

2 Governance and quality assurance

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2.1 Governance and quality assurance of TRAC

2.1.1 Introduction

This section describes the governance and quality assurance arrangements required for the Transparent Approach to Costing (TRAC).

2.1.2 The aim – What are we trying to achieve from the governance and quality assurance of TRAC?

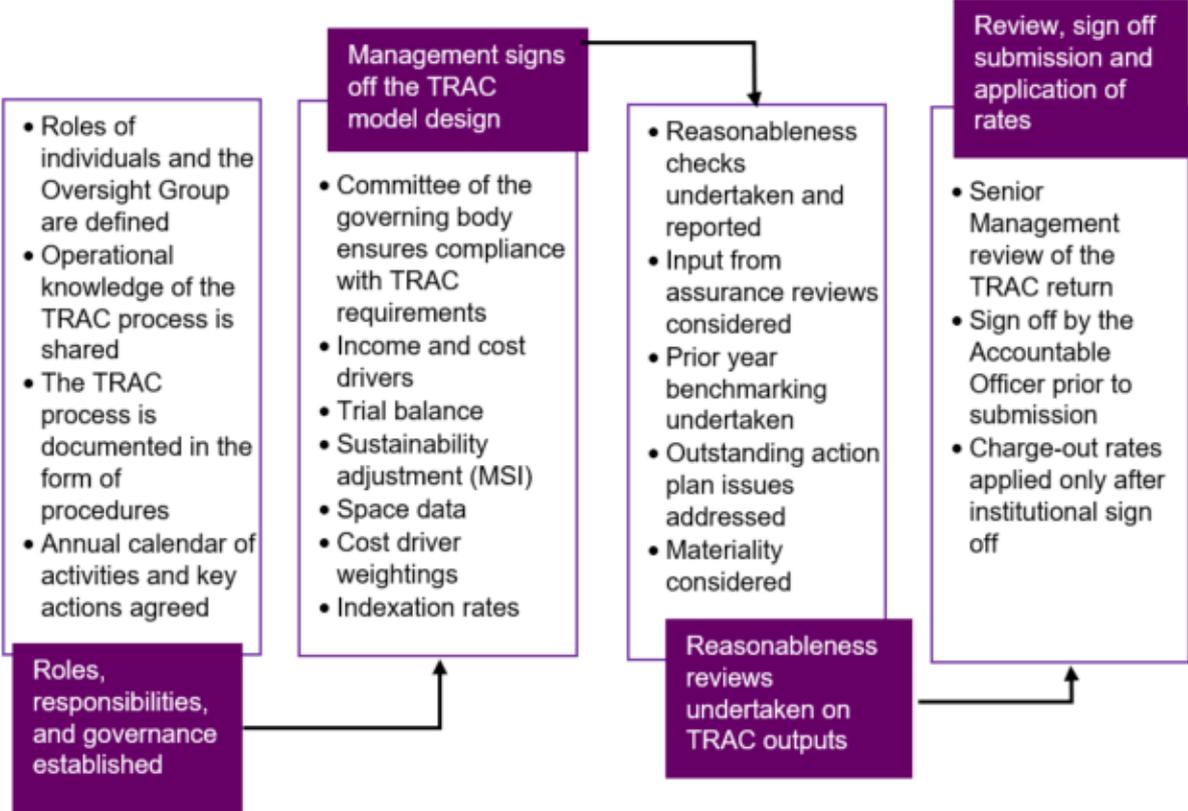
The aim is to ensure institutions have a TRAC process that is overseen and governed in a way that promotes material accuracy and the importance and usefulness of the results. The governance and quality assurance arrangements seek to reduce the likelihood of material errors and/or erroneous judgements being made. In turn this aims to provide confidence and assurance to internal and external stakeholders and funders, through the production of robust and reasonable information.

The TRAC process enables the institution to submit its Annual TRAC and TRAC(T) returns to its funders. The governance and quality assurance processes described in this section apply to both the annual TRAC and TRAC(T) returns.

