**Training Grant Validator Guidance on Training Grant Claim Validation**

On receipt of a full claim for Training IDA will send the claim pack to Helix by email.

The claim pack will include the following from the client:

• Independent Accountant Report

• Directors Statement of Claim

• General Declaration form

• Form5 backing up expenditure included in the Directors Statement of Claim in Excel format.

• Training Report on progress of Training to date. (If not available this will follow at a later stage in the process)

From IDA:

* Claim history in Excel format. The IDA approved eligible expenditure amounts will be included in the report. If earlier payments exist on the project the reports will include details of same including disallowances and deferrals from earlier claims. The history tables will form part of the appendices to the validation report for the current claim and claim to date.
* Copy of the Grant Agreement and/or supplemental agreement in place. (first claim only)
* MIC and Board documents. (first claim only)

In summary - When the Validator receives a grant claim he/she will:

* Review independent accountant’s claim certificate
* Review Directors Statement of Claim and supporting excel spreadsheets
* Review the IDA approval documents,
* Note the project start and end dates,
* Contact company and arrange date for a virtual validation.

**Validation Process carried out by Validator (either virtually and/or on-site)**

Validator will assess the training progress to date with reference to the approved Training Programme, and evaluate the output and impact measurements agreed as part of the training plan at the conclusion of the training plan.

Validator will carry out a financial audit.

As part of financial audit will pick a sample and arrange a virtual validation to verify expenditures

against which grant is being claimed. The sample will consist of 20% to 30% of expenditure or 20%

to 30% of items to be inspected and evidence of actual spend examined:

**Payroll Expenditure**

* Review time records for employees on training
* Check that time records/reports from time Management Systems are appropriately approved
* Trace Salary and wages to payroll records (HR records and financial payroll records Including payslips) to bank statements
* Check pay costs were incurred after start date of the Project

**Non-Payroll Expenditure**

* Trace payments to source third party invoices or other appropriate source documents and to bank records evidencing payment
* Check expenditure was incurred after start date of the project
* Obtain evidence that a satisfactory tendering process was carried out
* Obtain documentary evidence that all External Trainers have tax clearance.

Validator will provide IDA Ireland with a full validation report to allow the training grant to be paid.

Signoff of the Validation Report will be the Validator and Contract Manager using electronic signatures and email final report to IDA.

**Client Guidance for Training Grant Claim Validation Procedures**

**Training Grant Claims: Record management and claim validation**

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 by the accessor, payment of the grant claim cannot be made**.

Each training grant claim made by a company in receipt of a IDA Training Grant, must be validated by IDA’s external independent accessor.

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>

The following documents and records are required to make a training grant claim:

|  |
| --- |
| **Training Audit** |
| Record of **total number of staff** who have:* received training over the claim period
* received training since the commencement of the training programme
* completed their training programme over the claim period
* completed their training since the commencement of the training programme
 |
| Record of the number of trainee hours and the total number of training days being claimed for over the claim period (Please agree the method for tracking trainee hours with IDA’s grant payments prior to commencing training). |
| Records of training programmes/courses delivered over the claim period, as per the Training Plan Excel Workbook submitted as part of the IDA Training Grant application process. |
| Records of certificates awarded to trainees for certified training. Evidenced by sign off trainee and trainer.  |
| **Training Report** detailing progress of the training programme to date, evaluation of the impact of training to date, and performance against Business Outcomes KPIs set out in the IDA Training Grant Application. |

|  |
| --- |
| **Financial Audit (documents on** [**IDA website**](https://www.idaireland.com/training-grants)**)** |
| Independent Accountant Report |
| Directors Statement of Claim |
| General Declaration |
| Form 5 detailing 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 accessor will examine the training records and verify expenditures against which the grant is being claimed.

