p> <p>8.04 Explain the need for security arrangements.</p> <p>8.05 Explain the need for</p>	

	computer audits. 8.06 Explain internal control and internal check. 8.07 Describe the procedures for the prevention and detection of fraud in revenues administration.	
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### Management Case Study

#### **Learning Outcomes:**

Students should be able to demonstrate the ability to:

- apply the academic underpinning knowledge and understanding acquired in previous studies to solving practical professional problems, and
- find alternative solutions to problems and examine problems in different ways.

#### **Content:**

Given the nature of the module there is no specified syllabus other than that indicated in other Diploma modules.

The case studies will involve the need to undertake additional research into subjects which may be outside the students' chosen fields of study and/or areas of professional activity.

#### **Assessment**

The module will be assessed by means of an examination (3 hours), where candidates will have to produce answers to two out of three case studies. Case Study material will be issued to candidates prior to the examination to allow time for research and related activities. The Case Studies will seek to simulate practical problems and issues likely to be encountered in practice. Each case study will be from a different subject area and the mix of areas may change from assessment to assessment.

***Benefits Option Stream***

- Housing and Council Tax Benefit Law
- Housing and Council Tax Benefits Administration and Public Sector Finance
- Management Case Study

Housing and Council Tax Benefit Law
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<b>Learning Outcomes</b> The learner will:	<b>Assessment Criteria</b> The learner can:	<b>Assessment method</b>
1. Understand the structure of the Housing and Council Tax Benefit Legislation and associated case law relating to eligibility disentitlements.	<p>1.01 Explain the overall requirements for entitlement</p> <p>1.02 Identify circumstances where customers are not treated as liable and therefore excluded whether automatically or other.</p> <p>1.03 Identify circumstances where customers are eligible even though not liable</p> <p>1.04 Explain occupation issues including temporary absence, fear of violence, benefit for a period prior to occupation, benefit on two homes, general occupation issues.</p> <p>1.05 Explain the rules governing the entitlement of persons from abroad – including the rules for EEA nationals;</p> <p>1.06 Explain the rules governing the eligibility of students.</p>	

<p>2. Understand the law governing claims and claimants; duty of the local authority with regard to decision making, notification letters, dispute rights and the role of the Tribunals.</p>	<p>2.01 Identify the routes and methods customers may use to claim Housing and Council Tax Benefits.</p> <p>2.02 Identify who can claim (including appointees) and situations where the outcome of a claim can be dependent on which partner of a couple makes the claim</p> <p>2.03 Identify the key requirements for an effective claim</p> <p>2.04 Explain the importance and relationship between the date of claim and the date entitlement begins, including the criteria for, and maximum period of, backdating.</p> <p>2.05 Explain the significance of a relevant decision and by whom and how those decisions can be disputed up to the upper tier tribunal level.</p> <p>2.06 Identify the information to be included in a decision notification, the persons to whom they should be sent and the time limits for sending notifications</p> <p>2.07 Explain the role of Discretionary Housing Payments and to whom it may be granted.</p>	
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<p>3. Understand the legislation as it relates to the assessment and calculation of Housing and Council Tax Benefits</p>	<p>3.01 Explain the main criteria for being considered a member of a household.</p> <p>3.02 Explain the differing range of reductions in benefit caused by non dependants</p> <p>3.03 Explain the way that joint occupiers, boarders, tenants and sub tenants affect a claimants Housing and Council Tax Benefit.</p> <p>3.04 Explain how applicable amounts are calculated including the conditions of eligibility for premiums.</p> <p>3.05 Explain the calculation of the income used in the assessment of housing and council tax benefit including income and capital disregards, capital tariff income, student income and self employed income. Identifying the sections of the relevant Act(s) or regulation(s)</p> <p>3.06 Describe the factors to be taken into account in assessing notional capital for those who have reached the qualifying age for state pension credits and those that haven't reached that age and explain the diminishing notional capital rule</p>	
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	<p>3.07 Describe the discretions that a council can apply in operating a local scheme and, in percentage terms, the maximum benefit cost subsidy that a council can receive. Outline any screening that a council should apply to local scheme claims to ensure that income disregards allowed for, under the standard scheme(s) are not included under the local scheme.</p> <p>3.08 Identify the role of the Rent Officer within the Local housing Allowance regime</p> <p>3.09 Identify the rent and eligible payments that can be considered for housing benefit</p>	
<p>4 Understand the legislation governing the payment of Housing and Council Tax Benefit</p>	<p>4.01 Explain the options available to the Council enabling them to make payment of Council Tax Benefit</p> <p>4.02 Explain the options available to the Council enabling them to make payment of Rent Rebate</p> <p>4.03 Explain the options available to the Council enabling them to make payments of Rent Allowance including the payment cycles.</p> <p>4.04 Explain the duty placed on a council and the factors they must take into account when paying a rent allowance to:- the claimant, the landlord, a third party.</p> <p>4.05 Explain the</p>	

