



# QAHE Limited

# Reportable Events Policy

Prepared by: Chief Governance & Transformation Officer

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VO1	Original draft of the Reportable Events Policy for Board approval.

Document Approval		
Name	Position	Viewed / Comments
Samantha Waters	Chief Governance & Transformation Officer	Approved
Ali Wright	Head of Legal	Approved

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## Contents

1. Introduction.....	3
2. What is a Reportable Event? .....	4
3. Determining Whether an Event is Reportable.....	5
4. Reporting Timelines.....	5
4.1. Past Events.....	5
4.2. Future Events.....	5
5. Identification and Initial Reporting.....	6
5.1. Assessment and Determination .....	6
5.2. Reporting to the OfS and Internal Notification.....	6
5.3. Board Oversight and Escalation .....	7
5.4. Stakeholder and Partner Notification .....	7
6. Making a report .....	7
7. Review.....	7
8. Appendix - Table 1: Non-exhaustive, illustrative list of reportable events, which includes some events that are always reportable.....	7



## 1. Introduction

QAHE Limited (“QA Higher Education”) has a regulatory obligation to report particular incidents or circumstances, “Reportable Events”, to the OfS, in accordance with the provisions outlined in the OfS Regulatory Framework. Reportable Events are defined in paragraph 494 of Condition F3 (Provision of Information to the OfS) of the OfS Regulatory Framework.

Additionally, QA Higher Education is subject to reporting obligations to various other regulatory bodies beyond the OfS. These include, the Health and Safety Executive (HSE), HMRC, Companies House, and the Information Commissioner’s Office (ICO). Certain events reported to these bodies may also require notification to the OfS, depending on their impact on the business.

This Policy includes Procedures intended to ensure consistency of decision-making and to provide assurance to the Board of Directors and other stakeholders that events are identified, appropriately considered, and reported, in accordance with regulatory requirements.

## 2. What is a Reportable Event?

The OfS Regulatory Framework defines a Reportable Event as

*“A reportable event is any event or matter that, in the reasonable judgement of the OfS, negatively affects or could negatively affect:*

- a. *The provider’s eligibility for registration with the OfS.*
- b. *The provider’s ability to comply with its conditions of registration.*
- c. *The provider’s eligibility for degree awarding powers, or its ability to comply with the criteria for degree awarding powers, where the provider:*
  - i. *holds degree awarding powers; or*
  - ii. *has submitted an application for degree awarding powers to the OfS, and for which the OfS has yet to reach a final decision.*
- d. *The provider’s eligibility for university title, where the provider:*
  - i. *holds university title; or*
  - ii. *has submitted an application for university title to the OfS, and for which the OfS has yet to reach a final decision.*

*In interpreting ‘the reasonable judgement of the OfS’, the OfS will, as a matter of policy, consider whether a reasonable provider intent on complying with all of its conditions of registration and acting in the interests of students and taxpayers (rather than in its own commercial, reputational or other interests), would consider the event or matter to be material.”*

Further information and guidance regarding Reportable Events is published in OfS [Regulatory advice 16: Reportable events](#), which should be read with this Policy.

Some matters must always be reported by all providers because a reasonable provider would always consider these matters to be reportable and are listed in **Table 1** in Annex A of the OfS Regulatory Advice 16, which contains a non-exhaustive, illustrative list of reportable events, which includes some events that are always reportable. Table 1 is replicated in **Appendix A**.

There are additional matters which must always be reported by an individual provider, and these would be identified in an F3 Notice issued to the provider. This would be because the OfS judges that regulatory risk is increased for that provider and additional reporting is required to mitigate that risk.



### 3. Determining Whether an Event is Reportable

Reportable Events which are identified as such in Table 1 must be reported. The rest of the list of Reportable Events in Table 1 may be reportable, depending on materiality. The responsibility for determining whether a particular event or matter is material rests with **QA Higher Education**. This is because the materiality of an event may vary significantly between providers, for example, the threshold at which a decline in student recruitment becomes material to the financial viability of a provider will depend on factors such as institutional size, business model, and cash flow.

**QA Higher Education** must make a judgement about whether a report is required.

Whether something is material is context dependent and influenced by factors such as the size and complexity of the institution and the nature of the event. The OfS will determine whether the event is in fact reportable by considering whether a reasonable provider intent on complying with all of its conditions of registration and acting in the interests of students and taxpayers (rather than its own commercial, reputational, or other interests) would consider the event or matter to be material. This judgement is referred to as the “**materiality test**”.

