



**Comhairle nan Eilean Siar
Internal Audit Review
Education Provision for Children with Additional
Support Needs (ASN) – Compliance with Children
(Scotland) Act 1995, Additional Support for Learning
Act 2004 and GIRFEC.
Final Report –2024/25-06**

4 September 2024

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FINAL REPORT**

Education Provision for Children with Additional Support Needs (ASN) – Compliance with Children (Scotland) Act 1995, Additional Support for Learning Act 2004 and GIRFEC.

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Date of Visit	June 2024
Draft Report Issued	28 June 2024
Management Response Received	4 September 2024
Final Report Issued	4 September 2024

Issued to:	
Chief Executive	Malcolm Burr
Chief Officer – Education and Children’s Services	Donald Macleod
Senior Education Officer	Mary Clare Ferguson
External Audit	Martin Devenny

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SECTION 1: EXECUTIVE SUMMARY

Introduction

1.1 The Report has been prepared following an internal audit review of Education Provision for Children with Additional Support Needs (ASN) – Compliance with Children (Scotland) Act 1995, Additional Support for Learning Act 2004 and GIRFEC as part of the operational annual internal audit plan for 2024/25. The purpose of the Report is to provide an overview of the Comhairle’s arrangements for the operation and management of Education Provision for Children with Additional Support Needs (ASN) – Compliance with Children (Scotland) Act 1995, Additional Support for Learning Act 2004 and GIRFEC. The scope of the audit included a review of the following objectives:

- Confirm that the Comhairle are in compliance with the legislation underpinning Additional Support Needs; Children and Young People (Scotland) Act 2014 and Additional Support for Learning (Scotland) Act 2004;
- Confirm how the Comhairle are in adherence to the GIRFEC principles in terms of education;
- Confirm the staff involved with ASN children are applying the National Practice model; bringing together the Transition Policy, ASN Statutory Guidance 2017 and Codes of Practice;
- Confirm that each child has had an assessment and plan undertaken in the statutory timeframes;
- Confirm that the Comhairle have an up-to-date Integrated Children’s Service Plan in place;
- School inspections undertaken and any recommendations or ASN are implemented; and
- Confirm from the data provided by schools how the Education department are addressing the increased numbers for ASN.

Background Information

1.2 The Education (ASL) (Scotland Act) 2004 places a number of duties on local authorities to provide school education for children and young people with additional support needs. Education authorities must:

- Provide adequate and sufficient provision for any additional support needed for each child identified with additional support needs;
- Put procedures in place to identify the additional support needs;
- Follow through any additional support needs identified and the adequacy of support provided to meet the needs of the child or young person.

The remit of our review was to confirm that Provision for Education for ASN is in compliance with the legislation surrounding the education provision for ASN and we can confirm this from our findings throughout the review.

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Statistically ASN is on the increase with resources not being proportionately applied. This is thematic across all the local authorities in Scotland. Table 1 and 2 on Pages 7-8 identify the increases and fluctuations throughout the primary and secondary schools and the Scottish average over the last decade. This data is based on a snapshot in September 2023.

Table 3 on page 9 identifies the ASN pupils in May 2024, this also includes early years children.

Reasons for the increase in ASN may be down to better identification during early learning years and continued improvements in recording those with ASN. Additionally, growing levels of poverty, rising levels of poor mental health, and social, emotional and behavioural issues have also contributed to this escalation.

There appears to be two prolific areas from our testing where we can identify where the highest number of pupils have difficulties: Numeracy and Social Emotional issues. This is prevalent in both primary and secondary schools.

ASN in Scotland's Schools (eis.org.uk) Report dated 4 June 2024

With Additional Support Needs (ASN) in our schools at an all-time high and recognition that the gap between ASN policy and practice is now 'intolerable', trade unions and organisations representing teachers, practitioners, support workers and parents have come together to issue a joint statement, outlining our shared concern at the insufficient levels of funding to deliver ASN provision to the almost 40% of pupils who require it.

Concluding Remarks

1.2 Our detailed findings are included in the body of the Report. We would point out that the most significant issues arising from our review which require management attention are:

- Issues highlighted to Internal Audit from questionnaires sent out to ASN teachers which require to be addressed. (High 1)

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SECTION 2: RECOMMENDATIONS AND AUDIT OPINION

2.1 We have graded our detailed findings and recommendations, based on the likelihood of the identified weakness occurring and the impact on the Comhairle if it should occur.