	requirements placed on a council when making a payment following the death of a claimant	
5 Understand the structure of the legislation and important case law relating to changes of circumstance and overpayments (including excess council tax benefit)	<p>5.01 Explain and compare the differences between revisions and supersessions and the importance of those differences.</p> <p>5.02 Identify the different types of changes in circumstance, the effective date, the criteria for extended payment and how underlying entitlement is implemented.</p> <p>5.03 identify the different types of overpayment, those that are recoverable and the criteria that lead to an overpayment being unrecoverable.</p> <p>5.04 Explain and select appropriate and effective methods of overpayment recovery and the persons from whom it can be recovered.</p> <p>5.05 Explain the effect of the diminution of capital rule on the amount of an overpayment.</p> <p>5.06 Identify the significant case law relating to overpayment recovery.</p> <p>5.07 Identify the options for recovering overpayment of Discretionary Housing Payments.</p>	
6 Understand the legislation relating to granting of subsidy to Councils in relation to Benefit Cost Subsidy, Administration Subsidy and Discretionary Housing	<p>6.01 Explain the term Qualifying Expenditure in relation to Benefit Cost Subsidy and its component parts.</p> <p>6.02 Explain the areas of</p>	

Payments Grant	<p>reduction in the Benefit Cost Subsidy.</p> <p>6.03 Identify the calculation components of the Administration Subsidy and outline how they are used within the calculation formula.</p> <p>6.04 Explain how the maximum expenditure level of Discretionary Housing Payments is set for individual LAs</p>	
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Housing and Council Tax Benefits Administration, Public Sector Finance
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**Unit 1: Housing and Council Tax Benefits Administration**

<b>Learning Outcomes</b> The learner will:	<b>Assessment Criteria</b> The learner can:	<b>Assessment method</b>
1. Understand the possible organisational structures for Housing and Council Tax Benefit office including the strengths and weaknesses.	1.1 Evaluate different organisational, operational and partnership structures taking account of local operating considerations, the functions to be included within the Housing and Council Tax Benefit service remit 1.2 Identify the physical security and health and safety issues within a Housing and Council Tax Benefit office. 1.3 Describe the measures needed to ensure the security of claimant information for both paper and IT systems. 1.4 Implement Disability Discrimination policies and procedures 1.5 Research and implement the insurance requirements for a Housing and Council Tax Benefit organisation including fidelity insurance 1.6 Identify and plan for the purchase or replacement of IT or IT systems including compliance with the authorities tender procedures.	
2. Understand the importance and significance of staff selection, development and retention.	2.01 Prepare and implement recruitment and selection procedures and documentation for posts within a Housing and Council Tax Benefit office taking account of organisational policies and	

