



Internal Audit Report
Education & Children's Services
16-17 Pupil Support
January 2017

Final Report

Finance Division
Corporate and Democratic Services
Perth & Kinross Council
Council Building
2 High Street
Perth PH1 5PH

Internal Audit

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”. Public Sector Internal Auditing Standards (PSIAS)

On 27th March 2013, the Council’s Audit Committee approved the PSIAS as the relevant standard for its Internal Audit activity.

Background and Introduction

This audit was carried out as part of the audit plan for 2016/17, which was approved by the Audit Committee on 30 March 2016.

As part of the Education (Additional Support for Learning) (Scotland) Acts 2004 & 2009 education authorities must put in place “adequate and efficient” provision for early years and school-age children who have additional support needs.

In Perth and Kinross, early years establishments and schools use additional support for learning procedures to plan support in their establishments. A review of Additional Support Needs (ASN) is carried out on an annual basis and information from this is used to strategically plan and allocate Pupil Support Teachers (PSTs) and Assistants (PSAs) across identified early years establishments and schools as required and on an ongoing basis.

Allocation and planning of resources is carried out by the Inclusion Team, Education and Children’s Services (ECS) in conjunction with Employee Support, Human Resources (HR) and ECS Finance.

Audit testing was carried out in October and November 2016.

Scope and Limitations

The audit considered arrangements in place for the deployment of support staffing resources across early years establishments and schools within Perth and Kinross. This included looking at how information from the annual ASN audit is used to inform planning and allocation.

In order to arrive at an opinion on the achievement of the control objectives, this audit included interviews with members of the Inclusion Team, Employee Support and HR and the testing of guidance and documentation.

The audit did not examine the annual ASN review process which determines pupil numbers requiring additional support.

Control Objectives and Opinions

This section describes the purpose of the audit and summarises the results. A ‘control objective’ is a management objective that requires the maintenance of adequate and effective internal controls to ensure that it is achieved. Each control objective has been given a rating describing, on the basis of the audit work done, the actual strength of the internal controls found to be in place. Areas of good or poor practice are described where appropriate.

Internal Audit Report

Control Objective: To ensure that there are adequate arrangements in place regarding the deployment of Additional Support Needs (ASN) staffing resources to early years establishments and schools

Audit Comments:

Based on lessons learned from previous years, it was agreed that arrangements regarding the deployment of ASN staffing resource be reviewed within 2016. This work is in progress, some areas of responsibility now transferring from the Inclusion Team to HR prior to the commencement of the review of additional support needs and support staff allocation exercise in 2017.

Audit noted evidence of collaboration between the Inclusion Team and HR to deliver improvements including definition and documentation of the process of PSA and PST allocation. This includes establishment of a process map, implementation of a procedure regarding recruitment and transfer of PSAs and outputs from a meeting regarding lessons learned. Development of documents is ongoing and Audit has shared information with HR, based on audit testing, where further definition and improved record keeping would increase clarity.

Audit reviewed arrangements in relation to the deployment of ASN staffing resources during 2016.

It was noted that the Inclusion Team determine the level of ASN staffing resource required at each school, based on information gathered within the annual ASN audit. Whilst there is no formal staffing formula applied, the Inclusion Team advises that this is done through a consistent methodology of considerations including school context and capacity and the level of pupil need as documented by schools through SEEMIS.

Audit testing has revealed that, although there is evidence of review, there is scope to improve records kept to evidence considerations, group discussions and final decisions made. This includes documenting the procedure followed by the Inclusion Team when reviewing outcomes of the ASN audit and the calculation of support staff requirements based on this.

There is evidence to indicate that the newly documented procedure, regarding selection of PSAs to be transferred in line with school staffing requirements, was followed. In addition, there is evidence of staff being advised of the location of their deployment in a timely manner and of a mechanism in place for them to challenge decisions regarding this.

The roles of PSA and PST are peripatetic to ensure flexibility of support in line with the movement of pupils and support needs. Whilst this is outlined within Inclusion Service documents, there is currently no reference to the peripatetic nature of the role within job descriptions. There is, however, a review being completed by HR in relation to job families and new wording within these will address this.

Strength of Internal Controls:

Moderate

Management Action and Follow-Up

Responsibility for the maintenance of adequate and effective internal controls rests with management.

Where the audit has identified areas where a response by management is required, these are listed in Appendix 1, along with an indication of the importance of each 'action point'. Appendix 2 describes these action points in more detail, and records the action plan that has been developed by management in response to each point.

It is management's responsibility to ensure that the action plan presented in this report is achievable and appropriate to the circumstances. Where a decision is taken not to act in response to this report, it is the responsibility of management to assess and accept the risks arising from non-implementation.

Achievement of the action plan is monitored through Internal Audit's 'follow up' arrangements.

Management should ensure that the relevant risk profiles are reviewed and updated where necessary to take account of the contents of Internal Audit reports. The completeness of risk profiles will be examined as part of Internal Audit's normal planned work.

Acknowledgements

Internal Audit acknowledges with thanks the co-operation of the Inclusion Team, Employee Support and Human Resources during this audit.

Feedback

Internal Audit welcomes feedback from management, in connection with this audit or with the Internal Audit service in general.

