Argyll and Bute Council

Internal Audit Report

February 2021

Pupil Work Placements

Audit Opinion: Reasonable

	High	Medium	Low	VFM
Number of Findings	0	4	1	1

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Contents

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1. Executive Summary

Introduction

1. As part of the 2020/21 internal audit plan, approved by the Audit & Scrutiny Committee in March 2020, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to Pupil Work Placements.

2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with council officers and the information available at the time the fieldwork was performed. The findings outlined in this report are only those which have come to our attention during the course of our normal audit work and are not necessarily all the issues which may exist. Appendix 1 to this report includes agreed actions to strengthen internal control however it is the responsibility of management to determine the extent of the internal control system appropriate to the Council.

3. The contents of this report have been agreed with the appropriate council officers to confirm factual accuracy and appreciation is due for the cooperation and assistance received from all officers over the course of the audit.

Background

4. The Council has a core role to play in delivering work-based and work-related learning within secondary education as described in Building the Curriculum 4: Skills for Learning, Life and Work. Work placements should enable young people to develop their skills, confidence and abilities to become the employees, employers and entrepreneurs of the future.

5. The essential purpose of an effective work placement programme is to enhance the education of young people and their understanding of the world and should help a young person to make informed career choices. With the launch of Developing Scotland's Young Workforce (DSYW), and the development of a National Work Placement Standard by Education Scotland, the traditional work placement experience has an increased and sharper focus.

6. Senior phase pupils within the Council's school estate are able to choose to either pursue a general work placement or an extended work placement dependent upon their own individual circumstances, needs and career planning journey. Work placements are generally considered to be a shorter five day experience with a participating employer. An extended work placement may be offered to pupils to enhance their employability skills and options available to them as they make the transition from secondary school into a positive post school destination e.g. S4 summer or S5 December leaver. The pupil should spend no more than six half days per week, per term with an employer.

7. The Scottish Government has produced Developing the Young Workforce - Work Placements Standard. The Standard sets out expectations for the young person, employer, school and local authority and parent/carer before, during and after work placements.

Scope

8. The scope of the audit was to ensure appropriate arrangements are in place for Pupil Work Placements and that these are being adhered to as outlined in the Terms of Reference agreed with the Acting Head of Education: Lifelong Learning and Support on 16 November 2020.

Risks

9.   The risks considered throughout the audit were:

- ORR - Failure to deliver the Developing Young Workforce programme
- Audit Risk 1 - Failure to have robust policies and procedures in place
- Audit Risk 2 - Failure to comply with established policies and procedures

Audit Opinion

10.   We provide an overall audit opinion for all the audits we conduct. This is based on our judgement on the level of assurance which we can take over the established internal controls, governance and management of risk as evidenced by our audit work. Full details of the five possible categories of audit opinion is provided in Appendix 2 to this report.

11.   Our overall audit opinion for this audit is that we can take a reasonable level of assurance. This means that internal control, governance and the management of risk are broadly reliable. However, whilst not displaying a general trend, there are areas of concern which have been identified where elements of residual risk or weakness may put some of the system objectives at risk.

Recommendations

12.   We have highlighted four medium priority recommendations, one low priority recommendation and one value for money recommendation where we believe there is scope to strengthen the control and governance environment. These are summarised below:

- guidance and associated templates should be reviewed and updated to reflect current work practice and provide for a more streamlined process
- record keeping should be standardised and, if possible, a document management system adopted
- robust handover procedures should be implemented
- appropriate training should be provided
- schools should consider undertaking the Education Scotland's suggested bench marking exercise
- periodic management reports should be prepared and circulated.

13.   Full details of the audit findings, recommendations and management responses can be found in Section 3 of this report and in the action plan at Appendix 1.

2. Objectives and Summary Assessment

Exhibit 1 sets out the control objectives identified during the planning phase of the audit and our assessment against each objective.