	<p>procedures (including equality and discrimination issues)</p> <p>2.02 Devise an induction and training regime for newly appointed staff</p> <p>2.03 Devise an appraisal process for staff including identification of their training and mentoring needs and their ongoing PDR and how this links with improving staff motivation and morale.</p> <p>2.04 Identify situations that will initiate action using an authorities absence management strategy.</p> <p>2.05 Explain the interrelationship between an organisation's code of conduct and the grievance, discipline and whistle blowing procedures</p>	
<p>3 Understand the importance of, and interrelationship between, performance, inspection, control and subsidy regimes</p>	<p>3.01 Explain the rules relating to all aspects of housing and council tax benefit subsidy.</p> <p>3.02 Identify areas within the Benefit Cost and Administration Subsidy that could be improved and analyse the options and financial implications for improvement.</p> <p>3.03 Identify the role of quality checks within the monitoring regime.</p> <p>3.04 Identify how local and national inspection regime indicators can be used to plan service improvements</p> <p>3.05 Identify how internal and external Auditors can be involved to improve controls and security.</p> <p>3.06 Plan controls and processes for the reconciliation of benefit expenditure to other financial systems.</p>	
<p>4 Understand the needs and requirements of</p>	<p>4.01 Identify and plan access by existing and</p>	

<p>external and internal customers including communication and access to the benefit service</p>	<p>potential claimants to benefit services including information leaflets, forms and enquiry facilities taking account of local diversity and the opportunities offered by IT and local partners.</p> <p>4.02 Identify how the Benefit Service fits into local and national anti poverty strategies including those national benefits that offer automatic entitlement to other benefits, premiums and services.</p> <p>4.03 Identify the potential benefits and constraints of service level agreements with strategic organisations and partners necessary to the provision of a Benefit Service. (eg DWP, Job Centre Plus, Pension Service, Rent Service and the Third Sector)</p> <p>4.04 Interpret and use key performance indicators to drive continuous improvement to customer service.</p>	
<p>5. Understand the practical issues in administering the Housing and Council tax Benefit legislation</p>	<p>5.01 Apply the law in the calculation of Housing and Council Tax Benefit</p> <p>5.02 Evaluate the key issues in relation to measurement of need, assessment of resources, application of housing and council tax costs and excess benefits and overpayments.</p> <p>5.03 Understand the rules in relation to the recovery of overpayments including excess Council Tax Benefit, backdating of Benefit, other discretionary elements of the benefit legislation and DHP and draw up procedures taking account of best practice and the local authority's policies.</p> <p>5.03 Plan a procedure to</p>	

	<p>ensure that the DHP cash limit is not exceeded whilst ensuring a fair distribution within the council's policy.</p> <p>5.04 Monitor the reconsideration and appeal process to ensure compliance within the legislation and administrative procedures.</p>	
6. Understand the importance of tenancy matters in relation to the administration of benefits.	6.01 Explain the impact of the following on the assessment of housing costs - assured and shorthold tenancies; tenant's improvements; private sector licences and other tenancy matters; shared ownership; mesne profits; rental purchase and retaining fees.	
7. Understand the application of discretion, Decision Making and Appeals in relation to benefits administration.	7.01 Explain good practice in decision making, use of discretionary powers (e.g. addressing good cause, and DHP's), 7.02 Explain good practice in dealing with and submitting appeals.	
8. Understand the processes in relation to the application of fraud prevention and detection measures in benefits	<p>8.01 Explain procedures for the detection and prevention of fraud</p> <p>8.02 Explain service level agreements and liaison with DWP, Job Centre Plus, Pension Service and other organisations in the context of fraud prevention and detection</p> <p>8.03 Explain the processes for interviews under caution, prosecution, cautions and administrative penalties.</p> <p>8.04 Explain the relationship between the</p>	

	<p>fraud team and the benefits section.</p> <p>8.05 Explain the procedures and organisation of a fraud team.</p>	
<p>9. Understand the importance of performance management in benefits administration.</p>	<p>9.01 Outline the importance of performance management in benefits administration.</p> <p>9.02 Explain the importance of business planning in benefits</p> <p>9.03 Explain the reporting and scrutiny functions in relation to elected members and other stakeholders</p>	

