



KPMG Learning Academy

Training and Development

Internal Quality Assurance Policy

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Document review and approval

Revision history

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This document has been reviewed by

	Reviewer	Date reviewed
1	Martina Spiteri	05/11/2024
2	Kersten Mallia	20/11/2024
3		
4		
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This document has been approved by

Subject matter experts		
	Name	Date reviewed
1	Jonathan Dingli	26/11/2024
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3		
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About

The KPMG Learning Academy (hereinafter referred to as 'KLA' or the 'Academy') aims to leverage on an extensive amount of subject matter expertise generated from years of experience and hands-on approach of its trainers, in a Big 4 International Audit and Consultancy firm.

It provides diverse educational and training programmes which include ACCA qualifications, Continuous Professional Education seminars in accounting, tax, people management and other areas, postgraduate and undergraduate degrees and industry certifications.

Training is delivered in different formats, from live online sessions to eLearning modules, classroom and blended training courses. All sessions offered by the Academy can be tailored to the individual needs of a business, while new subject areas can be explored according to the business' requirements. The Academy works with its clients to design and build effective and practical learning solutions centred on the learner experience.

The Academy has its own Learning Management System (LMS) for online learning which can also be made available to businesses as repository of the eLearning content for access by their employees.

General Statement

KLA's Training and Development Internal Quality Assurance (IQA) Policy is geared towards ensuring that students and/or participants (hereinafter referred to as "students") benefit to the maximum from the learning experiences provided. This policy addresses any potential limitations within its control that may significantly hinder a student's learning journey. It is aimed at ensuring consistent standards throughout all our Learning and Development Programmes irrespective of duration and level.

Principles underlying KLA's IQA Policy

Our IQA policy aims at ensuring fairness and equality, adequate assessment methods, whilst also providing suitable study resources and training venues for delivery of the learning:

- Fairness – every student has an equal chance of obtaining the respective certification if the study resources provided during the course are followed. Students will be assessed on the materials provided and there is no need to refer to outside sources to obtain a good grade within the assessment.
- Equality – All students have an equal chance of success as the same materials will be provided including module notes and slides.

- Assessment – The assessment reflects and focuses on the development of one’s skills and professional competency. Assessments are prepared and corrected by ACCA, Kaplan and KLA’s trainers (as deemed applicable), and ensure a uniform assessment to all participants.
- Material and Premises - Students who apply for KLA’s learning programmes will have access to a detailed student handbook. In addition, KLA will make sure that all premises used will have access to facilities for participants with special requirements. Furthermore, participants will also be in a position to follow the programme and interact with the tutors Live Online. Lectures which are held Live Online are recorded for future playback and can be accessed via a Learning Management system (virtual learning platform) designed to help students access past lecture recordings and relevant course materials.

The sections below address the 11 standards set by the Malta Further and Higher Education Authority (MFHEA) which KLA is required to adhere to in order to ensure that the educational programmes offered to students are of the required quality.

General Structure of the programmes

All programmes delivered and created by KLA shall be coordinated by at least one staff member who will assist in attendance, material resourcing, and other relevant logistics such as venue availability (where applicable, physical training conditions, etc). The course co-ordinator will be responsible for a number of defined cohorts in any learning programme and will be responsible for:

- a) Ensuring proper student registration
- b) Ensuring proper student management including appeals, attendance, and issuing of results and certificates
- c) Scheduling and coordinating tutors/trainers when several cohorts are involved
- d) Ensuring trainers are actively engaging in the interactive Live Online sessions by being responsible for the interactive component of the module when applicable
- e) Evaluating student progression and providing assistance if students are not progressing as planned (where applicable)
- f) Assisting students when the issues go beyond the responsibility of the trainer or tutor

1) Policy for quality assurance

At KLA, we are committed to excellence in all aspects of our operations. Quality at KLA means delivering training courses which meet or exceed our students' requirements while ensuring continuous improvement. Our quality assurance standards and processes are designed to uphold this commitment, incorporating thorough quality monitoring and comprehensive feedback mechanisms.

Aligned with KPMG (of which, KLA forms part of in its capacity as a Maltese civil partnership) values KLA is dedicated to cultivating a culture of quality. This involves not only adhering to established standards but also encouraging every team member and tutor to take ownership of quality in their work. We believe that a strong quality culture drives innovation, enhances student satisfaction and ultimately contributes to our success and our students' success.

