



The Scottish Parliament  
Pàrlamaid na h-Alba

## Public Audit Committee

Douglas Ross MSP  
Convener  
Education, Children and Young People Committee

4 December 2025

Dear Convener

### Additional Support for Learning

The Committee took evidence from the Auditor General for Scotland (AGS) and the Accounts Commission on their joint briefing on [Additional Support for Learning at its meeting on 19 March 2025](#) and from the Scottish Government and COSLA [at its meeting on 7 May 2025](#).

Following the meeting, the Committee agreed to [write to the Scottish Government](#) on issues which arose during the evidence session relating to disaggregation of data, timescales on the delivery of the National Measurement Framework, consideration of mandatory mediation in the tribunal process and when the ASL Project Board will report.

It received [follow up correspondence](#) in the form of a joint letter from the Scottish Government and COSLA on 27 June 2025. The Committee also agreed to [write to the Trade Unions](#) (EIS, NASUWT, SSTA, GMB, Unite, Unison, AHDS) and to [write to Connect](#) parents group to seek their views on the issues that were raised during the evidence session and any additional views that would be helpful for the Committee to consider. It received responses from [AHDS](#), [NASUWT](#), [EIS](#), [Unison](#), and [Connect](#).

The Committee considered the correspondence at its meeting on 29 October 2025. It agreed to write to your committee to highlight the key issues arising from its scrutiny which may be relevant to your future work, and in doing so, close its own scrutiny of the report.

### Rise in demand/data gaps

The Committee heard that there has been an almost eightfold increase in the number of pupils receiving ASL since the introduction of the ASL Act in 2004. In evidence the AGS told us:

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“In 2024, over 280,000 pupils, 40 per cent of all those who attend state-funded schools were recorded as receiving ASL, and the proportion in the most deprived areas was almost double that of the least deprived areas”.

The briefing further highlights the wide variation in pupils receiving ASL and that national data currently available does not provide a good understanding of why certain groups of pupils are more likely than others to require it. It is also difficult to assess whether pupils’ needs are being met.

We noted too that councils expect that the overall number of pupils requiring ASL will continue to rise. This increase has been attributed to the inclusive nature of the ASL Act, changes to data recording, rising awareness of conditions such as autism and pressures linked to Covid-19.

The AGS briefing sets out that in November 2024, the ASL Project Board considered a high-level approach to improving data recording and reporting by 2028 to support the development of a national measurement framework for pupils with ASL. However, it notes that the Scottish Government and councils are still to agree any changes they plan to make.

One of the AGS’s key recommendations is that “The Scottish Government and Councils should agree how they collect and record data on pupils’ additional support needs including collecting data required to inform the national measurement framework for ASL that is being developed”.

The briefing also states that “national data should be recorded more consistently and should allow for a better understanding of where multiple or complex needs exist and how demographic and equalities issues impact on learning needs”.

In its follow up letter to the Committee, the Scottish Government confirmed that a national data summit with local authorities will take place this calendar year as a first step towards improved consistent ASL data and that internal analysis work is already underway to explore local authority differences and use of ASN plans. It says that if changes are agreed after the summit a variety of steps would require to be taken ahead of implementation including:

- Agreeing the technical specification of the data.
- Individual local authorities making changes to their own IT systems.
- Developing and implementing processes for the operational collection of the data including the workforce and understanding training they would need and;
- National collation and evaluation of data.

While the Scottish Government was not able to confirm timings, it advised that a detailed project plan would follow once changes are identified.

**The Committee supports the recommendation made by the AGS on how data should be collected to understand the picture more clearly. It welcomes the work that is being undertaken by the Scottish Government. Your Committee may wish to monitor the progress made in this area once the national data summit has taken place.**

## Outcomes and measuring success/National Measurement Framework

The AGS briefing outlines that pupils receiving ASL are more likely to have poorer experiences and educational outcomes against existing measures.

