

FES RETURN AND AUDIT GUIDANCE 2021-22



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SUMMARY:	Guidance to colleges on the completion of their student activity data for Academic Year 2021-22 (FES return) and audit guidance for that year.
FAO:	Principals, directors and Board secretaries of Scotland's colleges, and the general public.
FURTHER INFORMATION:	CONTACT: Steve Keightley / Gordon McBride JOB TITLE: Senior Financial Analyst / Assistant Director DIRECTORATE: Finance TEL: 0131 313 6587 / 0131 313 6575 EMAIL: skeightley@sfc.ac.uk / gmcbride@sfc.ac.uk

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2021-22 DATA RETURN FOR FUNDING PURPOSES (FES RETURN) AND AUDIT GUIDANCE FOR COLLEGES

INTRODUCTION

1. Colleges are required to provide a Further Education Statistics (FES) return, a college certificate, an audit certificate and an audit report. These data are used to inform decisions relating to college grant allocations and accordingly it is important to ensure that they are compiled accurately.
2. The Credits data for Academic Year (AY) 2021-22 will be generated by the college management information systems and returned to the Scottish Funding Council (SFC) via SFC Secure Share. These data should relate to all activity that is fundable by SFC in AY 2021-22.
3. Following the outbreak of the COVID-19 pandemic, SFC has worked with the sector in addressing the financial sustainability of colleges including delivery of activity targets, the management of funding clawback and the flexibilities permitted by SFC over this exceptional period. SFC's Chief Executive wrote to college principals on 21 March 2022 giving advice in relation to flexibilities to enable students to succeed; our in-year redistribution process; and how we will deal with any potential recovery of funds where targets have not been met.
4. Colleges should make the FES return via SFC Secure Share. The timetable for the return of data files (via SFC Secure Share), college certificate, audit certificate and audit report is set out in the table below. It is now no longer a requirement to send in hard copy signed documents. SFC will accept signed electronic documents for the college certificate, audit certificate and the audit report. Please send these as separate attachments to datareturns@sfc.ac.uk.

Return	Description	Latest return date	Reference
FES	2021-22 session return	30 Sep 2022	FES guidance for 2021-22 (online) and this guidance
College certificate	Signed 'Credits claimed' certificate for 2021-22 signed by the college Principal after verification of the 2021-22 FES return	30 Sep 2022	Annex A to this letter
Audit certificate	Audit certificate on the returns for 2021-22 completed by your auditors	30 Sep 2022	Annex B to this letter
Audit report	Full report on issues identified by the auditors for 2021-22, completed by your auditors.	30 Sep 2022	This guidance (<i>paragraphs 9 to 16</i>)
Special circumstances	Details of any extraordinary event or circumstance, apart from the COVID-19 pandemic, which has impacted upon activity levels.	30 Sep 2022	This guidance (<i>paragraphs 7 and 8</i>)

COLLEGE CERTIFICATE

- This is for signature by the college principal, after verification of the 2021-22 FES return, which should be completed with reference to SFC's [Credit Guidance](#). An example of the form for the college certificate is provided at **Annex A**.

ADHERENCE TO TIMESCALE

6. We will use the return to inform future funding decisions. It is therefore important that your college adheres to the timetable for returns.

COMPARISON OF ACTUAL STUDENT ACTIVITY WITH TARGET ACTIVITY AND NOTIFICATION OF SPECIAL CIRCUMSTANCES

7. General conditions of grant are set out in the [Financial Memorandum](#). The Financial Memorandum states that if the college – or the colleges collectively in a multi-college region – does not deliver the outcome agreement and the targets within it, SFC will consider recovery of grant and/or reductions in future funding. However, in recognition of the continued impact of COVID-19 on student success and financial viability; the vital role played by colleges in our economic and social recovery; and to help you plan with a greater degree of certainty, SFC's Chief Executive wrote to colleges concerning the flexibilities SFC has identified for 2021-22.
8. Please therefore advise us before 30 September 2022 of any special circumstances you believe should be considered over and above the COVID-19 pandemic. We will contact colleges regarding under-delivery against targets as part of the analysis of FES data but advance indication of circumstances to be considered would be helpful.

