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PUBLIC AUDIT COMMITTEE

10th Meeting 2025, Session 6

CONVENER

*Richard Leonard (Central Scotland) (Lab)

DEPUTY CONVENER

Jamie Greene (West Scotland) (Con)

COMMITTEE MEMBERS

*Colin Beattie (Midlothian North and Musselburgh) (SNP)

*Stuart McMillan (Greenock and Inverclyde) (SNP)

*Graham Simpson (Central Scotland) (Con)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Stephen Boyle (Auditor General for Scotland)

Alison Cumming (Audit Scotland)

Yoshiko Gibo (Audit Scotland)

Ruth MacLeod (Accounts Commission)

CLERK TO THE COMMITTEE

Katrina Venters

LOCATION

The Sir Alexander Fleming Room (CR3)

Scottish Parliament

Public Audit Committee

Wednesday 19 March 2025

[The Convener opened the meeting at 09:30]

Decision on Taking Business in Private

The Convener (Richard Leonard): Good morning. I welcome everyone to the 10th meeting in 2025 of the Public Audit Committee. This morning, we have received apologies from the deputy convener, Jamie Greene.

Under agenda item 1, do committee members agree to take items 3 and 4 in private?

Members *indicated agreement.*

Additional Support for Learning

09:30

The Convener: Agenda item 2 is consideration of a briefing prepared by the Auditor General for Scotland and the Accounts Commission on additional support for learning.

I welcome our witnesses. From Audit Scotland, we are joined by Stephen Boyle, the Auditor General for Scotland, Alison Cumming, executive director, performance audit and best value, and Yoshiko Gibo, senior auditor. I am pleased to say that we are also joined by a member of the Accounts Commission, Ruth MacLeod.

Before we turn to the questions, Auditor General, I invite you to make an opening statement.

Stephen Boyle (Auditor General for Scotland): Good morning. As you mentioned, convener, this is a joint briefing with the Accounts Commission on additional support for learning in Scotland's state-funded schools.

The briefing considers how well the Scottish Government and councils are addressing the demand for additional support for learning. 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. However, there was significant variation across Scotland's council areas.

More than 90 per cent of pupils who received additional support for learning spent all their time in a mainstream classroom, which reflects the inclusion principles set out by the Scottish Government in the Education (Additional Support for Learning) (Scotland) Act 2004.

In 2024, 3 per cent of pupils attended a special school. The number of pupils receiving ASL since the introduction of the relevant legislation in 2004 has increased almost eightfold. The reasons for that significant level of growth, which are complex, include: the 2004 act's inclusive approach to ASL, as it recognised more types of needs; changes in data recording; and, fundamentally, an increase in the awareness of children and young people's support needs.

We found that the Scottish Government did not plan effectively for the potential impact of that inclusive approach. A lack of good-quality data means that it is not possible to determine the scale, complexity and nature of additional support needs across Scotland. Therefore, the Scottish Government and councils urgently need better information in order to understand pupils' needs

and the resources that are required to support them.

Existing outcome measures show that the gap between pupils who receive ASL and other children and young people is wide. For example, pupils who receive ASL are likely to do less well in exams and are more likely to experience exclusion or be absent from school. More appropriate ways of measuring the range and achievements of pupils who receive ASL, which go beyond exams and assessments, remain at an early development stage. The current data gap means that it is unclear whether all the rights that children have to an education that fully develops their personalities, talents and abilities are currently being met.

Four years on from Angela Morgan's independent review of additional support for learning, "Support for Learning: All our Children and All their Potential", we have seen limited progress in tackling the key ASL challenges. Given that 40 per cent of pupils are now recorded as receiving ASL, providing additional support for learning is increasingly a core part of what all teachers do in Scotland's classrooms.

In our view, the Scottish Government and councils must now fundamentally evaluate how ASL is planned for, resourced and assessed. The four of us on the panel are very much looking forward to answering the committee's questions.

The Convener: Thank you very much indeed. In your opening statement, you touched on the legislative framework, which the briefing also explores. Twenty years after the Education (Additional Support for Learning) (Scotland) Act 2004, we had the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, which also has a bearing on the provision of such services. Can you elaborate a bit more on how the legal framework has influenced what has happened over the past two decades?

Stephen Boyle: I am very happy to do so. When we talk about additional support for learning, we often use the language of "mainstreaming" or "inclusion". The use of that language in the 2004 act was very deliberate; the act was designed to create an evolved, more inclusive system of education provision in Scotland's state schools. Children have a legislative right to receive a mainstream education in Scotland's schools, which is reflected in the language used. Educationists talk about a "presumption of mainstreaming". The statistics that we have set out in the briefing show that that objective has been achieved. Most children and young people who are identified as needing additional support for learning now receive the support in a mainstream setting.

We will go on to talk further about the variety of models that exist, but you also, quite rightly, mentioned the 2024 act, which incorporates the UNCRC rights. I touched on children's rights in my opening remarks—children have the right to an education that helps them to fully develop their personalities, talents and abilities. Our briefing found that, in the light of the Government having set the overall policy objectives, the ability of Scotland's councils to demonstrate and evidence such outcomes is affected by the quality of data—data that can enable councils to track, monitor and then evaluate how successfully ASL arrangements are being discharged and, ultimately, the level of compliance with the legislative framework. Alison Cumming can say a bit more about that.

Alison Cumming (Audit Scotland): Regarding the legislative framework, the other point to emphasise is that the definition of need has broadened over that period. You can track the number of children that are recorded in the data as being in need of ASL. In particular, a category of short-term additional support need was introduced, and the need for it to be linked to a specific co-ordinated support plan was removed. The definition of need has broadened over time, so more children are identified as requiring additional support.

We found it difficult to locate the evidence that would allow us to fully assess the impact of those legislative changes because of the gaps in the data. The data that is available is limited and not always consistent, and, significantly, robust and well-developed data is lacking on the outcomes of individual children and young people in the system.

Stephen Boyle: The reason that we are presenting a joint briefing with the Accounts Commission rather than a performance audit is because of those gaps in the data. Typically, a performance audit would allow or require us to make a much deeper assessment of data and evidence. Quite quickly, we identified that the quality of data and evidence that we needed was not there, so we were unable to make those more detailed judgments.

In our key findings, we arrived at the recommendation that improving the quality of data remains such a key priority as it means that we can make broader assessments on whether public money is being spent in a way that delivers the objectives of the legislation.

The Convener: Thank you. We will explore the issues around the gaps in the data more over the course of the morning.

I have a question about SEEMiS, the education management information system that is mentioned in the briefing. It struck me that some of the

definitions are quite broad. One pupil in four needs additional support for learning due to

“social, emotional and behavioural difficulties”,

and there is a calculation that around 10 per cent of pupils require ASL for “other” needs, without it being specified what those needs are.

How does having such broad definitions and uncategorised groups in the system affect the ability to target, plan and resource properly to affect the outcomes, which is what we are interested in?

