Internal Audit Report

Education Support Provision

21 November 2024

CEJ2401

Overall Assessment	Reasonable Assurance

Contents

Executive Summary

Overall opinion and summary of findings

The transition from the Enhanced Support Base model to the Education Support Provision model was generally well managed, with effective gathering and review of data, decision making aligned with GIRFEC (Getting it Right for Every Child), and effective communications and consultations.

The following improvement actions were identified:

- an Integrated Impact Assessment should be performed to identify any equality, environmental, or economic impacts of the decision
- an assessment of risks should be performed to identify and appropriately manage any risks associated with the transition to the new model of education support provision
- a review of the decision-making process should be performed to identify any lessons learned.

Education Services did not formally consult with members on this change; however a comprehensive briefing was provided to Education, Children and Families Committee members and other relevant members including finance leads on the proposed change in February 2024. The invitation for this briefing was provided to 16 members and was attended by 8 members.

The Head of Democracy, Governance and Resilience also advised there was no specific requirement for the change from the Enhanced Support Base model to the Education Support Provision model to be approved by members.

Areas of good practice identified

- sufficient and appropriate data was gathered and considered prior to a decision being made on the model for education support provision in schools
- decision making was in line with the objectives of GIRFEC (Getting It Right For Every Child)
- extensive consultations were held with Head Teachers regarding rising demand for enhanced support and the resources required to meet this
- consultations were held with parents and other key stakeholders regarding the Council's wider vision of inclusive education for children and young people
- communications to parents on the outcome of their child's placement request were sent on a timely basis and included all relevant information.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Decision Making and Planning Processes	🟠	🟠	Finding 1 – Integrated Impact Assessments and Assessment of Risks	High Priority
2. Communications with Key Stakeholders	🟢	🟢	No findings identified	N/A
3. Lessons Learned	🔴	*N/A	Finding 2 – Identification of Lessons Learned	Medium Priority
4. Risk Management	🟢	🟠	See Finding 1	Medium Priority

(*N/A controls not tested due to adequacy of design)

See Appendix 1 for Control Assessment and Assurance Definitions

Background and scope

Enhanced Support Bases (ESBs) were established as a pilot programme in academic session 2020/21. ESBs were classrooms set up within mainstream secondary schools to provide support for children and young people with complex additional support needs in relation to learning and communication.

Over the next three academic years a total of 9 ESBs were established in mainstream secondary schools across the city. Under the Education (Additional Support for Learning) (ASL) Act (2004) (the Act) ESBs were classified as special schools and parents were able to submit placement requests for their child through the Council's Education Resource Group (ERG). As parental requests increased, capacity of ESBs became an issue. Each ESB was designed to support a maximum of ten learners from S1 to S3, but in session 2023/24 it was identified that a number of ESBs were supporting 15 learners across S1 to S5.

There is also a requirement under the Act, and the accompanying Additional Support for Learning Code of Practice (2017), to provide transport for children from their homes to ESBs when requested by parents. This meant that children were often being transported across the city outwith their own learning community with transport costs and emissions increasing.

In September 2023 work was performed with the Headteachers of ESBs to identify available capacity. This work concluded that capacity would not be sufficient to cover the placement requests being made. Between September and December 2023, the existing provision was reviewed, and an options appraisal performed to determine the way forward. This included visits to ESBs, questionnaires, and discussions with ESB leaders and teaching staff.

The following three options were developed:

1. status quo – keep ESBs in the 9 current schools and increase the capacity of these to 15 learners in each for S1 to S5
2. extend the ESB pilot – rollout of ESBs to a further 4 schools
3. Education Support Provision (ESP) model – provide enhanced support in all mainstream secondary schools.

A decision was taken by officers to proceed with option 3.

An amendment was submitted to the Governance, Risk and Best Value Committee meeting on 19 March 2024 requesting an audit be carried out on the decision not to offer ESB placements for the next school year, and instead to replace them with ESP provision.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls in place for the decision making and communication of the transition from the Enhanced Support Base model to the Education Support Provision model.

Alignment to Risks and Business Plan Outcomes

The review also provided assurance in relation to the following Corporate Leadership Team risks:

- Governance and Decision Making
- Service Delivery
- People
- Regulatory and Legislative Compliance
- Reputational Risk.

Business Plan Outcomes: Core services for people in need of care and support are improved.

Limitations of Scope

Decisions made by the Education Resources Group on individual placement requests.

Reporting Date

Testing was undertaken between 13 June and 6 September 2024. Audit work concluded on 6 September, and the findings and opinion are based on the conclusion of our work as at that date.

The audit report was updated in November 2024 to take account of engagement with members.