AUDIT CERTIFICATE AND REPORT

9. Colleges are required to obtain from their auditors an independent opinion on the accuracy of the FES return. Auditors must assess the adequacy of the college's systems, procedures and controls which underpin the completion of the FES return.
10. It is the responsibility of the college's board of management to appoint auditors to undertake the audit of the FES return. The auditors are required to provide their opinion in the form of an 'audit certificate', the format of which is provided at **Annex B**. The college should send the signed certificate, along with the FES return signed by the Principal, to SFC by **30 September 2022**.
11. In addition, auditors are required to provide college management with a formal report setting out the approach, scope and findings of their review. A written report should be completed by the auditor and presented to college management. It is the college's responsibility to submit a copy of this report, incorporating the responses from college management, to SFC by **30 September 2022**.
12. Auditors must complete their reviews in time to ensure that SFC receives the audit certificate and report by 30 September 2022. Whilst a copy of the signed audit

certificate should be sent to SFC, it is acknowledged that the auditors owe SFC no duty of care in respect of their audit of the FES return.

13. SFC suggests that the report should include the following sections:
 - The scope of the audit.
 - The approach taken, including the number of days per auditor, the seniority of the auditors, and the management / quality assurance processes applied.
 - An indication of analytical review.
 - The work undertaken, including the extent of the controls/substantive testing undertaken, and the size of samples examined in percentage terms.
 - Details of any additional testing carried out as a result of errors found in initial sampling.
 - The external data examined.
 - Review of the status of prior year recommendations, highlighting any significant weaknesses that remain outstanding.
 - The main findings of the audit work, including any adjustments expressed in Credits and approximate equivalent monetary values.
 - A summary of adjusted and unadjusted errors including number of Credits and monetary values of errors found by auditors.
14. Audit certificates should only be qualified where it is considered that the college's Credits returns contain material misstatements.
15. The required wording of the audit certificate must be adhered to. Significant deviations which alter the level of assurance may lead to rejection of the certificate.
16. SFC will review the audit certificate and the auditors' report. SFC may decide to contact the auditors directly and, in exceptional cases, undertake a more detailed examination of the work undertaken.

COLLECTION OF STUDENT ACTIVITY DATA AND THE FUNDING METHODOLOGY FOR SCOTTISH COLLEGES

17. Auditors should familiarise themselves with the SFC's guidance notes for the collection of 2021-22 student activity data in the guidance issued on 30 April 2021 (as revised in August and September 2021) - [FES guidance](#).
18. To assist auditors in their assessment, [Annex C](#) to these guidance notes summarises the

main requirements for recording activity and identifying the fundable elements. [Annex C](#) also draws attention to areas of the Credits Guidance Notes where colleges need to exercise particular care in interpreting or applying the requirements. For the last few years SFC has set a 2.5% limit for 'one-plus' activity, where students undertake more than one full-time course/programme over the AY. For 2021-22 we removed this limit to support students to benefit from additional learning during this lockdown period. This audit guidance does not include a one-plus limit, to reflect this change in policy. We can confirm that credits are also claimable for timetabled guidance on HE programmes.