We were concerned to hear evidence from the AGS of the stark disparities in ASL demand. We noted that:

- 46 per cent of pupils in the most deprived areas received ASL compared to 27 per cent in the least deprived.
- Boys are 22 per cent more likely than girls to receive ASL and are three times more likely to be identified under risk of exclusion; and that
- Secondary pupils have higher recorded levels of ASL than primary pupils

In oral evidence, Audit Scotland also stressed that national measures do not adequately reflect the progress and achievements of pupils receiving ASL. They told us that “robust and well-developed data is lacking on the outcomes of individual children and young people in the system”.

The AGS briefing explains that the Morgan review said that a new national measurement framework (NMF) for pupils with additional support needs should be developed. However, we learned that progress in developing a NMF has been slow.

During oral evidence, the Scottish Government recognised that the NMF remains under development and acknowledged the need for better tools to understand outcomes.

In its follow up letter to the Committee, it provided further detail of the NMF and confirmed that it will be embedded within the National Improvement Framework Interactive Evidence Report (NIFIER) with phase one published in December 2025 and phases 2 and 3 following from 2026. The letter states:

“This first stage of work has involved establishing a draft list of revised measures for the NIFIER and NMF. The focus of the NMF measure development has been to identify ASN data to report on the scale of demand, implementation of legislation and guidance and to track progress in reducing the ASN-related attainment gap base on measures which are relevant to the seven NIF outcomes.”

**The Committee supports the AGS recommendation that a national measurement framework that better demonstrates outcomes is rolled out. While the Committee welcomes the further detail provided by the Scottish Government, we remain concerned about the slow pace of development. Your Committee may wish to monitor progress of the NMF Framework as this work progresses.**

## Resourcing

The AGS briefing states that “Funding allocation methodologies for councils do not reflect the ASL legislation, the presumption for mainstreaming and the continued growth in additional support needs”

We heard that in 2022/23 councils recorded £926 million of spending on the provision of ASL (around 12 percent of their education expenditure) but this figure fails to capture how much councils spend on ASL across education, health, and social work. This is due to support being delivered mainly in mainstream classes. Non- education spending on ASL is not well captured.

The AGS told us that “In its 2025/26 budget the Government announced an additional £29 million for additional support for learning teachers and staffing. In addition, the attainment Scotland fund provides £1 billion over five years with councils spending a proportion of that on additional support for learning”.

From our evidence, it appears the funding mechanism is a complex picture, with many different funding channels but no complete picture or understanding of how each channel is used or precision on how councils can or cannot vary their approaches. We also learned from Audit Scotland that the Morgan review did not look at resourcing, so the ASL project board’s remit does not include funding. However, Audit Scotland told us “we make it clear that because resourcing is such a big part of ASL provision, it should be part of the project board’s thinking too”.

**The Committee agrees with the AGS that, until the Scottish Government can better map and track total ASL expenditure it will remain difficult to judge the effectiveness of current investment or identify where change is required.**

## Communication/Tribunals

The evidence we heard from both the AGS and the parents’ group highlighted the challenges parents face in understanding how the ASL system operates in practice.

The AGS’s briefing also highlights that the number of parents and young people making applications to the tribunal has increased by two thirds since 2019/20.

Audit Scotland emphasised in evidence that early communication can avoid disputes and explained that if parents have better communication and understanding of the system, it can have a really positive effect on reducing the number of tribunal cases. However, neither the ASL Act nor the Code of Practice requires parents to explore mediation to address concerns before accessing tribunals.

The Committee explored this further with the Scottish Government who told us that they did not consider that mediation should be mandatory and that making it so could undermine its effectiveness.

They also advised that this would require a consultation and primary legislation. However, they told us that mediation and other local resolution routes are strongly encouraged and promoted through local authorities. We also noted that many tribunal applications are withdrawn as a resolution is reached. The Scottish

Government told us that communication improvements in the ASL Action Plan aim to increase mediation uptake.

**While the Committee notes that mediation is not mandatory, we remain concerned about the continued rise in tribunal applications and believe that improving communication at the earliest stages is essential to reducing escalation and supporting families to navigate the system effectively. Your Committee may wish to track progress of this in the ASL Action plan.**

## **Staffing**

The Committee heard that more than 90 per cent of pupils receiving ASL are taught in mainstream classrooms. However, it is clear to the Committee that planning by the Scottish Government has not kept pace with this shift.

