

EY Connect Learning

as a division of

Ernst & Young Managed Services Limited (C70774)

**With registered business address “Regional Business Centre, Achille
Ferris Street, Msida, MSD 1751, Malta”**

(“EY Connect Learning”)

Internal Quality Assurance Policy



**Building a better
working world**

Abbreviations

Abbreviation	Definition
CLC	EY Connect Learning Coordinator
ECTS	European Credit Transfer System
EQF	European Qualifications Framework
EYCL/EY Connect Learning/ Connect Learning	EY Connect Learning as a division of Ernst & Young Managed Services Limited (C70774)
EY	Ernst & Young Managed Services Limited (C70774), a member firm of EY Global
EYCL Lead	EY Connect Learning Lead
EQA	External Quality Assurance
GDPR	General Data Protection Regulation
IOA	Internal Quality Assurance
MFHEA	Malta Further and Higher Education Authority
MQF	Malta Qualifications framework
QMS	Quality Management System

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1. Introduction

EY Connect Learning ("Connect Learning" or "EYCL") is a division of Ernst & Young Managed Services Limited ("EY"), an EY member firm, and is being set-up specifically for the purposes of providing professional training and continuing professional development through in-person sessions and virtual learning programmes. EY recognises and supports the need to design and deliver programmes in line with the national qualifications framework, client and stakeholder requirements. EYCL strives to cultivate initiatives, which support best practices in modern training and development. This in turn keeps EY Connect Learning current, professional and competitive.

2. EY Connect Learning

EY Connect Learning is a division of Ernst & Young Managed Services Limited that focus on the provision of learning solutions. It provides world-class training, learning and development programmes, professional courses, customised/be-spoke training, and accredited programmes. These are aimed at professionals in various industries and lines of business, as well as, students who would like to further their education.

Courses are designed in-house and are intended to meet the goals and objectives of the programme. All programmes can be tailored according to industry and client needs. Courses and training programmes cover different business and management areas including but not limited to, accounting and technical knowledge, regulatory updates, professional skills, and soft skills. The training programmes are regularly updated to reflect changing trends and guidance. EYCL regularly adopts and adapts to developing course delivery methods and has the ability to switch between virtual and in-person training on demand.

EYCL also has a pool of tutors, each with a distinguished portfolio specialising in specific areas of expertise, who regularly receive training in their respective specialisation and on effective delivery methods. Quality of training features high in the values adopted by EYCL and feedback provided by participants is highly regarded. This enables EY Connect Learning to design contemporary training approaches and material, and to ensure that the relevance of training is optimised. EY also provides various seminars, courses and consulting sessions to professionals and top managers of many organisations.

3. Internal Quality Assurance Policy

3.1 Introduction

EY Connect Learning Internal Quality Assurance Policy ("IQA") is geared towards ensuring that the learner benefits to the maximum from the learning experiences provided and addresses potential constraints within its control that may significantly limit the chances of learning. It is aimed at ensuring consistent standards throughout all the Development Programmes irrespective of duration and level.

3.2 Principles underlying the IQA Policy

Our IQA is based on the standards and principles established in the *National Quality Assurance Framework for Further and Higher Education*. It aims at ensuring that our educational platform addresses fairness, proper student assessment, holistic learning processes and pedagogies, ensure quality and provide the best material, platforms and premises for delivery of the learning:

Equality – All learners have an equal chance of success as they will have access to the same lectures and materials, including module notes, slides, guidance to additional reading material, etc.

Material and premises – Learners following learning programmes at EY Connect Learning will have access to market leading facilities and resources to support their academic journey. The premises used have access facilities for learners with special mobility requirements. In addition, special arrangements will be made for other requirements, including adapted material for the visually and/or hearing impaired. Participants will also be provided with a student handbook and be in a position to follow the programme and interact with tutors as agreed depending on the course they follow, as and when required.

Assessments/examinations – The type of assessments/examinations may vary depending on the type of training provided however the aim of the assessment/examination is to reflect, focus and measure the development of one's skills in the specific area of study. Assessments/examinations will be prepared and marked anonymously by the trainers and moderated by independent individuals ("Independent moderators") to ensure continuity, accuracy and no systematic biases. EY Connect Learning will select the Independent moderators on the basis of their experience, knowledge and competency within which they sit. To the extent possible, Independent moderators will be of an equal, or higher grade and experience than the respective trainer.

As a firm, EY has all the capabilities to ensure the overall quality provision of the training programmes. EY performs on a regular basis both locally and as a global firm a number of market needs analyses and research and therefore is at the forefront of identifying the education and training outcomes required in various sectors. Following the results of such research, the EYCL team can identify any new training needs or the requirement to review existing programmes in accordance with the research outcomes.

3.3 Policy and Implementation

This IQA policy will be made available to every learner and tutor involved in the learning programmes organised by EY Connect Learning. Furthermore, this document will also be made available to the public.

This IQA policy is to be revised once every two (2) years to ensure its contents and procedures reflect the current state of the learning programmes. However, it may be revised earlier if required.