SPECIFIC GUIDANCE FOR AUDITORS

19. This audit guidance has been written to facilitate a consistency of approach to Credits auditing across the sector. It is expected that colleges' systems, procedures and controls will be sufficiently developed to allow auditors to take a controls-based approach to the audit of the data return. In certifying the reasonableness of the Credits element of the FES return, auditors should in the first instance identify, review and record the systems and procedures (e.g. Management Information Systems for recording and reporting student and course / programme information) used as the basis for the FES return, and test and assess adequacy of controls in place.
20. Detailed testing will be required as far as necessary to enable auditors adequately to assess whether the controls and procedures were working satisfactorily during the academic year as contained in procedure notes. Auditors should note that the procedure for submitting FES data to SFC incorporates an automatic error / exception reporting process allowing colleges to check and / or correct highlighted entries. Understanding the effectiveness of how this process works at individual colleges should be recognised as part of the audit.
21. The compliance testing of system controls should be supplemented by substantive testing of the actual Credits data. The selection of samples and the determination of sample sizes should have regard to those areas of higher risk as outlined at [Annex E](#). Auditors should use their professional judgement to determine if any misstatements they detect are "significant" or "material" for the relevant data. Where systems controls are assessed as inadequate or to be operating inadequately, the volume of substantive testing is expected to be increased.
22. The COVID-19 emergency and the closure of offices has led to some challenges for auditors in obtaining access to physical records as part of obtaining the relevant evidence for testing. Audit firms will have developed their own protocols for auditing in the current environment and SFC understands that college systems are sufficiently developed to maintain electronic audit trails which can be accessed remotely, given the correct permissions. However, should auditors be unable to access adequate audit

evidence this should be indicated on the audit certificate.

23. Auditors should also consider where it is appropriate to check college returns to external data, such as information from the Scottish Qualifications Authority and the Student Awards Agency for Scotland.
24. The guidance in **Annex E** is derived from the content of auditors' detailed reports and generic issues identified from SFC's own cyclical reviews of colleges' student data. It sets out the main areas of risk and suggests systems and controls colleges should have in place and audit considerations in relation to these risk areas.

FEEDBACK ON PRIOR YEARS' AUDITS

25. A review of the auditors' reports for previous years showed common areas of weakness were:
 - Incorrect course superclass classification and mapping to Price Group.
 - Inconsistency between the number of Credits claimed and the number of units / subjects reported within the FES student record.
 - Attendance registers for off campus learning activity not available for audit and not matching systems data.
 - Withdrawals not being recorded correctly and reconciled with the student's last date of physical attendance in college. Note: this rule does not apply to the on-going payment of student support funds (SSF) therefore please refer to the separate SSF guidance for specific instructions.
 - Incorrect calculation of Credit values, particularly in relation to:
 - Infill students.
 - Students on European Computer Driving License (ECDL) courses.
 - Claims for non-Scottish UK students¹.

¹ Change in status for EU students from 2021-22

- Lack of evidence for:
 - The hours claimed in relation to students on work-based learning courses.
 - The hours claimed in relation to students on non-accredited (subject-based) work experience/placement.
 - Time-related milestones and progression for students on open / distance learning courses.
 - Entitlement to fee waiver claims.
26. Colleges are therefore reminded of:
- The importance of ensuring that data in the system is accurate as these feed directly into the FES return.
 - The importance of having appropriate controls in place including effective operation of these controls during the academic year.
 - The need to ensure attendance registers are accessible and being completed accurately and procedures are in place to record withdrawals accurately and timeously (also see Annex D for COVID-19 emergency impacts).
 - The importance of categorising and recording work-based learning activity fully and accurately according to the guidance.
 - The need to maintain evidence to support Credits claimed for work-based learning, open / distance learning and Price Group 5.

COMMUNICATION BETWEEN THE AUDITORS AND SFC

27. In the event of any problems arising with college systems, the auditors should, in the first instance, attempt to resolve matters with the college and perform sufficient work to ensure that the data on the return is reliable.
28. If it appears that the auditors will be unable to sign the report by the due date, then SFC should be notified at once so that a course of action can be agreed with both the college and the auditors.
29. If a difficulty arises in relation to interpretation of the SFC's instructions or guidance, or if the college and the auditors interpret these differently, then the auditors may consult SFC for advice.

FURTHER INFORMATION

30. For further information please contact the following.

FES RETURN OR ANNEX C

31. Kenny Wilson, Senior Policy Analysis Officer, Policy, Insight and Analytics, tel: 0131 313 6509, email: kwilson@sfc.ac.uk or Michelle McNeill, Policy Analysis Officer, Policy, Insight and Analytics, tel: 0131 313 6662, email: mmcneill@sfc.ac.uk.

