

**Provider Market Oversight (PMO) Framework: Forensic Accounting and  
Investigation Support Services**

**Engagement Letter (Lot 2)**

|   |         |
|---|---------|
| <b>Engagement Number</b> (to be quoted on all correspondence) | PMOL210 |
|---|---------|

|   | <b>From</b>   | <b>To</b>  |
|---|---|--|
| <b>Name</b>                                   | DfE<br><br>The Secretary of State<br>for Education  | Contract:<br><br>TIAA Limited  |
| <b>Address</b>                                | Sanctuary Buildings, 20<br>Great Smith Street,<br>London, SW1P 3BT  | Artillery House Fort Fareham<br>Industrial Site, Newgate Lane,<br>Fareham, Hampshire, PO14<br>1AH ( <i>registered in England<br/>and Wales under number<br/>04546319</i> ) whose registered<br>office is Artillery House Fort<br>Fareham Industrial Site,<br>Newgate Lane, Fareham,<br>Hampshire, PO14 1AH |
| <b>Invoice<br/>Address (If<br/>different)</b> | Department for<br>Education PO Box 407<br>SSCL Phoenix House,<br>Celtic Springs Bus. Park<br>Newport NP10 8FZ |  |
| <b>Representative<br/>Details</b>             | DfE Representative  | Contractor's Representative  |
| <b>Name</b>                                   | <Redacted under S40 of<br>the FOIA>   | <Redacted under S40 of the<br>FOIA>  |
| <b>Email</b>                                  | <Redacted under S40 of<br>the FOIA>   | <Redacted under S40 of the<br>FOIA>  |
| <b>Telephone<br/>number</b>                   | <Redacted under S40 of<br>the FOIA>   | <Redacted under S40 of the<br>FOIA>  |

|  |  |
|--|--|
| <b>The Effective Date</b>                          | Date of signature of this letter by both parties |
| <b>The services are expected to be complete by</b> | 31 <sup>st</sup> December 2022                   |

## SERVICES

### 1. Scope of the Appointment

DfE will tick the relevant box(es) below to indicate the Services covered by the Engagement and will include additional detail in Annex A. DfE will specify in Annex A which Services are required from the Effective Date of the Call-Off Contract and which Services may be requested by DfE during the term of the Call-Off Contract.

#### A. General Services

| Service Name   | Required (Y/N)                      | Service Name  | Required (Y/N)                      |
|--|-------------------------------------|---|-------------------------------------|
| Investigation of data following allegations of suspected fraud | <input type="checkbox"/>            | Expert witness services   | <input type="checkbox"/>            |
| Background and open source intelligence searches               | <input type="checkbox"/>            | Investigation of allegations of suspected fraud and/or financial irregularity | <input checked="" type="checkbox"/> |
| Capture, recovery, and storage of electronic data              | <input checked="" type="checkbox"/> | Recognising and assessing potential regulatory breaches                       | <input checked="" type="checkbox"/> |
| Evidence Gathering   | <input checked="" type="checkbox"/> | Forensic accounting and complex financial analysis                            | <input type="checkbox"/>            |

|  |                                     |   |                                     |
|--|-------------------------------------|---|-------------------------------------|
|  |                                     |   |                                     |
| Interviews, correspondence, and surveys      | <input checked="" type="checkbox"/> | Assessment of evidence and production of reports to support conclusions reached | <input checked="" type="checkbox"/> |
| Financial analysis                           | <input type="checkbox"/>            | Any other Investigative services which may be required                          | <input type="checkbox"/>            |
| Asset Tracing and advice on recovery options | <input type="checkbox"/>            |   |                                     |
| Reporting findings and conclusions           | <input checked="" type="checkbox"/> |   |                                     |
| Other Supplementary Activity                 | <input type="checkbox"/>            | Other Details: (Please specify)   |                                     |

**B. Specialist Services (On request from DfE)**

| Service Name                                  | Required (Y/N)                      | Service Name | Required (Y/N) |
|---|-------------------------------------|--------------|----------------|
| Forensic Accounting and Investigation Support | <input checked="" type="checkbox"/> |              |                |
| Investigation support to other framework lots | <input type="checkbox"/>            |              |                |
| Expert witness services and assessing quantum | <input type="checkbox"/>            |              |                |

|                              |                          |                                 |
|------------------------------|--------------------------|---------------------------------|
| on civil claims              |                          |                                 |
| Other Supplementary Activity | <input type="checkbox"/> | Other Details: (Please specify) |

## 2. Rate Card

**Please insert Contractor rate card (which shall not exceed the rate card as set out in the Framework Agreement)**

| Grade                             | Role                             | Hourly Rate £ (Exc VAT)          | Daily Rate £ (Exc VAT)           |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Partner                           | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Director                          | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Senior Manager                    | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Manager (Insolvency Practitioner) | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Senior Associate                  | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Real Estate at Senior Manager     | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Other Staff - Administrator       | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
| Other Staff - Administrator       | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> | <Redacted under S43 of the FOIA> |
|                                   |                                  |                                  |                                  |

## 3. Costs (to be completed by Contractor)

Please provide a breakdown of Contractor resource, time, cost, and

total cost and including any discounts applied.