## Unit 2: Financial Management in the Public Sector

<b>Learning Outcomes</b> The learner will:	<b>Assessment Criteria</b> The learner can:	<b>Assessment method</b>
1. Understand the nature of Revenue Expenditure	1.01 describe types of expenditure 1.02 differentiate methods of analysis 1.03 describe methods of accounting for support services 1.04 describe capital charges and control by central government 1.05 describe methods of accounting for trading services 1.06 describe the content and purpose of Medium Term Financial Plans	
2. Understand the nature of Capital Expenditure	2.01 define Capital Expenditure 2.02 describe financing methods, controls and charges 2.03 describe and interpret asset management plans 2.04 describe Public / Private partnership 2.04 describe the Prudential Code, PFI, Capital Appraisals	
3. Understand Treasury Management processes	3.01 define Treasury Management 3.02 describe TM functions 3.03 evaluate features of borrowing and investing 3.04 analyse cash flow, TM strategy and statutory receipts	
4. Understand the purpose and structure of revenue and capital budgets	4.01 describe the purpose of revenue & capital budgets 4.02 explain the method of preparation of revenue and capital budgets 4.03 describe the role of	

	<p>Financial Regulations and Standing Orders in budget preparation</p> <p>4.04 describe the content of Annual Accounts</p> <p>4.05 explain the role of elected members in financial management and financial planning</p>	
5. Understand the working of Financial Controls	<p>5.01 explain Central Government controls</p> <p>5.02 describe the role of the Chief Financial Officer</p> <p>5.03 describe the organisation and role of the Finance Department</p> <p>5.04 explain external and internal auditing principles</p> <p>5.05 explain the functions of internal controls</p>	
6. Understand Sources of Income	<p>6.01 identify the various sources of local authority income apart from borrowing and capital income</p>	
7. Understand how rents, fees and charges operate	<p>7.01 explain the powers of the local authority to set and collect rents on HRA and non-HRA properties</p> <p>7.02 describe the housing revenue account, rents for commercial properties</p> <p>7.03 describe fees and charges, discretionary/mandatory charges</p> <p>7.04 analyse the impact of national policies and political objectives on rents, fees and charges</p>	
8. Understand the nature and purpose of audit; types of audit; general principles of internal and external audit;	<p>8.01 Explain the organisation and method of audit.</p> <p>8.02 Describe a typical audit programme</p> <p>8.03 Identify the types of audit records.</p> <p>8.04 Explain the need for security arrangements.</p> <p>8.05 Explain the need for</p>	

	computer audits. 8.06 Explain internal control and internal check.	
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## Diploma Scheme Regulations

### 1. Eligibility

- 1.1 Applicants for examinations and assessments must be members of the Institute before entering for an examination.
- 1.2 Candidates for the **Revenues, Benefits or Valuation Tribunal** streams of the Diploma must have passed the IRRV Technician Qualification, the IRRV Level 3 Certificate (England and Wales), the IRRV Certificate (Scotland), an IRRV Level 3 National Vocational Qualification or an IRRV Level 3 Scottish Vocational Qualification.

Candidates for the **Valuation** stream of the Diploma must have passed the IRRV Valuation Technician qualification or the IRRV Technical Certificate in Valuation.

Candidates who do not fulfil the above conditions may submit alternative

### 2. Application

- 2.1 Application for examinations must be made on the official form available from the Institute. It should be submitted by the publicised application date with payment of the current fee.
- 2.2 It is the responsibility of individual candidates to submit their entry, or to ensure that it has been submitted on their behalf.
- 2.3 Any special needs must be notified on the application form. Where necessary, specific arrangements will subsequently be discussed with the candidate. See *Arrangements for Candidates with Special Needs* below.
- 2.4 Following application, an acknowledgement will be sent to the applicant, confirming details of the examinations entered. The Institute should be informed immediately of any errors or changes.
- 2.5 An instruction letter, incorporating an official entry card, will be sent to the candidate 7-10 days before the start of the session.
- 2.6 Late entries will be accepted at the discretion of the Education and Membership Department of the Institute, upon payment of an additional fee, regardless of the number of papers to be taken.
- 2.6 All assessment materials are in English. Candidates who require assessment materials in Welsh, and who wish to answer in Welsh, must contact the Institute in advance of the examination session(s).