2.1.3 Process workflow

Figure 2.1 sets out the key requirements and processes as well as the outputs that this stage of the TRAC process is seeking to achieve:

Figure 2.1: Governance and assurance



2.1.4 The requirements

All institutions should develop a working method to comply with the following requirements:

2.1.4.1	<p>Control environment:</p> <ul style="list-style-type: none"> • There should be clarity of roles and responsibilities for TRAC and a governance structure in place in line with process step 2.1.5.1. • Processes and protocols should be in place to provide resilience and continuity. • There should be clear agreed rationales and audit trails for the TRAC model. • Communication plans and practices should exist that target key internal stakeholders e.g. Senior management, Academic staff, Research offices, Administrators involved in the TRAC process. • Where changes in circumstance arise, through changes in compliance, through higher education institutions (HEIs) merging or moving out of dispensation, or where there are new entrants to the sector, requirements for compliance and/or communication of the compliance status stated in annex 2.1a should be followed.
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2.1.4.2	<p>Reasonableness checking:</p> <ul style="list-style-type: none"> • The Annual TRAC and TRAC(T) results should be aligned with broad expectations for the institution, taking account of the additional volatility in the financial accounts introduced by the implementation of the accounting standard FRS 102 for 2015-16 and future periods, e.g. through the inclusion of certain capital and investment related items in TRAC income and the inclusion of pension charges, restructuring costs and other material costs in TRAC expenditure. • TRAC-related benchmarking (Annual TRAC and TRAC(T)) should be used to gain assurance over the reasonableness of the results when compared to similar institutions. • High-level adjustments should be rationalised and underpinned with appropriate evidence. It is not expected that such adjustments should recur in subsequent years as corrective action should be taken to avoid the need for further adjustments, unless required for consistency under FRS 102. • If any of the charge-out rates are outside the upper quartile or lower quartile for the sector, then there is a reasonable explanation. • Materiality is set at 10% on a cumulative net basis. The materiality threshold applies to the following elements of the TRAC data: <ol style="list-style-type: none"> i. any individual charge-out rate for Research, i.e. the indirect cost rate, the laboratory estates rate, the non-laboratory estates rate, a facility rate, or a laboratory technician rate; ii. the total income or costs of any one of the following – Publicly Funded Teaching; Non-Publicly Funded Teaching; Research in total and Research at research sponsor level (institution/own-funded Research, Postgraduate Research students, Research Councils UK, other Government departments, European Commission, Charities, and Industry); Other (income-generating activity); or Other (non-commercial activity). • Material errors should be subject to corrective action. If these are identified after submission, resubmission of the TRAC return should be agreed with UKRI and the OfS or the respective Funding Council, or for the TRAC(T) return, with the OfS or relevant Funding Council only.
2.1.4.3	<p>Quality assurance:</p> <ul style="list-style-type: none"> • The TRAC model should comply with the costing principles and standards detailed in section 1.2. • The TRAC process should comply with the materiality concept, and the TRAC returns and charge-out rates should be free from material error. The materiality of issues or judgements that have been made should be assessed in aggregate in line with annex 1.2a.

- An audit trail should be maintained of all decisions and judgements made on the basis of them not being material.
- ~~The TRAC process should comply with the additional requirements detailed in annex 1.1b, in relation to COVID-19.~~
- ~~The TRAC process and results (the Annual TRAC return and charge-out rates and the TRAC(T) return) should be subject to review by the TRAC Oversight Group (or equivalent) and approval by a Committee of the Governing Body to confirm compliance with TRAC requirements before submission.~~
- The TRAC process and any changes to the process as detailed in 2.1.5.22 should be reviewed by the Committee of the governing body.
- The Annual TRAC return and charge-out rates should be subject to review by the TRAC Oversight Group prior to approval and sign-off by the Accountable Officer.
- There should be evidence of annual reconsideration of assumptions and rationales for key treatments by the TRAC Oversight Group.
- The TRAC process should be subject to a periodic assurance review, the frequency of which should be determined according to the risk posed to the institution. For a research-intensive institution (defined as being institutions in TRAC Peer Groups A and B), an assurance review undertaken at least every three years would be expected.
- Any issue arising from audit or review that could materially affect the cost allocations or charge-out rate calculations should be addressed.
- There should be an annual self-assessment against the TRAC requirements, the TRAC assurance reminders checklist (annex 2.1b) and 'what could go wrong' statements (at the end of each chapter).
- Controls should be in place to prevent errors in system formulae, errors in data entry and transposition, and double-counting in cost allocations. Details of the apportionment formulae used in the TRAC model should be understood by the TRAC Manager, tested for accuracy, and retained for review by funders upon request.
- All data used in the TRAC model should agree with source data.
- A Committee of the governing body should take steps to ensure that the TRAC process followed by the institution in producing the TRAC return complies with TRAC requirements.
- TRAC data are classed as 'accounting information' and should be retained for the current financial year and the subsequent six years (unless contractual terms and conditions require a longer retention period for specific grants).