The following table contains the definitions applied by Internal Audit in rating audit findings/actions and the number of recommendations in each rating.

Definition of recommendation	Grade	No.
Major weaknesses that could have a significant impact on the Comhairle if not addressed and contained urgently.	High	1
Important issues relating to controls being absent, not operating as expected or could be improved.	Medium	
The weakness is unlikely to have a material impact on the Comhairle. These are not critical but management should address.	Low	

Where we have identified isolated exceptions in our sample testing, and we consider that they are unlikely to recur; and would have no significant impact if they should occur;

We have classified them as minor or trivial, discussed them with relevant officers and detailed them in Appendix C to the Report.

2.2 Based on the audit work carried out our overall opinion is that a **Substantial** level of assurance can be placed upon the control environment of the service/area under review.

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.

It should be noted that our findings and conclusions are based on the information made available to us at the time of our review.

Internal Audit
Comhairle Nan Eilean Siar
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28 June 2024

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SECTION 3 – FINDINGS, RECOMMENDATIONS AND ACTION PLAN

GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
High 1 (Cont)	<p>A number of questionnaires were sent to ASN teachers to get an understanding of the roles and responsibilities involved and highlight any issues in the area.</p> <p>Nineteen questionnaires were sent and we received 16 responses.</p> <p>We advised the staff that the responses would remain confidential and that we would use the answers verbatim in the report.</p> <ul style="list-style-type: none"> Resources are becoming more and more restricted to the point where it is reaching crisis point. There is not enough staff to support all the needs in the school. Paperwork is too demanding and time-consuming, meaning face to face contact and consequently, support time is reduced; 	<p>The Chief Officer to provide assurance that the comments provided will be addressed, where possible.</p>	<p>The Chief Officer of Education and Children’s Services recognises and notes the findings from the staff questionnaires as part of CNES’S Internal Audit of ASN.</p> <p>The ASN Service Manager and the ASN Service Group will work closely in consultation with the Chief Officer, support for learning staff, head-teachers, teachers and executive head teachers to address the issues raised in the questionnaires about:</p> <ul style="list-style-type: none"> - Levels of paperwork - Training opportunities for support staff - Absences - Planning and tracking - The ASN Audit timeline and resource allocation <p>This will be included in a 3-year ASN development plan that will make changes and improvements to the whole ASN service.</p>	<p>Chief Officer for Education & Children’s Services</p>	<p>Session 2024/2025 – identifying necessary actions, potential impact and planning implementation</p> <p>2025-2028 – Implementation Phase</p>

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
High 1 (Cont)	<ul style="list-style-type: none"> • There are few training opportunities for support staff to upskill and equip themselves with the tools to manage these pupils effectively and protect their own wellbeing; • Due to long term absences, there is a shortfall of support staff. Provision is allocated to those who require the most support, leaving some pupils with little or none; • Paperwork is demanding and time-consuming meaning face to face time contact is reduced; • No handover possible sometimes; • All teachers are under pressure from a massive workload; 		Where the feedback related to issues or circumstances in one particular location, work will be undertaken with the headteacher in-situ to investigate the issue in full, consider other contributing factors and potential solutions that can be enacted in consultation with affected staff.		

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
High 1 (cont)	<ul style="list-style-type: none"> • Support staff hours are to the wire; • Request for the possibility of a working party group for planners/tracking documents to be set up and put into place; • The workload issues continue and are at odds with our contracted hours. It does not feel achievable to do everything expected of us; • Lack of consistency with staff e.g., not knowing who staff are from term to term/annually. We have two more days until the end of the term and still don't know who will be employed in the Support for Learning department come August. This all has an impact on relationships/workload; 				

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
High 1	<ul style="list-style-type: none"> • Absence rates currently having an impact on workload/responsibilities then delegated to others; • Support for Learning Assistants training unfairly spread – lack of equity; and • We strive to comply with GIRFEC and what we all aspire to is to meet the needs of our young people but the current situation makes it challenging. We look at some of our pupils, whilst working in the school and feel we could do much better. 				