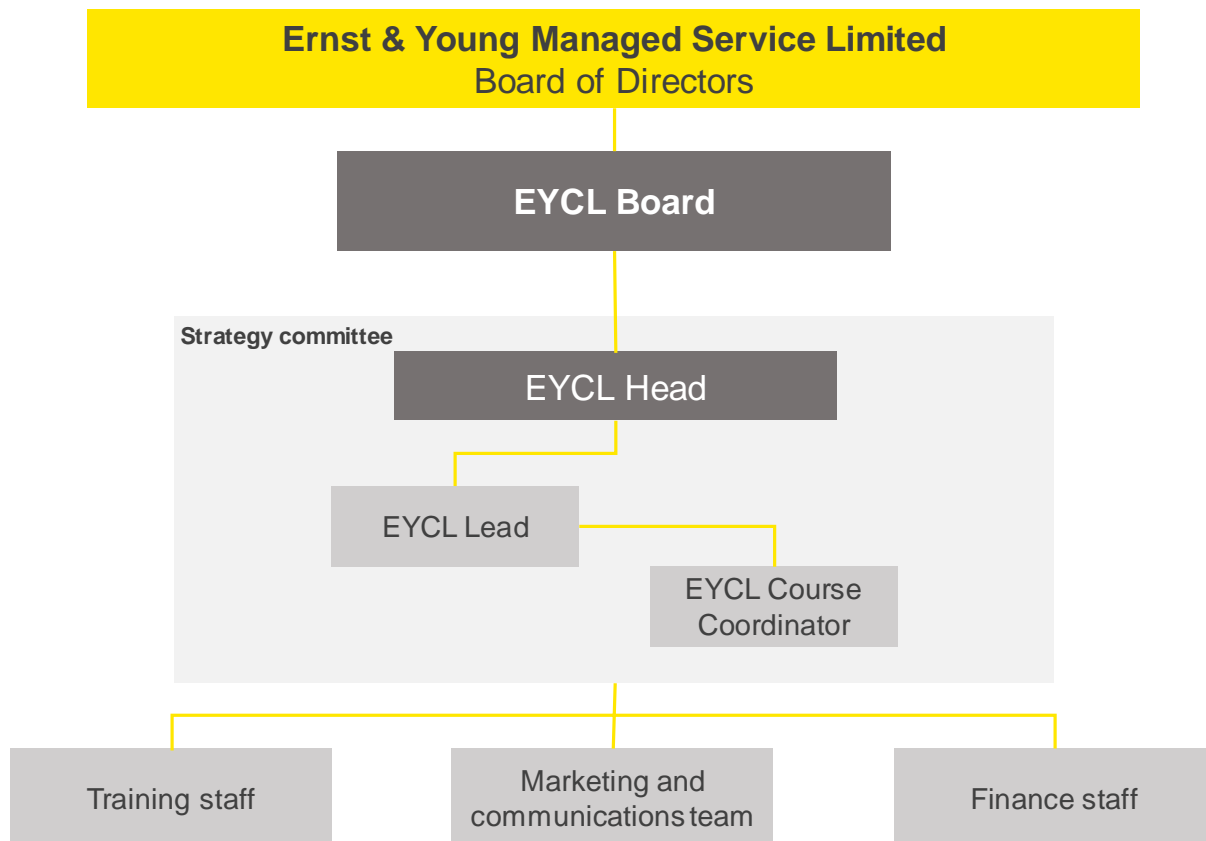
3.4 Cyclical external quality assurance ("EQA")

EY Connect Learning will strive to deliver market leading training and academic output. We will strive to continuously improve our offering. We view the cyclical EQA as an integral process to maintain and improve our academic standards. The Head of EY Connect Learning will be responsible to ensure MFHEA receive all the required support and information as part of their cyclical external audits, and to assess and implement any recommendations emanating from the EQA.

4. Institutional probity

4.1 Governance structure

The EYCL will fall under the governance structure of the EY Board of Directors, who in turn will be responsible for the oversight and conduct of the EYCL administrative structure.



The above organogram shows EYCL's management structure. The operations of EYCL are supported by the experienced and professional management setup of EY. The management aspect of EYCL has the full support of the Head of EYCL who also forms part of EY's Board of Directors.

EYCL will also include a number of board structures to tackle specific issues, including:

- a. The EY Connect Learning Board;
- b. The EY Connect Learning Strategy Committee;
- c. The Curriculum Board;
- d. The Appeals Board;

The EY Connect Learning Board shall be the highest governing body and shall have the duty of performing the objectives and to exercise the powers of the EY Connect Learning as laid down in the provisions of this Statute. The Board will be appointed by the Directors of Ernst

& Young Managed Services Limited, Ernst & Young Limited and Ernst & Young Malta Limited, and these will be carefully selected from a pool of Partners, Associate Partners and Directors within the same three entities, who will have the strategic mindset, knowhow and experience to give direction to EY Connect Learning.

Members of the Board will have the following minimum requirements:

- a. Fluent in English
- b. Bachelor's Degree, preferably in Accounting, Human Resources, Communications or equivalent
- c. Knowledge of the accounting or business profession
- d. Serves in a managerial role (Director or upwards) within EY

Once appointed, the Board will also have the Head and the Lead as its members.

The EY Connect Learning Board shall have the following functions:

- a. To acquire, administer and control the resources, facilities and property, both movable and immovable;
- b. To supervise the income and expenditure;
- c. To appoint a Head, a Lead, Course Coordinator and approve tutors;
- d. To make statutes, rules and other procedures in terms of the provisions of this Statute;
- e. To ensure that proper academic and training levels are retained and improved on, and to establish and supervise internal auditing schemes which ensure the quality of education;
- f. Approve the curricula and the syllabi submitted by the Curriculum Board;
- g. The EY Connect Learning Board shall ensure that the qualification degrees, diplomas, distinctions and certificates of the educational institute are recognised both at a national and at an international level, as applicable, and that, wherever applicable, are related to the standards established by the National Council for Vocational and Professional Qualifications when established;
- h. All information and data held about the learners must be treated according to the applicable and relevant Maltese data protection legislation;
- i. The EY Connect Learning Board shall meet at least once every 2 months with a quorum for meetings of 3 members.