### 3. Deferral of or Change to Entry; Absence from Examinations

- 3.1 Deferral or withdrawal of, or changes to entries may be made without charge before the final entry date has passed.
- 3.2 After the closing date entries may be deferred, modified or withdrawn without charge if the candidate can produce a statement from a medical practitioner or employer attesting to significant medical or personal causes (the Institute cannot reimburse candidates for charges made by medical practitioners in respect of such statements). If no statement is produced, the current fee per subject affected is payable.

- 3.3 Candidates who are absent from assessments will forfeit the examination fee unless a statement is produced as in 3.2; in which case the full fee is refundable or the paper(s) affected will be deferred to the next or a subsequent session. Decisions as to extension of a candidate's re-sit period because of sickness or other significant reasons are at the discretion of the Qualifications Management Board.

#### 4. Conduct at Examination Centres

- 4.1 Candidates should arrive at the designated centre at least fifteen minutes before the start of each examination.
- 4.2 All examinations must be written in blue or black ink. It is recommended that a ruler and highlighter pen are also used. Candidates must provide their own writing materials. Where appropriate they should provide their own valuation tables, set squares and scales. They may use an electronic calculator provided that it is hand-held, cordless and battery operated and is not pre-programmable.
- 4.3 The candidate entry card, duly signed, must be brought to every examination / assessment. If a candidate forgets to bring the entry card, the invigilator will require him/her to produce an acceptable means of identification. Invigilators may refuse entry to the examination if identity cannot be established.
- 4.4 All personal belongings must be left in the place designated by the invigilator. All mobile phones, audible watches and other electronic items likely to cause a disturbance must be switched off.
- 4.5 Candidates for valuation papers should bring an unmarked copy of Parry's Tables, or similar, to the centre, for consultation during the examination. Otherwise, **no papers or books of any kind may be used.**
- 4.6 The cover of each answer book used must be clearly completed with the required information. The candidate number must be particularly clear, as this is the sole means of candidate identification. **Candidates must not identify themselves or their employer in any answer.** Candidates must write on both sides of the paper and may answer questions in any order, provided the question numbering is clear. All rough work must be written on the rough paper provided.
- 4.7 Discreet drinking of water, and eating of small items such as sweets, is permitted during examinations, provided this causes no disturbance to other candidates. Smoking is forbidden.
- 4.8 Candidates should not leave the examination room during the first or the last thirty minutes of a paper. After the first thirty minutes invigilators may, at their discretion, permit candidates to leave at any time, if they consider that other candidates will not be unduly disturbed.
- 4.9 All instances of irregular behaviour during examinations will be reported to the Institute. Where this behaviour is deemed to be of a serious nature, the Candidate Disciplinary Procedure will apply (see below).

## 5. Results

- 5.1 Examination results will be despatched by first-class letter to all candidates on a specified date in August (June session) or January (December session). Results will also be published on the Institute's website on the same date; candidates will be able to access their own results only by means of a numerical code.
- 5.2 Following receipt of results, candidates may request their marks. A fee will be charged for this service.
- 5.3 Candidates may request a review of performance and marks, and subsequently lodge an appeal against a fail result. A fee for each subject review and appeal requested will be charged. See *Reviews of Scripts and Appeals* below.
- 5.4 All candidate queries regarding results must be made in writing. No results can be discussed by telephone.
- 5.5 A Certificate will be issued to successful candidates following the examinations. No copies will be provided.