Stephen Boyle: That is undoubtedly an issue. Exhibit 2 sets out some of the categories and you mentioned some of the statistics therein, convener.

I also highlight for the committee’s attention appendix 2 of the briefing, where we provide in a column some of the many detailed categories of needs that are regarded as additional support needs and which translate into additional support for learning. They are broad and varied. Some are short term, some are long term and some, as Alison Cumming mentioned, will be accompanied by a detailed support plan. Some will have an appropriate diagnosis and others will not. The SEEMiS system captures all of that. Colleagues might want to say a bit more about some of the detail that goes alongside that.

Your question, convener, needs to be addressed directly by the education system in Scotland. Is such a broad range in the structure of the SEEMiS system helping education providers to make a detailed assessment of whether they are meeting the needs and the rights of children and young people?

Alison Cumming: As we note in paragraph 15 of the briefing, from our interviews with a sample of councils, we know that there is an inconsistency in how different councils record children’s needs in the SEEMiS system. We are encouraging a review of how data is recorded. SEEMiS is a national system but it is owned and operated by local government. There are opportunities for local government to work on using the categories in SEEMiS more consistently.

Ruth MacLeod (Accounts Commission): One thing that the briefing drew out was that, although councils had a good, clear understanding of how they recorded pupils’ needs at the local level, some of the language that they used to record specific needs did not necessarily match the language of reporting at a national level. One of the key priorities for us is that the Scottish Government and councils should get together to get a much clearer understanding of how they record that information.

The legislation is designed to be inclusive so, in some respects, it is good that there is such a broad range of areas in which pupils can receive support. However, if it is not being recorded consistently—if consistent language is not being used—that gives us a real challenge in relation to measuring pupils’ specific needs.

It is also interesting that, in some cases, councils record only the primary reason for delivering ASL whereas, in other cases, multiple reasons for pupils getting additional support for learning are listed. Some pupils might have one plan or multiple plans and others might not have a plan at all. That inconsistency in what happens and how it is recorded is definitely a concern.

The Convener: Yoshiko, do you want to comment on that?

Yoshiko Gibo (Audit Scotland): We listed 23 categories of needs in appendix 2. That reflects how broad additional support needs are. An additional support need could arise from disabilities, health issues, learning environment, family circumstances or social and emotional issues. Those categories try to reflect those broad and inclusive needs.

09:45

The Convener: The briefing covers the establishment of an ASL project board, which I think brings together the Scottish Government and the Convention of Scottish Local Authorities, presumably to address some of the gaps and deficiencies and to pull things together so that there is not just the confederation of local data inputs that Alison Cumming described but something that has a broad framework that allows for consistency and, therefore, a national perspective on where we need to target resources. Stephen, I will bring you in on that point and we might return to it later.

Stephen Boyle: Thanks, convener. You are right. The establishment of the project board probably reflects that there is some structure around the Government and COSLA’s planned response and probably a bit of a shared acceptance that there needs to be some improvement in how the system operates.

I am sure that the committee will be aware that this is certainly not the first report on additional support for learning to highlight the challenges in the system. I mentioned Angela Morgan’s review, but more recently we have had a report by the Parliament’s Education, Children and Young People Committee that reflects many of the same themes, and there has been similar commentary from the Children and Young People’s Commissioner Scotland, so there is consistency there.

The project board was set up in 2022 to look at an action plan to address Angela Morgan's recommendations. It is perhaps illustrative of the complexity and the number of moving parts that it does not plan to complete its work until 2028, so there is a need for consideration.

I guess that I am struck by the fact that children are only at school for a certain number of years, so it is for the education system to satisfy itself whether it has enough resource and pace to tackle that shared narrative about whether the system is operating effectively.

The Convener: I always make the point in these discussions that children are only eight, 12 or 15 once, so if we do not get it right now, there is no point in coming back in three years and saying that these are our conclusions and recommendations, because it is too late for that cohort of young people.

I invite Stuart McMillan to put some questions to you.

Stuart McMillan (Greenock and Inverclyde) (SNP): First, I will just make you aware that I chair the cross-party group on visual impairment and I am the deputy chair of the cross-party group on dyslexia.

I found the briefing fascinating. It certainly highlighted a few different areas for consideration, to say the least. I have been working with a local additional support needs group for the past nine months, so that has helped to frame some of my thinking about the briefing.

The first issue that I picked up on is the bullet point on annually published data in the recommendations. My first consideration of that was that it might lead to an unintended consequence of having league tables that people would look at and use to pit one local authority against another.

Stephen Boyle: I am happy to start with that but I might bring in Yoshiko Gibo to say a wee bit more. That is not our intention. We are not looking to drive that particular unintended consequence as a result of getting better data. It comes through in a number of places in the briefing that the lack of data flowing through to an outcomes framework or a measurement framework is one of the deficiencies in how the system operates. Better data will help people make better decisions.

One of the themes in the briefing is about how the system operates. For example, as you might see in your work, the issue of additional support needs is not reflected in how funding operates within local authorities. As we illustrate in the briefing, more than 20 years on, there has been an almost eightfold increase in the number of children and young people who need additional support for

learning. However, that is not reflected in how councils are funded for their education service. In the briefing, we highlight the fact that there is real national variation, and that different socioeconomic groups in society are experiencing different additional support levels, too. It is our contention that better data really matters to support effective decision making, and it is also necessary for transparency.

I will pause there and see whether Yoshiko Gibo has anything to say on that.

Yoshiko Gibo: The data that is currently available was designed as a way of monitoring whether the ASL legislation had been put in place as intended, not as a way of understanding children's support needs. Therefore, we think that better quality data is fundamental to understanding those people's needs and to feed into the outcomes that are currently not being captured in a better way. Our intention is not for people to start making league tables; we just want to understand and try to fill in any current data gaps, as they might also link to the underrecording of some equality issues. We are therefore asking the Government and of course the councils to look at what data needs to be collected and recorded if we are to better understand people's needs.

Stuart McMillan: One key point that constituents consistently make to me is that every child with an additional support need is different. You can say that about every child, of course, but when it comes to attempting to catch the data that is missing, I can understand why there are gaps. It will be very difficult to be accurate about that. Therefore, I appreciate that there are gaps, and I appreciate, too, the challenges that are faced by local authorities in trying to get that data. Getting a solution in this area will be difficult, to say the least.

Stephen Boyle: We do not underestimate the issue; not to be glib about it, but I think that, if it were easy, we would have done it by now. Therefore, I accept your point. On the other hand, though, I do not think that it is sufficient not to tackle what is clearly an inordinately complex system.

I come back to your point, convener, that, in some ways, where we are today reflects the intentions of the legislation in 2004 in creating a much more inclusive system and ensuring that, as a society, we have a better understanding of additional support for learning. There is more awareness of it, better and more diagnoses and more recording. However, it feels as if we have incorporated all of those objectives and then not moved at the same pace with the adoption of better quality data and monitoring and the ability to make informed decisions about flow of funding, so that we can fundamentally satisfy ourselves of the

base requirement that we are meeting the needs and obligations of children and young people.

