

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	30 April 2019
REPORT TITLE	Internal Audit Report AC1922 – Pupil Equity Fund
REPORT NUMBER	IA/AC1922
DIRECTOR	N/A
REPORT AUTHOR	David Hughes
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the planned Internal Audit report on the Pupil Equity Fund.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. BACKGROUND / MAIN ISSUES

- 3.1 Internal Audit has completed the attached report which relates to an audit of the Pupil Equity Fund.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

- 6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the attached appendix.

7. OUTCOMES

- 7.1 There are no direct impacts, as a result of this report, in relation to the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place, or Enabling Technology, or on the Design Principles of the Target Operating Model.
- 7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

8. IMPACT ASSESSMENTS

Assessment	Outcome
Equality & Human Rights Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Data Protection Impact Assessment	Not required
Duty of Due Regard / Fairer Scotland Duty	Not applicable

9. APPENDICES

- 9.1 Internal Audit report AC1922 – Pupil Equity Fund.

10. REPORT AUTHOR DETAILS

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Internal Audit Report

Operations

Pupil Equity Fund

Issued to:

Rob Polkinghorne, Chief Operating Officer
Graeme Simpson, Chief Officer – Integrated Children’s and Family Services
Eleanor Shepherd, Chief Education Officer
Fraser Bell, Chief Officer – Governance
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EXECUTIVE SUMMARY

Pupil Equity Funding is additional funding from the Scottish Government's £750 million Attainment Scotland Fund, allocated directly to schools and targeted at closing the poverty related attainment gap. This funding is to be spent at the discretion of Head Teachers (HTs) working in partnership with each other and their local authority. In 2017/18 Aberdeen City schools received a total of £2.745 million and the allocation for 2018/19 increased to £2.845 million. The allocation per school was based on £1,200 per pupil, in primary 1 to secondary 3, registered for free school meals (FSM) under the national eligibility criteria.

The objective of this audit was to provide assurance that schools are spending in accordance with their plans, and these were developed as required, to close the poverty related attainment gap.

Whilst Pupil Equity Fund (PEF) local guidance was issued to Head Teachers for 2018/19, this was after the start of the financial year in June 2018, increasing the risk of inappropriate or delayed expenditure at the start of the financial year. Integrated Children's and Family Services (IC&FS) has agreed to issue the 2019/20 local guidance in a timely manner for 2019/20.

The level of financial details in the 2018/19 PEF plans varied. The Cluster has addressed this matter by issuing a template as part of the 2019/20 planning process which provides guidance as to the level of detail required.

A number of exceptions were noted in relation to compliance with Procurement Regulations, including: schools failing to raise purchase orders; expenditure exceeding £50,000 not being reported to Committee on a work plan with a related business case; competitive tendering not taking place as expected; and contracts not being included on the contracts register. A recommendation has already been made in report AC1623 Compliance with Procurement Legislation relating to procurement compliance and the Cluster intends to address these issues by October 2019.

PEF funding has been used to pay suppliers (sole traders) where the off-payroll working rules (IR35) could potentially apply. However, none of these suppliers had been assessed to determine if the rules applied and none of the schools visited were aware of the rules. People and Organisation has agreed to issue guidance for Functions regarding Off Payroll Working (IR35) and IC&FS has agreed to ensure that this is cascaded within the Cluster once received.

As at 31 January 2019, the total PEF spend in 2018/19 was £2.436 million, out of a revised budget of £4.463 million, leaving an underspend of £2.027 million. The revised 2018/19 budget included an underspend of £1.619 million from 2017/18. Schools are maintaining a financial record of their planned expenditure however they do not maintain any ongoing forecast of spend against each item in their plan and the expected timescale for any underspends to be addressed. Schools have agreed to maintain forecasts in future.

All the schools visited were using some form of spreadsheet to record and track attainment of all pupils. It was confirmed that pupil data in these spreadsheets is not always passed to a pupil's new school when they move on from their primary (new primary / academy). The Cluster has agreed to review and formalise arrangements in this area.

1. INTRODUCTION

1.1 Pupil Equity Funding is additional funding from the Scottish Government's £750 million Attainment Scotland Fund, allocated directly to schools and targeted at closing the poverty related attainment gap. This funding is to be spent at the discretion of Head Teachers (HTs) working in partnership with each other and their local authority. In 2017/18 Aberdeen City schools received a total of £2.745 million and the allocation for 2018/19 increased to £2.845 million. The allocation per school was based on £1,200 per pupil, in primary 1 to secondary 3 registered for free school meals (FSM) under the national eligibility criteria.