The Connect Learning Strategy Committee will be appointed by the EY Connect Learning Board and shall have the following functions:

- a. Develop and update the product training strategy and approach;
- b. Plan the Connect Learning set-up;
- c. Liaise with Service Line leaders to identify areas of focus and trainers;
- d. Ensuring adherence to regulatory requirements, including but not limited to GDPR requirements, educational institute requirements etc;

- e. Provide regular updates to the EY Connect Learning Board;
- f. Liaise regularly with other teams within the Firm in order to communicate strategy, approach, communications;
- g. The Strategy Committee shall meet at least once every 4 weeks and the quorum of the meetings shall be of 2 members.

The Curriculum Board shall have the following functions:

- a. To prepare plans for the training to be delivered by the Connect Learning and to present them for the approval of the EY Connect Learning Board;
- b. To nominate tutors and examiners according to the training programme;
- c. To oversee and evaluate examination grading;
- d. To establish the training at the Connect Learning and to provide for the administration, publication and dissemination of the academic, training and development operations and to allot the work to be done in such activities;
- e. To identify any partnerships with other institutes that could promote further teaching opportunities;
- f. The Curriculum Board shall meet at least once every 4 weeks and the quorum of the meetings shall be of 2 members.

The Appeals Board shall have the following functions:

- a. Be set up ad-hoc by the EY Connect Learning Board upon receipt of an Appeal from a student, tutor or any other party and will remain in force till a decision has been taken on the appeal;
- b. The Appeals Board will be setup within a period of 7 days following receipt of the Appeal;
- c. The choice of the members on the Appeals Board shall be independent and impartial to the case and will be done by the EY Connect Learning Board;
- d. Where the matter is of a technical nature, the Appeals Board reserves the right to also include subject matter experts;
- e. Outcome of Appeal is to be in writing and should be addressed to the person appealing, a copy of the response is to be forwarded to the EY Connect Learning Board and the Administrative Coordinator for filing;
- f. The EY Connect Learning Board in response to the appeal may suggest areas of improvement which need to take place within the Connect Learning, this will become the responsibility of the Lead to implement under the direction of the Head.

As part of EY, the board of directors will also be responsible to oversee that EYCL is aligned with its overall mission statement, and operates with the required financial, academic and operational discipline.

4.2 Administrative structure

The Head of EY Connect Learning, the EY Connect Learning Lead (“EYCL Lead”) and EYCL Coordinator (“CLC”) will be the key resources involved in the overall administration of EYCL. They will have overall responsibility for the management, strategic decisions and running of EY Connect Learning, including:

1. Planning and coordinating training programmes, approving identification of new courses and ensuring that standards and quality levels are maintained across EYCL
2. Administration of the EYCL including systems control, approval actions, interfacing with administrative support functions, dispute resolution, planning and funding decisions
3. Ensuring proper learner/participant management including registration, appeals, attendance and issuing of results and certificates
4. Coordination of the trainers
5. Actively engage in the interactive sessions by being responsible for the interactive component of the module when applicable
6. Evaluate student progression
7. Assist students when issues go beyond the responsibility of the trainer
8. Informing students of any changes in the programme, delivery or timing

The Head of EYCL will be identified and assessed by the directors of EY based on professional experience, administrative capabilities and organisational skills.

The Head of EYCL needs to meet the following criteria:

- Fluent in both Maltese and English
- Prior work or knowledge from the education and training field
- Bachelor’s Degree, preferably in Accounting, Human Resources, Communications or equivalent
- Knowledge of the accounting or business profession
- Has over 5 years’ experience working within a training institution or in a training environment
- Has served in a managerial role
- Able to work under pressure in a very dynamic and fast-paced environment
- Has an excellent eye for detail and must be creative.

The Head of EYCL will be supported by, the EY Connect Learning Lead, a training coordinator, property manager and a range of trainers who will support with the development of student resources and training material.

Since EYCL is a division within EY it will have access to a centralised team of resources to assist with administrative tasks. EYCL will also have the benefit of leveraging various support structures within EY including finance, HR, marketing and talent. These support structures will be responsible for various aspects including budget preparation, preparation of financial statements, compilation of academic staff CVs and job descriptions and monitoring of ongoing training requirements for academic staff, among others.

In addition, accounting records are kept and maintained on a monthly basis by the central Finance team and these are audited on an annual basis according to General Accounting Principles for Small and Medium Enterprises. Transparency reports are also published on an annual basis.

Budget plans for the EYCL are developed, and variance analysis is carried out on a monthly basis. This will ensure the long-term financial stability of the institution.

As a leading global firm, EY has a number of experts sitting in Malta, as well as around the world, who are sector specialists, who advise clients and are knowledgeable about the competencies in which they sit, such as Finance, Accounting, Assurance, Taxation, Technology, etc. As part of this global firm, EYCL will have also have access to these resources who are able to provide training, review content, or give general guidance to ensure quality academic delivery.