## 6. General Examination Information

- 6.1 There are two examination sessions per year, normally during the first complete week in June and December. The closing dates are normally 1<sup>st</sup> March and 30<sup>th</sup> September respectively. Tests and other assessments may take place at other times of year, by announcement.
- 6.2 Assessment timetables, syllabus, past papers and course information are available from the Institute, and selected information is published on the website.
- 6.3 Candidates may choose any of the regional examination centres listed on the application form. In the unlikely event of inadequate or excessive demand at a centre, some candidates may be directed to the next nearest centre. Candidates with special needs or at remote locations who wish to take examinations in their locality should contact the Examinations Officer at the Institute in the first instance.
- 6.4 Potential candidates with appropriate qualifications may apply for subject credits under the Recognition of Prior Learning arrangements. Guidance is provided in the syllabus, and by Institute staff and the Law, Research and Education Committee where necessary.

## 7. Candidate Disciplinary Procedure in the Event of Irregular Behaviour

- 7.1 Irregular Behaviour is deemed to cover cheating, attempts to cheat, plagiarism, collusion and any other attempts to gain an unfair advantage in assessments. Assessment includes all forms of written work, presentations, demonstrations, viva voces, accreditation of prior learning portfolios and all forms of examination.
- 7.2 The Institute emphasises to candidates the seriousness of all forms of misconduct. It is the responsibility of the student to be aware that irregular behaviour in any form constitutes a serious offence. Penalties can range from a warning to exclusion from the IRRV. It is the responsibility of the student to take reasonable precautions to guard against unauthorised access by others to his/her work, both before and after assessment.
- 7.3 The following definitions are presented for guidance, but should not be considered exhaustive:

**Cheating includes:-**

- a) Any form of communication with or copying from any other source during an examination.
- b) Communicating during an examination with any person other than an authorised member of staff.
- c) Introducing any written, printed or other material into an examination (including electronically stored information) other than that specified in the rubric of the examination paper.
- d) Gaining access to unauthorised material during or before an assessment.
- e) Access by any electronic, radio, telephonic or satellite communication.
- f) The use of mobile telephones or pagers during an assessment or examination.
- g) The submission of false claims of previously gained qualifications, research or experience in order to gain exemptions.

**7.4 Procedures to be followed in cases of suspected cheating:-**

- a) All cases of suspected cheating as defined in 7.1 above must be referred to the Examinations Officer in the first instance and then to the Qualifications Management Board (QMB).
- b) In the case of examinations, an invigilator suspecting a student or students of cheating or attempting to gain an unfair advantage in an examination must clearly mark the script of the suspected student(s) at the point when attempts to communicate with another student or using unfair means are noticed. The script should be signed by the invigilator. The candidate will be allowed to complete the examination unless his/her continued presence in the examination room is having a negative effect on other candidates. Any extended discussion between a candidate and an invigilator must take place outside the examination room.
- c) The invigilator must attach a full report to the script, which has to be submitted to the Chair of the Qualifications Management Board and the Institute Chief Executive.
- d) The Board must establish an investigatory panel consisting of three of its members.
- e) The Examinations Officer must inform the suspected student(s) of the Board's investigation and of the nature of the allegation and give the student the opportunity to state his/her case orally and/or in writing, at the student's choice, to the panel. The student must be told to make all evidence available to the panel. If the student chooses to present his/her case orally s/he must be given the opportunity to do so in the presence of a friend. The student may choose not to attend a hearing.
- f) The investigatory panel must normally have met and reported prior to the meeting of the QMB. Where investigations are not completed in time for the meeting of the Board, a decision must be deferred pending completion of the investigations. Where evidence of cheating becomes available subsequent to a meeting of the Board, the IRRV has the right to reopen the matter and to determine the outcome(s) according to the evidence.
- g) The panel must decide whether the cheating is proven or not and must make a report in writing, including all evidence, to the QMB. The report must indicate whether the decision was unanimous, must advise on any mitigating circumstances and must advise the Board on the seriousness of the incident.
- h) The panel must advise the student(s) of its decision and of the substance of its report to the QMB. The student must be informed that s/he may, if s/he wishes, make a written statement to the Board.
- i) The panel, if it finds the breach of examination regulations involves a breach of the IRRV's disciplinary code, will report the matter to the Chief Executive, who may initiate disciplinary proceedings.
- j) It is the panel's responsibility, acting with the full responsibility of the QMB, to establish whether cheating has taken place, and, if so, to decide what penalty, if any, should be imposed and what marks, if any, be given to the student. This panel has the power to rule that students have failed part or all of the examinations concerned and to determine whether or not the student should be allowed a further examination