1.2 Pupil Equity Funding is allocated to schools on the basis of the estimated number of children and young people in P1-S3 registered for free school meals under the national eligibility criteria. The 2018/19 funding allocation was calculated using the most recently available Healthy Living Survey and Pupil Census data and is based on:

- The estimated number of P1-P3 pupils who would be registered for free school meals using the national eligibility criteria. This will be done by taking the proportion of pupils registered for free school meals in primary schools in 2014 and then applying those to the 2017 school rolls for P1 to P3.
- The estimated number of P4-P7 and S1-3 pupils who are registered for free school meals.
- The estimated number of special school pupils in the P1-S3 age range registered for free school meals.

The approach to estimating free school meal registrations will be kept under review as the Government seeks to improve the quality of data for identifying children living in households affected by poverty. Funding for 2018/19 was paid by the Government to local authorities by means of a ring-fenced grant which indicated the amounts that should be allocated directly to each school.

1.3 The key principals for the funding as detailed in the Scottish Government's National Operational Guidance are:

- Head Teachers must have access to the full amount of the allocated Pupil Equity Funding.
- Pupil Equity Funding must enable schools to deliver activities, interventions or resources which are clearly additional to those which were already planned.
- Head Teachers should work in partnership with each other, and their local authority, to agree the use of the funding. Schools must take account of the statutory responsibilities of the authority to deliver educational improvement, secure Best Value, and the authority's role as employer. Local Guidance will set out more detail on how this will operate.
- The operation of the Pupil Equity Funding should articulate as closely to existing planning and reporting procedures as possible – e.g. through School Improvement Planning and Standards and Quality reports.
- Parents and carers, children and young people and other key stakeholders should be involved in the planning process.
- Funding must provide targeted support for children and young people affected by poverty to achieve their full potential. Although the Pupil Equity Funding is allocated on the basis of free school meal eligibility, Head Teachers can use their professional judgement to bring additional children in to the targeted interventions and

approaches.

- Head Teachers must develop a clear rationale for use of the funding, based on a clear contextual analysis which identifies the poverty related attainment gap in their schools and plans must be grounded in evidence of what is known to be effective at raising attainment for children affected by poverty.
- Schools must have plans in place at the outset to evaluate the impact of the funding. These plans should outline clear outcomes to be achieved and how progress towards these, and the impact on closing the poverty related attainment gap, will be measured. If, as a result of this ongoing monitoring, the plans are not achieving the results intended, these plans should be amended.

1.4 The objective of this audit was to provide assurance that schools are spending in accordance with their plans, and these were developed as required, to close the poverty related attainment gap. Testing was carried out on a random sample of 15 schools in receipt of PEF funding, including primary, secondary and special schools. For the financial year 2018/19 funding within the sample ranged from £7,200 to £154,800.

1.5 The factual accuracy of this report and action to be taken regarding the recommendations made has been agreed with Eleanor Sheppard, Chief Education Officer, and Lynn Scanlon, Quality Improvement Manager.

2. FINDINGS AND RECOMMENDATIONS

2.1 Written Guidance

- 2.1.1 As part of the Scottish Government's roll out of the Pupil Equity Fund (PEF), National Operational Guidance was issued in February 2018, intending "to help schools plan how they will most effectively invest their Pupil Equity Funding allocation to improve the educational outcomes of children affected by poverty. Local authorities will issue complementary guidance about how the funding will operate locally".
- 2.1.2 In June 2018, Integrated Children's and Family Services issued Pupil Equity Funding guidance for Head Teachers, which used the national guidance as its basis but added in local considerations such as salary costs and procurement. Whilst the 2017/18 guidance included a template for the preparation of the spending plan, the 2018/19 guidance did not, with schools expected to incorporate the details in the Standards and Quality Report / Improvement Plan (SQIP) in accordance with the National Operational Guidance. A timeline was included but did not indicate what had to be completed by those dates for their submission to Quality Improvement Officers (QIOs) for review.
- 2.1.3 PEF funding for 2018/19 was available to spend from 1 April 2018 however the local guidance was not issued until June 2018, increasing the risk of inappropriate or delayed expenditure at the start of the financial year.

Recommendation

Local guidance should be updated and issued in a timely manner once the national guidance has been published.