Findings and Management Action Plan

Finding 1 – Integrated Impact Assessments and Assessment of Risks

Finding Rating	High Priority

The Council's Equality and Diversity Framework 2021 – 2025 outlines how the Council will meet its legal duties under the Equality Act 2010 and the Public Sector Equality Duty. Under the Framework, Integrated Impact Assessments (IIAs) should be used to assess the impact of service decisions on the following areas:

- Equality and Human Rights
- Environment and Climate Change
- Economy, including socioeconomic disadvantage.

Guidance and a toolkit which clearly sets out the requirements and considerations for IIAs is provided on the Orb (the Council's intranet).

In addition, risk assessments can be used to determine the risks associated with service decisions and put in place appropriate mitigation.

Neither IIAs nor formal risk assessments were prepared in relation to the decision to transition from the Enhanced Support Base model to the Education Support Provision model. Whilst Internal Audit are not aware of any adverse equality impacts or emerging risks because of the transition, there is a risk that these have not been identified and are not being appropriately managed.

Risks

- **Service Delivery –** risks and adverse equality impacts have not been identified and appropriately managed, leading to the risk of poor service delivery
- **Regulatory and Legislative Compliance –** legislative requirements are not being complied with.

Recommendations and Management Action Plan: Integrated Impact Assessments and Assessment of Risks

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officer	Timeframe
1.1	A retrospective Integrated Impact Assessment should be performed in relation to the decision to transition from the Enhanced Support Base model to the Education Support Provision model. The guidance and toolkit available on the Orb should be followed which includes the requirement to publish the final IIA on the Council website.	Completion of a retrospective Integrated Impact Assessment in relation to the decision to transition from the Enhanced Support Base model to the Education Support Provision model.	Executive Director of Corporate Services	Head of Education (Inclusion)	31/12/2024

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officer	Timeframe
1.2	An assessment of risks should be performed in relation to the decision to transition from the Enhanced Support Base model to the Education Support Provision model. Once identified, relevant risks should be added to the Service risk register, together with mitigating controls to ensure risks are managed appropriately.	Completion of an assessment of risks in relation to the decision to transition from the Enhanced Support Base model to the Education Support Provision model. Relevant risks will be added to the Service risk register, together with mitigating controls to ensure risks are managed appropriately.			31/12/2024

Finding 2 – Identification of Lessons Learned

Finding Rating	Medium Priority

Following any significant service change or decision-making process, it is important to reflect on the process and identify what went well and where improvements could have been made. This enables continuous improvement across the Council.

A lessons-learned exercise to review the transition from the Enhanced Support Base model to the Education Support Provision model was not completed. Now that the new model of education support provision has been rolled out, there is an opportunity to reflect on the change and the decision-making process, and identify any lessons learned.

Risks

- **Governance and Decision Making** – opportunities for improvement in decision-making processes are not identified
- **Service Delivery –** opportunities for improvement in service delivery process are not identified**.**

Recommendations and Management Action Plan: Identification of Lessons Learned

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officer	Timeframe
2.1	A lessons-learned exercise should be undertaken to review the process of decision making and roll-out of the new model of education support provision and identify lessons learned to support further decisions for model and further service model reviews. Learning should be recorded within a log, with actions to ensure relevant learning is taken forward.	Completion of a lessons learned exercise to review the process of decision making and roll-out of the new model of education support provision and identify lessons learned to support further decisions for model and further service model reviews. Learning will be recorded within a log, with actions to ensure relevant learning is taken forward.	Executive Director of Corporate Services	Head of Education (Inclusion)	31/12/2024

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed	🟢	Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory	🟢	Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity	🟠	Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity	🔴	Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings

Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings

Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.

Appendix 2 – Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Decision Making and Planning Processes	- detailed options appraisal exercises were performed to identify and evaluate alternative options to the ESB model - the options appraisal exercise included a review of the additional provision needed to support children and young people within a mainstream setting, including staffing levels and physical spaces required, and was performed prior to the decision being made - appropriate consultations were held with key stakeholders (including parents) as part of the options appraisal, and the results were included in committee or group reporting - the decision was taken by an appropriate governance forum, and within relevant delegated authorities the decision taken by committee or group on which option to pursue was made taking into consideration the values of the Scottish Government's 'Getting It Right For Every Child' (GIRFEC) policy, was not purely based on the budgetary aims of reducing home to school transport costs, and included detailed review of the options appraisal exercise - all relevant risk assessments and equalities impact assessments were completed prior to making the decision.
Communications with Key Stakeholders	- communications were issued to parents, children and young people, and schools on a timely basis - communications included an appropriate level of information including details of what the ESP model would look like for each child, and officer contact details were provided to raise any queries or concerns - measures were put in place to collect and review feedback from all key stakeholders and address any concerns raised.
Lessons Learned	- lessons learned from the decision making, planning, and communication of the decision to move to the ESP model have been identified and captured - actions have been put in place to address any identified areas for improvement.
Risk Management	risks related to the implementation of the Education Support Provision model have been identified, recorded, and managed within a service risk register, and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, with escalation to divisional and directorate level risk committees where required.