2.1.4.4	<p>Institutions eligible for and claiming dispensation:</p> <ul style="list-style-type: none"> • Do not have to obtain time allocation data robustly from academics (for example, heads of academic departments could provide this information). • Do not need to identify space usage robustly across the whole institution. • Do not need to take into account the type of space when allocating space costs. • Are not permitted to calculate and apply laboratory technicians and research facility charge-out rates. • Do not need to calculate staff FTEs robustly. • Should apply the lower of their own indirect charge-out rate, or the dispensation indirect charge-out rate¹ to Research Council and Other Government Department (OGD) cost-based research projects. • Should apply the lower of their own estates charge-out rate, or the dispensation estates rate to Research Council and OGD cost-based research projects.
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2.1.5 Process

This sub-section provides a guide for the operation of governance and quality assurance of TRAC processes.

It describes a process that could be followed in order to meet the TRAC requirements above, and indicates the spirit of the activities that contribute to compliance being achieved with those requirements. However, the following description is not the only approach that could be followed and, given the diversity of the higher education sector, it is important that each institution implements the process in a way that will minimise burden whilst ensuring that appropriately robust governance and quality assurance arrangements are in place.

Where a process step is shaded green in the left column below, it describes a prescribed method which should be followed to comply with TRAC requirements.

Roles, responsibilities and governance established

2.1.5.1	<p>A hierarchy of roles and responsibilities for TRAC should be established. Typically this will include the following, adapted appropriately to reflect the size and type of institution:</p> <ul style="list-style-type: none"> • An academic champion. This individual will typically be the Chair for the Oversight Group and will play a critical role in engaging the academic community, and in particular being part of the communication process with the academic community about TRAC. • A Committee of the governing body (e.g. Audit Committee, Finance and Resources Committee) is responsible for ensuring that the processes used to produce the TRAC return comply with the TRAC requirements.
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¹ www.ukri.org/about-us/policies-and-standards/funding-assurance-programme/

	<p><u>The Committee is no longer required to approve the TRAC return prior to submission.</u></p> <ul style="list-style-type: none"> • A TRAC Oversight Group (e.g. Financial Sustainability Group, Executive Board, TRAC Costing and Sustainability Steering Group, etc.) led by an executive member (ideally an academic) and which has representation from the different parts of the institution that are involved with and/or benefit from the TRAC information. The group could stand alone for the purposes of TRAC and sustainability oversight, or, depending on how embedded TRAC and sustainability is in the institution, the role could be performed by a pre-existing group. The group will be responsible for: <ul style="list-style-type: none"> – the design of the TRAC process and the various judgements and decisions that are taken in designing the model; – reviewing and challenging the TRAC and charge-out data in order for any errors or changes to the process to be identified; – reviewing the sector benchmark data, understanding the institution’s data and identifying whether further development or changes to the TRAC model are required. It will then report on these activities to the Committee of the governing body, prior to review of compliance by the Committee of the governing body; – reviewing the final TRAC return and rates and recommend them for approval and sign-off by the Accountable Officer in the institution. • One or more individuals (TRAC Managers), typically from the Finance Team, having responsibility for the development, maintenance and operation of the TRAC model and associated processes (e.g. time allocation process). This person / these people will operate and populate the TRAC model, liaising with other parts of the institution as appropriate, and provide the outputs for discussion and review. • The Director of Finance or Deputy Director of Finance will provide support and oversight of the above individual(s). In undertaking this role, it is very important that the broader knowledge of the institution is used to consider and agree the most appropriate inputs to the TRAC process.
2.1.5.2	The TRAC methods and systems are documented in a way that will assist someone who is sufficiently qualified but unfamiliar with TRAC to understand the process. These documented procedures should be actively maintained and reflect the current process that is in operation.
2.1.5.3	Wherever possible the detailed knowledge of TRAC and associated processes should not reside only with one person.
2.1.5.4	TRAC systems (and input data) are subject to periodic assurance reviews (e.g. by internal audit), the frequency of which should be informed by an assessment of the risk that TRAC poses to the institution. The TDG published a good practice guide in