Stuart McMillan: The briefing refers to five local authority areas that you sampled, and I see that one of the key points is that, in areas of deprivation, more children are likely to require, and to struggle to get, additional support. However, I note that four of those five local authority areas were on the east coast; one was rural; no island communities were represented; and, although one could argue that Inverclyde and West Dunbartonshire are two of the most deprived local authority areas in Scotland, they were not included in the five that were sampled. I am keen to understand why those five were picked.

Stephen Boyle: I will start, and then I will bring in colleagues to say a bit more about our arrangements.

Typically, when the Accounts Commission and I do joint pieces of work, we select what we call case study areas to derive better insight into the experiences of different local authorities. We try to create a mix of urban and rural areas, and we quite regularly involve island local authorities, too. However, we also try to make it a manageable set of circumstances, which means that it will not always be the same local authorities, and we try to broaden things out.

You are right to ask the question, but there will always be a good reason and a strong case for why we picked one local authority and not another. It is informed by the point—which we touched on earlier—that there is variation across the country. We see that there are gaps in the data, and we try to create a breadth of understanding—our ambition is for our approach to be representative of Scotland as a whole. However, I accept the point that we could find rationales for choosing this local authority and not that one.

Alison Cumming can say more about the process that we went through.

Alison Cumming: I highlight that we surveyed all 32 councils. There could also be practical considerations about which councils are available to engage with us through interviews at any particular time.

The spread of councils that underpinned the interviews for this particular briefing was used partly because of the variation between those councils in terms of their recording of additional support needs and also because of factors that we know are correlated to, but not necessarily causes of, deprivation. We tried to get a balance of those. As Stephen Boyle said, it is difficult to get a perfect sample that is representative of every factor. However, those five councils were selected to give a good spread, in triangulation with the survey of all 32 councils that we did alongside the process.

Stuart McMillan: The briefing highlights the disparities in the likelihoods of different pupils requiring ASL, with boys, pupils in deprived areas, and secondary school pupils being the ones most likely to need support. Although that also focuses on pupils from deprived areas, the five local authorities that were sampled would not be considered to be among the most deprived areas of Scotland.

The briefing says that the data that was provided does not provide clarity about the reasons for those disparities in relation to deprivation.

Stephen Boyle: I will develop the point about the presence of deprivation. It exists in all local authority areas in Scotland. We accept that it is more dominant in some areas than others but, even in what might be considered a more affluent local authority area, if someone is experiencing deprivation, there is a risk that they will not be noticed in the same way, and the education service will not be as geared up as it might have been in an area in which deprivation is more dominant. I recognise that and I also accept the points that you make about the variation that exists.

As we touch on in paragraphs 18 and 19 of the briefing, there is variation between groups of pupils: boys are more likely to receive support and, as you mentioned, there is also variation between the most deprived pupils—not those in the most deprived council areas but those in the most deprived socioeconomic groups—of whom 46 per cent receive support, and the least deprived, of whom 27 per cent receive support. You are also right, and maybe it is not surprising, that the need for additional support for learning becomes more visible as children and young people progress through schooling. So, by the time that they reach secondary school age, as the convener mentioned, the most dominant category of support is social, emotional and behavioural support. The complexity of the transition from primary to secondary school leads to more support requirements.

That circles us back to what we found to be the main theme of our briefing: the quality of data is not there. The data is not broken down enough to provide the level of understanding that decision makers need about why the variations exist and the extent to which support is making the difference in children and young people's schooling.

Stuart McMillan: Paragraph 16 of the briefing touches on the fact that accessing ASL can require a diagnosis by a specialist before support can be provided. Will you provide a bit more information and detail on how that impacts the

broad understanding of ASL provision in Scotland?

10:00

Stephen Boyle: I will start, and I will bring colleagues in to say more about the detail. There is a theme of variation in the briefing. A diagnosis by a professional is not required for all categories of additional support for learning. The legislation is designed to be inclusive so that diagnosis is not a barrier to people who need the support. As the committee has heard on a number of occasions, requiring a diagnosis might risk making people wait to join a queue to receive a diagnosis. It is a good thing that that is not the case. People can get support as quickly as they need it. However, there is no question but that it is a variable system.

Yoshiko Gibo and Ruth MacLeod might want to come in on that.

Ruth MacLeod: As the Auditor General stated, the theme of variation comes up a lot in the briefing. There is sometimes confusion among parents and carers on whether there needs to be a formal diagnosis of autism spectrum disorder or dyslexia, for example—those are the two key areas where people often wait long times for diagnoses. People in that position should still be able to get a level of additional support for learning, but they might not have a recorded diagnosis in the system.

That presents us with some challenges on the question of unmet needs. If somebody is not receiving additional support for learning because they are waiting for a diagnosis, that will not be captured in the data, which creates additional problems. There is also frustration when people wonder whether they need to wait to access support. They should not have to wait, but it might be the case that that is happening in certain parts of the country.

Yoshiko Gibo: A diagnosis is not required—that is really clear. However, if a child does not have a diagnosis, they might not be recorded as having a mental health issue in the national data. Something like a medical diagnosis might be required to say that it is a mental health issue. We highlighted that in paragraph 16. The data might not be an accurate picture, because those needs might be underrecorded.

Stuart McMillan: Thank you. Would it be useful for local authorities and the Scottish Government to make that point about diagnoses clearer at the beginning of every educational term?

Ruth MacLeod: Absolutely. It comes through clearly in the briefing that the Scottish Government and councils need to be clear about what is available and how additional support for learning is

recorded. One of the themes that came through in our briefing, which has also come through in other reports, was that communication with parents and carers needs to be improved so that they understand the system and what is available to them to support children and young people. The understanding of what support is available and how to access it is a real challenge in different parts of the country.

Stephen Boyle: I go back to the overall position that we reached in the briefing. There are many different things in the system that need to be emphasised. Doing one thing in isolation—such as increasing awareness for parents, children and young people—will help, but it will not provide a resolution for the totality of the system. That led the Accounts Commission and me to say that there needs to be a fundamental review of the system, the finances, the arrangements and the estate, alongside all the data, so that councils and the Government can satisfy themselves that the policy is operating as intended.

Stuart McMillan: Thank you.

The Convener: Stuart McMillan will be coming back in a bit later on, but before we leave the areas that he was asking about, I want to go back to a couple of the statistics in the briefing.

We have mentioned the deprivation factor—as you have said, 46 per cent of pupils who require additional support for learning come from the most deprived areas, whereas 27 per cent come from the least deprived areas—but you have also highlighted the difference between boys and girls. I found that very striking when I first read the briefing. You say that boys are 22 per cent more likely to need additional support for learning, are three times more likely than girls to be in the “risk of exclusion” category—I presume that that is for behavioural reasons, although I might be wrong in making that assumption—and are twice as likely as girls to have additional support for learning needs arising from autism.

I know that you are not clinically qualified, Auditor General, but can you speculate, or do you have any evidence, on what might have caused those manifestations?