Service Response / Action

Agreed. PEF Guidance for 2019/20 is on schedule to be distributed to schools by April 2019.

Implementation Date

April 2019

Responsible Officer

Service Manager -
Closing the Poverty Gap

Grading

Important within audited
area

- 2.1.4 As part of the guidance issued, a template for Planned Pupil Equity Fund Expenditure (QI 1.5 Management of resources to promote equity) was to be sent out to schools for completion and return by 31 August 2018, to allow tracking of the spend. These templates were not issued as part of the SQIP and none of the schools visited had seen or submitted one. Further detail on financial planning is covered in subsequent paragraphs of the report.

2.2 Plans

- 2.2.1 As with the issue of the local guidance, the SQIPs were not required to be submitted to QIOs until July 2018, almost 4 months after that financial year's PEF budget was available to spend. The Cluster indicated that draft plans for 2019/20 are expected with QIOs by the end of April 2019.
- 2.2.2 While the 2017/18 template required a detailed breakdown of the planned expenditure, the SQIP did not require this detail, even though a template was due to have been issued, as per para 2.1.4. Five of the sample tested had included financial information within the SQIP. During visits to the sampled schools it was established that each maintained their own local financial breakdown, although the detail of the information varied between schools. However, an appropriate template covering financial planning was issued as part of the SQIP process in February 2019.

2.2.3 Completed plans were required to be submitted to Quality Improvements Officers (QIO) for review and where appropriate any feedback provided according to the guidance timeline. The plans were then filed electronically in the Cluster network drives. The Quality Improvement Manager (QIM) confirmed plans had been received for all schools in 2017/18 and SQIPs were present for all schools in 2018/19.

2.3 Staffing

2.3.1 The National Operational Guidance states *'Where schools identify the need to recruit additional staff for an appropriate intervention or activity, they should work closely with the Local Authority (as the employer) to ensure that the job remits and specifications are clearly tied to the aims of the intervention. Head Teachers need to take full account of local HR policies and procedures and that staffing costs include not just salaries but also on-costs such as pensions, sick leave, maternity cover and also potentially recruitment costs. Local guidance should provide further clear details of these costs. Any teachers recruited through Pupil Equity Funding will be excluded from the authority's contribution to any national teacher numbers and / or ratio commitment, which means it is essential to fill core staffing posts first before recruiting additional teachers.'*

2.3.2 As at 31 January 2019, fixed term PEF posts totalled 32 FTE split between 10.5 FTE teaching, 12.8 FTE PSA and 8.7 FTE Administrative. The total PEF staffing cost from 1 April 2018 to 31 January 2019 was £832,500 incurred by 66 staff, of which £500,000 related to fixed term staff, and the remainder to hours claimed by timesheet.

2.3.3 Any new posts being set up for PEF were required to go through the Council's normal workforce planning process, which required a workforce form to be completed by the school and authorised within the Cluster by a QIO, before being passed for subsequent authorisation to the Workforce Change Team in People and Organisation. For a sample of twenty tested, all had a form present authorised within the Cluster.

2.3.4 Once a post has been set up, a recruitment and selection process should be followed. Of the posts tested, sixteen had evidence of the process being followed, as held in the personnel files of the staff recruited. When contacted, the schools indicated each had undertaken an internal recruitment process, requiring notes of interest and then interviews when required; each held the resulting documentation within the school.

2.3.5 Para 1.71 of the Scottish Negotiating Committee for Teachers (SNCT) handbook states *'Where a teacher has occupied a promoted post, on a temporary basis, for two or more consecutive school years and that temporary appointment ceases, then the teacher shall receive a three-year period of cash conservation.'* Testing identified seventeen current staff seconded into promoted posts to facilitate improvement plans. Each had been employed on a fixed term basis which did not exceed the two years.

2.3.6 Non-teaching staff have no such conservation should they exceed two years on a fixed / temporary appointment. However, they do become entitled to redundancy payments after two years.

2.3.7 At the time of testing none of the fixed term contracts extended beyond these periods. However, should schools extend these contracts to the end of the life of the Scheme, estimated to be the end of the current Parliament in May 2021, then schools will have to pay particular attention to the extra cost which will be incurred from redundancy and cash conservation costs.

2.3.8 The Quality Improvement Manager stated People and Organisation provided reports of all those staff to himself and he reviewed and passed the reports on to the affected Head Teacher. He also regularly reminded Head Teachers that all acting posts must not be

allowed to run past 23 months, no matter where the funding was coming from. A review of the report of fixed term posts as at 29 February 2019 showed no PEF posts were nearing their end date.

