

ARGYLL & BUTE COUNCIL

Internal Audit Section

INTERNAL AUDIT REPORT

CUSTOMER DEPARTMENT	COMMUNITY SERVICES
AUDIT DESCRIPTION	RISK BASED AUDIT
AUDIT TITLE	REVIEW OF ADDITIONAL SUPPORT NEEDS
AUDIT DATE	MARCH 2017

2016/2017



1. BACKGROUND

This report has been prepared as a result of the Internal Audit review of Additional Support Needs (ASN) as part of the 2016-17 Internal Audit programme.

The Education (Additional Support for Learning) (Scotland) Act 2004 and as amended 2009, provides the legal framework for the provision of additional support for learning. The Act is structured around the concept of support being needed for any reason, and for short or long term periods determined by the individual learning needs of the child or young person. The key duties on education authorities are to identify, make provision for, and review provision for the additional support needs of children and young people for whose education they are responsible.

The Act also places duties on education authorities, (and in certain circumstances health, social work and skills development Scotland) to work to plan and make joint provision for children and young people with complex or multiple additional support needs. Where their needs are significant, require support from education and another partner agency, and will last more than one year, children and young people may have a statutory co-ordinated support plan to bring together all of the support to be provided to meet their learning needs.

Argyll and Bute Council has approximately 11,700 pupils and early learners across the age range of 3 – 18, of this 2,060 or 17.7% are currently identified as requiring additional support, this is lower than the national average of 26.8%. As at March 2017, the Council has deployed: 362 (178 FTE) Additional Support Needs Assistants, 81 (72 FTE) Pupil Support Teachers and 43 (13.8 FTE) Pupil Support Assistants.

2. AUDIT SCOPE AND OBJECTIVES

The objective of the audit was to assess the adequacy of controls in place in respect of ASN provision and compliance/adherence to relevant legislation and guidance.

Internal audit reviewed policies and procedures in place to establish compliance with relevant legislation, site visits were undertaken and a sample of assessments were selected for review to check that controls were in place and operating effectively.

3. RISKS CONSIDERED

- ORR: ED04 Failure to meet additional support needs of children
- ORR: ED04c: Limited budget restricts the provision of additional support
- ORR: ED04e: Maintain effective use of learning centres
- ORR: ED04f: Ineffective exchange of information between partners
- ORR: ED04g: Inadequate monitoring of multi-agency assessment process
- Audit Risk: Failure to comply with current legislation

4. AUDIT OPINION

The level of assurance given for this report is Substantial.

Level of Assurance	Reason for the level of Assurance given
High	Internal Control, Governance and the Management of Risk are at a high standard with only marginal elements of residual risk, which are either being accepted or dealt with. A sound system of control is in place designed to achieve the system objectives and the controls are being consistently applied.
Substantial	Internal Control, Governance and management of risk is sound, however, there are minor areas of weakness which put some system objectives at risk and where specific elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
Reasonable	Internal Control, Governance and management of risk are broadly reliable, however although not displaying a general trend there are a number of areas of concern which have been identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk.

Limited	Internal Control, Governance and the management of risk are displaying a general trend of unacceptable residual risk above an acceptable level and system objectives are at risk. Weakness must be addressed with a reasonable timescale with management allocating appropriate resources to the issues raised.
No Assurance	Internal Control, Governance and management of risk is poor, significant residual risk exists and/ or significant non-compliance with basic controls leaves the system open to error, loss or abuse. Residual risk must be addressed immediately with management allocating appropriate resources to the issues.

This framework for internal audit ratings has been developed and agreed with Council management for prioritising internal audit findings according to their relative significance depending on their impact to the process. The individual internal audit findings contained in this report have been discussed and rated with management.

A system of grading audit findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as High, Medium or Low. The definitions of each classification are set out below:-

<p>High - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;</p>
<p>Medium - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;</p>
<p>Low - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.</p>

5. FINDINGS

The following findings were generated by the audit:

Review of Additional Support Needs 2014

An Internal Audit Review was undertaken during the financial year 2013-14 and the report published in April 2014. This review covered the following areas:

- Requests for Additional support from schools
- School budget monitoring reports
- Review documentation prepared by schools showing how resources have been allocated and periodic assessments
- Interviewing personnel at 4 schools
- Comparison of the ratio of additional hours allocated to school roll and compared to other schools in Argyll and Bute.

Actions arising from the findings of this audit included:

- Review of reporting documentation to adopt best practice
- Review of system whereby schools bid for ASN resource
- Timetable for carrying out assessment of ASN resource requirement brought in line with budget preparation process
- Audit trail established to record reasons for allocation of ASN resource where not in line with the bid placed by Head Teachers
- Quarterly review of Oracle budget to reflect changes in area activity/hours for each school with HQ cost centre acting as holding account
- Monitoring system for ASN to be maintained and kept up-to-date with changes to provide underlying data for budget monitoring/preparation.

As a result of the Internal Audit process of following-up agreed actions, evidenced has been provided to allow the above actions to be marked as complete.