4.3 Facilities

EY's Property Manager is responsible for managing all of the EY's building and maintenance work including that of the EY Connect Centre. The CLC together with the Property Manager will be responsible to maintain the Centre's furniture and equipment, including but not limited to:

- Teaching aids
- Desks and seating
- Electricity and air-conditioning

The CLC is responsible for co-ordinating the timetables and allocating classrooms across all courses delivered at the EY Connect Centre. The primary objective of the Head of EY Connect Learning, EYCL Lead, Property Manager and CLC is to provide and maintain a safe, well-resourced physical environment, including state-of-the art delivery hardware, printing facilities, virtual libraries, and access to sector specialists for guidance. These will be provided with appropriate availability and accessibility to all the tutors and learners.

The CLC is responsible to gather feedback from learners as part of the process of quality monitoring and enhancement and any suggestions/complaints are to be discussed with the Head of EY Connect Learning, EYCL Lead and Property Manager for their evaluation. This is seen as an important aspect to ensure quality is maintained in the provision of physical teaching and learning facilities. Refurbishment and redecoration are carried out as appropriate to ensure that the physical environment remains conducive to the learning process.

4.4 Virtual Learning Platform

As a global leader in the delivery of professional services, EY has access to state-of-the-art training tools, platforms and technologies to support in the delivery of online and virtual academic content. These tools are leveraged by EYCL to provide an equally compelling and engaging offering to our students.

All learning programmes that require a Virtual Learning Platform will adopt Cisco Webex or such learning platform that may be adopted, and as approved by the MFHEA. This platform will serve to facilitate all forms of communication and interactive sessions between the CLC, learner and trainers.

Our IT servers and back-up systems are connected to the central EY network, and therefore we have a robust and resilient system to ensure continuity of service, disaster recovery and redundancy systems. We also have a team of on-site IT support staff who can provide technical assistance both on facility equipment, as well as remote assistance to ensure a seamless delivery of online training.

4.5 Learning resources

As indicated, the EYCL will have all required training aids and equipment for both physical and virtual sessions. A virtual library of resources will be made available to all enrolled students, where applicable. Academic material, presentations, slides and classroom material will be developed for each programme and shared with tutors and students, in a physical or virtual format. Upon enrolment, students are informed of the resources at their disposal through the provision of a Students' Handbook, together with any applicable course information such as access to additional reading and resources.

The EYCL will have access to all the necessary funding to ensure access to required learning resources, and that these are maintained and upgraded as required in line with our vision to provide leading training services.

The Head of EYCL, in conjunction with the EYCL management support team, will identify any additional learning resources that could be required and approve the further resources that could be required.

5. Matters relating to training programmes

5.1 Programme management

All programmes initiated by the EY Connect Learning shall be coordinated by at least one appointed person, namely the EY Connect Learning Coordinator (CLC) who will be appropriately qualified to assist in the attendance, material resourcing and other relevant logistics like venue availability, physical training conditions etc. In relation to material, all accredited programmes will have:

- Learner's prior experience in the subject and/or minimum qualification requirements (if applicable)

- Module descriptions outlining aims and learning outcomes
- A student's handbook which will contain information about the institution, all information related to each specific learning programme, including but not limited to:
 - Responsibilities and obligations of the staff
 - Responsibilities and obligations of the students
 - Conduct and behaviour expectations
 - Administrative support
 - Technical support
 - Academic support
 - Learning support
 - Available resources
 - Marking and assessment methods
 - Diversity and inclusiveness policies
 - Feedback policies
 - Complaints and Academic Appeal procedures
 - Plagiarism policies
 - Enrolment, withdrawal and advancement procedures
- A complete slide deck of the material covered during each unit of the module
- A Personal Action Plan, where applicable
- List of additional readings. To the extent possible, access to the reading material will be provided by EY Connect Learning
- Instructions on how to use the Virtual Learning Platform

If a learning programme is assessed, learners will also be informed in detail about their assessment/examination requirements, their rights and obligations and their attendance and programme requirements to qualify as outlined in the student's handbook.

Programmes will be delivered in English. The minimum expected level of English language skill for participants is B2 level or higher. This will in part depend on the nature and level of the programme and will be communicated as part of the course requirements.

5.2 Identification of programmes

The identification of additional training programmes will be determined on the basis of various factors, including:

1. Regulatory and professional updates (e.g. IFRS updates, tax/ VAT regime changes, EU regulatory updates, Government policy, economic updates)

2. Trends in commercial and business aspects (e.g. technological advancements in business, sector specific business drivers)
3. Market research and identified gaps
4. Student and market feedback received through prior courses and events at the EY Connect Learning

The tutors and professional staff at EY will propose course topics and outlines to the EY Connect Learning Lead, who will be responsible to assess the proposed curriculum and sign-off on the approval process.

5.3 Design of programmes

EY Connect Learning has overall responsibility for the effective design of materials, resources used in the classroom/online and recommended material for self-study. The tutors work alongside the Curriculum Board, EY Connect Learning Lead and the EY Connect Learning Coordinator to design high quality material. Additionally if the training programmes to be offered are to be accredited by the MFHEA, the design of the programme will be such that it references and is aligned to the Malta Qualifications Framework (MQF). EYCL is designed as a higher education institute and it develops training programmes in a manner that will provide the opportunity for students to continue furthering their education and progressing in their career. All training material will be branded as EY material.