opportunity. In all cases the panel should inform the IRRV Council of its exercise of discretion. If the incident is deemed by the panel to require more wide ranging action, the matter must be reported to the Chief Executive, who may initiate disciplinary proceedings. The discretion available to the QMB shall include the right to recommend to the IRRV Council that his/her Institute membership be terminated.

- k) Any examiner suspecting plagiarism or collusion must report the matter to the Examinations Officer who, in turn will inform the Chair of the QMB.
- l) Pending the outcome of any investigation, the examination scripts must still be marked but the QMB will not consider the marks until it has been adjudged whether or not an offence has been committed. Any discussion of the suspicion with the student(s) or anyone else must be avoided except as provided in the IRRV's procedures.

### 7.5 Appeal Procedures

A student has the right to challenge the decision of the Qualifications Management Board/Panel by requesting an Appeal Hearing before a sub-group of the Professional Conduct Committee; such a sub-group to consist of three Committee members including the Chair or Vice-Chair.

## 8. Arrangements for Candidates with Special Needs

8.1 IRRV examinations will be taken at the examination centres designated by the Institute, apart from in exceptional cases where a decision has been requested from the Examinations Officer and Chair of Qualifications Management Board (QMB).

Such cases shall be defined as those in which candidates, whether for physical or other reasons accepted by the QMB, are unable to attend a designated centre; or alternatively where it would be inappropriate for them to attend such a centre.

Candidates may only sit IRRV examinations at remote locations with the express permission of the QMB. Examinations taken at a remote location shall be supervised by a person deemed by the Institute, to be a fit and proper person, for such purpose.

### 8.2 Assessment of students with known disabilities

Students with known disabilities who require special arrangements for assessment purposes are required to submit a written statement to the Education Department at the time of application. Medical confirmation will be required. The request will be considered by the Examinations Officer and the QMB.

8.3 While every effort will be made to meet the particular needs of students with disabilities, it should be noted that support may be constrained by such factors as timetable scheduling and access to particular buildings. Students who are granted extra time, and who do not require an amanuensis, typewriter, word processor or other permitted device, may elect to sit the examination in the standard venue. However, due to the constraints of timetabling schedules, a maximum extension of only 30 minutes in total in the finishing time for examinations held in the same room can normally be permitted (but see 8.4 *Extra Time* below). The starting time of all examinations in the room must be the same.

8.4 Specific provision may include:

Amanuenses: An amanuensis is a scribe or assistant who writes from a candidate's dictation. Visually handicapped, physically disabled and in some cases dyslexic candidates may wish to use an amanuensis. The amanuensis should be someone who is able to write legibly and at reasonable speed and ideally should have a working knowledge of the subject being examined but not someone who is too closely involved with the particular paper or student (e.g. a research assistant may be suitable provided s/he does not teach on the option being examined). In the case of a candidate with severe physical disabilities (e.g. a student with cerebral palsy whose speech may be difficult to understand), a regular volunteer or teacher

would be acceptable. Such candidates need to be invigilated in a separate room. A student who is recently disabled or temporarily unable to write will experience greater difficulties than a student who is used to working with an amanuensis, and this should be taken into account in the assessment. If possible, practice sessions with the amanuensis should be arranged.