To ensure we maintain our high standards, KLA will conduct Annual Quality Monitoring Reports (QMRs). These reports are part of our structured internal quality monitoring and reporting processes. They involve systematic data collection, analysis, and review to identify areas for improvement and ensure compliance with our Quality Assurance (QA) standards. The responsibility for data collection and reporting is clearly defined, with teams/individuals accountable for each step of the process.

Beyond external evaluations, KLA is committed to continuous internal self-assessment and enhancement of our QA practices. This involves ongoing planning, monitoring, evaluation, and improvement processes. By regularly assessing our own performance and seeking opportunities for enhancement, we ensure that our commitment to quality is not just a response to external requirements but a core aspect of our organisational culture.

This IQA Policy will be made available to every student and tutor involved in the learning programmes organised by KLA. Further to this, it will be made public for those who wish to view it, highlighting KLA's commitment to transparency and quality and willingness to receive feedback both from direct stakeholders and from any other interested parties.

This IQA Policy shall be revised once every two years to ensure that its contents and procedures reflect the current state of the learning programmes. The present review represents a significant overhaul of the IQA Policy in response to the External Quality Assurance Audit conducted by the MFHEA during November 2022 and the feedback and final report published in December 2023.

KLA will not tolerate any behaviour or action that is likely to have an unreasonable negative impact on another student (including a member of staff) in relation to their studies and/or Academy experience, including bullying, harassment and/or discrimination. Gross misconduct will be reported with immediate consequence of temporary suspension. Any such accusations will be investigated by the Student Services team, depending on the circumstance and offence. The report could be forwarded to the Academic Board for further resolution or directly to the Disciplinary Board.

2) Institutional probity

Finance

KLA part of a firm, KPMG, which holds a warrant in terms of the Accountancy Profession Act under which the firm is expected to abide by high professional and ethical standards. KPMG has been established in Malta in 1969.

KLA has access to adequate financial reserves to support its operations even in case of unpredictable adverse financial events. This ensures that under such circumstances, courses could continue to be supported at a loss, if necessary, until the current cohort/s of students complete their course. This mitigates the risk to students of having their course/s abruptly terminated.

Leadership

KLA is headed by KPMG Partner and Head of KPMG Learning Academy Dr Jonathan Dingli. Dr Dingli co-leads a team of professionals within the Corporate Accounting Advisory Services (CAAS) Team at KPMG in Malta, and he has an extensive track record of teaching and overseeing the management of educational institutions. Should he be unable or unwilling to fill this role, a call for applications will be issued. Criteria required for the leadership position are envisaged to be:

- **Education:**
 - A minimum of a Level 7 qualification in one of the fields related to KLA Operations (e.g. management of educational institutions and creating educational programmes)

And/or

- **Experience:**
 - A minimum of 10 years of managerial experience within an educational institution in order to be able to manage both the technical and educational elements of the firm.
 - Eligible applicants will be interviewed by the Academic Board (composed as indicated hereunder), using a competency-based interview:
 - The membership of the Academic Board constitutes as follows:
 - Chair – Partner/ Head of the Academy
 - Academic Consultant of the programmes represented
 - All academic staff aligned to the delivery of Programmes
 - Secretary
 - Reporting to the Head of KLA is an ‘Academic Consultant’ who is employed on a consultancy basis. The Academic Consultant oversees the operations of KPMG Learning Academy and monitors its financial sustainability.

- The Academy's organigram includes an 'Undergraduate Education Officer' who is mainly in charge of the ACCA Qualification when it comes to ensuring the ultimate student support, overseeing any changes to the syllabus, communicating with the lecturers, setting class schedules and communicating with Kaplan and ACCA. Kaplan offers the majority of the ACCA modules apart from the local variant modules such as Corporate and Business Law as well as the Taxation modules under the ACCA Qualification.
- The 'Continuous Development Officer' handles the operations of public Continuous Professional Education (CPE) training sessions and other tailored training programmes provided by the various KPMG service lines which are held through the Academy.
- The 'Training Co-ordinator' which primarily manages all administrative aspects of the Academy. This includes assisting students with any queries related to the ACCA qualification and enrolling them in ACCA courses and CPE training sessions.

