

Argyll and Bute Council

Internal Audit Report

April 2023

FINAL

Counselling in Schools

Audit Opinion: Substantial

	High	Medium	Low	VFM
Number of Findings	0	0	2	0

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1. Executive Summary

Introduction

1. As part of the 2022/23 internal audit plan, approved by the Audit & Scrutiny Committee in March 2022, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to Counselling in Schools.
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. Mental Health is a priority of the Scottish Government and all wider wellbeing professionals who work with children and young people as outlined in the Mental Health Strategy 2017-2027. Poor mental health is associated with significantly worse educational and longer-term life outcomes, which are exacerbated by social inequalities such as poverty.
5. In 2018, the Scottish Government announced an investment of over £60 million for additional school counselling services across Scotland with the aim of responding to mild and moderate emotional and mental health needs experienced by young people. This funding aimed to deliver counselling services to children and young people aged 10 and above. For the initial years, Argyll & Bute Council received £377k annually. This money has now been baselined and the Council will receive £370k each year moving forward. Within the Council, the funding has been fully utilised to develop a counselling in schools service, which has been in place since January 2021.
6. The aims of the Scottish Government funding were to provide, in partnership between local and national government:
 - access to counselling through schools, enabling locally provided support for children and young people towards positive mental health and wellbeing
 - high quality and effective counselling support as part of a range of supports available locally to children and young people
 - counsellors who are accredited and working to an agreed standard across Scotland
 - Access to counselling through primary, secondary and special schools, ensuring consistently high quality services available locally, for pupils aged 10 and over

The Scottish Government set of ten nationally agreed core principles to achieve those aims.

7. The Counselling in Schools Service that was in place until December 2022 provided an early intervention through therapeutic counselling to children aged 10 and above. This directly supports children and young people with health and wellbeing concerns. Counselling offers young people, a safe and supportive environment to talk over difficult issues in confidence. This involves listening to their views, experiences and feelings without judgement, within the context of a safe and trusting relationship characterised by empathy and respect. As a joint development project by NHS Highland and the Council's Educational Psychology Service, the Counselling in Schools Service made a considerable contribution towards all of the four core aims of the current Children and Young People's Service Plan 2020-2023.
8. Following the completion of the initial project, the Council has commissioned a new School Counselling service, which is materially different from the original one.

Scope

9. The scope of the audit was to assess the use of the three year Scottish Government funding to support the delivery of counselling through schools against the set of ten nationally agreed core principles as outlined in the Terms of Reference agreed with the Chief Education Officer/ Head of Education-Wellbeing, Inclusion and Achievement on 1 February 2023.

Risks

10. The risks considered throughout the audit were:
 - Audit Risk 1: Failure to fulfil Scottish Government grant conditions
 - Audit Risk 2: Failure to make effective use of Scottish Government Grant funding
 - Audit Risk 3: Failure to deliver counselling services against the set of ten nationally agreed core principles
 - Audit Risk 4: Failure to measure and report against agreed outcomes

Audit Opinion

11. 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.
12. Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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.

Recommendations

13. We have highlighted two low priority recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:
 - Robust records should be maintained to support the decision making process of projects

- Where a service is provided on behalf of Education and a Service Level Agreement (SLA) is not required a written specification of the expectations and outcomes should be recorded

14. 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

15. 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	Scottish Government funding has been used effectively to deliver counselling services	Audit Risk 1 Audit Risk 2	Reasonable	<p>Within the Council the temporary funding was utilised to develop a counselling in schools service which has been in place since January 2021. The Council did not have an existing counselling service therefore there were delays in the commencement of the service resulting in Year 1 funding being underspent. After discussions with partners and careful consideration it was agreed that the counselling service would be delivered by the HSCP with funding transferring from Education to the NHS. There are no records to support the appraisal and decision making process for the delivery of counselling services. In addition, although no service level agreement was required between Education and the HSCP, there is no written agreement setting out delivery or monitoring expectations for the service.</p> <p>Over 729 young people engaged with the service during the period of funding to December 2022. Whilst we can draw a substantial level of assurance that young people have benefited from the delivery of an effective counselling service based on the outcomes measured against the ten nationally agreed core principles, the funding provided by the Scottish Government was not fully utilised and has carried forward an underspend to the new project.</p>