	<p>March 2018 using the ‘three lines of defence’ model to help institutions establish an assurance framework for TRAC².</p> <p>Review on a three-yearly cycle is not uncommon.</p> <p>Where assurance reviews are undertaken, the results should be reviewed by both senior management and the Oversight Group (2.1.5.1) to inform improvements to TRAC processes and to enable progress in implementing any recommendations.</p>
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Management sign-off on the TRAC model design

2.1.5.5	<p>There are numerous approaches to constructing the TRAC model, including spreadsheets, databases, commercial software packages and other financial reporting tools. The institution can select the tool that is most appropriate for its needs, or in some cases expand the use of an existing tool.</p>
2.1.5.6	<p>The TRAC model enables the allocation of costs to the various services, then academic areas, before allocating these to the TRAC categories. The Director and Deputy Director of Finance will be valuable sources of reference and challenge in the development of the TRAC model.</p>
2.1.5.7	<p>The TRAC process requires different datasets that are used to allocate cost pools to activities. Such data will typically be provided by:</p> <ul style="list-style-type: none"> • finance department; • academic staff time survey or academic workload planning data; • estates office; • human resources; • registry (or equivalent); • academic schools / academic departments; • research office. <p>Other chapters in the guidance outline the requirements for different elements of the TRAC process and these describe the different datasets and how these should be used in the model. Staff from the departments listed above, together with some Heads of Service, will also be helpful in advising on the most appropriate basis for allocating costs and/or cost drivers and their weightings.</p> <p>A key success factor in the above is an effective engagement with the relevant staff in these areas so they have a clear understanding of the information required and its use.</p> <p>Developing a plan of work each year is advisable as this will provide a basis for ensuring sufficient resource is available at the appropriate times to enable the Director of Finance and Oversight Group to monitor progress.</p>

² www.trac.ac.uk/publications/an-assurance-framework-for-trac

2.1.5.8	Institutional activities and balance thereof can change between years, and this could have an impact on the TRAC model for allocating costs and income to the TRAC activities appropriately. Therefore the design of the TRAC model and the various judgements and key decisions taken are reviewed, and if necessary revised annually, to ensure that the TRAC model remains appropriate. These decisions should be approved by the Oversight Group.
2.1.5.9	The TRAC Manager should maintain a clear audit trail for the TRAC process so the data feeds can be agreed to source, and the reasoning behind key decisions and judgements can be verified.
2.1.5.10	As outlined in 2.1.5.7 the administration of TRAC and its associated processes can be aided by effective communication with those affected by the process. Therefore the annual TRAC timetable ³ for the year incorporates engagement and feedback of the TRAC results to academic staff learning from experience and improvement opportunities identified in the last cycle, whether that is through academic area meetings or other forums. This engagement has been found to ease the burden of obtaining the time allocation returns.

Reasonableness reviews on TRAC outputs

2.1.5.11	<p>Reasonableness checking of the TRAC data is undertaken to ensure that they reflect the institution's activity profile and are in line with broad expectations. Reasonableness checks should be undertaken by management throughout the whole TRAC cycle (keeping TRAC materiality in mind) to identify and understand unexpected results at academic department and institutional level. Reasons for unexpected results could be due to:</p> <ul style="list-style-type: none"> • incomplete or inaccurate data inputs; • calculation errors in the TRAC model; • inappropriate use of certain cost drivers; • incorrect assumptions in the weighting of cost drivers. <p>Areas of interest for detailed reasonableness checking could include, but not be limited to:</p> <ul style="list-style-type: none"> • staff time allocation data; • allocations of cost to Teaching, Research and Other; • deficit/surplus by TRAC activity (and sponsor type); • research cost rates; • consistency between certain results and other relevant datasets.
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³ TRAC 'The Easier Way', www.trac.ac.uk/publications