Exhibit 1 – Summary Assessment of Control Objectives

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	Policies and procedures are in place which reflect national standards	ORR Audit Risk 1	Reasonable	There are procedures which reflect national standards however these are not being fully complied with. Staff feel the procedures, and the

	and are being complied with			associated templates, no longer reflect current practice. Records of pupil placement are not held consistently.
2	Policies and procedures are readily available and training has been provided to staff	ORR Audit Risk 1	Limited	Whilst all schools have access to the Council procedures and national standards there is no formal handover process in place to ensure staff taking on responsibility for pupil placements are provided with the appropriate governance documents and knowledge to perform the role. No formal training is provided.
3	Procedures are appropriately amended to safeguard pupils with additional support needs	ORR Audit Risk 2	Reasonable	The Guidance sets out what should be considered when placing a pupil with additional support needs. Schools reported considering each case individually, adapting the procedures and putting additional supports in place as required. However there was a lack of awareness of the process set out in the Guidance to ascertain whether a PVG check is required.
4	Management and performance reports are submitted to relevant parties	Audit Risk 1 Audit Risk 2	Limited	The Council liaises with the appropriate Regional Developing the Young Workforce (DYW) Group to promote the placement opportunity amongst key stakeholders however no management reports on pupil work placements are issued and considered. These reports would form an important understanding of the success and challenges of the programme.

14. Further details of our conclusions against each control objective can be found in Section 3 of this report.

3. Detailed Findings

Policies and procedures are in place which reflect national standards and are being complied with

15. Since the 1980's young people have been given the opportunity to complete a stand-alone, week-long experience of the workplace normally during S4. The Council's guidance, based on this model, was revised and updated following an internal audit undertaken in 2010.

16. Work based vocational learning has developed since 2010 and the Scottish Government issued developing the Young Work Force Work Placement Standard (the Standard) in 2015. This sets out

the expectations of the main stakeholders namely the young person, the employer, the parent/carer, the school and local authority in advance of, during and after a placement.

17. In 2017, following the introduction of the Standard, the Council refreshed their Work Based Vocational Learning Guidance (the Guidance) and resources to reflect the expectations established by the Standard. The Guidance contains procedures which have been designed as a tool to help staff manage work placements effectively in their school.

18. Through random sampling (12 placements) and discussions with relevant officers in each of Argyll and Bute's secondary schools we identified that, whilst the spirit of the Guidance is being adhered to, the procedures contained within it are not being fully complied with.   In particular officers were of the view that the Guidance:

   - is no longer aligned to how work based placements are managed
   - is onerous and would benefit from being streamlined
   - contains templates which are not useful or aligned to current practice.

19. In many cases schools have adapted the paperwork to better suit their needs. One school does use the standard templates, however they recognised this was only possible through utilising a considerable amount of clerical support.

Action Plan 1

20. The Guidance details roles and responsibilities including the role of the database administrator. The establishment of a database containing all relevant information relating to work placements was a key recommendation in the 2010 internal audit. The Standard requires that we "have robust record keeping in place which monitors and tracks where and when each young person participates in a work placement". Responsibility for recording pupil placements has been de-centralised. We saw no evidence that schools had access to a database and schools have designed their own recording systems. One school was unable to access any records relating to one of the sampled pupils. Consideration should be given to whether there is scope to adopt a document management system which the Council already utilises.

Action Plan 2

21. There are a number of key procedural areas which, whilst adapted to school needs, are being complied with. For example:

   - there is regular contact with employers with good working relationships maintained
   - there is engagement with pupils relating to their future career aspirations and availability of pupil work placements to meet these aspirations
   - parents are encouraged to participate in the process, are advised of placement choices and provide written agreement to the placement
   - health and safety checks are undertaken by the Council's Health and Safety team and a database is maintained which records employer visits and scheduled reviews.

22. There are also a number of areas of notable practice that have been introduced by individual schools, for example:

   - careers fayres held as part of career week with employers invited to attend and speak with pupils, including providing workshops

- assemblies are provided to pupils on Developing the Young Workforce in advance of placements which explain the placement and covers topics such as health and safety
- development of a log book which pupils complete prior to, during and after the placement incorporating a section for employer assessment, parent/guardian comments and teacher comments.