Stephen Boyle: You are right, convener. I am probably reluctant to speculate terribly much on that situation—colleagues might wish to come in and develop certain points—but I think that it is symptomatic of the variation that exists. In turn, the question is: what does that variation mean with regard to the extent of children and young people’s awareness of the supports that they can access, and is funding being adjusted to allow for the variation that exists across Scotland? We have noted that it is one of the range of factors that might drive different decision making, but when

you drill down into it, you will see that the data is not there to give us a better understanding of the variation that exists between different groups in society, whether that is to do with gender, ethnicity or areas of deprivation.

The Convener: That might be an issue for further inquiry.

I invite Colin Beattie to put some questions to you.

Colin Beattie (Midlothian North and Musselburgh) (SNP): I want to come back to some of the figures in your briefing, particularly those that are set out in paragraph 22 and exhibit 3. Paragraph 22 says that

“The number of pupils recorded as receiving ASL has increased by 768 per cent since 2004”—

that is, from 4.5 per cent of all pupils to 40 per cent, which is a fairly dramatic increase. I am aware of a high school in my constituency where the figure is 54 per cent. Local councils are saying that those numbers will continue to rise, but what is that view based on?

Stephen Boyle: You are right about the statistics. First, we have seen a huge growth in the number of children and young people with additional support for learning needs since the 2004 act came into force. We have already touched briefly on the reasons for that. At the base level, there has been an increase in need; there is better understanding of the issue; and there is more recording of how the act is being applied.

Before I turn to your question about what comes next, I think that it is important to mention Covid as a disruptive factor. The data shows that 31 per cent of children and young people had an additional support for learning requirement in 2019, but the figure has gone up to 40 per cent in the stats that are most recently available—in other words, it has grown by nine percentage points, or 29 per cent, since the pandemic. I should say that the disruptive impact of the pandemic on children and young people’s education has been fairly well documented.

There are other factors, too. The convener is quite right—we are certainly not medical professionals—but, in society, there have been significant achievements in the treatment of premature births and the ability for people to survive and thrive after such a birth. However, that can come with complications that might require additional support for their schooling.

As for councils’ expectations, that issue is for them to determine through their interaction with the NHS and their assessment of their role. As I touched on with Mr McMillan, they will have an indication of the trajectory of children and young people’s additional support needs and how they

change as they move from primary into secondary schooling. That was certainly the feedback that we received in our surveys.

I will pause there, in case anyone wants to say a bit more about that.

Ruth MacLeod: I re-emphasise the Auditor General’s point about the impact of Covid, which I think has been really significant. We have seen above-average increases in interrupted learning as one of the categories for pupils receiving additional support for learning, and there have been above-average increases in mental health, bereavement and communication issues, too. All those things clearly link back to that period from 2019 on.

I know that councils have been working very hard to catch up with some of that impact on children and young people. As they have been in school for a limited period post the pandemic, there have definitely been challenges in that respect. Again, improvements in the data will help us to better understand what is going on, but we definitely cannot underestimate the pandemic’s impact.

Colin Beattie: Given that councils have said that demand will continue to increase—which is worrying, although they do not say at what rate—do they have a pipeline that they can look back at to see what sort of volumes will be coming down towards them? They must have something, otherwise they would not be saying that demand was going to continue to increase.

Ruth MacLeod: The data shows that access to ASL is increasing, and schools will be basing their view on what has been happening up until now. There is better understanding of the fact that ASL support is available in schools, so perhaps more people are accessing it, and pupils and young people have a sense of what help might be available to them.

That is why we are calling for a fundamental re-evaluation of how we plan for additional support for learning. It is now a main part of what teachers are doing in mainstream classrooms—it is a key part of how they are delivering education—and we really need to re-evaluate how that will work in the future and understand it better, so that we know what staffing levels we will need in the future and what the costs of delivering additional support for learning will be.

Some of what is needed might be to do with very broad social, emotional and behavioural issues. Again, that would encourage us to look at how we deliver mainstream education in the future. However, there does need to be a fundamental review of what is happening in mainstream classes.

Colin Beattie: Just to be clear on this, do you believe that councils are projecting forward from existing trends to judge what will happen in the future, instead of having actual data that they can tap into to validate such projections?

Stephen Boyle: The source for that view is councils themselves and what they told us when we interviewed them for our evidence gathering. As I have mentioned, though, what we have presented is a briefing rather than a performance audit, and we have not drilled down into and triangulated that view to see whether it can be substantiated.

That said, I do think that it is a reasonable assumption, if we look at the trajectory in exhibit 3. The system is growing exponentially from one year to the next, and I do not think that we have seen any strong data that suggests that the situation will plateau. We continue to be increasingly aware that the system does not require diagnosis and is supportive. We also know that councils are keeping a close eye on—indeed, they have an obligation to look at—their role with regard to what is coming through early years and primary education, and they are projecting that into the requirements for secondary education.

Beyond that, however, that is probably a line of inquiry for councils themselves, as they will be better placed to say what degree of confidence or underpinning they have in that respect.

10:15

Colin Beattie: But there must come a point at which there is a plateau. Unless demand hits 100 per cent, there must be a plateau somewhere at which it starts to level off.

Stephen Boyle: Yes. I think that that is a question for education providers. You might have expected us to have reached a plateau by now, though, given that demand has increased nearly eightfold over the past 20 years and we have an inclusive system that supports awareness. If and when that growth will level off is a very important question.

Colin Beattie: Paragraph 26 of your briefing highlights that the recorded growth is

“unlikely to be capturing all additional support needs.”

Can you give any detail on what steps are being taken to ensure that the pupils who require ASL are being identified and supported?

Stephen Boyle: I will bring colleagues in. Alison Cumming might want to start, and then I will open it up more widely.

As I have mentioned a couple of times, the system in general does not lack awareness of children and young people's and their families'

understanding of the issue. We have fundamentally changed as a society and in schooling. We are more supportive of physical, behavioural and mental health issues, and some of the stigma around those issues is rightly ebbing.

However, we draw on the work of our youth advisory panel, through which we engage with the experiences of young people, and they tell us that that is not a universal set of circumstances. There is still masking and a degree to which children try to hide their circumstances for fear of not getting the level of support that they are looking for. That illustrates the fact that it is a complex picture and that these two things can exist together at the same time.

I will pause to see whether Alison wants to say a bit more about that.

Alison Cumming: I will add a couple of points. On data collection and recording, there are inconsistencies with regard to whether only one need is recorded for a child or whether multiple needs are recorded. There is a risk that the data set that we have available is incomplete if not all needs are being captured in the system.

What is recorded in the national figures that we have considered is the support that is being provided, rather than the support that children need. The figures capture what children receive at the moment. If there is need that is not being met, that will not come through in those figures.

On the complexity of the diversity of needs and the likelihood that children and young people may have multiple needs, we could not draw any assurance that what we have looked at captures the totality of children and young people at the moment. I suggest that the Scottish Government and council colleagues would be better placed to give a more nuanced view on the drivers for that.