In oral evidence, the AGS told us:

“We found that the Scottish Government did not plan effectively for the potential impact of the inclusive approach” and that “providing additional support for learning is increasingly a core part of what all teachers do in Scotland’s classrooms”

One recommendation in the briefing is that “the Scottish Government and councils need to review both how mainstream and special education is provided to meet the levels of support now needed in classrooms and identify any required changes” and that “This should consider the impact of all ASL on all pupils in the classroom and include examining approaches to planning and resourcing education such as capacity in classrooms, staffing numbers and the mix of teachers and other staff, training and qualifications for teachers and support assistants and building design”.

The Scottish Government told us that a comprehensive review of Pupil Support Staff support and accreditation has been completed and a report exploring options for an accredited qualification and registration programme is due to be published in the coming weeks. They said:

“We expect that the report will highlight the significant value of the readily available PSS Professional Learning Framework. It may also propose the expansion of learning opportunities for PSS through diverse formats. The Scottish Government are considering the development of a free, national induction programme to ensure a consistent foundation of knowledge and skills for all individuals entering these vital roles”.

**The Committee supports the AGS recommendation that a review of provision takes place and welcomes the work being undertaken by the Scottish Government on pupil support staff accreditation. However, it is disappointed that the report has not yet been published. Your Committee may wish to review the content of the report once published and how progress is taken forward.**

## **Governance and accountability**

The Committee heard that the ASL Project Board, established in 2022 has made only limited progress and does not expect to complete remaining actions until 2026 and improvements to ASL may not be implemented until 2028.

In its follow up response to the Committee, the Scottish Government provided further detail on the ASL project board. It advised that the joint Scottish Government/COSLA ASL Project Board meets every two months and has a commitment to publish a report every 18 months with minutes from each Board meeting published to provide insight on discussions and actions taken towards delivery of the ASL Action Plan. We noted that the next updated action plan and progress report will be published in March 2026.

**Given the timelines involved, we believe that continued parliamentary scrutiny will be vital to ensure progress on the ASL Action Plan continues to be made. Your Committee may wish to monitor the updated action plan once published in March 2026 and consider adding to its legacy paper for scrutiny by its successor Committee.**

## **Other evidence provided to the Committee**

We also received evidence from Connect parents' group and a number of the teaching unions. Connect highlighted similar issues set out in the briefing: that ASL data is too broad and inconsistent, that national standards and better recording is needed, that major variation between local authorities suggests problems in how ASL is identified and recorded, and that the National Measurement Framework timeline is too long. It also noted that mediation should be routinely offered and accessible and that staffing levels must improve with all school staff receiving ASL training.

Submissions from the unions are set out above but included views that the presumption of mainstreaming was introduced without adequate planning, staffing or funding leaving pupils with ASN and teachers feeling unsupported. They also highlighted cuts to essential specialist services which make mainstreaming unsustainable, called for improved data collection and noted the continued delay in publishing the report on pupil support assistant accreditation. NASUWT called for a fundamental overhaul of ASN policy, funding, staffing levels, specialist provision, data systems and definitions of inclusion along with improved engagement with teachers. All of which they said will require major investment.

## **Summary**

The Scottish Government and COSLA accepted the recommendations of the AGS and Accounts Commission report and acknowledged the challenges they face. However, the Committee notes that progress is still at an early stage and many of the most important actions extend into 2026-2028.

The issues that the AGS has identified: inconsistent and incomplete data; wide variation between council areas; uncertainty over how funding is used; limited understanding of outcomes; inadequate planning for the scale of need and growing

pressure on mainstream teachers and support staff highlight that there is much work that still needs to be done by the Scottish Government. We consider further scrutiny would be helpful in this area.

I hope these findings are helpful in informing your future work.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Richard Leonard'.

**Richard Leonard MSP**

**Convener**