2.4 Procurement

- 2.4.1 The National Guidance states *“Purchase of resources, equipment or services must comply with existing local authority procurement procedures. This will be particularly important when buying ICT resources or, for example, services from third sector partners. Schools should liaise with their relevant local authority finance partners to ensure compliance with procurement policies and legislation.”*
- 2.4.2 In the period 1 April 2018 to 31 December 2019, schools had spent £1.71 million of PEF funding with 331 suppliers, with a further £42,000 of purchase orders (POs) outstanding. Financial Regulation 5.12.2 requires *“Purchase Orders must be issued for all supplies, Services and works, or such other expenditure as the Chief Officer - Finance may require.”* Within this expenditure, 23 schools had failed to raise POs for 82 invoices to 49 suppliers.
- 2.4.3 Procurement Regulation 4.1.1.2 requires all *“Contracts with an estimated value of above £50,000 (for supplies/Services) or above £250,000 (works) shall be listed on the work plan to be submitted by the relevant Director or Chief Officer in accordance with Procurement Regulation 14.6. Each individual contract will also require a Business Case (conforming to a template approved by the Head of Commercial and Procurement Services) to be submitted by the relevant Chief Officer to the Strategic Commissioning Committee. The approval of that Committee is required prior to the procurement being undertaken.”* For the financial year 2018/19 there were five suppliers where expenditure on PEF exceeded £50,000. None of these have been reported to Committee on a work plan or business case.
- 2.4.4 Procurement Regulation 4.4.1 requires *“Where any contract has an estimated value of between £50,000 and the EU Threshold (for supplies/services) or between £250,000 and the EU Threshold (works), or is otherwise exempt from the full application of EU Procurement Rules, competitive tendering shall be undertaken.”* For the five suppliers noted in para 2.4.3 no such process had been undertaken.
- 2.4.5 Procurement Regulation 4.3.2 requires *“For any contract with a total estimated value below £50,000 (for supplies and services) or £250,000 (for works), the Delegated Procurer shall follow Procurement Guidance Note 4a (supplies and services) and 4b (works) and obtain written quotations to ensure the demonstration of best value to the Council in the sourcing decision. If quotations cannot be obtained the Delegated Procurer shall complete a Quotation Exemption Form (included in Procurement Guidance Note 4a (supplies and services) and 4b (works)) explaining why this is the case and submit it to the relevant Chief Officer for approval.”* Twenty-five payments exceeded £10,000 between April and December 2018. Of these twenty-one had a quote exception form attached, although only two of these had been completed without C&PS requesting one to be completed after the order had been raised without one. Of these, five had been approved by the Head Teacher, three by the Quality Improvement Manager, and the remainder by the Chief Education Officer. Therefore, none had been approved by a Chief Officer as required by Procurement Regulation 4.3.2. Whilst many of the General Delegations to Chief Officers under the Powers Delegated to Officers had been sub-delegated, including the approval of purchase orders and authorisation of payments, the requirement of Procurement Regulations for a Chief Officer to authorise Quotation Exception Forms has not been sub-delegated.

Recommendation

The sub-delegation of quotation exception form approval arrangements should be formalised.

Service Response / Action

Agreed.

Implementation Date

Implemented

Responsible Officer

Chief Officer – Integrated
Children’s and Family
Services

Grading

Important within audited
area

- 2.4.6 Procurement Regulation 13.1 states “It is the responsibility of the Delegated Procurer to ensure that details of all contracts are included within the Contracts Register and that copies of all concluded contracts are available to Commercial and Procurement Services as required.” The Council use the BOrganised web-based database to record all such contracts. A review of the twenty suppliers, where over £10,000 had been spent in 2018/19 to date, found only five had any contract details recorded on BOrganised. When a sample of schools was contacted regarding the database, they stated they were unaware of this requirement.
- 2.4.7 Procurement Regulation expenditure thresholds were exceeded in a number of cases due to aggregate expenditure relating to a number of years or a number of schools. During the school visits it became evident Head Teachers were unaware of the requirement to look at the whole life cost of a procurement rather than any single purchase order raised. The Cluster, as part of the PEF guidance, had included a number of third sector providers who were listed as providing possible interventions. The schools had assumed a contract or framework agreements had been put in place and they simply had to raise purchase orders for those services, however, this was not the case.
- 2.4.8 In 2017/18 and 2018/19, the QIO check did not include any financial review of the planned expenditure to ensure compliance with the Council’s Scheme of Governance and the plans were not submitted to Finance for budget monitoring purposes for any such review. As schools only have sight of their own expenditure within the financial ledger system there requires to be a process which will capture these instances and ensure the correct regulations are followed. A recommendation has already made in report AC1623, Compliance with Procurement Legislation, to ensure spend on supplies likely to be used by more than one school is forecast in order to comply with Procurement Regulations. The Cluster has advised that this will be addressed by the development of work plans and business cases with an implementation date of October 2019.
- 2.4.9 The Chief Education Officer advised that procurement guidance was issued to schools both within PEF guidance and at a subsequent Head Teacher meeting. More detailed procurement guidance will now be issued within the 2019/20 PEF guidance and ongoing meetings with procurement will be established to identify risk areas where expenditure thresholds are being breached cumulatively across many schools.