Colin Beattie: Is this another case in which the data is collected differently by different local authorities, with the result that you cannot compare it and see whether you have a list of the additional support needs for one pupil, or is it simply the case that it is not done in some places?

Alison Cumming: There is certainly inconsistency, which is what councils told us through the fieldwork that we undertook. Local authorities often have local processes and procedures in place for how children's needs are recorded.

I stress that that is very much a data recording issue; it is not a judgment on the extent to which children are receiving the support that they need. However, we know—because councils have told us—that the fields in the SEEMiS system are being used in an inconsistent way by different authorities.

Stephen Boyle: Recording is undoubtedly a complex issue, especially given the change with regard to where additional support for learning is provided. Most of it is now provided in a mainstream classroom, not through additional support for learning teachers, and teachers do not complete time sheets, nor would anyone expect them to. Finding a way of getting better data and understanding across councils and within schools will be complex, but that issue lies at the heart of having a better understanding of the nature of the service that is being delivered.

Colin Beattie: I want to move on to a different aspect—the additional support needs tribunal. In paragraphs 42 to 44 of your briefing, you highlight that

“the number of parents and young people making applications to the Additional Support Needs Tribunal ... has increased by two-thirds”

between 2019-20 and 2023-24. That is a huge increase. It might be reflective of the increase in the number of people receiving ASL and disputes coming from that, but it is still a significant rise. What are the main factors that have contributed to that increase? After all, it must have had an impact on the financial resources of individual councils. How has that situation come about?

Stephen Boyle: You have quite rightly said that, according to the figures, there has been a two-thirds increase in applications to the tribunal since 2019. Perhaps I can refer back to some of the other impacts that have arisen since Covid. For example, as we have mentioned, there has been a 29 per cent increase in the number of children and young people receiving additional support for learning since the pandemic. The trajectories are broadly mirroring one another; there are more children and young people in the system, and also more applications to the tribunal.

We came across other such issues in our engagement with local authorities. For a start, the ASN tribunal as set out in legislation is the vehicle for children, young people and their families to make their case if they are not satisfied with the local authority's offer, typically with regard to placing requests. Perhaps I can give you some additional data on that, Mr Beattie: of the 22 tribunal cases that were heard in 2023, the tribunal found in favour of parents and young people on 16 occasions.

The assumption should be that the tribunal is not the starting point of the process, but councils have told us that that is what it can feel like, and that mediation, which it is assumed will play a part in the process, too, is actually not playing a dominant enough role. In the briefing, we have not looked to draw direct comparisons with other jurisdictions, but we have heard that, when it comes to the importance of the role of mediation,

there is a difference between Scotland and England, where it can play a more significant part in the process before the matter arrives at tribunal.

It is absolutely clear that the tribunal is not where children, young people, their families or, indeed, local authorities want to go. However, we observe that it is becoming an increasingly prominent feature of how the system operates.

Colin Beattie: As you suggest, the Scottish Government's position seems to be that the tribunal is a last resort, but there is no requirement for parents to explore mediation before resorting to that route. What can the Scottish Government do to address that? In your view, would a mandatory mediation process prior to tribunal access help to alleviate some of the pressure?

Stephen Boyle: I am not sure that I am in a position to express an informed view on that, but I absolutely agree that the Scottish Government and local authorities, as part of whatever structure they put in place—whether or not they accept our recommendation on the need for a fundamental review—need to ask what the steps are and how the system operates. I am quite sure that there will be an important role for a tribunal in that process—indeed, I expect that such a backstop will be needed—but the question is: are the steps in between operating effectively? As I observed a moment ago, the role of mediation in that process is fundamental, but Ruth MacLeod might want to say a wee bit more about that.

Ruth MacLeod: I thought it was interesting that the number of tribunal cases might have increased, but the 244 applications that we have been talking about is still quite a small number, given that 285,000 children are receiving additional support for learning across the country. Obviously, though, it is not optimal for parents and carers to have to take such an approach.

We found that improved communication and mediation has definitely been a vehicle for reducing the number of tribunals. The briefing includes a case study involving West Lothian Council; it had one of the highest numbers of tribunal cases, so it took a different approach, increasing the amount of mediation from one hour, I think, to unlimited provision until the parent and carer requirements around additional support for learning were resolved. That reduced the need to go to tribunal. If parents have better communication with and better understanding of the system that they are trying to navigate, it can have a really positive effect on reducing the number of tribunal cases, which is obviously something that we really want to see. After all, such cases are costly, time consuming and presumably also quite distressing for those who are involved in the process.

I did think, though, that the number of applications to the tribunal was interesting, compared with the very high number of pupils across the country who receive ASL.

Colin Beattie: I want to flip back to my previous question on the financial and resource pressures on councils. Do we have any idea how much it actually costs to run a tribunal?

Stephen Boyle: Yoshiko Gibo might want to say a bit more about this, but I signpost you to exhibit 4 in the briefing. What we were looking to do in that exhibit was to recognise, as part of our evidence gathering, that additional support for learning and its costs are not borne only by the education service in each local authority. As other parts of the briefing show, some of the most complex needs will be provided for through NHS providers, engagement with the third sector and so forth. When we surveyed the local authorities, 14 were able to identify spend of around £900,000 on mediation and tribunals, but I will bring in Yoshiko to give you some more detail on that or the trend in that respect.

Yoshiko Gibo: We did not look at the exact costs, but councils told us that preparing for the tribunal was quite costly, and that those costs are not currently counted. That is why we think that the cost pressure is very high, although that is not reflected in the data that we have. The data suggests a figure of £0.9 million, but we think that the cost is actually more than what is recorded there.

Stephen Boyle: I think that Yoshiko is right. The point is that that figure is likely to be an underestimate, given that the recording arrangements are not set up from the outset to capture staff time and so forth, as well as legal costs. As Ruth MacLeod rightly mentioned, the nature of the tribunal is such that it will be distressing for children and young people, their families and, indeed, all those who are involved. It is therefore another feature of the need for better data and metrics on how that part of the process is operating.

Colin Beattie: I suppose that the bottom line that I am trying to get to is this: is it actually cheaper, in all senses, to go down the mediation route rather than to go to tribunal? I am talking not just about the financial and resource costs for the council, but about the outcomes for the people who follow such a route.

10:30

Stephen Boyle: I am not sure that I can give a definitive answer on that. It depends on the nature of the case and why it is being taken to a tribunal. Rather than using what will likely be costly legal representation—King's counsel will perhaps be

involved in some cases—it may be cheaper to find a different route. Mediation may be cheaper than going through a tribunal, but the outcome will not necessarily be the same.

With that eightfold increase in ASL, the growing awareness in the system and more diagnosis, unmet need, as we have talked about, is not captured in the funding arrangements for the education services that are provided, nor is the estate or the training that are part of those wider arrangements. That leads us back to our overall judgment in the briefing, Mr Beattie, which is that a more fundamental look is needed at how the system is operating.