### 4. Reporting Timelines

QA Higher Education is also required to document its decision-making process in relation to Reportable Events. Although the likelihood of encountering Reportable Events is expected to be low, it is essential that any potential event is carefully assessed prior to submission to the OfS. QAHE relies on its staff, students, partners, and stakeholders to identify and bring any potential Reportable Events to its attention. Reporting a Reportable Event will not in itself result in regulatory action, however this may trigger a request for further information from the OfS.

QA Higher Education is required to report a Reportable Event within **five working days** of the date that the event is identified, or where not possible due to exceptional circumstances beyond the control of QAHE, as soon as reasonably practicable and without undue delay as noted in paragraph 32, **OfS Regulatory Advice 16: Reportable Events**. Timescales for reporting are strict, and it is therefore essential that reports are made promptly. If QAHE reports outside of the “five working days” time frame, then it must set out the reasons for this.

Reportable events may include (i) events that have yet to happen or (ii) events that have already happened.

#### 4.1. Past Events

QA Higher Education may become aware of an event or matter that is likely to be a Reportable Event after it has already happened, for example discovery of possible fraud.

- In these circumstances QA Higher Education must report the event or matter to the OfS within five working days of the date that the event was identified by QA Higher Education.
- Where this is not possible the event must be reported as soon as reasonably practicable and without undue delay.

As soon as you are aware of, or anticipate, a Reportable Event please contact **[governance@qa.com](mailto:governance@qa.com)** Strict adherence to these reporting timelines is essential. Prompt reporting ensures regulatory compliance and supports QA Higher Education’s commitment to transparency and accountability.



## 4.2. Future Events

There may be occasions where an event or reportable event may relate to QA Higher Education's future plans for example a new campus, the closure of a partner subject area, or an event that impacts QA Higher Education's financial forecast. QA Higher Education should consider the following factors when determining the timing of a report regarding a future event:

- Where QA Higher Education can foresee an event or matter that is relevant to its eligibility for registration with the OfS, the event should be reported within five working days of the matter being first contemplated by QA Higher Education, when plans are discussed formally with the Board, or as soon as reasonably practicable and without delay.
- Where QA Higher Education can foresee an event or matter that is relevant to its compliance with its conditions of registration the event should be reported within five working days of QA Higher Education becoming aware of the matter or event, for example the closure of a campus or a likely breach of banking covenants.

## 5. Identification and Initial Reporting

Any member of staff, student, or stakeholder who has a reasonably held concern about an incident, event, or circumstance that may fall within one of the categories set out in **Appendix A** must report the matter promptly and in writing to **governance@qa.com**. All staff and partners are expected to cooperate fully with this process. Where there is uncertainty as to whether a matter may constitute a Reportable Event, the default position is to notify governance without delay so that an appropriate assessment can be made.

All members of staff have a responsibility to report potential Reportable Events promptly. Members of the Executive Board are responsible for ensuring that effective local arrangements are in place to raise awareness of this responsibility, including the use of standing agenda items at Executive, Faculty, and Professional Services meetings.

### 5.1. Assessment and Determination

The Chief Governance & Transformation Officer (or their nominee in their absence) is responsible for receiving reports and assessing them against the OfS materiality test to determine whether the matter constitutes a Reportable Event. Where it is not possible or appropriate to report a matter directly to the Chief Governance & Transformation Officer, the concern should instead be submitted in writing to the Chief Executive Officer in their capacity as Accountable Officer.

The Chief Executive Officer, as Accountable Officer, retains overall responsibility for ensuring that Reportable Events are notified to the Office for Students and for making the final determination as to whether a report is required, subject to the authority and oversight of the Board of Directors.

Where a potential Reportable Event relates to the Chief Executive Officer, the Chief Governance & Transformation Officer shall escalate the matter immediately to the Chair of the Board of Directors, who shall make the final determination in line with QA Higher Education's Governance Framework Agreement.

### 5.2. Reporting to the OfS and Internal Notification

The Chief Governance & Transformation Officer is responsible for ensuring that:



- all approved Reportable Events are submitted through the OfS Portal within the required timescales; and
- a Register of potential and actual Reportable Events is maintained, and which shall be reviewed by the Board at each Board meeting.

All Reportable Events notified to the OfS shall be reported to:

- the Chief Executive Officer & Accountable Officer;
- the Executive Board; and
- the Board of Directors,

so that appropriate management action can be taken and regulatory implications monitored.

### **5.3. Board Oversight and Escalation**

The Board of Directors has overall responsibility for ensuring compliance with the OfS Conditions of Registration and must be kept informed of all Reportable Events and any related correspondence with the OfS. This reporting will normally take place at each Board meeting.