Distribution

This report has been distributed to:

B Malone, Chief Executive

J Fyffe, Senior Depute Chief Executive Equality, Community Planning & Public Service Reform

J Walker, Depute Chief Executive, Corporate & Community Development Services

S Devlin, Director Education & Children's Services

R Hill, Head of Education, Secondary & Inclusion

J Symon, Head of Finance

K Donaldson, Corporate Human Resources Manager

K McNamara, Head of Strategic Commissioning and Organisational Development

G. Taylor, Head of Democratic Services

L Simpson, Head of Legal and Governance Services

E Sturgeon, Chief Exchequer Officer

S Turner, Inclusion Manager

F Graham, Quality Improvement Officer (ASN)

Internal Audit Report

D Henderson, Quality Improvement Officer (ASN)

S McLeod, Senior HR Officer

B Mackie, Assistant HR Officer

P Dickson, Complaints & Governance Officer

External Audit

Authorisation

The auditor for this assignment was L Ferguson. The supervising auditor was M Morrison.

This report is authorised for issue:

J Clark

Chief Internal Auditor

Date: 4 January 2017

Appendix 1: Summary of Action Points

No.	Action Point	Risk/Importance
1	Arrangements Under Review	Medium
2	Inclusion Team Procedures & Records	High
3	Job Descriptions	Low

Appendix 2: Action Plan

Action Point 1 - Arrangements Under Review

The Inclusion Team has been working with HR during 2016 to improve, define and document the process of PSA and PST allocation. As part of this review, a process map has been created and a procedure regarding recruitment and transfer of PSAs was implemented in 2016. HR advises that these documents are still being developed and a full suite of procedures will be created to align to the process map.

Audit identified areas within these documents and process where further definition and improved record keeping would increase clarity. Examples of this:

- At present the guidance does not assign responsibility for managing mileage claim length or identifying when Supply and Fixed Term contracts should be subject to change in line with PKC HR guidance
- There is no overarching document or system of version control across the areas of Inclusion, HR and Finance, enabling easy identification of PSA transfer
- There were some instances where PSAs were recommended for transfer as per the guidance but did not move location. Whilst these were explained by Employee Support and verified on Resourcelink, it would be beneficial to document the rationale for these exceptions to enhance transparency.

In addition it was noted that there were 2 versions of the Resource Requirement Overview Sheet and the Transfer of PSA guidance provided to Internal Audit by different departments involved in the PSA allocation and transfer process. On this basis, and as indicated by Inclusion colleagues and HR also, Internal Audit observed that it would be beneficial to create a SharePoint site to facilitate storage and sharing of information between services involved in the process of deployment of ASN staffing resource.

Suggested Management Action Plan

- a) HR will document procedures aligning to the process of allocation of PSA and PST resource. This will include reference to responsibilities in relation to managing mileage claim length and contract terms and changes; systems of version control and improved record keeping relating to the PSA transfer process.
- b) HR is investigating the creation of a SharePoint site and will update Audit once this is in place.

Importance:	Medium
Responsible Officer:	S McLeod, Senior HR Officer
Lead Service:	CADS

Internal Audit Report

Date for Completion (Month / Year):	a & b) February 2017
Required Evidence of Completion:	a) Updated Allocation of PSA and PST Process & Procedure Documents b) Evidence of Allocation of PSA and PST SharePoint site

Auditor's Comments

Satisfactory

Action Point 2 - Inclusion Team Procedures & Records

The Inclusion Team determine the level of ASN staffing resource required at each school, based on information gathered within the review of additional support need. They advise that this is done through consistent considerations including school context, and capacity and the level of pupil need as documented by schools through SEEMIS.

Audit testing has revealed that, although there is evidence of review, there is scope to improve records kept to evidence considerations, group discussions and final decisions made. This includes documenting the procedure followed by the Inclusion Team when reviewing outcomes of the ASN audit and calculation of support staff requirements based on this.

Management Action Plan

- a) The Service will document the process in relation to how the level of PSA resource is decided on an annual basis. This will include how output information of the ASN review will be utilised, alongside a checklist of other considerations which feed into the decision making process.
- b) The Service will minute dates of meetings held regarding staff allocation and document outcomes regarding individual schools

Importance:	High
Responsible Officer:	R Hill, Head of Secondary and Inclusion Services
Lead Service:	ECS
Date for Completion (Month / Year):	a) February 2017 b) June 2017
Required Evidence of Completion:	a) Procedure document/checklist b) Evidence of meetings being held and decision outcomes for individual schools

Auditor's Comments

Satisfactory

Action Point 3 - Job Descriptions

The roles of PSA and PST are peripatetic to ensure flexibility of support in line with the movement of pupils and support needs. Whilst this is outlined within Inclusion Service documents, there is currently no reference to the peripatetic nature of the role within job descriptions.

There is, however, a review being completed by HR in relation to job families and new wording within these will address this.

Suggested Management Action Plan

The Service will update job descriptions for Pupil Support Teachers and Assistants as part of a wider review across the council. New wording within these will address the need for flexibility of location.

Importance:	Low
Responsible Officer:	S McLeod, Senior HR Officer
Lead Service:	CADS
Date for Completion (Month / Year):	June 2016
Required Evidence of Completion:	Job Description for PSA and PST

Auditor's Comments

Satisfactory