The Convener: That leads us nicely on to Graham Simpson's areas of questioning, which include budgets and the financial resourcing of additional support for learning, as well as, I am quite sure, some wider questions that he wants to put to you.

Graham Simpson (Central Scotland) (Con): Indeed. Yoshiko, I want to go back to what you said much earlier about data. What data do you feel is missing? What data ought we to be capturing?

Yoshiko Gibo: We have highlighted quite a lot of data gaps. The first is data to better understand people's need. There are no appropriate types of outcome measures, so outcome data is also lacking. Finally, we do not have financial data, so we do not know how much ASL costs at the moment.

Stephen Boyle: I will add to that, Mr Simpson. Paragraph 20 says that the data that does exist does not analyse, for example, categories of additional support need by ethnicity, so there is a barrier to making an informed assessment of whether provision is meeting needs and obligations under the Equality Act 2010. We see a breadth of data, but perhaps not the follow-through that would allow an assessment of outcomes and compliance with legislation to be arrived at. Perhaps we see that more significantly in relation to some of the financial data, as colleagues have alluded to.

Graham Simpson: On outcomes, are you suggesting that councils should be tracking the money that has gone in and whether it has had an impact on individual children? Is that what you are looking for?

Stephen Boyle: That is a broadly fair assessment that reflects our recommendations in the briefing. Better quality data is needed to understand pupils' additional support needs today and into the future. Are they getting the required support? Is that support leading to the outcomes that they should expect? How is the system functioning to deliver all those obligations?

Graham Simpson: Okay—that is useful. Auditor General, you mentioned that the project board that has been set up will not report until 2028, and the convener made the very good point that that will be too late for many children. What is your view on that? Should it report sooner? It seems to be operating at a snail's pace.

Stephen Boyle: It is a complex system. There was much in Angela Morgan's report that required work to be delivered, and there is still work to be done. However, I draw your attention to paragraph 56 of the briefing. It is not as if the project board has been working behind closed doors and not communicating its progress. Its most recent update report, which is from November 2024, shows that 40 of the 76 actions have been completed, and we go on to note that it is now focusing on addressing the remaining actions in those areas where progress has not been at the same pace—the national measurement framework, communication about supports in the system and a refreshed code of practice.

Whether the board is moving at a pace that is sustainable and will enable the desired impact is an important question and one on which the project board will want to satisfy itself and its many stakeholders. I appreciate that there will be a call for urgency in many quarters.

Graham Simpson: I note that you are not here to answer for the project board. It can do that itself and explain why it is moving at a certain speed or lack of speed, but it is not for you to explain that.

Stephen Boyle: I agree. As I said, we do not make an overt judgment on that in the briefing. We just observe that, although it is a complex system with many parts to be addressed, that may still impinge on the impact and the experience of some children and young people as they move through their schooling years.

Graham Simpson: Stuart McMillan mentioned paragraph 16, which mentions people waiting for their children to be diagnosed for things such as autism. Do we have any data on how many children are on the waiting list for such a diagnosis and whether that has got worse year on year?

Stephen Boyle: Just to clarify, is it specifically autism that you are asking about, or is it across the piece?

Graham Simpson: It is across the piece.

Stephen Boyle: Yoshiko Gibo might have detail on that. I suspect that that is not available, but I will bring her in in a second. There will be data on some parts of the system. In recent evidence, the committee heard from the chief executive of the NHS that, in recent years, there has been a significant reduction in waiting times for child and adolescent mental health services. There is good-

quality data on that. On whether that translates across all aspects of the service, I suspect that we do not have that detail to hand, but I ask Yoshiko whether there is anything further that we can add.

Yoshiko Gibo: We did not look at other waiting lists.

Graham Simpson: So you do not have that data.

Stephen Boyle: It may exist, Mr Simpson, but it did not form a core part of our analysis for the briefing. If we have it, we will come back to the committee in writing with more detail.

Graham Simpson: Okay. It would be useful to have that information, because all members of the committee will have had cases where very anxious parents cannot get a diagnosis for their children, and then the children may not end up with the support that they require.

Stephen Boyle: I absolutely recognise that, and I am sure that that is a feature of much of your work. However, it is also true that a diagnosis is not always required for a young person to receive additional support. On the one hand, a diagnosis is very important in terms of clarity about the condition but, on the other hand, it ought not to be a barrier to the young person experiencing the inclusive system that is at the heart of the legislation.

Graham Simpson: What do we actually mean by additional support for learning? Correct me if I am wrong, but it seems to me that it covers a wide spectrum of needs, from the very severe to the child who may just need a bit of extra help in one particular subject for a few months, which might get them to where they need to be. Is that correct?

Stephen Boyle: I think that you are correct. It might help to clarify that if I refer the committee to exhibit 1, which shows the three broad categories under which additional support is provided: in a mainstream setting, in enhanced provision in a mainstream school, and in a special school setting. Also, appendix 2 shows that, within those categories, there is a broad range of the types of support that a child or a young person might require. As you mentioned, those range from severe physical disability support to support for autism spectrum disorder, dyslexia and so on—I will not read them all out. On top of that, there is a presumption that being care experienced is treated as having a need for additional support for learning, unless the local authority is satisfied otherwise. In addition, as Mr McMillan touched on, there are wider requirements that relate to visual impairments and hearing support requirements.

Perhaps it is at the heart of how the system operates that the definition of additional support is incredibly broad and will touch on many different

needs. Some of those will be complex and enduring, and others can be temporary. Despite all those aspects of how the system operates, however, there is some uniformity in how it functions.

Graham Simpson: I am just reflecting on all of that. Given that the graph in exhibit 3 shows that the number of pupils receiving ASL has been going up, year on year, is there a danger that we could end up with the impression that we have a nation of youngsters who need extra help when, actually, there is a broad spectrum of need? That goes back to the point about data. Should we not be breaking that down a bit more, so that we do not end up with that probably false impression?

Stephen Boyle: Our overall conclusion in the briefing—that there now needs to be a fundamental review of how the system is operating and whether it is meeting the needs of children and young people—speaks to that. We have mentioned the fact that we are approaching an 800 per cent increase in those needs since the 2004 act was passed. There is better awareness and better diagnosis, and there are better and earlier medical interventions. There is also a more inclusive approach, which is the hallmark of what the legislation was intended to achieve. However, there is not a wider understanding of whether it is delivering as was intended, and the financial support alongside it has not changed. There is enough in this situation to require much deeper consideration of the system.

Graham Simpson: The convener invited me to ask about funding, so I guess that I had better do that or I will incur his wrath, and I do not want to do that.

Your briefing notes that

“Funding allocation methodologies for councils do not reflect the ASL legislation, the presumption of mainstreaming and the continued growth in recorded additional support needs.”

How does that misalignment impact councils’ ability to deliver adequate support for pupils with ASL needs?

Stephen Boyle: I will bring in colleagues on that. Alison Cumming might want to start, and I am sure that Ruth MacLeod will want to comment.