23. Education Scotland provides a benchmarking exercise which schools can undertake as part of a self-evaluation exercise to help assess how activity is being performed in relation to the requirements of the Standard. We found no evidence that any schools had undertaken this.

Action Plan 5

Policies and procedures are readily available and training has been provided to staff

24. Whilst all schools confirmed they had copies of the Standard and the Guidance there is no robust handover process in place to ensure that staff taking on responsibility for pupil work placements are provided with the necessary governance documents and appropriate information to help them perform the role. Reliance is placed on schools to ensure a proper handover and anecdotal evidence gathered during the audit suggests handovers, where they have been necessary, have been limited.

Action Plan 3

25. The procedures state that *"Training in work placement procedures will be offered annually by the Lead Officer: Developing Young Workforce (LO). The Head Teacher should notify the LO when a new member of staff is appointed to assist with the delivery of work placements.* There is no evidence of formal training taking place and training records were unavailable.

26. It was confirmed that until 2017, central training was delivered by the Lead Officer (Opportunities for All). Since the removal of this post no formal training has taken place, however, there has been staff development sessions and discussions on work placements held with the Developing Young Workforce Secondary Group*.*

Action Plan 4

Procedures are appropriately amended to safeguard pupils with additional support needs

27. The Guidance provides information on the additional arrangements which may need to be put in place for work based learning opportunities for those pupils with additional support needs (ASN). In addition, there is no specific guidance on placing pupils with ASN within the Standard.

28. The Guidance provides details on when a PVG check should be undertaken and the process to follow. However none of the schools were aware of the requirement for the School Work Placement Coordinator to work through the five stage assessment process set out in the Guidance to ascertain whether a PVG check is required.

Action Plan 4

29. The Guidance states that the basic procedures for work based learning may need to be altered and additional help/support put in place for pupils with ASN. Each case should be looked at on

an individual basis by all staff involved with the young person. Where a pupil already has a support person assigned to them, then the support person should accompany the pupil at all times, including when on work based placement. Through random sampling and discussions with secondary schools we were able to gain assurance that schools do consider individual pupil needs when organising work placements and, where considered appropriate, ASN pupils were placed with a support worker.

Management and performance reports are submitted to relevant parties

30. The Standard requires councils to "liaise with the appropriate Regional Developing the Young Workforce (DYW) Group to promote the placement opportunity". Responsibility for ensuring there is sufficient suitable provision available for young people lies with a number of key partners. The Council attends the DYW regional group which includes attendance by employers, the Council and other key partners. In addition there is also a DYW secondary school group which is school focused. This is attended by staff responsible for work placements and provides an opportunity to share experiences, ideas and issues regarding work placements and offers good peer support.

31. During discussions with various officers across all the secondary schools an emerging theme was the increasing challenge of getting employers to sign up to the placement scheme and that the pool of employers is decreasing. Argyll and Bute has a large number of sole traders who are not eligible to take part in the programme and pupils are not allowed to attend placements which take place on water or which involve working on pontoons.   One school spoke about experiencing particular difficulties getting a placement with the Council and the NHS.

32. At the present time there are no regular reports on the pupil work placements issued and considered. These reports would form an important understanding of the success and challenges of work placements.