2.5 Off-Payroll Working (IR35)

- 2.5.1 From 6 April 2017, public sector bodies, agencies or other third parties are responsible for operating the tax rules which apply to off-payroll working in the public sector. The off-payroll working rules (IR35) were introduced to make sure people who would have been an employee if they were providing their services directly, pay similar amounts of income tax and National Insurance (NI), whether they are employed directly or through an intermediary, such as their own limited company. In most circumstances individuals are

employed directly and their PAYE is deducted from their income at source. This is also usually the case if they are employed via an employment agency. However, a worker sourced through an agency will not always be on the payroll of the agency and it will be the responsibility of the contracting manager to ensure appropriate checks are undertaken. If a worker is engaged using a personal services company (PSC), or other intermediary vehicle, the Council must decide whether the off-payroll working rules apply. HMRC provide an online interactive self-assessment tool to enable authorities to determine worker employment status. This online tool must be used in all instances where a check is required.

- 2.5.2 Analysis of the suppliers used during 2018/19 found ten, with a total spend of £52,000, that might be designated as sole traders. None of these suppliers had been assessed using the online employment status tool, and none of the schools visited were aware of the requirements of IR35.

<u>Recommendation</u>		
People and Organisation should issue guidance to Functions regarding Off Payroll Working (IR35).		
<u>Cluster Response/ Action</u>		
People and Organisation will work with Governance colleagues to provide guidance.		
Integrated Children's and Family Services will ensure that the guidance is disseminated to all relevant staff.		
<u>Implementation Date</u>	<u>Responsible Officer</u>	<u>Grading</u>
August 2019	Policy and Performance Officer Service Manager - Closing the Poverty Gap	Significant within audited area.

2.6 Compliance

- 2.6.1 To ensure the expenditure against the PEF allocations was in accordance with school plans, the 15 plans selected at random were compared to the actual invoices, and staff costs charged against them. All staffing costs related to staff forming part of the plan. With the exception of a small number of supplies / services, which have been reallocated to per capita since the audit, all procurement being charged to school PEF budgets was included within the plan.
- 2.6.2 The guidance suggests Cluster spend should form part of any initial planning carried out by schools. During discussions with the Head Teachers in the sample it was noted that very few collaborative projects were being undertaken, although on occasion schools had sent staff to training sessions being held at other schools.

2.6.3 One of the key principals states “*Head Teachers must develop a clear rationale for use of the funding, based on a clear contextual analysis which identifies the poverty” related attainment gap in their schools and plans must be grounded in evidence of what is known to be effective at raising attainment for children affected by poverty*” Where spend is easily identifiable as targeted to raise attainment in numeracy and literacy, then the rationale can be easily followed. However, in other areas where health and wellbeing is being targeted to improve attainment or other objectives, e.g. yoga, mindfulness training, musical instruments, coffee machines, it is important that the rationale is fully documented and available should any justification be required. Quality Improvement Officers and Managers are ensuring that such information is available during their regular quality assurance visits.

2.7 Budget Monitoring

2.7.1 The allocation provided by the Scottish Government to each school was provided as a lump sum payment to Aberdeen City Council. Finance then applied the individual allocations as budgets at school level within the financial ledger using specific cost centres for each school to ensure expenditure could be monitored and reported separately from normal per capita funds.

