Client Guide to IDA Training Grant Claim Validation

# Training and finanical Record Management

Below is an overview of the records required to make a claim from your IDA Training Grant. It is strongly recommended that on approval of the Training Grant you speak with IDA’s Grant payments team to discuss the records required to make a training grant claim.

In order to validate a training grant, claim it is **critical** **that the correct training and financial records are maintained** from commencement of the training programme. **If the correct records are not available for validation, payment of the grant claim cannot be made**.

Each training grant claim made by a company in receipt of an IDA Training Grant, must be validated by IDA’s external independent Training Grant assessment and validation service provider (Helix).

The validation process comprises of 2 parts:

1. Training Audit
2. Financial Audit

Claim documents, including a Claim Checklist can be found on IDA Ireland’s website: <https://www.idaireland.com/training-grants>

In respect of each Training Grant Claim, the ***Training Summary*** as per ***Appendix 1*** will be completed by Helix in respect of Progress & Value arising from the Claim Validation and by the IDA Client in respect of Quality.

In respect of the Financial Audit, the following are the suite of templates/documents that the IDA Client must complete in respect of each Claim:

|  |
| --- |
| **Financial Audit (documents on** [**IDA website**](https://www.idaireland.com/training-grants)**)** |
| Independent Accountant Report |
| Directors Statement of Claim |
| General Declaration |
| Form 5 detailing training transactions i.e., the breakdown of expenditure included in the Directors Statement of Claim |
| Evidence of Tax clearance for all External Trainers |
| Record of payments to External Training providers |

During the validation the validator will examine the training records and verify expenditures against which the grant is being claimed. Details of the type of evidence required by type of financial record is outlined in ***Appendix 2***.

# Validation Process

1. On commencement of the Training Programme by the company, the company collects the data records associated with each training event as training is carried out.
2. All documents required to submit a training grant claim can be found on the [IDA Website](https://www.idaireland.com/training-grants) . The submitted claim must include:

* Independent Accountant Report
* Directors Statement of Claim
* General Declaration form
* Form 5 confirming expenditure included in the Directors Statement of Claim in Excel format.
* Training Progress Report on progress of training to date and progress against business outcomes.

The Form 5 records the training transactions for the claim period, comprised of individual staff training events, Trainee Costs, Internal Trainer Costs and Other Expenditure which includes Travel & Subsistence, External Course & Materials.

1. The client submits a training grant claim to IDA Grant Payments who check the claim forms are complete. Grant Payments instructs the Validator to commence validation of the claim within 21 days of receiving the formal instruction. The Validation will be completed over a work period of 1-2 days maximum.
2. The Training Grant Assessment and Validation service provider will ensure that, as far as is possible, the original Training Grant Assessor will act as the validation consultant (Validator) to carry out a timely onsite or virtual validation with the client.
3. The Validator will review Form 5, General Declaration Form, the Independent Accountants Report, the Directors Statement of Claim, claim historical information, original Training Grant Agreement plus any extensions or reallocations approved or any supplementary agreements.
4. The Validator will select a sample of training transactions from Form 5 across all eligible expenditure claim categories for verification. The sample will be sent to the client to collate the proof of expenditure documentation for the sample transactions and complete the Training Breakdown Sheet ahead of the validation meeting.
5. The Validator arranges a date to complete the validation of the training transaction sample either through an on-site or virtual meeting with the client.
6. During the validation meeting the Validator will:

* Establish identity, employment status and role of employees trained, examine contractor costs for eligibility.
* Trace trainee and trainer salary and wages to payroll records (HR records and financial payroll records including payslips) and to bank statements
* Check payroll expenditure was incurred during the Claim period and on the dates of the Training and the Project approval dates and course durations.
* Check and validate course costs and proof of payment (bank statement or invoice paid)
* Check that there is no double grant aiding of the same Training Expenditure with other Government agencies i.e., ineligible costs such as Skillnet Training Programmes
* Check for training mandated by law which is an ineligible cost.
* Confirm that expenditures were in line with the IDA board approval and the grant contract/agreement.
* Verify eligibility of the costs claimed against the relevant Grant Agreement terms and conditions at the time of approval. Check Compliance with the legal terms of the Grant Agreement, Trainee numbers, category budgets, special conditions or terms. Please note that accommodation and meal costs are specifically not eligible in respect of Training Grants.
* Review samples of the training records, course reviews, expenditures on travel, subsistence, internal and external course. Please note that the typical sample of expenditure will equate to 20% to 30% of Claim Value and this can include between 20% to 30% of expenditure items in relation to the cost of Materials.
* Review appraisal methods and business outcomes against original plan.
* Verify that expenditure represents reasonable value for money
* Check on and report Certification progress to date
* Review the Training Report submitted by client covering progress relative to the current stage of the Training Programme and the strategic objectives and business outcomes as originally agreed for the grant aid.

1. When the Validator has reviewed the training transaction documents they will complete the Validation Report. The Report shows progress to date with respect to the business outcomes and explanations of disallowed or deferred expenditure and a recommendation for payment. If any re-allocation of costs between eligible categories of expenditure have been sought, IDA Client Manager will approve under Delegated Powers.
2. Validator completes the Validation Excel which show all claims to date and Project Summary Sheet. Validator submits a draft version for Grant Payment approval to IDA and finalise with DocuSign versions.
3. The Validator follows up with Grant Payments on any outstanding issues – complete filing of records and close out the claim validation.
4. IDA makes payment to the client.

# LINKING TRAINING & FINANCIAL VALIDATION

Please note that the Validation will review the approved Training Plan & Cost Sheet in respect of progress, impact, achievements, and performance against agreed business metrics/KPIs. The Training Progress Report is a key report in order to link the Approved Training Plan & Cost Sheet with the Claim Expenditure as per Form 5 in order to ensure that the training undertaken as part of the Claim is aligned with the objectives and detailed training that was approved.

Appendix 1

**TRAINING SUMMARY**

Please note that this Training Summary must be completed before the validation session.

|  |  |
| --- | --- |
| **IDA Client Name:** |  |
| **IDA Project Number:** |  |
| **Claim Number:** |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Progress | | | | | | |
| **Claim Period** | From: |  | | To: |  | |
| **Total Expenditure Approved by Committee** |  | | | | | |
| **Total Certified by Auditors (this claim – Claim No. )** |  | | | | | |
| **Expenditure now being cleared** |  | | | | | |
| **Total Expenditure Cleared to date** | **(A)** | | | | | |
|  | | | | | | |
|  | **As per Grant Agreement/Training Plan** | | **This claim** | | | **To date including this Claim** |
| **Total No. of Staff Trainees** |  | |  | | | ***(B)*** |
| **Total number of Trainee Days** | (Per Training Plan) | |  | | | ***(C)*** |

|  |  |
| --- | --- |
| Value | |
| **Net Expenditure per Trainee** |  |
| **Expenditure per Trainee Day** |  |

|  |  |  |
| --- | --- | --- |
| Quality | | |
| **Certification/Accreditation Achieved** | **Current Claim (No.)** | **To date including this Claim (No.)** |
| **Class A** -QQI Certified L1-10 |  |  |
| **Class B** - Nat/International Industry Certification |  |  |
| **Class C** - Internal Corporate Certification |  |  |
| **Class D** - Not Certified |  |  |

Appendix 2

**FINANCIAL TRANSACTIONS**

In respect of the type of eligible financial expenditure as outlined in the Detailed Claim Form 5, the following table outlines the required evidence that will be sought during the course of the Validation:

|  |  |
| --- | --- |
| Payroll | Payslip evidence of salary excl. benefits plus proof of payment e.g., Gross to Nett reports & bank statements. |
| Subsistence/Travel | Vouched expenses, (or as appropriate) - proof of payment/bank statements |
| Course Fees | Invoices and proof of payment via bank statements |
| Training Dates | Travel or accommodation vouchers, course records, course review sheets, signed ‘on the job’ training sheets or as appropriate. |