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PUPIL CENSUS SUPPLEMENTARY STATISTICS 2023

Primary Schools

Table 1

	Total with Additional Support Needs	With CSP	With IEP	With Other Support Needs	Child Plans	Assessed or Declared Disabled	Percentage of pupils with ASN	Scotland average	Pupils in primary schools
2023	565	6	94	485	c	c	32.5%	30%	1740
2022	511	6	98	424	57	c	29.1%	28.3%	1755
2021	471	11	106	378	61	10	26.4%	27.7%	1782
2020	402	13	88	313	82	*	22.5%	27.5%	1788
2019	442	13	73	359	106	10	24.1%	26.4%	1832
2018	484	11	79	381	127	13	25.8%	25.4%	1875
2017	502	16	83	350	192	13	26.3%	23.5%	1906
2016	557	18	*	415	186	12	29.3%	22.3%	1898
2015	538	16	102	417	79	15	28.8%	20.4%	1870
2014	503	16	121	373	76	12	27%	19%	1861

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Secondary Schools

Table 2

	Total with Additional Support Needs	With CSP	With IEP	With Other Support Needs	Child Plans	Assessed or Declared Disabled	Percentage of pupils with ASN	Scotland average	Pupils in secondary schools
2023	568	17	179	427	77	c	38.50%	42.9%	1477
2022	599	15	179	459	107	c	39.50%	40.10%	1516
2021	520	17	163	393	128	*	34.40%	38.20%	1511
2020	446	15	141	316	126	*	29%	36.60%	1540
2019	442	13	73	359	106	10	24.10%	34.10%	1492
2018	484	11	79	381	127	13	25.80%	25.40%	1478
2017	502	16	83	350	192	13	26.30%	23.50%	1454
2016	557	18	*	415	186	12	29.30%	22.30%	1463
2015	567	16	163	448	33	16	38%	24%	1474
2014	553	18	166	434	38	23	37%	21%	1500

The census information does not contain early years ASN.

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Table 3 - Number of pupils with Additional Support Needs – May 2024

																	School	
N3	N4	N5	P1	P2	P3	P4	P5	P6	P7	S1	S2	S3	S4	S5	S6	Total	Roll	%
1	6	4	5	10	7	7	6	7	2							55	162	33.95%
			6	10	9	6	4	6	8							49	165	29.70%
			1			1		3								5	34	14.71%
	2	1	4	5	4	5	5	6	6							38	117	32.48%
										3	1	8	3	3	5	23	92	25.00%
			2	2	6	6	2	8	4							30	82	36.59%
			1					1								2	18	11.11%
					5	2	4	3								14	54	25.93%
2		6	5	10	9	13	12	16	15							88	187	47.06%
				1	3	1		1	1							7	18	38.89%
		1	2	1	2		6	3	2							17	83	20.48%
							1									1	9	11.11%
	2	4	3	7	6	6	9	11	7							55	165	33.33%
		2			4	1	3	6	3							19	100	19.00%
										11	21	16	18	11	4	81	244	33.20%
			1		3	3	6	2								15	98	15.31%
			1	3	8	7	7	3	8							37	139	26.62%
		1	2	1	2	3	2	2	3							16	57	28.07%
		1	3	1		2	5	5	6							23	110	20.91%
										6	5	10	12	3	4	40	104	38.46%
1	8	12	16	19	21	17	26	27	31							178	491	36.25%
										73	82	79	82	50	36	402	996	40.36%
	1		3	1	4	3	7	6	3							28	124	22.58%
			1	1		1	1	1	2							7	35	20.00%
4	19	32	56	72	93	84	106	117	101	93	109	113	115	67	49	1230	3684	

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

It is the responsibility of the Comhairle's management to consider the detailed findings of this Report, where such findings have a specific impact on risk registers. This may include a risk that has not yet been identified, or current risk controls which may be required to be updated to reflect any changes as a result of the findings contained in this report.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.

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APPENDIX B

DEFINITION OF AUDIT OPINIONS AND RATINGS

The standard definitions for internal audit assurance over an engagement are as follows:

Level of Assurance	Definition
Full Assurance	Internal control, governance and risk management are of a high standard. A sound system of control to achieve the system objectives exists and the controls are being consistently applied.
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.

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APPENDIX C

ISOLATED EXCEPTIONS TO EXPECTED PROCEDURES AND CONTROLS

ITEM	ISOLATED EXCEPTION	RESPONSIBLE OFFICER	AGREED Y/N	DATE OF DISCUSSION