2.7.2 The national guidance states for unspent funds “*Where schools are unable to spend their full allocation during the financial year, any underspent funds can be carried forward to the new financial year. We would expect that, other than in exceptional circumstances, it should be spent within the current academic year. Schools should liaise closely with their authority to agree arrangements for carrying forward the funding into the new financial year (and, in exceptional circumstances, into the new academic year). Pupil Equity Funding should be considered separately from other funding within the devolved school management budget.*” For the sample tested, eight of the schools stated they were basing their spend / budget on the school, rather than financial, year. By budgeting to the school year, this increases the risk that unexpected underspends will be realised 4 months later than if budgets were prepared to the end of the financial year, preventing budget from being reallocated before the academic year end.

2.7.3 As at 31 July 2018, 51 schools still had unspent 2017/18 funds ranging from £400 to £56,000, and totalling £471,000, which carried forward to the next school year. QIOs carried out a review of the underspends with Head Teachers and received explanations from forty-two schools.

2.7.4 In the current financial year to 31 January 2019, the total spend in the financial year was £2.436 million, out of a revised budget of £4.463 million, leaving an underspend of £2.027 million. The revised 2018/19 budget included the underspend of £1.619 million from 2017/18. The QIOs are currently undertaking a review of the underspends in 2018/19 in a similar manner to 2017/18. As at the end of February 2019 they had responses from twenty-seven schools.

2.7.5 PEF budgets had not been included in the regular devolved school management budget monitoring cycle, with summarised “actual v budget” reports being issued on a monthly basis. This has now been addressed by Finance who have now included the PEF codes within this process. Finance is also now issuing full transactional level reports to allow the schools to identify any miscodings.

2.7.6 As the budget forecast held within the ledger is based on an even monthly allocation of the budget for the remaining months of the year, entered by Finance, these monitoring reports do not show how spend against individual interventions is anticipated to progress throughout the year, and if the budget will be fully spent by the financial or school year end.

2.7.7 Schools are maintaining a financial record of their planned expenditure however they do not maintain any ongoing forecast of spend against each item in their plan and the expected timescale for any underspends to be addressed.

Recommendation

Schools should maintain PEF forecasts.

Cluster Response/Action

The Cluster will make amendments to the financial template issued within the SQIP.

Implementation Date

April 2019

Responsible Officer

Service Manager - Closing
the Poverty Gap

Grading

Significant within audited
area.

2.8 Measuring Improvement

- 2.8.1 The National Operational Guidance states *“At a school level, it is essential that Head Teachers continue to make best use of the data they have access to locally to understand which children and young people would benefit from targeted support and to monitor and track learners’ progress over time. Schools should articulate clearly defined outcomes to enable progress and impact to be measured. Where appropriate, consideration should be given to defining short, medium and long-term outcomes to enable progress to be measured over time and to ensure that plans are resulting in improvements. Improving nationally the confidence and accuracy of teacher professional judgement of achievement of Curriculum for Excellence levels is a key factor in measuring progress.”*
- 2.8.2 The plan templates required each school to detail how they would identify the pupils, measure the impact, and how they would report the data when required. The level of detail varied between schools, with method, system used, and frequency of such reviews being recorded in detail in only four school plans, while the remainder provided less detail. While the plans may not fully document all the details of the tracking being undertaken, the visits indicated processes were in place to carry out the work. Due to the specialised nature of pupil improvement, QIOs carry out reviews of the tracking and monitoring of pupil attainment as part of their quality assurance visits.
- 2.8.3 All the schools visited were using some form of spreadsheet to record and track attainment of all pupils. These spreadsheets are either located on Google Drive or the school local servers. These have been included on the Information Asset Register
- 2.8.4 It was confirmed that pupil data in these spreadsheets is not passed to a pupil's new school when they move on from their primary (new primary / academy). While SEEMIS records automatically move across, and the pupil's personal record (paper file) is passed as part of the leaving process, the information on the spreadsheet regarding the PEF interventions and any measurements is not. The information recorded in these spreadsheets is potentially beneficial to a pupil's future attainment at a new establishment.

Recommendation

The Cluster should formalise arrangements in relation to data held in attainment spreadsheets relating to pupils moving to new schools.

Cluster Response/Action

Interaction between Primary and Secondary often takes place at the transition phase and this covers PEF. The transfer of information between schools will be reviewed and formalised.

Implementation Date

June 2019

Responsible Officer

Service Manager - Closing
the Poverty Gap

Grading

Important within audited area.

AUDITORS: D Hughes, A Johnston and G Flood

Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
Major at a Service Level	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
Significant within audited area	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
Important within audited area	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.