	<p>In addition the TRAC return (see section 4.1) itself has a series of validation checks and any exceptions that these checks identify should be reviewed and corrected, or explained.</p> <p>It is suggested that the Director of Finance and the Oversight Group should undertake reasonableness checks at academic department level. Reviewing data at a more aggregated level could mask errors / anomalies.</p> <p>Internal benchmarking of the TRAC results against prior year results can identify areas for further review. Also comparing TRAC data with other externally reported datasets can increase the assurance over the TRAC model (e.g. management accounts, student records, Higher Education Statistics Agency datasets).</p> <p>Unexpected results that are not understood and accepted as reasonable should be addressed prior to submission of the TRAC returns.</p>
2.1.5.12	<p>Annual TRAC and TRAC(T) benchmarking data are provided by the OfS annually and can be accessed via the OfS portal, typically in April each year.</p> <p>Unexpected outliers in sector benchmarking data should be investigated and addressed if necessary; less material variances should be addressed during the next TRAC submission cycle.</p> <p>Material errors (defined at annex 1.2a) should be subject to corrective action. Should these be identified after submission, resubmission of the TRAC return should be agreed with the OfS or relevant Funding Councils and UKRI.</p> <p>Materiality is set at 10% on a cumulative net basis. The materiality threshold applies to the following elements of the TRAC data:</p> <ul style="list-style-type: none"> i. any individual charge-out rate for Research, i.e. the indirect cost rate, the laboratory estates rate, the non-laboratory estates rate, a facility rate, or a laboratory technician rate; ii. the total income or costs of any one of the following – Publicly Funded Teaching; Non-Publicly Funded Teaching; Research in total and Research at research sponsor level (institution/own funded Research, Postgraduate Research students, Research Councils UK, other Government departments, European Commission, Charities, and Industry); Other (income-generating activity); or Other (non-commercial activity). <p>Materiality is used in two ways:</p> <ul style="list-style-type: none"> i. to consider whether judgements taken in the design of the TRAC process lead to a material difference in the result (e.g. the selection of cost drivers); and ii. to consider whether compliance issues identified post submission (e.g. through an internal audit or UKRI review) lead to an error that is material.
2.1.5.13	<p>An assessment/check is made against all the TRAC requirements and the 'What could go wrong' sub-sections and the results presented to the Oversight Group.</p>

2.1.5.14	<p>High-level adjustments to TRAC data are acceptable provided an action plan is implemented to address data or system weaknesses. It is not expected that there will be more than one high-level adjustment per year or that the same adjustment is made in consecutive years. Action plans established to address areas of material non-compliance (as defined at annex 1.2a) for individual TRAC requirements should be made available to UKRI as follows.</p> <p>Institutions should report the establishment of an action plan in their commentary document as part of the submission of the annual TRAC return. The commentary document should be uploaded to funders and UKRI via the OfS portal.</p> <p>The action plan should be provided to UKRI and progress updates should be provided quarterly. Action plan updates should be emailed to ukrifundingassurance@ukri.org</p> <p>Action plans should also be available for inspection by funders and auditors upon request.</p>
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Review and sign-off of the TRAC return for submission

2.1.5.15	The TRAC Manager maintains audit trails to support management sign-off on the TRAC results.
2.1.5.16	Irrespective of whether TRAC systems are ‘third party supplied’ or developed ‘in-house’, details of direct coding and apportionment formulae should be understood by the TRAC Manager and tested for accuracy following any system upgrade. These details should be retained and made available for review by funders on request.
2.1.5.17	The Oversight Group receives the results of the reasonableness tests performed, together with the results of any assurance reviews, the TRAC returns and cost rates for review and, eventually, approval. It is typical practice for draft results to be presented for debate in November. This allows time for any refinements or changes to be made to the TRAC model before the TRAC return is approved by a Committee of the Governing Body, signed by the Accountable Officer and submitted.
2.1.5.18	The Annual TRAC return and TRAC(T) returns , a summary of the reasonableness checks and any comments and confirmation of compliance with TRAC requirements from the Oversight Group should be available when the Accountable Officer approves the return.
2.1.5.19	The TRAC return is submitted via the OfS portal in line with the instructions provided by the OfS/Funding Councils (see chapter 4).
2.1.5.20	The updated research charge-out rates are communicated to the Research Office/ other relevant area(s) of the institution.
2.1.5.21	Benchmarking data are produced by the OfS/Funding Councils annually and are released to institutions to aid self-assessment and peer review.