(See TIAA Limited proposal in Annex B, page 2.)

Costs are firm for the scope of the Framework Agreement. Any payment outside of this agreement must be agreed in writing with DfE before the Effective Date and will be in exceptional circumstances only.

#### **4. Charges**

Clause 14.1 of the Framework Agreement (Charges for Services) determines that Charges for any Services under a Call-Off Contract should be set out in the Engagement Letter and shall be based on the prices set out in schedule 4 of the Framework Agreement (Charging Matrix). The Charges associated with this Engagement shall be as follows:

£16,640 + VAT (see Annex B, page 2).

#### **5. Payment Period (if different from the Call-Off Contract Terms and Conditions)**

Invoices to follow completion of the proposed work.

#### **6. Performance**

| <b>Service name</b>  | <b>Details</b>   |
|--|--|
| <b>Key Personnel of the Contractor to be involved in the Services (and deliverables)</b> | See Annex B, page 2.   |
| <b>Key-Sub-Contractor</b>  | Not applicable.  |
| <b>Service period</b>  | From date of signature of this letter to 31 <sup>st</sup> December 2022. |
| <b>Premises at which the Services are to be provided</b>                                 | <Redacted under S40 of the FOIA>   |

**Performance Measures:**

## 6A. Key Performance Indicators Specific to Call-Off Contract

Please insert KPIs specific to the assignment

| KPI Reference | Service Area         | KPI Description  | Target |
|---------------|----------------------|--|--------|
| 1             | Service Delivery     | Completion of the examination to a standard satisfactory to the ESFA/DfE.  | 100%   |
| 2             | Conflict Of Interest | Ensuring all conflict of interest information is up to date and ESFA/DfE notified of any changes within 72 hours.                              | 100%   |
| 3             | Cost                 | Contractor must deliver assignment within agreed Engagement Letter fee budget and any overrun costs are to be agreed with ESFA/DfE in advance. | 100%   |
| 4             | Quality              | Contractor able to deliver assignment including reporting within Engagement Letter specification requirements.                                 | 100%   |

### Quality Standards:

## 6B. Service Level Agreement (SLA) Specific to Call-Off Contract

Please insert SLAs specific to the assignment

| SLA Reference | Service Area | SLA Description   | Target                |
|---------------|--------------|---|-----------------------|
| Lot 2 - SLA 1 | Reporting    | Monthly Framework reporting: submit a monthly report by the Tenth Business Day of the month, including any exception events within this report. | 100% - DfE Monitoring |
| Lot 2 - SLA 2 | Meetings     | Attend weekly or fortnightly Contractor Meetings - as required.<br>Attend development and operations meetings - as required                     | 100% - DfE Monitoring |

|                  |            |  |                             |
|------------------|------------|--|-----------------------------|
| Lot 2 -<br>SLA 3 | Complaints | Ensure Complaints procedure is adhered to and<br>Main management contact to report all complaints in writing to DfE within 3 business days | 100% -<br>DfE<br>Monitoring |
|------------------|------------|--|-----------------------------|

## Management Information (MI) and meetings

### 6C. Meetings and MI specific to Call-Off Contract

|                                 |   |
|---------------------------------|---|
| Meetings required               | Progress updates weekly or fortnightly as agreed between the Parties.<br><br>Formal briefing when fieldwork completed and to discuss findings and draft report. |
| Timing of meetings              | TBA   |
| Management Information required | N/A   |
| Management Information deadline | N/A   |

## 7. Reliance Parties

In accordance with clause 9.1 of the Framework Agreement (Reliance and Disclosure), DfE may request in an Engagement Letter for additional persons to be added as Reliance Parties. For the purpose of this Engagement, the Parties agree that the following should be included as Reliance Parties:

- Not applicable.

## 8. Public Disclosure

In accordance with clause 9.7 of the Framework Agreement (Reliance and Disclosure), the Parties may agree that certain Deliverables may be made available to the public. For the purpose of this Engagement, the Parties agree that the following Deliverables can be made available to the public:

- Not applicable.

## 9. Data Protection

Clause 19.1 of the Framework Agreement (Data Protection) determines that the factual activity carried out by each Party in respect of their data protection obligations under the Framework Agreement shall be set out in the Engagement Letter. For the purpose of this Engagement, DfE shall act as Controller and the Contractor shall act as Processor.