2	Counselling services have been delivered against the set of ten nationally agreed core principles	Audit Risk 3	Substantial	Counselling services have been delivered against the ten nationally agreed core principles. The commitment to the provision of counselling was delivered in partnership between relevant partners. It is clear that there was a multi-agency partnership commitment to deliver counselling in schools. The provision of counselling was part of a holistic [child centred] approach to improving the mental health and wellbeing of children and young people. The holistic approach used within the Council is the Child Centred Learning (GIRFEC). There was availability of counselling services during school holidays, to ensure continued support to vulnerable young people.
3	Outcomes are measured and reported	Audit Risk 4	Substantial	The impact of counselling is assessed using the Strengths and Difficulties Questionnaire (SDQ) and the Young Persons CORE 10 (YP-CORE 10) which are both assessment tools used to evaluate progress. The outcomes set were in line with the Scottish Governments Core Principles and reporting requirements. Councils were required to submit regular reports on a six monthly basis to the Scottish Government detailing outcomes over the period, this was done on a standard template. Regular updates on the progress of the counselling service were provided to internal committees within the Council and HSCP. In addition reports were provided to Community Services Committee with updates through EMT and highlight reports to the Executive Director.

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

3. Detailed Findings

Scottish Government funding has been used effectively to deliver counselling services

17. In July 2019 the Scottish Government provided £12 million funding to local authorities and in March 2020 the initial tranche of funding was supported by £16 million funding in future years. As part of the General Revenue Grant settlement the Council received a total of £1.417m for the provision of delivery of counselling in Schools. One of the key principles for delivery of the counselling service was that the commitment to counselling through schools would be delivered in two phases, with full delivery expected by September 2020. The delivery of counselling service was delayed due to the fact that the Council did not have existing counselling services, therefore the £286k funding in year one was not utilised. The counselling in schools service has been in place since January 2021 with the service opening for referrals in February 2021.
18. During the years 2019 to 2023 the following sums were received by the Council:

Year	Grant Provided within Settlement
2019-20	286,000.00
2020-21	377,000.00
2021-22	377,000.00
2022-23	377,000.00
Total	1,417,000.00

19. Over 729 young people engaged with the service throughout the funding period December 2022. Whilst we can draw a substantial level of assurance that young people have benefited from the delivery of an effective counselling service based on the outcomes measured against the ten nationally agreed core principles the funding provided by the Scottish Government was not fully utilised and has carried forward an underspend to the new project. Over the term of the funding provided by the Scottish Government there remains an overall projected underspend of £332,969. This will be earmarked to provide a continuing service.
20. The number of young people accessing the services and reported outcome to December 2022 is detailed below:

Dates	Total number of children accessing counsellors	Number accessing in-person provision	Number accessing provision virtually	Number of children who have reported an improved outcome
January – June 2021	176	156	20	48
July – December 2021	222	115	107	50
January - June 2022	150	139	11	81
July - December 2022	181	144	37	123
Total	729	554	175	302

21. As required by the core principals, the commitment to the provision of counselling through schools should be delivered in partnership with relevant partners to develop a model of counselling through schools that would complement existing services, build capacity to meet identified needs, enhance approaches to early intervention and improve outcomes for children and young people. Discussions were held between Education and the HSCP and following due consideration being given to various options, it was agreed that using the allocated funding, counsellors would be employed by the NHS to create a counselling service located within the

CAMHS (Child and Adolescent Mental Health Services) team. A proportion of the funding was used to support core services to support the development and delivery of counselling in schools. There is no supporting documentation to demonstrate that alternative options had been considered for the delivery of the counselling service and we were unable to obtain any minutes of meetings or discussions between Education, HSCP and the NHS.

Action Plan 1

22. The counselling service sits within health services under a Child Health Manager and is led by the Counselling Team Lead. The full team comprises of 9 British Association of Counselling and Psychotherapy (BACP) qualified counsellors, an administrative assistant and support from a Research Assistant and the wider Educational Psychology Service (EPS) team. The School Counsellor posts provided a full time equivalent of 8.5 FTE. Additional funding from the Council's COVID recovery funding was directed to employing a further 2 School Counsellors on fixed term contracts.
23. Although a Service Level Agreement is not required when transferring money for services between Education and the HSCP we could not find any evidence of a service specification or agreement between Education and the HSCP on how the service would be delivered or monitored.