Where a Reportable Event is assessed as serious, the matter must be escalated immediately to the Chair of the Board, with the Executive Board kept informed of all developments, including requests for additional information and any ongoing or resulting regulatory engagement.

### **5.4. Stakeholder and Partner Notification**

Where a Reportable Event relates to, or has a material impact on, a key stakeholder of QA Higher Education, the Chief Governance & Transformation Officer shall ensure, via the Executive Board, that the relevant stakeholder is informed in a timely and appropriate manner.

Where an event or matter relates to a university partner, the Chief Commercial Officer must be informed immediately so that the issue can be investigated thoroughly within the required five-working-day period. Both QA Higher Education and the partner university are responsible for independently assessing whether the matter constitutes a Reportable Event under their respective regulatory obligations, including any applicable F3 notices and the materiality expectations set out in this policy.

## **6. Making a report**

Individuals submitting a report to the Chief Governance & Transformation Officer under this policy will be required to complete a form which captures the following information:

- The type of event – whether always reportable under Table 1, or Schedule 1 of an F3 notice; other material event listed under Table 1; or other material event or matter
- A brief description of the event or matter (max. 2,000 characters)
- Any actions taken or planned to mitigate any impact of the event or matter (max 2,000 characters)
- Explanation of why you consider this event to be material (max. 2,000 characters)

## **7. Review**

This policy will be reviewed every three years or sooner if required to ensure it remains accurate, effective, and aligned with legislation, regulatory, and organisational changes. The policy owner is responsible for initiating and coordinating the review of this policy in line with the Policy Framework.



## 8. Appendix - Table 1: Non-exhaustive, illustrative list of reportable events, which includes some events that are always reportable

The table below is the non-exhaustive, illustrative list of reportable events, by category, which includes whether such events or matters are always reportable (Table published by OfS within the Regulatory Advice 16 – Annex A):

Type of event or matter		Is it always reportable?
<b>a.</b>	<b>Matters relating to a provider's ownership, legal form or corporate structure, including but not limited to:</b>	
i.	The legal entity that is registered ceasing to exist. This might be as a result of: <ul style="list-style-type: none"> <li>• The acquisition by another legal entity of the business operated by a provider</li> <li>• A merger of the provider with another registered or unregistered higher education provider.</li> </ul>	Yes
ii.	A merger of the provider with another registered or unregistered higher education provider.	Yes
iii.	A change of ownership, including through a sale, of the provider.	Yes
iv.	A change in the provider's legal form.	Yes
v.	Amendments to the provider's governing documents. Factors in favour of reporting may include: <ul style="list-style-type: none"> <li>• Amendments which affect the provider's ability to uphold and deliver in practice the public interest governance principles that apply to the provider</li> <li>• Amendments which relate to the treatment of the provider's charitable assets on dissolution of the provider.</li> </ul> Factors against reporting may include: <ul style="list-style-type: none"> <li>• Administrative amendments which do not affect the operative provisions of the governing document(s).</li> </ul>	No
vi.	An acquisition by the provider of another entity. Factors in favour of reporting may include: <ul style="list-style-type: none"> <li>• The entity (to be) acquired is registered with the OfS or has submitted an application for registration and for which the OfS has not yet made a final decision.</li> </ul>	No
vii.	A sale of a part of the provider or its parent.	No
<b>b.</b>	<b>Matters related to the delivery of higher education in England, including but not limited to:</b>	

i.	The provider resolving to cease carrying on its business principally in England.	Yes
ii.	The provider resolving to fully or substantially cease providing higher education, whether or not this results in the closure of the provider.	Yes
iii.	A change in the provider's business model, such as a move to focus on further instead of higher education.	No
iv.	Loss, including suspension, of the provider's student sponsor licence.	Yes
<b>c.</b>	<b>Matters relating to the quality and standards of a provider's higher education courses, including but not limited to:</b>	
i.	A notification to the provider of an investigation by an awarding organisation or awarding body or by a professional, regulatory or statutory body.	Yes
ii.	A notification to the provider that its awarding organisation or awarding body is to withdraw from the arrangement, where this is not a routine consequence of a planned contract review.	Yes
<b>d.</b>	<b>Matters relating to student and consumer protection, including but not limited to:</b>	
i.	The provider receiving a complaint that it has charged or advertised fees that exceed a statutory fee limit or a fee limit imposed as a result of an approved access and participation plan.	Yes
ii.	A new campus, whether in the UK or internationally.	Yes
iii.	Closure of a campus, department, or subject area, whether or not this is in the provider's approved student protection plan.	Yes
iv.	Termination of a partnership arrangement, whether in the UK or internationally, where this results in a contract change for students.	Yes
v.	Complaints from students that are upheld in full or in part by the provider, or by the OIA, and that result in redress for a student (including a full or partial fee refund) or changes within the provider.	No
<b>e.</b>	<b>Matters relating to a provider's financial viability or sustainability, including but not limited to: (Further education and sixth form colleges, whose primary regulator is the Education and Skills Funding Agency, are not required to report the events and matters set out in this section (e), to the OfS.)</b>	
i.	A likely drop in the provider's liquidity <sup>12</sup> to below 30 days' average expenditure unless this is the provider's normal cash management policy or is mitigated through an agreed revolving credit facility, overdraft or other financing.	Yes
ii.	A likely breach of any financial covenant attached to a loan, where that breach has not been waived by the lender.	Yes
iii.	For a provider with a legally binding obligation of, or which otherwise receives, financial support underpinning its financial viability and sustainability, the withdrawal of the obligation or that financial support	Yes