When designing programmes, EYCL follows the principle of expected learning outcomes in order to organise student progression effectively and efficiently. The quality of student progression is based on a number of criteria such as qualifications, prior learning, etc. During the training programme students' progress is continuously monitored by tutors. Feedback standards are also in place to aid student progress and achievement.

When courses are repeated, the Curriculum Board and the tutors will revise training materials based on feedback from previous courses and updates in legislation/current matters (as relevant).

It is the responsibility of the CLC to pass on all information on the course and the course design to all the trainers as agreed by the Curriculum Board. The course programme, slides, notes and relevant support material are forwarded to the trainer at least two weeks prior to the course. Trainers should use power point slides, notes, handouts, case studies, reading lists and other resources as they deem applicable to the best delivery of the programme. All the material used throughout the course needs to be approved by the Curriculum Board and Head of EY Connect Learning prior to course commencement.

5.4 Review of Programmes

All learning programmes will be as accurate as possible at the time of the accreditation period. Each learning programme will be reviewed, revised, amended, updated and improved accordingly after the termination of each course. There may be instances where the material may need to be revised earlier due to new legislation/current matters etc. 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 included.

Furthermore, EYCL will also survey learners during and after the programme to specifically ensure that the learning programme and its delivery is relevant, interesting and applicable to their learning and career needs. Any significant feedback will be taken into consideration and will be taken on board as soon as practicable, if required changes are minimal. If the required changes have a strong bearing on the programme, a full review of the training programme will be triggered and if necessary, a fresh accreditation from MFHEA is sought.

5.5 Accreditation of Programmes

Newly identified courses that will be referenced with the Malta Qualifications Framework (MQF) or the European Qualifications Framework (EQF) will be accredited by the MFHEA. In these cases, the administrative staff at the EYCL will complete the relevant course accreditation forms issued by MFHEA to initiate the accreditation process.

5.6 Programme quality assurance

Formal learner surveys are conducted for each module or short course using the feedback questionnaires. The aim of these surveys is to assess learner satisfaction with individual modules and with the overall programme. Specific issues emerging from the surveys are given serious attention by EY Connect Learning.

The timing and frequency of surveys differs depending on the nature of the programme. The process for implementation of the questionnaires is as follows:

- The content of the Feedback Questionnaire Form is reviewed and agreed by the EYCL Board and Curriculum Board
- The schedule for implementation is prepared by the EYCL Lead and trainers are informed accordingly
- Trainers distribute the questionnaire; OR questionnaire is set up online for students to fill in, through the learning management system
- The completed questionnaires are initially reviewed by the EYCL Lead to ensure any urgent issues are dealt with in a timely manner
- Administrators analyse the questionnaires and save questionnaires in specifically dedicated folder. All feedback questionnaires are kept for at least one year after course completion
- Where necessary, and to resolve any critical issue in a timely manner, the EY Connect Learning Board may opt to meet with participants involved to attempt to resolve any issue(s) identified through the feedback questionnaire. Subsequent feedback is provided to individuals, as necessary, to demonstrate and confirm the close-out of actions

- Where module specific issue/s are identified, trainers may be requested by the EY Connect Learning Board to provide a formal written response, indicating the intended short-term and long-term actions required to address the issue(s)

EYCL will hold regular discussions with its student cohort to understand whether the courses being followed, and material provided is meeting their expectations. A student counsellor will be made available to all students for formal and informal sessions to discuss developmental needs. Additional one-to-one or small group tutorial sessions will be made available upon students' request.

6. Academic staff

The Curriculum Board and the CLC ensure that trainers are identified to deliver the training making sure that they are sufficient and appropriately qualified to meet the required standards. All trainers offering their services at EY Connect Learning will be engaged in the preparation and delivery of the programmes.

All trainers will be qualified in the subject matter. Subject expertise is considered as:

- Graduates with a qualification relevant to the subject matter, and having attained academic qualifications of at least MQF 6 level
- Will have at least 2 years active experience in the area of instruction
- Will have experience in training, learning and/or teaching in recognised Further and Higher Education Institutions or will have undergone a programme that provides development in training (e.g. EY approved Train the Trainer programme)
- Will be in line with respective CPE requirements in their academic/ professional fields as required
- Is Fluent in both Maltese and English
- Has previous experience in public speaking
- Has excellent communication skills
- If any of the above criteria are not met, in order to deliver accredited training, tutors must meet the NCHFE requirements as stated in the Accreditation Application document

The CVs of trainers shall be vetted by the Head of EY Connect Learning, a copy of which will be kept on file at EY Connect Centre, under the responsibility of the CLC. It is the responsibility of the CLC that prior to the marketing of any programme the CV is re-confirmed by the tutor. The CVs will be made available to authorised third parties in case of verification or quality assurance exercises.

The identification, recruitment or outsourcing of any trainers will be carried within the framework of the EY policies aimed at mitigating the incidence of perception bias and discrimination. Our recruitment processes are based on standardised job descriptions and scorecards which create a more transparent and objective selection procedure.

6.1 Trainer duties and functions

The primary function of trainers is to provide tuition and assess students on designated subjects. Before tuition commences, trainers should:

- Be familiar with the material provided
- Make sure that material is available to all participants
- Ensure an up-to-date reading list is available
- Be fully aware of training schedule
- Be aware of assignments, assessments/examinations and marking schemes for the module/course being taught.