CREDITS GUIDANCE

32. Gordon McBride, Assistant Director, Finance, tel: 0131 313 6575, email: gmcbride@sfc.ac.uk.

AUDIT MATTERS

33. Steve Keightley, Senior Financial Analyst, Institutional Sustainability and Governance, tel: 0131 313 6587, email: skeightley@sfc.ac.uk.



Richard Maconachie FCCA

Director of Finance

COLLEGE CERTIFICATE

Scottish Funding Council

Apex 2

97 Haymarket Terrace

Edinburgh

EH12 5HD

I confirm that the FES return contains details of all Credits claimed in respect of fundable programmes relating to college activity in AY 2021-22. I also confirm that I am satisfied that the information supplied in the FES return is free from material misstatement. I confirm that the figures include, where appropriate, any adjustments identified from our auditors' review. The total number of Credits claimed is as

follows:

	Target	Claimed
Core Credits		
ESF		
YPG/NTTF		
Foundation Apprenticeships		
Deferred students		
Total		

College name:

College Principal's signature:

Date:

Please return your completed form to:

SFC Data Returns datareturns@sfc.ac.uk by **30 September 2022**.

FORMAT FOR CREDITS AUDIT CERTIFICATE FOR AY 2021-22

AUDITOR'S REPORT TO THE MEMBERS OF THE BOARD OF
MANAGEMENT OF XXX COLLEGE.

I/We have audited the FES return which has been prepared by _____ College under SFC's Credit Guidance for colleges issued 2 August 2021 and which has been confirmed as being free from material misstatement by the College's Principal in his/her Certificate dated _____. I/We conducted our audit in accordance with the 2021-22 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. I/We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. I/We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In my/our opinion:

- The student data returns have been compiled in accordance with all relevant guidance.
- Adequate procedures are in place to ensure the accurate collection and recording of the data.
- [Subject to the exceptions given below] we can provide reasonable assurance that the FES return is free from material misstatements.

Signature:**Date:****Name of audit firm:****Contact name:****Contact telephone number:****Date FES returned:**

A qualified audit would require different wording and the subject matter referred to in square brackets of the third bullet point would be expanded.

Please return your completed form to:

SFC Data Returns (datareturns@sfc.ac.uk) by **30 September 2022**.

MAJOR REQUIREMENTS FOR RECORDING AND REPORTING FUNDABLE ACTIVITY: FOR GUIDANCE

BACKGROUND

1. It is necessary to survey and record, on an annual basis, the numbers of students participating in Further and Higher Education provided through Scotland's colleges, together with the programmes of study followed, to monitor and evaluate the coherence of this provision. This survey is undertaken through the FES return, which also records the modes and duration of student attendance and the associated numbers of Credits provided or hours of tuition planned.
2. Some programmes of study offered, and some students who participate in colleges, are not considered to be fundable. For students and programmes of study which do qualify, there are a range of procedures and practices which are applied to the activity generated, which subsequently lead to the identification of Credit totals for each college.
3. Credits derived from the collection exercise are weighted, through Price Groups, to reflect costs incurred in delivering tuition in each of the areas of activity provided by the college. In the main, the costs relate to the subject area, although in some cases the activity generated by the student may also be weighted because of his / her particular circumstances.
4. SFC periodically updates the systems that are used to collect and record FES data, both as systems develop and as the pattern of nationally led education and training changes. Auditors are requested to provide reasonable assurance that colleges' administrative and management systems are producing accurate and reliable data returns to SFC and to examine the areas highlighted in the following sections.

CREDITS GUIDANCE NOTES

5. The 2021-22 Credits guidance notes were issued to colleges on 2 August 2021.
6. The guidance sets out the eligibility criteria to determine whether Credits can be claimed for a student and/or a programme of study. It is important that the data assessment elements of the FES return are completed accurately. Where the return or elements included in the return are not straightforward, explanatory comments should be sent in a covering letter to SFC along with the return. Auditors should check that, where comments are required, these have been provided to SFC and are reasonable.

