



Moderator's Assignment Feedback – HCEO Fees and Accounting

After each series, we ask our moderators to provide a report on each assignment-based unit to identify:

- a) any questions which were usually answered particularly well, including main points and qualities that characterised good answers.
- b) any questions which were usually answered badly and main weaknesses in candidates' answers.
- c) common errors or misconceptions made by candidates.

We hope that this will be of assistance when completing your HCEO Fees and Accounting assignment.

General feedback to candidates

Candidates should note this assignment is at Level 4 and so requires the ability to analyse and evaluate as well as show knowledge of the subject area.

Weaker scripts tend to provide answers that are appropriate to a general accountancy qualification. Candidates should note that to achieve a Pass they must show understanding of how High Court Enforcement Officers make accounting entries.

Worked examples will have more value than general descriptions of approach that lack evidence of the ability to apply knowledge and understanding in a range of situations.

Feedback for each assignment question

Q1. Evaluate the responsibilities of a High Court Enforcement Officer in relation to fees and accounts, and regarding any relevant legislation.

Q1 – Generally answered well, with candidates showing knowledge of the powers and responsibilities, referring to relevant legislation. However, candidates did not achieve a pass if they failed to **evaluate these powers and responsibilities in relation to Fees and Accounting**, as required in the question, or made no reference to legal requirements.

Q2. With reference to at least one example, identify the documents used to record financial transactions in relation to High Court enforcement, and outline the sequence in which these documents are used.

Q2 – Generally poor answers that did not achieve a Pass. Candidates identified some documents in relation to High Court Enforcement. However, they did not provide clear examples to show what documents were used and the order of usage. Candidates who provide complex examples are better able to show the theoretical, technical and practical knowledge required for higher marks.

Q3. Use examples to explain the application of the fee scale to a range of different Writs of Execution

Q3 – All candidates gave a reasonable explanation of the fee scale for Writs of Control. However, the range of other fee scales was limited, and so in most cases the Pass standard was not met. Selection of more complex examples would give the candidate an opportunity to demonstrate their ability to apply the fee scale to a wider range of real-world situations.

Q4. Explain the procedures that ensure a High Court Enforcement Officer fulfils the following tasks effectively and in line with legal and organisational requirements.

- a) Recording payments received from debtors and creditors by case.**
- b) Accounting for VAT**
- c) Producing debtor and creditor statements**
- d) Processing the different types of payments received, including proceeds of sale at auction.**
- e) Identifying information to be included on invoices. Recording day-to-day expenditure**
- f) Maintaining an office account and client account**

Q4a) to 4g) – There were some good answers, and some below the Pass level. Candidates should note that both question and mark scheme ask for an explanation of what an HCEO must do to carrying out these tasks effectively.

Q5. Evaluate Ministry of Justice's reporting requirements

Q5 – Candidates showed knowledge of the MoJ's reporting requirements and need to show clear ability to evaluate said requirements to achieve a Pass.

Q6. In relation to the prevention of fraud:

a) Explain the importance of Quarterly VAT Returns

Q6a – Generally answered poorly. Candidates showed awareness of the importance of returns, and need to show understanding of how they prevent fraud to achieve a Pass.

b) Evaluate the risks of fraud in an HCEO business organisation.

Q6b – This question produced a range of answers. Weak answers identified risks of fraud but did not **evaluate the impact of risk or relate these to an HCEO business organisation**, as required by the mark scheme for a Pass or higher.

c) Assess how recording of financial transactions supports compliance in relation to preventing fraud.

Q6c – As with the previous question, a range of answers. The better answers had an element of evaluation of the viability of actions.

d) Assess how operating accounts support compliance in relation to preventing fraud in a HCEO business organisation.

Q6d – Generally satisfactory answers, with a clear assessment of how the HCEO can use accounts to ensure compliance with measures against fraud. Better answers explained how operating accounts better support compliance against fraud can by detailing suggested area for improvement in an action plan.