The first thing to say is that there is variation. It goes back to Mr McMillan’s point that the funding allocation does not reflect whether deprivation, gender differences or even the type of additional support is more dominant in one local authority than in another. Alongside that, it is now presumed that much of the support for children and young people with an additional support need is to be delivered by mainstream class teachers. That is reflected in exhibit 5, which draws on Scotland’s pupil census. You can see in the graph that the

leading source of additional support for learning is our mainstream class teachers. We do not want to lose all of that—the inclusive approach and the presumption of mainstreaming—but we must, at the same time, recognise that the resources are not following the need in many cases.

10:45

Alison Cumming: The vast majority of spend on providing services for children with additional support needs comes from the general revenue grant to local government, which is driven by a number of factors and a complex formula. At present, the formula factors in elements such as deprivation and rurality, but there is no explicit recognition of additional support needs. I emphasise that we are not recommending that such a recognition be brought in at the moment, and I caution that you need to have very robust and consistent data in order to include ASN in a distribution formula. It goes back to our fundamental recommendation about the need for a review of how resources to support children and young people are deployed in school education.

Ruth MacLeod: In the most recent year, councils were able to identify that they had spent around £1 billion on additional support for learning provision, which is about 13 per cent of their education budgets. However, that will not capture teachers who work in a mainstream classroom, for example, because they cannot disaggregate how much time they spend delivering ASL. It also does not capture ASL support that is provided through agencies such as the NHS or third or voluntary sector bodies. At the moment, because we do not quite have clarity, understanding how much money we are spending on ASL provision and what might be an appropriate funding settlement for the delivery of services going forward is a challenge.

Graham Simpson: Okay. I am happy to leave it there. Thank you.

The Convener: I want to drill into that a little bit. Paragraph 35 states that the Scottish Government has provided £15 million per annum, which is specific funding that is given to all councils for ASL provision. You gave a bit of context to that in your answers to Graham Simpson. However, when I read the briefing, I am looking at graphs that tell me about an 800 per cent rise in demand and your concerns about the outcomes for pupils who require additional support for learning. Against that backdrop, I am reading that £15 million per annum, which is identifiable expenditure for all councils since 2021, represents

“a 15 per cent real-terms decrease.”

Am I reading that correctly?

Stephen Boyle: Yes, you are. That is the case for that particular stream of funding.

We have reached the view that this is a complex set of funding arrangements. That is illustrated by a couple of things. Councils estimate that they spend about 12 per cent of their education budgets on additional support for learning, and the briefing has some detail on how that relates to the dedicated £15 million fund that you reference. We also note that, in its 2025-26 budget, the Government announced an additional £29 million for additional support for learning teachers and staffing. In addition, paragraph 38 emphasises the role that the attainment Scotland fund plays in providing £1 billion over the five years of this parliamentary session, up to 2025-26, with councils telling us that they are spending a proportion of that on additional support for learning arrangements.

To me, that illustrates that there are many different funding channels for additional support for learning but perhaps there is no complete picture or understanding of how all the pots are being used or precision on how councils can or cannot vary their approaches therein. As Ruth MacLeod rightly mentioned, it is not just education funding that supports additional support for learning—exhibit 4 illustrates the various ways in which that happens.

What we take from that is that there is a range of complexity across the entirety of the funding mechanisms.

The Convener: Is that one of the things that the project board is charged with addressing? If, as you say, the situation is complicated and there are different streams, which I presume are going at different rates at different times, it becomes difficult to understand whether there is proper resourcing. You talk about the need for a national measurement framework, which does not currently exist. I presume that that would help to pull some of this together, would it not?

Stephen Boyle: Yes, it would. I will make a couple of points and again bring in Alison Cumming to say a bit more.

Our 2021 report “Improving outcomes for young people through school education” drew attention to the fact that there had not been sufficient progress in developing a national measurement framework for outcomes outside academic achievement. There was no parity of esteem in relation to how many children and young people were achieving or attaining qualifications in schools. In the briefing that we are considering today, we observe that there has not been the progress that might have been expected on that front.

Alison might want to say a bit more about the project board’s work. However, in Angela

Morgan’s report, she recommended that Audit Scotland look at the funding mechanisms and how they operate. As you will see from today’s briefing, it is challenging to draw conclusions on how that operates, because of the range of funding channels. Fundamentally, the data is not aligned to draw meaningful conclusions about whether the extent of funding—approaching £8 billion a year is spent on education services in Scotland—is operating as intended.

I will pass to Alison.

Alison Cumming: At the core, it is about how that £8 billion is utilised—that is what we are targeting with the recommendation on having a fundamental review. At times, the Scottish Government has acknowledged that individual funding streams are in no way intended to recognise the totality of the cost in relation to ASL—those streams are about additionality. Our understanding of the new funding for 2025-26 is that it is for additional staffing posts in particular.

The challenges in getting a granular understanding of local authority expenditure are not unique to ASL. It is particularly difficult to have methodologies in place to capture cross-cutting services or services that go across traditional boundaries in the way that services are organised. We recognise that the £926 million that was identified for 2022-23 will likely be an underestimate of the resource that went in. However, given the presumption of mainstreaming, we need to look at the totality of spend and not only at some of the individual elements in order to get assurance. We need to build that up, through the work of the project board in implementing the Morgan review recommendations, so that we can see a clearer link between how the money is being deployed and the outcomes that it is delivering.

Yoshiko Gibo: On the issue of funding, the ASL project board was set up to take forward the Morgan review’s recommendations. However, that review did not look at resourcing, so the project’s remit does not include funding at the moment. In paragraph 58, 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 Convener: It was really useful to get that on the record. It also seems to me that you are saying that there is a real issue with transparency, and that is a matter of real importance to us, as the Public Audit Committee. If we cannot trace where the money is going and how effectively it is being applied, it becomes quite difficult to make any informed, evidence-based assessment of what is and is not working.

Stephen Boyle: That is a fair assessment, convener. We know where the funding streams

are being allocated to, but the important bit coming from that is ensuring that decision makers are equipped with good-quality data that allows them to make assessments that scrutiny bodies such as ourselves can take a view on, which means that recipients of the service can be satisfied and have clarity about what has been spent and what it has achieved.

The Convener: I said earlier that Stuart McMillan had some more questions to put to you. Now that we are getting into the last lap, Stuart, I will pass over to you.

Stuart McMillan: Thank you, convener. I have one supplementary to what I think was Graham Simpson's final question. You have indicated that the briefing is not a full analysis or report, and that it is not about comparing Scotland with anywhere else, but are you aware of any work that has been undertaken to compare and contrast Scotland with elsewhere? After all, Scotland will not be the only place in the world that is trying to deal with and improve outcomes for children with additional support needs.