	(including as a result of a change of ownership or control of the provider, even where the new owner will offer a similar obligation or financial support), or an adverse change in the counterparty's financial position or other standing that could affect its suitability as a counterparty.	
iv.	A provider's external auditor has notified the provider that it may conclude that the provider is not a going concern, including where the provider is asked to submit additional information to the auditor in response to such a notification.	Yes
v.	A provider's trustees or directors are considering making an assessment that the provider is not a going concern.	Yes
vi.	Any matter or event that may result in the provider being unable to pay its creditors as debts fall due.	Yes
vii.	A change in the provider's actual or forecast financial performance or position.	No
viii.	A change in financial commitments or borrowings.	No
ix.	A change in forecast or actual student numbers that was not included in the most recent financial forecasts submitted to the OfS.	No
x.	For a provider that is part of a larger corporate group, any adverse change in the group's financial position.	No
xi.	The sale of assets.	No
xii.	A redundancy programme.	No
<b>f.</b>	<b>Matters relating to management and governance, including but not limited to:</b>	
i.	Changes to the identity of the individual a provider wishes to nominate to the OfS as its accountable officer.	Yes
ii.	Changes to the identity of the chair of a provider's governing body.	Yes
iii.	A change of control of the provider.	Yes
iv.	A matter relating to the provider's compliance with the Prevent duty as set out in the OfS's monitoring guidance.	Yes
v.	The initiation of a governance review where this is not a routine part of a provider's planned arrangements.  Factors in favour of reporting may include: <ul style="list-style-type: none"> <li>• The review is initiated in response to whistleblowing, or other complaints</li> <li>• The review is initiated in response to welfare or safeguarding concerns about students or staff.</li> </ul>	No
vi.	The following events or matters relating to fraud or financial irregularity:	

	<p>(a) The provider receives a complaint or allegation that it may have committed fraud</p> <p>(b) The provider initiates an investigation into a possible fraud or financial irregularity involving the provider</p> <p>(c) The provider is notified that a third-party is investigating the provider in relation to a possible fraud or financial irregularity</p> <p>(d) A third-party makes a finding that the provider has committed fraud. Factors in favour of reporting may include:</p> <ul style="list-style-type: none"> <li>· Involvement of any member of the governing body, the accountable officer, or any other senior officer</li> <li>· The fraud exposes a systemic weakness in the provider’s internal control arrangements that suggest other, as yet unidentified, cases could be taking place</li> <li>· The fraud involves public funding</li> <li>· The fraud is one of a repeating pattern of even small-scale frauds.</li> </ul> <p>Factors against reporting may include:</p> <ul style="list-style-type: none"> <li>· The monetary scale of the fraud is below £25,000 or two per cent of the provider’s total income (whichever is smaller).</li> </ul>	
vii.	<p>Legal or court action.</p> <p>Factors in favour of reporting may include:</p> <ul style="list-style-type: none"> <li>· Involvement of any member of the governing body, the accountable officer or any other senior officer where this relates to their duties for the provider</li> <li>· An individual case, or a pattern of cases, exposes a systemic weakness in the provider’s management and governance arrangements</li> <li>· Findings of a coroner where these relate to a student death and expose a systemic weakness in the provider’s management and governance arrangements.</li> </ul> <p>Factors against reporting may include:</p> <ul style="list-style-type: none"> <li>· Isolated employment tribunal cases</li> <li>· The issue is a commercial dispute relating to business activities where the monetary scale of any adverse outcome is likely to be below £25,000 or two per cent of the provider’s total income (whichever is smaller).</li> </ul>	No
viii.	<p>Regulatory investigation and/or sanction by other regulators or funding bodies, for example the Education and Skills Funding Agency, Ofsted, the Charity Commission, the Equality and Human Rights Commission or the Arts Council.</p> <p>Factors against reporting may include:</p>	No