**Validation Process**

1. On commencement of the Training Plan by the company, the company collects the data records associated with each training event as training is carried out. These records form the Transactions for each Claim. The Form 5 lists the Training events and expenditure by Category covering Trainee Costs, Internal Trainer Costs and Other Expenditure which includes Travel & Subsistence, External Course & Materials.
2. The [IDA Website](https://www.idaireland.com/training-grants) has standard forms that the client uses to submit details of eligible project
3. expenditure by training category of expenditure and employee and a check list.
4. The Contract Manager for Helix 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.
5. The client submits a training grant claim to IDA Grant Payments who check the claim forms are complete. Grant Payments instruct Helix to commence validation of the claim within 21 days of this formal instruction and over work period of 1-2 days maximum.
6. The Validator will review related 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.
7. The Validator reviews all documentation and sends the Validation Procedure to the client to update them on the format of the Validation Process.
8. The Validator will review the Form 5 and select a sample set of expenditure transactions across all eligible expenditure claim categories for verification. Validator will forward the sample and arrange a date to complete the Validation process either through a on-site or virtual meeting with the client.
9. The Validator then proceeds as follows:
* Complete the evidencing of the expenditure transactions selected relating to the expenditure incurred and proof of payment - Trace trainee and trainer salary and wages to payroll records (HR records and financial payroll records including payslips) and to bank statements. Check and evidence Course Costs.
* Examine contractor costs for eligibility.
* Verify eligibility of the costs claimed against the relevant Grant Scheme and Agreement rules in force at the time of approval. Check and apply all rules of relevant Scheme e.g. Does 50/50 rule apply? Do General and Specific Training rules apply? Are accommodation and subsistence eligible?
* Establish identity, employment status and role of employee,
* 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 that there is no double grant aiding of the same Training Expenditure with other Government agencies e.g., Skillnets
* Lookout for training mandated by law - which is not eligible
* Confirm that expenditures were in line with the IDA board approval and the grant contract/agreement.
* Check Compliance with the legal terms of the Grant Agreement, Trainee numbers, category budgets, special conditions or terms.
* Review samples of the training records, course reviews, expenditures on travel, subsistence, internal and external course.
* 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. Validator will promptly review materials from the Validation discussions and complete the Validation Report see Appendix 4. 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, PE will approve under DP.
2. Validator completes the Validation Excel Appendices which show all claims to date and Project Summary Sheet. Submit 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, finish off and close the case.
4. IDA makes payment to the client.

Completion of Reallocation of Categories and Time Extension Reports

The Validator will arrange a time for a virtual or on-site meeting (clients preference) to review the following:

**FINANCIAL TRANSACTIONS**

For each transaction highlighted in the Form 5 by the Validator, verify the cell entries as follows:

|  |  |
| --- | --- |
| 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. |

**TRAINING PROGRAMME AND COURSE REVIEWS**

1. Summary of the overall status of the Training Programme up to Claim date. Please provide either a copy of the Training Support Document you are submitting to IDA or a bulleted list of the progress to date relative to the Business Outcomes originally established for the Training Programme.
2. Review of Course Outlines, Course Review sheets and Course Durations claimed specifically for the transactions selected under Trainees, internal Trainers or External Course Fees.
3. Review some Trainee records being held for 2 above.
4. An update on the certified training status at this stage in the Programme relative to that planned.

**TRAINING BREAKDOWN SHEET**

Please complete the Training Breakdown Sheet in before or immediately after the validation session.

**Training Breakdown Sheet**

(To be completed by or following on from site visit for each claim)

|  |  |
| --- | --- |
| **IDA Client Name:** |  |
| **Claim number:** |  |
| Total employees who received training at this point on the Project  |  |
| Total number of employees who have completed their training programme at the date of last claim (staff attrition)  |  |
| Total number of employees in training for the period covered by this claim  |  |
|  | On-the-job | Off-the-job (In/out of plant)  |
| Total Gross Days (trainee days since Programme Commencement) |  |  |
| Total Net Days, i.e., total net days claimed for in this claim (i.e., # trainee days)  |  |  |
| Indicate the total number of training days that have been carried out to company satisfaction in the Training Programme to date |  |
| Indicate the total number of training days that have been certified to the standards of a body external to the company (e.g., FETAC/HETAC or other equivalents)  |  |
| Indicate the number of trainees whose training has been at least in part externally certified. |  |