During the training sessions trainers should:

- Use material that has been approved by EYCL
- Ensure that learning objectives are met by the end of each session, module and/or course
- Support, advise and coordinate with others, when team-teaching is required
- Discuss any challenges faced with the CLC/Curriculum Board as required
- Assist CLC in collecting attendance sheet, feedback questionnaires and any other relevant administration documents as instructed

On course completion trainers should:

- Provide learners with feedback questionnaires and pass these on to the CLC, if required
- Return filled in attendance sheets, feedback forms and other relevant administration, documents to the CLC
- Mark assignments within the allocated timeframe given by the CLC
- Pass on assessment/examination results to the CLC, who will pass the final results to the Learners

6.2 Trainer's Personal Development

The success of EY Connect Learning is strongly based on the calibre and competence of its trainers, its commitment to continuing enhancement and encouragement of staff development. Trainers are qualified and have a minimum of two years' experience in their specific subject area. In the case of foreign-awarded qualifications, an MQRIC statement would be required and reviewed by the CLC. In addition to their own continuous professional development, they are urged by EY to attend courses or seminars, which aim to broaden the portfolio of subjects they could teach and/or extend their knowledge in their specialised subject areas.

EY undertakes annual training sessions for all its staff covering a range of mandatory and voluntary professional development sessions. Trainers participating in EY Connect Learning will undertake all relevant mandatory sessions, as well as any required train-the-trainer events that are critical for the delivery of selected sessions to broader audiences.

6.3 Trainer absence

EYCL will ensure the availability of redundancy structures in its academic staff to ensure that any tutor absence can be addressed by an alternative, and equally skilled, tutor.

In the remote instances that classes or virtual sessions need to be postponed, the EYCL administrative team will inform students accordingly.

7. Pedagogy and assessment methods

7.1 Our Philosophy

At EY, our purpose is to drive progress and make a difference by building a better working world – for our people, for our clients and for our communities.

EY Connect Learning has been set up with the purpose of continuing to develop EY's mission by providing professional training and continuing professional development, for a Better Working World

7.2 Pedagogy

Training and learning activities at EY Connect Learning is seen as a multidimensional activity that seeks to promote quality learning through a learner-centred interaction between the trainer, the learner and the curriculum. The training is designed to give professionals the opportunity to develop their skills, enhance their knowledge and keep themselves updated with relevant industry updates and development, in order to succeed. Our training programmes are regularly updated to reflect changing trends and guidance, and cover a vast spectrum of topics including, but not limited to, technical skills, taxation, finance, accountancy, assurance, regulatory, IT, and soft skills through blended learning methods. Methods adopted provide learners with varied learning opportunities and experiences. These may include:

- Lectures
- Problem-based learning
- Inquiry-based learning
- Activity-based learning
- Tutoring
- Mentoring
- Research supervision

- Discussions
- Learner observation

Training and learning methods are intended to facilitate students to take ownership of, and responsibility for, their own learning in partnership with EY Connect Learning. As a result, training includes various activities that engage and motivate the learner, while creating authentic scenarios depending on the training programme. These activities may include:

- Analysis of case studies
- Assignments
- Group research and project work
- Observation
- Personal development portfolio
- Projects
- Seminars
- Tutorials
- Work-based learning
- Discussions
- Workshops

7.3 Learning

Learning at EY Connect Learning involves a recognised multi-faceted approach entailing sustained efforts to build a repertoire of effective learning strategies in a way that assists learners in developing professionally and becoming self-directed individuals. The strong focus is on enabling and empowering learners to achieve the learning outcomes of their course programmes and modules while recognising diversity in learning styles. Essentially, EY Connect Learning promotes active learner engagement where they can apply learning material, in a meaningful and practical manner. This learning method supports the linking of knowledge gained during the course to the understanding previously attained by the learner from formal or non-formal learning experiences.

7.4 Assessments

The standard assessment method shall be partly related to students' active attendance in class (whether in person or virtual), partly by their online contribution when applicable and partly through applied-based assessments that will test students' ability to apply their learning within their wider social and working context.

Each accredited programme shall have its own method of assessment in relation to the specific learning outcomes defined per programme. The assessments will be designed to offer candidates the broadest possible opportunity to demonstrate their understanding of modules studied within each course.

It is the duty of the trainer to prepare end-of-module or end-of-programme assessments/examinations (if applicable). It is the trainer's responsibility that the assessments/examinations link up closely to the learning outcomes underlying the programme/module.

Besides the end-of module/programme assessment/examination (if applicable), EY Connect Learning will also provide the learner with a Personal Action Plan. This will not necessarily be part of the formal assessment or a pre-requisite for obtaining the certification but it is aimed at being an integral part of the learning experience.

7.4.1 Assignments

Trainers are expected to explain the assignment and answer any questions accordingly for each module/unit. Therefore, it is expected that trainers are familiar with assignment requirements. Markers are to provide detailed feedback for assignments to learners.

If learners require an extension to present their final submission, this must be requested before the assignment deadline. Extensions will only be granted on a case by case basis by the Curriculum Board and EY Connect Learning reserves the right to ask the learner for any formal evidence if required. In this case, an extension form needs to be submitted to the CLF together with any supporting evidence within the stipulated timelines.

EY Connect Learning reserves the right to cap marks for any late submissions of assignments however this will be communicated to the learner as part of the information pack on the module/programme.