Extra Time: Extra time may be given to candidates with physical disabilities, dyslexia and/or a student using an amanuensis, a type-writer or word-processor, or other permitted device. Dictation creates the need to check punctuation and grammar and reading back what has been written. Individual arrangements per candidate will be made in the light of individual circumstances. As a general guide an extra fifteen minutes per hour is thought appropriate, although longer may be granted if the amanuensis is not familiar with terminology appropriate to the examination.

Aids and Equipment: In an examination a candidate with a disability will be allowed to use equipment or aids which s/he normally uses in day-to-day study (e.g. typewriter, personal computer).

Separate Invigilation Arrangements: Any special arrangements will aim to minimise stress for students undertaking assessment.

Alternative Papers The following may be provided where required:

*Braille Papers*

*Large Print Papers*

*Coloured Papers* (for candidates with scotopic sensitivity syndrome, as examinations printed on coloured paper alleviate this problem)

*Tape Recordings* (Tape recordings may be made and typed up immediately after the examination by an approved secretary)

The following conditions may be catered for:

Dyslexia: Dyslexia can be identified, and students with dyslexia must produce evidence of the condition if they wish special consideration to be given to their assessment. Dyslexic candidates have different needs, and different difficulties e.g. reading (accuracy and speed), spelling, written presentation (legibility, speed, fluency). These will be identified, and the means by which the candidate normally studies (e.g. use of tapes to take in information or to present answers, use of typewriter etc.), may be arranged as applicable for formal assessment.

Hearing Impairment: Hearing impaired students can take exams in the same room as other students but may be placed near to the invigilator so that if necessary they may lip read any oral instructions etc. It may be necessary to support the invigilator with a person able to communicate with the student using the appropriate sign language.

Where sudden illness or disability occurs during the assessment period, medical certificates must be provided. Where necessary full details will be presented to the (QMB) and full consideration given to the case in the light of available options (deferral, withdrawal and refund, marks allowance etc).

8.5 Religious observances: Students whose religious observances clash with scheduled assessments should submit a written request which will be considered by the Examinations Officer. A minimum of four weeks advance notice must be given by the student. Appropriate supporting evidence may be required.

While every effort will be made to meet the particular needs of students' religious devotions, it must be noted that support may be constrained by such factors as scheduling, staffing and the timing of examinations. Possible arrangements could include deferral to the next available opportunity. The advice and the agreement of the QMB will be sought.

## 9. Review of Scripts and Appeals

9.1 The Review and Appeals procedure provides a formal two-stage mechanism by which examination candidates who feel aggrieved may appeal against their results in a particular subject/s and have their examination papers re-assessed.

9.2 The results letter issued to all candidates gives an indication of performance, ie Distinction, Pass, Marginal Fail or Fail. Candidates are advised of their right of Review and Appeal in their results letters, and are asked to complete and return a standard form and fee payment to initiate the process.

9.3 Upon receipt of a review request, and receipt of the current fee, the appropriate examiner is asked to scrutinise the candidate's script and submit a report on performance and marking within fourteen days. If the examiner recommends an upgrading of the result from Fail to Pass, the report will be referred to the Qualifications Management Board (QMB), or its Chair. Only the QMB or its Chair can issue or amend a result. If the examiner's recommendation is confirmed, the candidate's record will be amended, the candidate will be informed, and the fee will be refunded. If the Board or Chair rejects the recommendation, or if the examiner makes a recommendation for no change of result, the examiner's report, which will highlight areas of weakness and give guidance on improvement of future performance, will be sent to the candidate to assist with further study.

9.4 A candidate may query the outcome of a review by submitting an appeal to the Qualifications Management Board with payment of the current fee. An appeal may not be made until a review report has been obtained. Under the appeal process the Board member responsible for the subject in question will examine the script, and a sample of others, in order to investigate the marking, and report back to an Qualifications Management Board meeting. If the Board decides to upgrade the result from Fail to Pass, then the candidate's record will be amended, the candidate will be informed, and the total fee (for review and appeal) will be refunded.