Action Plan 2

Counselling services have been delivered against the set of ten nationally agreed core principles

24. Counselling services have been delivered against the ten nationally agreed core principles. The commitment to the provision of counselling was delivered in partnership between relevant partners, the HSCP. It is clear that there was a multi-agency partnership commitment to deliver counselling in schools. Papers to Community Services are clear on the multi-agency approach and the A&B Counselling Guidance displays the NHS and HSCP logo on the front cover. In addition there were regular meetings between HSCP and Education and to ensure effective liaison the Research Assistant attended counselling team meetings, including regular discussions with the HSCP team lead and Child Health Manager.
25. The provision of counselling was part of a holistic [child centred] approach to improving the mental health and wellbeing of children and young people. The holistic approach used within the Council is the Child Centred Learning (GIRFEC). This at the head of all the documentation. Within the Guidance for AB Counselling (Guidance for Schools and Other Professionals) it states: The Counselling Team Leader job description confirms the GIRFEC approach: *"The post holder will work closely with school staff and partner agencies to ensure a clear and coordinated approach to supporting children and young people in line with Getting it right for every child (GIRFEC) principles"*.
26. Counselling services were delivered within the agreed definition of counselling by qualified counsellors registered with an appropriate registration body. The British Association for Counselling and Psychotherapy (BACP) define school based counselling as: *'a professional activity delivered by qualified practitioners in schools'*. The job description for the Counsellors confirms the requirement: *"Relevant Counselling qualification at Diploma level or above"* and

“Membership of BACP or other relevant professional body or working towards membership of BACP or other relevant professional body”.

27. All documentation and website information confirm that counselling services were available to secondary school pupils, primary, and special schools in communities for pupils aged 10 and over. There was availability of counselling services during school holidays, to ensure continued support to vulnerable young people.
28. Robust assessment processes were in place and young people were supported to access alternative services where appropriate. The assessment process also included onward referrals to other professional services if required.
29. One of the core principals was that the provision of counselling through schools should align to, and/or enhance the local services to support the mental health and wellbeing of children and young people. Counsellors undertook Seasons for Growth training to enhance partnerships around bereavement for children and young people. The service worked closely with schools and provided an accessible service to support young people and their mental health. The service formed part of a continuum of support ranging from nurturing and trauma-informed approaches at a universal level to more targeted nurture interventions, engagement with educational psychologists, and referral to primary mental health workers and child and adolescent mental health services.
30. Given the rural nature of Argyll the core principal to ensure that counselling services were accessible, utilised technology, or virtual approaches and non-educational settings was an essential aspect for the delivery of the service. Within the staff induction handbook it clearly states the school had a responsibility to support with IT where counselling was online. On the self-referral form there is no option to select how the young person would prefer to be contacted, although an email address is requested. However, during the initial contact with the young person they were asked how they would like to communicate with the counselling service.
31. A core principal was to ensure that local policies and procedures in relation to child protection and information sharing should be followed. The requirements of the registering body, for example in terms of professional conduct and supervision should also be followed. All counsellors had regular internal and external supervision to meet the relevant requirements of their registering body. Internal supervision was provided by the team leader, and all counsellors identified a suitable external supervisor to fulfil the monthly external supervision requirements. The team leader also received external supervision as well as support from a child health manager. Links to child protection training are contained within core documents

Outcomes are measured and reported

32. The impact of counselling is assessed using the Strengths and Difficulties Questionnaire (SDQ) and the Young Persons CORE 10 (YP-CORE 10) which are both assessment tools used to evaluate progress.
33. The outcomes set were in line with the Scottish Governments Core Principles and reporting requirements. Councils were required to submit regular reports on a six monthly basis to the Scottish Government detailing outcomes over the period, this was done on a standard template.

The data provided informed on numbers accessing the counselling service as well as the outcomes for children and young people.

34. Regular updates on the progress of the counselling service were provided to internal committees within the Council and HSCP. In addition reports were provided to Community Services Committee with updates through EMT and highlight reports to the Executive Director.

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Low	1	<p>Decision Making Processes</p> <p>The Council did not have a Counselling service in schools and therefore had to decide how best to deliver this service making the most efficient use of the funding received from the Scottish Government. There is no supporting documentation to demonstrate a process was followed to consider the various options for the delivery of counselling service.</p>	Lack of transparency in the decision making process	Clear procedures for decision making will be documented for future procurement of services. This has already been evidenced through the tendering process for the new Counselling in Schools service.	Principal Educational Psychologist 30 June 2023
Low	2	<p>Service Specification</p> <p>Although a Service Level Agreement is not required when transferring money for services between Education and the HSCP we could not find any evidence of any service specification or agreement between Education and the HSCP on how the service would be monitored and delivered.</p>	Services delivered may not align with Scottish Government core principles or within Council's expectations	Written agreement will be required for any services commissioned by Education including monitoring and delivery.	Principal Educational Psychologist 30 June 2023

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.