7.4.2 Assessments/Examinations

Trainers are expected to be familiar with the assessment/examination requirements and during the training programme assist their learners towards achieving their assessments/examinations. Trainers are to mark anonymously the assessment/examination script which are then all moderated by the respective appointed Independent moderator. The Curriculum Board will review scripts on a sample basis. All students will receive formal feedback on their assessments/examinations. A follow-up session will be arranged with the trainer to advise on the individual learning process, desired learning outcomes and developmental needs. It is EY Connect Learning's ethos that feedback is summative, formative, objective and constructive. When providing feedback, it is necessary for trainers to consider areas as well as method(s) of improvement.

All assessment/examination papers and scripts remain the property of EY Connect Learning. For internal purposes, examination papers are accompanied by:

- A marking scheme
- An answer key with a breakdown of allocation of marks

Learners who fail to pass a module/programme will be given the opportunity to re-take the module/programme assessment/examination at least once but may differ according to the module/programme. This will be communicated to the learner as part of the information pack on the module/programme.

7.4.3 Assessment Criteria

Each learning programme will have its own assessment criteria. These will be communicated to the learner as part of the information pack on the module/programme provided at the beginning of the programme.

7.4.4 Assessment Quality

As part of the assessment quality, it will be the duty of the CLC to ensure that:

1. Each tutor will be sampled on every unit assessed across all modules at some point during the course programme
2. Each method of assessment used in the course programme will be sampled once during a course programme.

For longer courses (over 150 hours), a sampling plan will be drawn up at the beginning of each intake. The plan will include which assessors, modules, learners and methods will form part of the sample. This will be the responsibility of the CLC. The sampling will take place once during each course programme.

Each sampling activity should ensure that it covers all stages of the learners' journey from induction to the end of the course programme. To ensure consistency in assessment practices, clear criteria shall be given to each assessor. This activity should be repeated each time there is an amendment or update to a course programme.

One observation of class delivery (or online delivery) is required to assess the course delivery and the participation of students will be held once at the beginning of the course module. However, all tutors need to be observed at induction and then at regular intervals. The observation is carried out by appointed Independent moderators who will be of an equal, or higher grade and experience than the respective tutor. Oral and written feedback is provided immediately following the observation session. It is envisaged that the same tutor will cover all the modules in each course programme. The CLC will monitor online participation qualitatively or quantitatively.

When a course is less than 150 hours, a sampling plan will not be necessary due to the short course structure. However, each tutor and method of assessment will still be sampled and reviewed using the above criteria.

The results from the sample will be used as the basis for this IQA and will result in changes required such as to systems, assistance to tutors to improve their practice etc.

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

7.4.5 Academic impropriety

Academic impropriety may take various forms including, but not limited to, cheating, plagiarism, academic fraud, bribery, forgery, collusion, and attempts to gain an unfair advantage in assessments or examinations.

Tutors are responsible for detecting any suspicions of academic impropriety using recognised and EY approved plagiarism detection software. Tutors are required to investigate the case and if it is proven that it is a case of plagiarism, then tutors should be

immediately report to the Head of EYCL who will be responsible to investigate the matter further. In the event that a reasonable suspicion of academic impropriety is identified, the Head of EYCL in conjunction with the Curriculum Board will decide on a proportional and suitable course of action. This could include temporary disbarment from examinations, partial or full scoring penalty for the exam/ assignment in question or withholding of the certificate.

7.5 Internal Ongoing review

The strategy, ensuing policies, ongoing practices and the measurement of effectiveness of teaching and learning are continually and internally reviewed by the EY Connect Learning Board. In this context, the CLC is tasked with reviewing the effectiveness of teaching and learning in real time or over short- to medium-timeframes, take action as required and if changes to strategy are perceived to being required.

8. Matters related to student administration

8.1 Applications to attend courses

Learners interested in attending courses held by EY Connect Learning are asked to fill in the relevant application form (paper based or online) as necessary according to the training programme. Applicants may also be asked to submit an updated CV to complement their application. Learners are to be assisted by the CLC if they need assistance to fill in the application process. An acceptance notification is sent by the CLC to the learner including the required information.

EY Connect Learning is committed to:

- The fair and equal treatment of all applicants
- Fair, transparent, timely, appropriate and explicit admissions procedures
- Timely notification of the outcome of an application
- Supporting applicants with any assistance required
- Responsible marketing of its courses, with accurate and transparent marketing material

Courses at EY Connect Learning are mainly aimed at adults. Some courses are aimed at managers and team leaders, while other courses target executives or administrators. The business and professional background of candidates may need to be considered on application as applicable for certain training programmes offered. Applicants with no relevant professional background or do not meet the entry requirements of a particular course may be refused admittance to that course. Exceptions may be considered where evidence of career building through other means (e.g. self-employed, study and apprenticeships, etc) is produced. The CLC has the responsibility for the acceptance of applications, and decisions may also be reviewed by the Curriculum Board.

EY Connect Learning reserves the right, at any time, to refuse any application whose application details are found to be false or factually incorrect.

Applicants who are accepted will be notified through an email and/or letter and invited to attend any virtual or physical induction training that may be required for a specific programme.

8.2 Attendance

Regular and punctual attendance is essential to successful academic achievement. Each learner is responsible for his/her work from the first day of a course/programme and must make satisfactory arrangements with the trainer regarding any anticipated absences. Students who do not maintain a satisfactory level of attendance are hindering their own overall development. In order to encourage high attendance levels, EY Connect Learning invests substantial time and resources in tracking and following up on poor attendance. Attendance records are kept for all courses.