For effective risk management, we will continuously update the IQA policy to emphasise risk management procedures and assign specific roles and responsibilities. We will conduct a SWOT analysis to identify risks and develop strategies to mitigate them, establishing control measures for ongoing monitoring.

3) Design and approval of programmes

A number of KLA MFHEA accredited courses are offered primarily to corporate clients or periodically as stand-alone courses to the general public. The accredited courses meet all MFHEA requirements in terms of ECTS/ECVETS workload, target groups, learning outcomes (defined in terms of knowledge, skills and competences) and methods of assessment, as well as definitions of eligibility criteria for both students and teaching staff.

New courses may be considered if repeated requests for a specific subject area are received or in the case of a tender which involves delivery of a course not yet covered by the existing repertoire of courses. Other circumstances considered include requests from within KPMG Global, KPMG Malta or by a corporate client.

When developing new courses, a bottom-up approach is taken, with an Academic Board set up (composition dependent upon the subject of the proposed course, with all members required to have practical experience in the subject¹) and tasked with overseeing the design of the course. Feedback from potential employers, tutors and students is also sought to ensure that the proposed course meets the requirements and expectations of these groups, as well as any other stakeholders who may be identified.

Consultation will be carried out while designing the course (in the form of meetings) with, as appropriate, recognised external experts in the field, potential tutors, employers and students, as well as other parties with a vested interest. Written and/or verbal suggestions will also be taken on board.

The internal Academic Board will evaluate the feedback and use it to guide development of the proposed course and to prepare a draft training programme. This is reviewed internally, with amendments made where necessary until all internal parties are satisfied with the draft. This is used to fill in the required MFHEA application for accreditation.

¹ This Board may be composed of internal staff if KLA or KPMG Malta staff possess the necessary expertise in the subject, or external consultants are engaged to assist where such experience is lacking

4) Student-centred learning, teaching and assessment

KLA continuously aims to provide top quality courses by following KPMG's values. Our Values guide our behaviours day-to-day, informing how we act, the decisions we make, and how we work with each other, our clients, our students and all our stakeholders.

Our values are:

- Integrity: We do what is right.
- Excellence: We never stop learning and improving.
- Courage: We think and act boldly.
- Together: We respect each other and draw strength from our differences.
- For Better: We do what matters.

These values are embedded within our culture and are passed on to the courses KLA delivers as well as the methodologies used to deliver courses to students and clients alike. We believe that our consultants, educators and trainers go the distance to consider all the elements that make people and organisations succeed. KLA's overall aim and mission is to develop seasoned professionals who will succeed and make a difference in today's challenging work environment.

Assessments

Each accredited programme has its own method of assessment depending on the level of accreditation and in relation to the specific learning outcomes defined per programme. Each learning programme will adopt its own distribution of marks.

The ACCA programme is assessed through a computer-based exam where some exams can be scheduled on demand whilst other are set on a specific date on a quarterly basis. The pass mark for each exam is set at 50 and is independent of any other assessment presented during the respective course. Students needing special arrangements during the exam are asked to contact ACCA directly in order to facilitate this process.

Other learning programmes accredited under KLA's educational licence are assessed (as deemed most appropriate) partly by students' active attendance in class, partly by their contribution during the course (both online and when held physically) when applicable, and partly through applied-based assessments that tests students' ability to apply their learning within their wider social and working context.

It will be the duty of the trainer to prepare end-of-module or end-of-programme assessments. S/he will need to ensure that the assessments prepared link up closely to the learning outcomes underlying the module / programme.

In addition, apart from end-of-module applied assessments, where applicable, students shall be evaluated at the end of the full programme using both reaction-type evaluations and also be guided to reflect on personal improvements using a Personal Action Plan. These will not necessarily be part of the formal assessments or part of the final criterion for obtaining the certificate, but it will be an integral part of the learning experience. It shall also be the duty of the Academy's personnel to follow up on participants who show poor performance in progressive modules. If necessary, any improvements suggested will be implemented.

Learners must request extensions before the assignment deadline. Such requests will be evaluated on a case-by-case basis, and formal evidence may be requested to support the request. In this case, a mitigating circumstances form, along with formal evidence will need to be submitted to KLA. Acceptance and/or penalties for late submission of assignments without a prior request for an extension will also be evaluated on a case-by-case basis.