Paragraph 4.3 of Schedule 11 of the Framework Agreement (Processing, Personal Data and Data Subjects) determines that, where Personal Data processing differs from the instructions given in the table within Schedule 11, DfE may include such specific instructions in the Engagement Letter and such instructions will apply in respect of that Call-Off Contract. For the purpose of this Engagement, the following instructions (if populated) shall apply the Call-Off Contract:

| Data Processing descriptor               | Narrative  |
|--|--|
| Identity of the Controller and Processor | <p>DfE is Controller and the Contractor is Processor.</p> <p>The Parties acknowledge that for the purposes of the Data Protection Legislation, DfE is the Controller and the Contractor is the Processor of the following Personal Data:</p> <ul style="list-style-type: none"><li>• Learners' full names, Unique Learner Numbers, email addresses, telephone numbers and learning aims.</li></ul> <p>The Parties acknowledge that they are Independent Controllers for the purposes of the Data Protection Legislation in respect of:</p> <ul style="list-style-type: none"><li>• Business contact details of Personnel,</li><li>• Business contact details of any directors, officers, employees, agents, consultants and contractors of DfE (excluding the Contractor Personnel) engaged in the performance of DfE's duties under this Framework Agreement.</li></ul> |



| <b>Data Processing descriptor</b>   | <b>Narrative</b>  |
|---|---|
| Subject matter of the processing  | To enable the effective provision of the following services:<br><ul style="list-style-type: none"> <li>• Learner interviews in order to verify correctness of ILR information.</li> </ul>   |
| Duration of the processing  | The Framework Contract Period and thereafter, until expiry or termination of the last Call-Off Contract under the Framework, including the period until all transactions relating to Call-Off Contracts have permanently ceased.  |
| Nature and purposes of the processing   | The Contractor will contact the learners in the sample provided via email and/or telephone, in order to ascertain actual attendance of learning activities, starting and/or end dates of learning   |
| Type of Personal Data   | <ul style="list-style-type: none"> <li>• Full names</li> <li>• Unique Learner Numbers</li> <li>• Email addresses</li> <li>• Telephone numbers</li> <li>• Learning Aims</li> </ul>   |
| Categories of Data Subject  | Investigation   |
| Plan for return and destruction of the data once the processing is complete<br>UNLESS requirement under union or member state law to preserve that type of data | Data will be retained for Six (6) years after the duration of the processing outlined above and in accordance with the HMG Policy.<br>In accordance with the Core Terms, all DfE data and any copies held by the Supplier must be securely erased once the Processing is complete, unless the Supplier is required by law to retain it. |

## 10. Contractor's Proposal

The Contractor shall detail in Annex B how it proposes to perform the Services, as per schedule 4 of the Call-Off Contract (The Contractor's Proposals).

## 11. Confidential Information

In addition to the information stated in Schedule 12 of the Framework Agreement, the following information shall be deemed to be Commercially Sensitive Information (Schedule 3 of the Call-Off Contract):

- Not applicable.

Duration that the information shall be deemed Commercially Sensitive Information: 6 years

## Approval and Authority to Proceed

**BY SIGNING AND RETURNING THIS ENGAGEMENT LETTER THE PARTIES AGREE** to enter a legally binding contract with the Contractor to provide to DfE the Services specified in this Engagement Letter incorporating the rights and obligations in the Call-Off Contract set out in the Framework Agreement entered into by the DfE and the Contractor on 16<sup>th</sup> April 2021.

| Name  | Title                            | Signature                        | Date            |
|---|----------------------------------|----------------------------------|-----------------|
| <b>DfE:</b> <Redacted under S40 of the FOIA>        | <Redacted under S40 of the FOIA> | <Redacted under S40 of the FOIA> | <b>28/07/22</b> |
| <b>Contractor:</b> <Redacted under S40 of the FOIA> | <Redacted under S40 of the FOIA> | <Redacted under S40 of the FOIA> | <b>28/07/22</b> |

## Annex A

### Contract Specification

| Education Provider          |                                  |
|-----------------------------|----------------------------------|
| <b>Name</b>                 | <Redacted under S40 of the FOIA> |
| <b>Address</b>              | <Redacted under S40 of the FOIA> |
| <b>Site Contact Details</b> | <Redacted under S40 of the FOIA> |

|  |   |
|--|---|
| <b>Additional Information</b>  | <Redacted under S40 of the FOIA>                  |
| <b>Scope of Appointment</b>  |   |
| <b>Capture, recovery, and storage of electronic data</b>                               | As described in TIAA Limited proposal in Annex B. |
| <b>Evidence Gathering</b>  | As described in TIAA Limited proposal in Annex B. |
| <b>Interviews, correspondence, and surveys</b>   | As described in TIAA Limited proposal in Annex B. |
| <b>Reporting findings and conclusions</b>  | As described in TIAA Limited proposal in Annex B. |
| <b>Investigation of allegations of suspected fraud and/or financial irregularity</b>   | As described in TIAA Limited proposal in Annex B. |
| <b>Recognising and assessing potential regulatory breaches</b>                         | As described in TIAA Limited proposal in Annex B. |
| <b>Assessment of evidence and production of reports to support conclusions reached</b> | As described in TIAA Limited proposal in Annex B. |
| <b>Forensic Accounting and Investigation Support</b>                                   | As described in TIAA Limited proposal in Annex B. |
| <b>Outputs</b>   |   |
| Insert details of any reporting requirements specific to the Call-Off Contract:        |   |

As described in TIAA Limited proposal in Annex B.

**Annex B**  
**Contractor Proposal**

<Redacted under S43 of the FOIA>