2.1.5.22	<p>A Committee of the governing body is responsible for ensuring that the TRAC process used to produce the TRAC return complies with the TRAC requirements.</p> <p>A suggested approach to meet this requirement is as follows:</p> <ul style="list-style-type: none"> • Receiving a report from management on the TRAC benchmarking and any reasons for the institution having outlying results. Where there are outlying results that require action, the Committee should ensure that this work is part of the plan for compiling the next TRAC return; • Reviewing the steps undertaken in the previous submission cycle to ensure that: <ul style="list-style-type: none"> • The University updated its process to reflect changes to the TRAC Guidance, noted in Annex 1.1a of the TRAC Guidance; • High-level adjustments have not been repeated for more than one year (except for COVID-19 related adjustments); • A self-assessment against the TRAC Statement of Requirements was undertaken and where areas of non-compliance were identified an action plan has been developed and will be addressed in the next submission cycle; • Any issues identified in Internal Audit and/or UKRI Assurance Reviews have been addressed, or they will be addressed in the next TRAC submission; and • Consideration was given to the common areas of non-compliance with TRAC requirements, outlined in the Assurance Reminders document (Annex 2.1a) and the institution is satisfied that it has not made these errors. • Receiving a report on the plan for producing the next TRAC return to enable the Committee to be assured that the institution will be compliant with TRAC requirements. This report should include, where relevant, identifying any new TRAC requirements and how the institution is responding to these; progress on actions from any action plans to address areas of non-compliance; actions arising from Internal Audit and UKRI Assurance reports; and any changes that are proposed to the institution's TRAC model. <p>The minimum requirement is that a single report is made to a Committee of the governing body to address the matters detailed in this section (2.1.5.22). The timing of reporting to the Committee of the governing body is best made as part of planning for the annual submission cycle. However, institutions have discretion to report more frequently to a Committee of the governing body, according to specific circumstances. It is no longer a requirement for a Committee of the governing body to be part of the process for approving and submitting the TRAC return.</p>
2.1.5.23	<p>Some TRAC data will need to be retained for longer than the period established in 2.1.5.3 where the source data is collected over a longer period, e.g. time allocation data collected over three years. Here, the retention period would be the previous two years (for the time allocation data), the current year and the subsequent six years.</p>

2.1.6 What could go wrong? Common areas of non-compliance

Summarised below are the more common areas where things could go wrong and/or lead to non-compliance with the TRAC requirements:

What could go wrong / areas of non-compliance
<ul style="list-style-type: none"> The additional requirements detailed in annex 1.1b, in relation to the impact on operational arrangements during the coronavirus (COVID-19) pandemic, have not been complied with.
<ul style="list-style-type: none"> The design and rationale for the TRAC process has not been reconsidered annually, increasing the likelihood that the cost driver model and associated judgements become inappropriate.
<ul style="list-style-type: none"> Documentation of the TRAC model and processes does not exist or is incomplete, introducing additional risk upon staff turnover or absence.
<ul style="list-style-type: none"> Performing reasonableness reviews of input data and time allocation / workload planning data during the submission cycle rather than when the data first become available.
<ul style="list-style-type: none"> Reliance on high-level adjustments to TRAC allocations rather than addressing process or data weaknesses. High-level adjustments should not be repeated each year as the underlying cause of the problem should have been addressed.
<ul style="list-style-type: none"> Reasonableness checking performed too late in the TRAC cycle to allow investigation and correction of unexpected data.
<ul style="list-style-type: none"> Materiality assumptions not being aggregated correctly which leads to incorrect results.
<ul style="list-style-type: none"> Lack of senior leadership and engagement in TRAC leading to the TRAC Manager being isolated, which could increase the risk of error or uninformed judgements in the TRAC process.
<ul style="list-style-type: none"> Failing to address actions identified by external reviews / assurance reviews.
<ul style="list-style-type: none"> Errors in the model identified after 1 February that have a material impact on the TRAC charge-out rates are not notified to UKRI, and the OfS or the relevant Funding Councils.
<ul style="list-style-type: none"> The specific methods for compilation of the TRAC(T) return, as outlined in 4.3.4 and 4.3.5 have not been followed.
<ul style="list-style-type: none"> Table A1 in the TRAC return has not been completed correctly and when compared to the financial statement there are omissions.
<ul style="list-style-type: none"> Completion of table A2 in the TRAC return not completed correctly. This contains the adjustments needed to reflect accounting volatility introduced by FRS 102. These should be considered as part of the reasonableness checks. For example, adjustments that may need to be explained include: <ul style="list-style-type: none"> New donations and endowments included in total income New capital grants received in the year included in total income Material (exceptional) items included in total income