Learners who fail to pass a module will be given the opportunity to re-take the module assessment once.

Assessment Criteria

Each learning programme will have clear assessment criteria. These will be clearly communicated to each learner at the beginning of the programme.

Assessment Quality

Programmes are reviewed in order to establish whether they are meeting relevant outcomes/aims of appropriate policies concerned with learning, teaching and assessment. Observations are also made on major developments (e.g. introduction of new teaching practices, innovative modes of delivery, methods of assessment).

- What major developments in learning, teaching and assessment have taken place?
- Does the enrolment profile have any implications on the learning, teaching and assessment activity of the programme?

Issues related to this aspect raised by External Examiners (where applicable) and students are carefully considered whilst also identifying future developments and/or enhancements that can be made. Comments on the number of academic misconduct cases and any measures taken to deal with them are also included.

An observation of class delivery to assess the course delivery and the participation of students will be held at regular intervals. It is envisaged that the same tutor will cover all the modules in each course programme.

Online participation is monitored qualitatively and quantitatively throughout the course.

The information collected from these measures can then form the basis of what the IQA does with the team, how they may adapt systems and will inform how they can support and develop team members to improve their practice.

Results from monitoring undertaken shall be recorded in sufficient detail to justify any decisions.

Appeals

Students who have signed up for a course of their own volition who would like to appeal for a decision taken by the student services team and/or programme tutors can do so by contacting KLA electronically. The Academic Board will evaluate the case and decide whether the appeal is justified. A Chair shall be appointed amongst the Academic Board.

Where the student is obliged to follow the course by their employer or some funded programme, they are required to consult with that body prior to lodging their appeal. An organisation/programme representative may also be required to form part of the panel.

The panel will decide whether:

- a) The appeal is justified
- b) The appeal is rejected

In the case of a) the Chair of the Academic Board, after consulting the other members and looking deeply at the case, will take a decision on the appropriate actions to be taken and the student notified.

In the case of b) the student will be notified of the decision and the relevant reasons. The ground for appeal is there if there is disagreement with the assessment which is communicated in the students' programme handbook. Details are provided about where to find the appeals form and the procedure for the board who will decide on the appeal. The timeframe for reviewing the grievance and contacting the student is 15 days.

5) Student admission, progression and certification

The accredited courses provided vary from soft skills to more technical courses such as ACCA.

For the majority of these courses, no formal qualifications or experience are required from a tuition and course provider point of view. Courses may be offered:

- a) Directly to corporate clients upon request
- b) Directly to the general public

The procedure for admission of students varies as outlined below:

Corporate Clients:

A meeting is set up with potential clients in order to understand their needs and identify which, if any, of the existing accredited courses would be appropriate. If an existing accredited course is considered suitable, KLA staff will confirm participant eligibility if there are any specific entry requirements associated with the selected course. If an accredited course is not as per the client's training requirements, a non-accredited short course is developed in which will align to the client's needs. In this case, a list of participants is provided by the corporate client and no formal admission process is required. Nonetheless, KLA follows KPMG's policies and thus, client-related engagements are in all respects subject to the negotiation, agreement, and signing of a specific engagement letter or contract. This includes an agreement of the scope of services which will then result in a client acceptance and engagement acceptance which follows a set of procedures, including independence and conflict of interest checks and, where applicable, audit committee approval.

After having met with client representatives in order to understand the client's needs and to confirm the training programme, the company is sent information regarding the course and what is expected during the training. This may be sent directly from KLA to the participants, or sent via the corporate client's HR department, depending on the client's preference. Regardless of sender, contact details for KLA are always included, enabling participants to make direct contact in case of any queries.

Should a course be devised which includes multiple possible streams, testing will be carried out prior to commencement of the course to ensure students are placed in the appropriate stream.

General Public:

Accredited courses may be marketed periodically to the general public and run when there is a sufficient number of eligible applicants. Applicants can register for the respective course through the KLA website. Depending on the course they are enrolling for, participants may be asked to submit copies of any qualifications required for entry to the course. In cases where minimum entry requirements are required for a course, the student's application form is reviewed for eligibility. When an applicant is accepted onto their chosen course, they are required to present certificates for verification by not later than the first day of the course. In cases where the applicant, for some reason, is not accepted onto the course, a notification is sent to the student advising them of the decision taken and what further action is required from the applicant in order to be eligible for entry to the course.