7. An essential element of the funding process requires the differentiation between full-time (FT) and other modes of attendance. Colleges need to record these elements correctly and accurately.
8. Criteria for qualification for funding should be applied both at the course / programme and individual student level. Colleges should be able to demonstrate to their auditors that they have adequate procedures and processes in place to allow this.
9. Formal completion of the enrolment process is necessary as this represents the teaching contract between the student and the college. The usual process for enrolment is to obtain an agreement on the course to be undertaken, which is then signed by the student and a representative of the college. Colleges may wish to use alternative evidence, such as attendance records and works submissions, other than a signature. However, colleges wishing to operate a different system should contact SFC to discuss this further. New technology may facilitate enrolment at a distance, and students with certain disabilities may find traditional enrolment forms inaccessible. In these cases, there should be appropriate alternative evidence that the student has enrolled with the college.
10. Normally, the pattern of college activity would be expected to follow established trends in student participation and in the delivery of Credits. Auditors are asked to look for significant changes in the established patterns of provision, participation and retention and to report on reasons for these changes.

EUROPEAN SOCIAL FUNDS (ESF)

11. SFC awarded teaching funding for credit-based HE activity totalling c. £13.2 million in AY 2021-22 under the ESF 'Developing Scotland's Workforce' (DSW) programme. More information can be found on the [SFC website ESF page](#).
12. Colleges are also required to deliver targets in relation to the following: ESF; YPG/NTTF, Foundation Apprenticeships, and Deferred students.
13. Auditors are requested to review and test colleges' systems for administering the additional funding, in line with conditions of grant, in order that eligible activity is accurately collected and recorded, and that funding is directed towards eligible students. Guidance is available on the [SFC website ESF page](#).

IMPACT OF COVID-19 EMERGENCY ON THE AUDIT

Closure of campuses	Impact	Guidance
Students studying remotely	Physical attendance registers redundant	<p>Colleges should have implemented engagement monitoring processes to ensure students remain engaged upon their studies via attendance at online classes and returning assignments etc.</p> <p>Colleges should have a process to take early and appropriate action when this monitoring indicates disengagement. Evidence from this process should be available in relation to identifying the date of early withdrawals.</p>
Deferred students	Funding for deferred units only	SFC provided additional Credits for deferred students who are completing their course from the previous AY. Auditors should check the claims are appropriate for this group. For example, that colleges are claiming only for the units to be completed and not the entire course.
Core targets not delivered but European Social Fund (ESF) funding provided to the college.	European rules apply	For colleges with ESF targets and funding, ESF activity must be over and above the core credit target. Under-delivery of core credit target will therefore lead to clawback of ESF funding. Colleges in this position should provide for the related grant to be paid back to SFC in the 2021-22 annual accounts and the Financial Forecast Return (FFR).

KEY RISK AREAS

To assist auditors the table below highlights areas we consider being high risk and would expect an auditor to give significant attention to.

Risk area	Systems requirements / expected controls
<p>1. Non-fundable activity is included in the Credit count.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures for:</p> <ul style="list-style-type: none"> • Identifying elements of non-fundable activity. • Identifying non-fundable programmes. • Identifying programmes which span more than one academic session, and ensuring that Credits for these programmes are claimed once only and in the correct year.
<p>2. Non-fundable students are included in the Credit count.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures for identifying non-fundable students on fundable programmes.</p> <p>For every potentially fundable student, the college should have procedures to determine the programmes for which that student is ineligible for funding.</p>
<p>3. Programmes are not classified correctly.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have procedures to ensure:</p> <ul style="list-style-type: none"> • Provision is correctly classified between full-time (FT) and other modes of provision. • Provision is correctly classified between Higher Education (HE) and Further Education (FE). • Provision is correctly classified between course superclass (subject) and Price Group.
<p>4. Infill students are counted as part of the programmes which are being in-filled, rather than their</p>	<p>College should have procedures to</p> <ul style="list-style-type: none"> • Identify infill students separately.