Stephen Boyle: You are absolutely right, Mr McMillan. I will let the team come in to talk about the comparisons that you are looking for, but I might recommend to the committee a recent report by the National Audit Office, in which it assessed special educational needs support in England—the terminology is slightly different there—and drew attention to significant increases in demand. As the systems are not the same, it is a bit hard to draw direct comparisons, but one of the striking conclusions that the NAO came to was that the situation has the potential to exacerbate the already challenged financial position of some of England's local authorities quite severely, if the system is not subject to a much fuller consideration of how it is operating or otherwise.

That said, I will allow my colleagues to speak to comparisons with other jurisdictions.

Alison Cumming: I just want to underline the point that, because the definitions are very different, we cannot draw direct comparisons. The National Audit Office has reached perhaps quite similar conclusions to ours, and we know that there is a similar trend in the increased recording of need in other parts of the UK, even if the definition of such needs varies across the jurisdictions. Just to come back to your question, then, I would say that this is by no means a Scotland-only challenge, and it is likely that lessons can be learned from elsewhere.

Stuart McMillan: Is any information available from, say, Finland, Norway, Denmark, Luxembourg and so on?

Stephen Boyle: Something that I would expect, and which, I hope, is a reasonable assumption, is

that policy makers in the Scottish Government and COSLA would have an insight into whether they have identified good practice in alternative approaches or transitions from one style of system to another. However, it was not a fundamental aspect of our scope for today's briefing. As ever, though, I am more than happy to go away and look at the matter, and if we have any data to hand, we can share it with the committee.

11:00

Stuart McMillan: Thank you—that would be helpful. I appreciate the caveat that every country will have its own methodology and education system.

I now want to look at paragraph 46 onwards. Earlier, you touched on exhibit 5 on page 23 of the briefing, which illustrates the huge rise in the number of classroom teachers supporting ASL. For me, though, paragraph 50 is crucial as we look ahead and gives people a lot more food for thought with regard to where we go.

I am keen to find out whether you can provide more detail on the factors that might explain the increase in ASL support being provided by teachers since 2019. How much of that is due to improved data recording or increased awareness, and to what extent do the data gaps affect the Scottish Government's ability to make informed decisions about resource allocation and staffing?

Stephen Boyle: Yoshiko Gibo might want to say a bit more about the analysis in exhibit 5, but perhaps I can make a couple of introductory remarks. The exhibit is based on the pupil census that is undertaken each September, and clearly what jumps out from it is the growth in the role of classroom teachers in supporting pupils with additional support for learning. Yoshiko, do you have any further insights to offer?

Yoshiko Gibo: The classroom teacher category was added in 2019. In exhibit 5, we have highlighted all the data that is available since then, because things were not categorised in that way previously.

The increase is striking, but we do not know why we are seeing it. It might be a result of better recording of data, or it might be that more special support has not been available, so it has been put into the classroom teacher category. Things are really unclear from the data that is available.

Stuart McMillan: Are you able to provide further detail on the review of teacher training announced by the Cabinet Secretary for Education and Skills and how critical it is for teacher training to evolve in line with increasing ASL demand?

Stephen Boyle: I wonder whether you can help me with a paragraph reference for that, Mr McMillan.

Stuart McMillan: The question is really just based on paragraph 46 onwards.

Stephen Boyle: As you have said, the Cabinet Secretary for Education and Skills committed the Scottish Government to looking at options for teacher training and at training hours that are attributed to additional support needs. As we conclude in paragraph 49, we had not, at the time of the briefing's publication, seen detailed plans from the Government on how it intends to do that. We will continue to track that in our reporting; indeed, it might be an area of interest that the committee might want to explore directly with the Government.

Stuart McMillan: Would that also include aspects such as accreditation and registration?

Stephen Boyle: Yes, the conclusion is the same. We point out in the briefing—quite rightly, I hope—that pupil support assistants play a vital role in Scotland's classrooms, working alongside teachers and supporting the experience that children and young people will get. Again, that is illustrated in exhibit 5. Pupil support assistants are almost as prominent as additional support for learning teachers themselves in providing support, but, at the time of publication, we had not seen the detail of the accreditation route for that part of the employee group.

Stuart McMillan: Finally, are you confident that mainstream and special education have the capacity to accommodate the increase in demand for ASL support?

Stephen Boyle: I do not think that we were confident, certainly from the engagement that we had with the councils that we spoke to, that that has played a prominent enough role in some of the decision making on the school estate. If I go back to some of our discussion on funding this morning, equally, that issue has not been reflected in how or where additional support for learning services will be provided.

It is undoubtedly complex. I feel as though I have said quite a few times this morning that much of the additional support for learning will take place in a mainstream classroom but not all of it. We have seen variation across the country, with some places having a special educational establishment and some providing bases or support arrangements inside a mainstream school. Again, the data is not clear as to why some conditions exist in parts of Scotland and not in others.

Stuart McMillan: As I said at the outset, the parents to whom I have been talking and engaging with over the past nine months or so have

highlighted consistently that they feel as though a number of kids are in mainstream when they should not be and a number of kids are in separate schools when they could be in mainstream. I recognise, and parents recognise, that this is not easy, and there is a big challenge in trying to ensure that children get to the right location. You mentioned finance, which has been discussed quite a lot this morning. I dare say that that will play a huge part in any future discussions on future activity. Decision makers have a huge role to play in delivering getting it right for every child.

The Convener: Thank you. Before we finish up, Auditor General, I note that, in the very final section of the briefing, you say something that has been a thread running through this morning's evidence. The expression that you use is that

"The ASL Project Board has made limited progress".

We have had a number of questions on that area. You set out that the ASL board was charged with implementing or having oversight over a 76-point action plan and that 40 of the 76 action points have been achieved or completed. The question that is in the air is: what about the 36 action points that have not been fully implemented? What are they and what progress has been made with them?

Stephen Boyle: I am sure that the detail behind that will be available, convener; if we have it, I will bring in colleagues to say a bit more about that. You said earlier that transparency is key to this. I do not think that the ASL project board is one of those areas in which we are not seeing transparency. It is publishing minutes and setting out its progress, although I am sure that there will be a debate about pace, resourcing and its ability to influence change. I will bring in Yoshiko Gibo to say a bit more about what the outstanding actions relate to.

Yoshiko Gibo: The remaining actions mainly relate to three areas, and the project board is focused on achieving those by March 2026. It wants to improve communication with parents and carers for example about how ASL works, what resolution agreement options are available at tribunals and how placing requests work. The other two main outstanding actions are developing a national measurement framework and refreshing the code of practice.

The Convener: During this morning, we might have come up with some extra action points for the ASL project board. We will see whether we have much influence over it.

On that note, I thank you all very much for your evidence. It has been very informative on the back of what is a very clear briefing that sets out the challenges that we face, includes some of the

historical perspective and then turns to what we need to do now, with some urgency.

Thank you, Auditor General, for the evidence that you have provided. I also thank Yoshiko Gibo and Alison Cumming from Audit Scotland and Ruth MacLeod from the Accounts Commission for their input. It has been a very useful session for us, and we will need to decide what next steps we might want to take in further pursuit of evidence around the points that you raise in the briefing.

11:10

Meeting continued in private until 11:37.

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