Should a course be devised which includes multiple possible streams, testing will be carried out prior to commencement of the course to ensure students are placed in the appropriate stream.

KLA has tools and processes in place to collect, monitor and analyse student data securely. All computers, servers and other devices used to access, store and analyse student data are provided to staff by KPMG Malta and follow the stringent security procedures applicable across the wider organisation. This ensures that all devices receive all necessary updates and protection against malicious software or attacks.

Student progression between courses is only applicable for some accredited courses where participants can move between courses, or programmes of a similar nature, with participants from corporate clients typically attending only one course. KLA is responsible for keeping track of course attendance whilst also monitoring participants' progression and providing guidance to participants who wish to register for further courses in line with their action plan. Members of the general public who attend KLA courses may request to meet staff members to discuss further learning opportunities, however some courses are considered to be stand-alone awards rather than progressive.

For all participants, excluding ACCA students, certification is issued upon successful completion of courses. Depending upon whether the student successfully completed the course's assessment, this is a Certificate of Achievement, or a Certificate of Attendance for students who fail the assessment. All certificates include the course's MQF level and amount of ECTS.

6) Teaching staff

KLA ensures that all trainers and tutors engaged to participate in the preparation and delivery of the programmes will be qualified in the subject matter. By this it is meant that tutors will be:

- 1) Graduates with a qualification or post-graduate qualification relevant to the subject matter
- 2) Will have at least 2 years of active work experience, preferably in their area of instruction
- 3) Will have experience in training, learning and/or teaching in recognised Further and Higher Education Institutions or will have undergone a programme which provides development in training (e.g. Train the Trainer)
- 4) If any of the above criteria are not met, in order to deliver accredited training, tutors must meet the MFHEA requirements as stated in the Accreditation Application document.

Where it is not possible for teaching on accredited courses to be conducted by existing members of the KLA teaching team, the Academy will reach out to KPMG's network of professionals to identify potential trainers/tutors. Where staff cannot be found through this college of associates, a public call for applications will be issued, including a brief job description and outlining eligibility requirements and selection criteria. Eligible applicants will be interviewed by a panel made up of at least three members and chaired by the Head of the Academy to determine their suitability for the post. CVs will be retained and made accessible to authorised third parties in case of verification or quality assurance exercises.

It is understood that all trainers are to be kept abreast of both the latest advancements in the subject area as well as be kept informed of any new learning techniques that could be implemented in the delivery of the course. This is ensured through:

- a) Quality review checks that are conducted during the delivery of accredited programmes.
- b) The sharing of relevant articles/research material with trainers.
- c) Regular feedback sessions and performance discussions with trainers.
- d) Course evaluation feedback from participants.
- e) Participation in "Train the Trainer" courses that emphasise best practices in quality assurance.
- f) Engagement in Continuous Professional Development (CPD) courses tailored to their specific teaching areas.

7) Learning resources and student support

In order to ensure all parties involved in the delivery of courses are on the same page, prior to the start of each course, together with management and tutors, a discussion is held to identify ways of improving student support so as to ensure that any issues are recorded and addressed appropriately, hence strengthening the Academy's delivery of teaching and learning whilst ensuring that students are supported in all their needs.

In relation to material, all accredited programmes by KLA will generally have:

- 1) Module description sheets outlining the aims and learning outcomes
- 2) A handbook which will contain information about the institution, all information related to each specific course
- 3) A complete slide deck or pack of course notes
- 4) List of additional readings in PDF format when applicable
- 5) Instructions on how to access and use the virtual learning platform when applicable

Moreover, students will be informed in detail about their assessment requirements, their rights and obligations and their attendance and programme requirements to qualify.

Learning Management System

The Learning Management System which acts as a virtual learning platform, developed and initiated by KLA, will serve to facilitate all forms of communication and interactive sessions (where necessary) between the KLA's administrative team, trainer and the students.

Due to the size and setup of our Academy, together with the type of courses we deliver, the technological infrastructure required for our participants is limited. That being said, whenever our participants require any technological infrastructural support (such as laptops for the Award in Basic IT course), we do provide them with one for use during classes.