Risk area	Systems requirements / expected controls
<p>individually tailored courses, or are included as part of both courses.</p> <p>Grant-in-aid could be overstated.</p>	<ul style="list-style-type: none"> • Ensure that they are allocated to the correct programme. • Ensure that they are counted only once on the return.
<p>5. Incorrect dominant Price Group codes are allocated to programmes.</p> <p>Grant-in-aid could be misstated.</p>	<p>College should have procedures in place to ensure courses and programmes are consistently coded.</p>
<p>6. Students included in the return do not meet attendance criteria.</p> <p>Grant-in-aid could be overstated.</p>	<p>College should have systems to ensure that the start and end date is recorded for each programme and that the 'required date' is calculated correctly.</p> <p>College should have procedures for identifying and recording student withdrawals and the correct withdrawal date.</p> <p>College should have a procedure that ensures the withdrawal date is compared with the 'required date', to determine whether the student is to be included in the Credits claim.</p>
<p>7. Incorrect Credit value is claimed for</p>	<p>College should have procedures to:</p>

Risk area	Systems requirements / expected controls
the programme of study.	<ul style="list-style-type: none"> • Ensure the correct planned activity (Credits) value is entered in the software for each fixed length 'Other than FT' course.
Grant-in-aid could be misstated.	<ul style="list-style-type: none"> • Determine the individual Credit value for flexible duration courses that are 'Other than FT' and for special programmes. • Ensure Credits values are determined by suitably trained personnel.
<p>8. The college Credits claim for an individual student exceeds the maximum claim allowed for a student per year.</p> <p>Colleges may claim a maximum of one full-time (FT) course per student per year.</p>	<p>College should have procedures in place to ensure that where Credits are claimed for additional part-time related study; the study can be appropriately justified.</p> <p>College should have procedures in place which ensure that the Credits claimed per student do not exceed the maximum.</p>
<p>9. College records more than one FT tuition fee per student per AY.</p> <p>College records fee waiver for students on ineligible courses. e.g. FT advanced or where a "top up" has been charged.</p> <p>College records fee waiver for courses</p>	<p>College should have procedures:</p> <ul style="list-style-type: none"> • To ensure that a maximum of one FT fee per student per AY is recorded. • For the separate identification of advanced courses. • To ensure that students charged "other fees" are not recorded as eligible for a fee waiver. • For the separate identification and correct claiming of programmes which span more than one AY. • To ensure that fee waivers are recorded for students that meet both the attendance and eligibility criteria. • To ensure fee waivers recorded are in accordance with Council standard fee waiver policy.

Risk area**Systems****requirements / expected controls**

spanning academic years, either in the incorrect year or in both years.

- Guidance explaining the circumstances in which colleges may claim fee waiver grant is on the SFC website: Fee Waiver Policy AY 2021-22.

College records fee waivers for ineligible students.

College records fee waivers which are not covered by the standard fee waiver policy.

Fee waiver funds received could be overstated.

10. Students who enrol on an open / distance learning programme do not continue with the programme.

College should have procedures to:

- Agree likely duration of study.
- Set time-related milestones.
- Review progress.

Grant-in-aid could be overstated.

11. Students who undertake non-accredited work experience / placement.

College should have procedures to:

- Agree reasonable duration of non-accredited work experience/placement.

Risk area**Systems
requirements / expected controls**

- Review attendance.

12. Incorrect Credit value is claimed for collaborative provision as:

(i) Activity is not eligible for funding.

(ii) Funding implicitly claimed by the college is excessive in relation to the level of engagement with the student and / or resource deployed by the college.

(i) Colleges should have procedures in place to assess fundability of collaborative provision, in particular:

- It is not fully funded from non-SFC sources.
- The criteria for collaborative provision in the guidance have been met, including management, quality assurance and the other specific criteria listed.

(ii) Colleges should have processes in place to ensure that the Credits claimed for collaborative provision meet the requirements of the guidance on collaborative provision and the core principles relating to the level of college engagement with students and to college resources.