What could go wrong / areas of non-compliance
<ul style="list-style-type: none"> • Material (exceptional) items included in total expenditure, including staff restructuring, the costs of fundamental reorganisation or restructuring and other material items. • (Gain) or loss of sale or termination of an operation (included in total income or total expenditure as appropriate).
<ul style="list-style-type: none"> • New and changed TRAC requirements are not implemented in the TRAC model.
<ul style="list-style-type: none"> • The TRAC(T) return has not been approved by a Committee of the Governing Body.
<ul style="list-style-type: none"> • Disposal of information that a specific funder requires the institution to retain.
<ul style="list-style-type: none"> • Income and/or expenditure items are allocated to Other (non-commercial) that do not meet the definition outlined in 1.3.3.1.
<ul style="list-style-type: none"> • The TRAC Oversight Group passes the TRAC return and TRAC(T) returns for sign-off by the Accountable Officer without gaining approval from a Committee of the Governing Body.
<ul style="list-style-type: none"> • The Committee of the Governing Body that approves the TRAC return and TRAC(T) returns for sign-off by the Accountable Officer does not meet before the submission deadlines.
<ul style="list-style-type: none"> • A Committee of the governing body <u>has not</u> taken steps, outlined in 2.1.4.3 and 2.1.5.22 to ensure that the institution complies with TRAC requirements.

2.1.7 Annex

Annex reference	Document title
2.1a	Requirements and processes for changes in compliance status or institutional status
2.1b	TRAC assurance reminders checklist

The annex above is located on the following web page: www.trac.ac.uk/tracguidance

2.1.8 Associated good practice and other relevant reference material

Detailed below are other documents or sources of reference that could provide useful reference. These do not however constitute TRAC requirements:

- An Assurance Framework for TRAC:
www.trac.ac.uk/publications/an-assurance-framework-for-trac/
- TRAC 'The Easier Way' guide:
www.trac.ac.uk/publications/trac-the-easier-way-a-trac-regional-groups-resource/
- OfS Regulatory Notices:
www.officeforstudents.org.uk/advice-and-guidance/regulation/the-regulatory-framework-for-higher-education-in-england/regulatory-notice-and-advice/
- Scottish Funding Council Call for Information:
www.sfc.ac.uk/publications-statistics/sector-communications.aspx?Search=&Type=Calls%20for%20Information&Sector=University%20Sector&From=dd/mm/yyyy&To=dd/mm/yyyy

(Higher Education Funding Council for Wales (HEFCW) and Department for the Economy, Northern Ireland (DfE for Northern Ireland) send an individual letter to directors of finance at HEIs in autumn each year.)

- TRAC Management Information Projects:
www.trac.ac.uk/tag/management-information-projects/

2.1.9 Other sources of reference and assistance

There are two principal sources of further reference:

- TRAC Regional Groups, through which colleagues can be reached and questions asked. Details of the TRAC Regional Groups can be found at www.trac.ac.uk/contact/regional
- The TRAC Support Unit, which can be reached on 0115 935 3400, trachelpdesk@kpmg.co.uk