8) Information management:

KLA will ensure that an up-to-date information system that tracks and records all important data about learners and the general profile of the student population is used for all student data. In doing so, KLA will adhere to all the legal provisions as set out in the Data Protection Act and any information will be for internal consumption and with the purpose to improve the programmes or maintain contact with the student participants. Every bit of information asked from the student will be provided after consent from the student is sought.

Student feedback is collected during and after their programme to specifically ensure that the learning programme, including its content, and delivery is relevant, interesting and applicable to their learning and career needs, with significant areas of concern acted upon in a timely manner. All feedback received from different cohorts will be collated and analysed once a programme has been delivered 10 times. The results of data analysis will be used to guide the next scheduled review of the Quality Assurance Handbook in order to identify areas where existing mechanisms and training provision may be improved.

Student feedback may be collected in hard or soft copy, depending upon the needs of the particular cohort.

To enhance IQA processes and support informed decision-making, a comprehensive data management strategy is essential. This strategy involves collecting performance metrics that track key performance indicators such as pass rates and student satisfaction, with the latter being gathered from stakeholders through feedback forms and meetings. The collected data is then processed to refine processes and establish best practices.

The data is analysed both qualitatively and quantitatively, with summaries of the findings presented during KLA group meetings. Whenever possible, market research is conducted, and the results are compared with the gathered data and previous data to identify areas for improvement.

KLA is connected to KPMG's main offices, which host the entire server infrastructure. Backup systems, record archiving, and disaster recovery operations are hosted at a third property. Data is exclusively accessed by the KLA team and is categorised for ease of reference.

9) Public Information

KLA has its own website which provides information on courses, displays upcoming schedules and allows prospective participants to enquire about courses and eventually register for the respective course through the website itself. The website also includes a Learning Management System which would include all the resources associated with their course.

In the interest of transparency, this IQA document shall also be made available online.

While relevant information regarding accredited courses is made available online, the information which is available on the website is reviewed periodically so as to ensure that the information provided is correct and relevant.

10) Ongoing monitoring and periodic review of programmes

All learning programmes will be as accurate as humanly possible at the time of the accreditation period. However, for accredited courses offered to corporate clients and the general public, the content of every learning programme will be reviewed and revised every year. This will ensure that the material contained within is up-to-date and relevant material or appropriate learning resources that are required to enhance the learning experience are added.

In addition, it will be standard practice for KLA to survey learners during and after their programme to specifically ensure that the learning programme, including its content, and delivery is relevant, interesting and applicable to their learning and career needs. Any significant feedback will be taken into consideration and any reviews in this regard shall not await the 4-year period to expire.

Student survey results will be analysed and explored thoroughly so that any suggested changes relating to current practices may be considered. According to outcome of the survey, the appropriate stakeholders (tutors, KLA members) will be informed in order to make the necessary changes, if applicable.

Beyond the content of all accredited courses, KLA undertakes to regularly review (on at least a two-yearly basis) and update its own Quality Assurance Handbook to reflect the results of its own internal review and monitoring or to account for hitherto unforeseen circumstances or changes in practice.

The periodic review will be undertaken by the Head of the Academy and all staff responsible for the accredited courses which have been offered during the review period, taking into account any feedback received from staff, students or stakeholders. Consultation with any or all of these groups may also be required, whether from specific individuals or collectively.

To improve internal audits for quality, a self-assessment process is established with clear objectives, methodologies and assigned roles. Assessments are scheduled regularly and on an ad-hoc basis, ensuring comprehensive coverage and focus on key areas whilst established standards and performance indicators are used for evaluation. Findings documented and action plans as well follow ups are created in order to resolve any issues. A feedback loop for continuous improvement is implemented and ongoing training to maintain high standards and adapt to new requirements is provided. This approach ensures thorough and effective internal audits, maintaining continuous quality standards and readiness for external reviews.

11) Cyclical External Quality Assurance

KLA fully understands the need for the relevant authorities to carry out a regular review of quality assurance practices throughout this Academy and will cooperate fully throughout any audits or checks that may be deemed necessary, as well as taking any recommendations on board.

The action plan created following recommendations will set timeframes for the implementation of recommendations, with those deemed urgent or critical by the licensing authority given priority.