Certain courses may have a minimum % of course attendance for certification to be issued, this will be communicated to the learner in the course information pack. Learner attendance rate is recorded and monitored.

8.3 Recognition and certification

On successful course completion, students receive documentation explaining the context, MQF level, amount of learning credit, content and status of the qualification gained, in line with MFHEA regulations. Locally accredited full qualifications at both further and higher education levels shall reference achieved learning outcomes..

8.4 Discrimination and harassment

Since EYCL is a division of Ernst & Young Managed Services Limited ("EY"), an EY member firm, EYCL will implement the policies already in place (refer to Appendices) to ensure to mitigate the risks of discrimination and harassment within our work environment, and to deal with any similar incidences. Any students or staff will have access to the Head of EYCL, or EY HR partner, to report any incidents - and who will in turn be responsible to initiate the process to address the report.

8.5 Appeals

Students are informed of the appeal process through the Students' Handbook, which will be provided upon enrolment. Learners who would like to appeal for a decision taken by the CLC or the tutor can do so by submitting a formal request to appeal a decision, addressing it to the EY Curriculum Board.

This appeal will be presented to the Appeals Board and the panel will decide whether the appeal is justified or rejected.

Following the Appeals Board decision, the learner will be notified of the decision and the relevant reasons.

9. Information management

The EYCL Team will collect student information and the safe record keeping according to the applicable laws and regulations, including, but not limited to, GDPR and MFHEA guidelines. It shall be the responsibility of EY Connect Learning to ensure an up-to-date Information Systems (IS) that tracks and records all important data about learners and the general profile of the student population.

The information should include:

- i. Admission records, student details, proof of assessment
- ii. Course participation, retention and success rates
- iii. Students' satisfaction with their programmes
- iv. Profile of the student population, including prevalence of vulnerable groups
- v. Employment rates and career paths when the course states an orientation towards employment.

Information on students, courses and educational progress will be stored in the EYCL servers located in Malta, and which will be backed up across the EY IT infrastructure network. Access control policies will be in place to ensure that any personal information is only accessible by individuals authorised by the Head of EYCL. Furthermore as per MFHEA requirements, records will be archived and retained for a 40-year period. Once the 40 years elapse, the records will be deleted manually.

In doing so, EY Connect Learning will adhere to all the legal provisions as set out in the General Data Protection Regulation (GDPR) and any information will be for internal use and with the purpose to improve the programmes or maintain contact with the learners. Learner consent is to be obtained in all instances.

9.1 Monitoring and processing of information

Data collected by EYCL may be assessed and analysed in aggregate form for internal purposes. No identifiable or personal information will be disclosed in the public domain or used for commercial purposes.

9.2 Ongoing Monitoring and Review of Programmes

As part of our exceptional client service we perform sample assessments on randomly selected programmes to help us manage and measure how we are delivering against the expectations of our learners. The assessments can take place during a learning programme or at the end. This promotes a continuous improvement culture and receiving regular feedback helps optimise processes and gets improvements implemented quicker. The assessments are conducted by the leadership team within EY and are based on the learner's

feedback and also interviews with tutors to demonstrate our commitment to ensure effective management of programmes.

The assessments are based on a three-pronged philosophy:

Understand	Take action	Be the Best
Collecting regular and high-quality feedback will capture the meaningful moments along the learner's journey, better understand the learner's decision-making process, our capabilities to deliver against their expectations and their perception of our services.	Regular feedback will help our teams identify bottlenecks within the service delivery process and take more decisive actions to improve the learner's experience. This brings to life our continuous improvement culture.	In a competitive industry it is difficult to stand out from the crowd. Collecting regular feedback can give us a competitive edge. It is the perfect tool for brand differentiation and shows our commitment to the learner's success.

10. Public Information

It is the responsibility of the EYCL Lead to ensure that the information on current and prospective courses is published on our website and made available at EY Connect Learning at all times. All material required by prospective students to assess their interest in our training events will be published in the public domain at least two (2) weeks ahead of the training sessions and may be promoted actively in various media channels, including traditional and social media. Such information may include, but not limited to, course outline, student preparatory material, accreditation details, tutor profile and method of assessment. As a minimum, information will include:

- i. The selection criteria for the courses/programmes being offered
- ii. The intended learning outcomes
- iii. The Qualification awarded, including the MQF level and number of ECTS
- iv. The pass rates, and
- v. Further learning opportunities.

Where applicable, our professional courses may be accredited for CPE hours by the relevant bodies, such as the Malta Institute of Accountants. This information will also be published for the relevant training session.

EY Connect Learning together with EY's Marketing Team is committed to announce any accredited programmes to the public by promoting a clear and consistent message. Internal

procedures support the production of publicity and promotional materials, which enables EY Connect Learning to manage the messages communicated to both the external community and to the learners.

EY Connect Learning will ensure:

- The consistency of marketing and publicity materials using EY's brand name
- The message communicated is consistent
- EY's corporate image is maintained
- Marketing and publicity materials do not compromise the image of EY
- Messages are complementary and not contradictory
- Course and student support information in the public domain is relevant and up to date

EY Connect Learning will adhere to any recommendations as and when provided by the MFHEA.

EYCL public website: https://www.ey.com/en_mt/connect-learning

11. Appendices

Appendix 28.1 – EY Global Code of Conduct

Appendix 28.2 – Diversity and inclusion statement

Appendix 28.3 – Data protection and information security policy

Appendix 28.4 – EY Global Legal Statement