	<ul style="list-style-type: none"> <li>The action is a routine inspection that is undertaken as part of a regulator’s planned oversight activities.</li> </ul>	
ix.	<p>The provider becomes subject to the requirements of general ongoing condition E10 on or after 1 April 2026, i.e. the provider meets a threshold in E10.1 (‘Scope and application’) on or after 1 April 2026 which triggers the requirements in E10.5-E10.11 to apply.</p> <p>For example, this may be because the provider has entered into a new relevant subcontractual arrangement (as defined in E10.12).</p>	Yes
<b>g.</b>	<b>Matters relating to information provision, including but not limited to:</b>	
i.	Any matter which affects the accuracy of the information contained in the provider’s entry in the OfS Register.	Yes
ii.	<p>Inaccuracies or omissions in the information finally submitted by a provider to the OfS or the designated data body, including where this may have an impact on the OfS’s use of the data including in determining compliance with another condition of registration, the provider’s funding allocation, or statistics published by the designated data body.</p> <p>Factors in favour of reporting may include:</p> <ul style="list-style-type: none"> <li>Inaccuracies or omissions mean that students or other activities are not included in returns when they should be or vice versa. Factors against reporting may include:</li> <li>Minor or administrative errors which have been resolved through a validation process following initial submission of the data</li> <li>Inaccuracies or omissions are restricted to a small number of students</li> <li>Inaccuracies or omissions have a small impact on the OfS’s decisions or publications or on the designated data body’s process or publications.</li> </ul>	No
<b>h.</b>	<b>Matters relating to relevant subcontractual arrangements. (These reportable events only apply where the requirements in condition E10.5 to E10.11 apply to the provider. In this section (h.), the term ‘relevant subcontractual arrangement’ has the meaning given in condition E10.12)</b>	
i.	The provider entering into a new relevant subcontractual arrangement.	Yes
ii.	The suspension or termination of a relevant subcontractual arrangement.	Yes
iii.	Changes in the contractual basis of a relevant subcontractual arrangement – for example where a contract changes from a subcontractual agreement to a validation agreement.	Yes
iv.	Significant changes to the size and shape of a provider’s relevant subcontractual arrangements. This includes where either partner has taken steps to significantly increase or reduce the number of students	Yes



	that can be recruited to the subcontractual delivery, or the number of students registered on subcontractual courses has increased significantly beyond forecast recruitment.	
v.	Any audit undertaken (by a provider's internal audit function, or otherwise) which has resulted in a 'low' or 'no assurance' opinion where the subject matter relates to relevant activity under a relevant subcontractual arrangement in any way. We would expect the audit report to normally be submitted as part of the reportable event.	Yes
vi.	Any allegations of, or opening of investigations into, suspected fraud, misuse of public funding, financial or data irregularities by any party (for example, including with respect to recruitment agents contracted by either the lead or delivery partner) in relation to a relevant subcontractual arrangement. Once investigations have taken place, we would expect the outcome and any investigation report to normally be submitted as part of the reportable event.	Yes
vii.	Allegations of, or investigations into, widespread academic misconduct or inappropriate recruitment or admissions practices within a relevant subcontractual arrangement. Where investigations have taken place, we would expect the outcome and any investigation report to normally be submitted as part of the reportable event.	Yes
viii.	Any notification from SLC or DfE that they intend to investigate and/or potentially cease or suspend payments, in relation to a relevant subcontractual arrangement.	Yes
ix.	Where the provider had existing contracts in relation to relevant subcontractual arrangements which were in force at the time the requirements in condition E10.5 to E10.11 took effect for the provider, that the provider cannot operate in accordance with its subcontracting information source (as defined in E10.12) by virtue of the terms and conditions of those contracts, despite having taken all reasonable steps to ensure that the terms and conditions enable it to do so.	Yes
x.	Where the provider had existing contracts in relation to relevant subcontractual arrangements which were in force as at 31 March 2026 and publication of certain information set out in the 'Subcontractual fee retention section' of Regulatory advice 9 would have directly conflicted with the terms and conditions of those contracts (such that publication would have put the provider in breach of contract), that the provider cannot publish that information by virtue of the terms and conditions of those contracts, despite having taken all reasonable steps to do so.	Yes