Action Plan 6

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Medium	1	**Policies and Procedures** The Council has Work Based Vocational Learning Guidance in place which reflect the Scottish Government issued Developing the Young Workforce Work Placement Standard, however whilst testing provided assurance that schools are adhering to the spirit of the guidance they are not fully complying with them. The Guidance no longer reflects current work placement practices as schools have made their own adaptations to fit their needs. There is also a general sense amongst schools that the guidance is onerous and the templates contained within it are not useful. There would be benefit in reviewing the guidance and associated templates to see if they can be streamlined to ensure more consistent working practices.	Inconsistent working practices may lead to a lack of compliance with Scottish Government standards.	Consult, review and update ABC Work Based Vocational Learning Guidance.	Head of Education – Support and Lifelong Learning 31 December 2021

Medium	2	**Record Keeping** The Standard requires the Council to have "have robust record keeping in place which monitors and tracks where and when each young person participates in a work placement". The establishment of a database containing all relevant information relating to work placements was a key recommendation of an audit of work placements carried out in 2010 however responsibility for recording pupil placements has been de-centralised since then and there is no centralised database and schools have designed their own recording systems. One school was unable to access any records relating to one of the sampled pupils. Consideration should be given to whether there is scope to adopt a document management system which the Council already utilises.	A lack of robust and consistent recording may result in pupil records being misplaced.	Explore options, identify and adopt a suitable document management system.	Head of Education – Support and Lifelong Learning 30 September 2021
Medium	3	**Handover Process** There is no robust handover process in place to ensure that staff taking on responsibility for pupil work placements are provided with the necessary governance documents and appropriate information to help them perform the role.	Staff may not be aware of their responsibilities and the existence of the relevant governance documents.	Develop handover and induction procedures for school staff taking on lead role in delivering work placements.	Head of Education – Support and Lifelong Learning 30 September 2021

Medium	4	**Training** There is no training programme to support officers involved in the work placement programme including ensuring appropriate steps are taken to determine whether a PVG check is required.	Appropriate checks may not be carried out before placing a child and more general procedures may not be followed.	Conduct a training needs analysis with school staff leading on work placements. Produce a programme of centrally run CPD opportunities for next academic year (or include in Education Service Training Programme).	Head of Education – Support and Lifelong Learning 30 September 2021
Low	5	**Self-evaluation** Education Scotland provides a benchmarking exercise which schools can undertake as part of a self-evaluation exercise. This provides a check list on how things are being undertaken against the requirements of the Standard. Schools have not completed this exercise.	Areas for improvement might not be identified	CPD session to be held on benchmarking tool for school staff. Introduce an annual benchmarking exercise for all secondary schools.	Head of Education – Support and Lifelong Learning 31 December 2021
VFM	6	**Reporting** There are no periodic management reports on pupil work placements. These would form an important understanding of the success and challenges of work placements and facilitate discussions about how to overcome some of the barriers which are resulting in a decreasing pool of employers signing up to the scheme.	Management may be unaware of issues relating to the work placement programme	Identify and agree meaningful KPIs for new service plan, monitoring and reporting. Implement new KPI data collection in schools. Establish robust reporting framework including EMT and CSC.	Officer title: Head of Education – Support and Lifelong Learning 30 June 2022

In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained. The definitions of each classification are as follows:

Grading	Definition
High	A major observation on high level controls and other important internal controls or a significant matter relating to the critical success of the objectives of the system. The weakness may therefore give rise to loss or error.
Medium	Observations on less significant internal controls and/or improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system. The weakness is not necessarily substantial however the risk of error would be significantly reduced if corrective action was taken.
Low	Minor recommendations to improve the efficiency and effectiveness of controls or an isolated issue subsequently corrected. The weakness does not appear to significantly affect the ability of the system to meet its objectives.
VFM	An observation which does not highlight an issue relating to internal controls but represents a possible opportunity for the council to achieve better value for money (VFM).

Appendix 2 – Audit Opinion

Level of Assurance	Definition
High	Internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.
Substantial	Internal control, governance and the management of risk is sound. However, there are minor areas of weakness which put some system objectives at risk and 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 the management of risk are broadly reliable. However, whilst not displaying a general trend, there are areas of concern which have been identified where elements of residual risk or weakness 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 placing 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 the management of risk is poor. Significant residual risk and/or significant non-compliance with basic controls exists leaving the system open to error, loss or abuse. Residual risk must be addressed immediately with management allocating appropriate resources to the issues.