Review of policies and procedures

A review of policy and procedural documentation evidenced that it is current, reflected or referenced relevant guidance and legislation, specifically the Staged Intervention Framework was updated in November 2015 to bring in line with new legislation; it contains clear guidelines around the 3 stages of intervention and provides links to further information on the internet in terms of legislation and educational support. Roles and responsibilities were clearly defined and procedural information had been cascaded and communicated to all relevant parties. All head teachers and staff contacted during the course of the audit were aware of and confirmed that they are familiar with the framework. The revised framework document was put forward for public consultation between 13 November and 9 December 2015, and is scheduled for further formal review during session 2018-19. The revised framework was submitted to the Community Services Departmental Management Team (DMT) on 25 January 2016, the minutes record requests for addition of further detail and feedback from the consultation followed by re-submission to DMT. There appears to have been no further submission of this document to DMT for formal approval – however, we have been advised that approval is not required for a framework. The joint head teachers' meeting on 3 February 2016 included a presentation of the revised document. It was noted that the document remains in draft format on the Council's webpage.

Documentation Review / Walkthrough Testing

Twelve schools were contacted to establish what process they follow with regards to identification of a possible need through to implementation of strategies and plans, and where relevant, allocation of ASN assistant hours to children and young people. All discussions confirmed that the staged intervention framework has been communicated and is readily available to employees and partner organisations, and appropriate training has been provided.

It was further noted that training at school and cluster level is in place. The training includes all aspects of Getting it Right For Every Child (GIRFEC) and the tools of application employed in order to arrive at a meaningful and useful Universal Childs Plan (UCP). Support is also available from the central team where required to ensure all relevant professionals with expertise work together when developing UCP's.

A sample of 53 files was reviewed. All files were found to contain appropriate records including strategy notes and evidence of communication with parents/carers. Where relevant a UCP was present and contained long and short-term outcomes with target and review dates, details of meeting attendees and any external agencies involved. Documentation was found to be up-to-date with

evidence of participation and review by the parents/carers, staff and where required multi- agency partners. Manual files containing pupil records were kept securely in locked cabinets with restricted physical access. Pastoral notes are maintained within the SEEMIS education management system by users who are restricted to access only records of children from within their area of responsibility. The system is accessed via unique user identification and password controls from a computer attached to the Council's recently reaccredited PSN (Public Sector Network) compliant infrastructure.

Engagement and Review

A review of documentation evidenced engagement with all relevant stakeholders. Where a party has concerns in respect of aspects of additional support needs provision, mechanisms are in place to raise these with the Headteacher or more formally via the corporate complaints process. A review of ASN type complaints was undertaken:

An Extract from corporate complaints database shows that there were 10 complaints made in respect of ASN within the last year; 3 of these have been resolved at stage 1 with 2 partially upheld and one not upheld, the remaining 7 have been resolved at stage 2 following investigation by an independent education officer; one complaint was fully upheld, one was not upheld and the remaining 5 were partially upheld. All details were appropriately input to the system with supporting documentation and communications saved in the associated document management system and available for review.

ASN hours Budget Monitoring

ASN is subject to the Councils budget monitoring process which amongst other things allows assessment of current levels of spend and expected outturns. Financial management controls are adequate and fit for purpose with monthly Budget monitoring reports provided to the budget holder with engagement meetings taking place at regular intervals according to risk/engagement category (monthly, 2 monthly, quarterly and 6 monthly). There is evidence held within the Strategic Finance shared drive that budget monitoring is regularly undertaken with engagement meetings recorded on the standard spreadsheet template. Hyperlinks are incorporated within the engagement spreadsheet to allow access to further documentation showing analysis, notes and decisions taking place at the meetings of the budget holder, operational contact and finance team contact as necessary. There is evidence that recommendations have been made and corrective action taken where budget areas are found to be at risk of overspend.

ASN Hours Allocation

A process is in place whereby allocation of support provision is subject to panel review. Appropriate authorisation and monitoring arrangements are in place and supporting documentation exists. From sample testing, it was evidenced that staff are aware of the process to be followed. Final decision making is communicated to Headteacher, partner agencies and client (parents).

Where additional support is no longer required, adequate arrangements are in place to ensure resources are aligned to need although it is acknowledged that subject to the specific individual circumstances it can in some instances prove problematic redeploying staff where required.

Home and Hospital Tuition

Where pupils from Argyll and Bute attend hospital in another authority area, tuition may be provided within the hospital by the host authority and recharged to Argyll and Bute Council.

Due to the nature of this service provision and the ad-hoc demand levels, budgeting is problematic.

At the time of the audit there was no formal agreement or contract available for review or inspection that outlines expectations, service provision and charging regime.

6. CONCLUSION

This audit has provided a Substantial level of assurance as Internal Control, Governance and management of risk is sound, however, there are minor areas of weakness which put some system objectives at risk. There are two findings identified as part of the audit and these, together with agreed management actions, are set out in the attached action plans. There is one action to be reported to the Audit Committee. Progress with implementation of the actions will be monitored by Internal Audit and reported to management and the Audit Committee.

Thanks are due to Education and Strategic Finance staff and management for their co-operation and assistance during the Audit and the preparation of the report and action plan.

APPENDIX 1 ACTION PLAN

Findings	Risk Impact	Rating	Agreed Action	Responsible person agreed implementation date
1. Home and Hospital Tuition Agreement		High/ Medium or Low		
No evidence of a formal agreement in place in respect of home and hospital tuition.	Failure to have a formal agreement in place may lead to inconsistencies in provision leading to disputed charges.	Medium	Management will liaise with Glasgow City Council to formalise agreement on service provision.	Education Manager – Inclusion & Equality 30 September 2017



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