

Internal Audit Report

Empowered Learning Programme Governance

05 June 2023

MP2201a

**Overall
Assessment**

**Reasonable
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2022/23 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2022. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall Assessment

Reasonable Assurance

Overall opinion and summary of findings

The controls in place to support the governance and implementation of the Empowered Learning Programme are generally satisfactory. We noted the following areas for improvement which will enhance the established arrangements:








- reporting to the Empowered Learning Programme Board was not always provided on time or complete, with missing financial information and incomplete action tracking noted
- no action logs/trackers were maintained for project workstream meetings in order to note actions arising, responsible officers, and implementation dates
- there are no established processes in place to track, measure and report on benefits realisation for the programme.

Areas of good practice

Our review identified:

- the Programme Board met monthly to discuss the implementation of the project, and was attended by key stakeholders
- a comprehensive business case and project initiation documentation (PID) were developed and approved
- there were effective risk management arrangements in place, with good coordination between CGI and the Council demonstrated
- stakeholder engagement was included in the PID and supported by dedicated [web](#) and [Orb](#) pages
- a training programme supported by training materials was provided to colleagues
- the project was complex however effective cooperation and coordination between various groups (including schools, Digital Services, project management experts, and CGI) was evident with the project completing in March 2023.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Programme Governance Arrangements			Finding 1 – Programme Board Reporting and Workstream Meetings	Medium priority
2. Stakeholder Engagement			No issues noted	N/A
3. Training			No issues noted	N/A
4. Benefits Realisation		N/A	Finding 2 – Benefits Tracking, Realisation, and Reporting	Medium priority

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Background and scope

The Council's [Digital and Smart City Strategy 2020- 2023](#) was approved in October 2020 and includes a statement to support the appropriate and effective use of digital technology within education to give all City of Edinburgh learners equal opportunity to improve their educational outcomes and to develop digital skills.

The Council's Empowered Learning programme is a four-year programme which is expected to deliver £17.6m investment in the digital environment for all Edinburgh schools by early 2023. The programme is being delivered in partnership with CGI, the Council's ICT partner and aims to provide a more strategic, robust service to address the challenges of inequity and improve attainment levels across the schools and expand the Empowered Learning footprint by providing:

- circa 41,000 new and migrated iPads for pupils and education establishments
- enhanced Wi-Fi coverage for all education establishments
- improved collaboration and classroom management tools
- training for teachers and students through a 'super user community' known as Digital Learning Coordinators.

The Empowered Learning Programme Board oversees delivery and governance of the Programme, with the Service Director for Customer and Digital Services as Senior Responsible Officer (SRO). The Programme has been divided into five delivery workstreams which report to the Programme Board. Regular dashboard updates are also provided to the Council's Corporate Leadership Team (CLT) through the Change Portfolio.

The following non-financial benefits are also expected to be delivered through the programme:

- digitally skilled workforce - encouraging both educators and young people alike to enhance their skills and learning
- progressive and personalised learning outcomes for pupils

- helping to improve attainment levels at primary and secondary establishments
- allowing equity of access to learning.

A Digital Education Team is in place to support appropriate and effective use of technology within education and to act as a liaison with CGI. Information and advice are also provided to staff, learners and parents/carers via a dedicated Council [Digital Education Website](#).

The project was completed in March 2023, a few months after the planned completion date of November 2022. The extended completion date took account of an increased scope, which included Early Years deployment, Audio Visual, and Shared iPads.

Scope

The objective of this review was to assess the design and operating effectiveness of the key controls established for the project governance and delivery of the Empowered Learning Programme.

Risks

- strategic delivery
- programme and project delivery
- technology and information
- service delivery.

Limitations of Scope

The scope of this review was limited to programme governance and delivery controls within the Council only and did not consider specific controls in operation within CGI, the Council's ICT delivery partner.

Reporting Date

Testing was undertaken between 25 January and 30 March 2023.

Our audit work concluded on 30 March 2023, and our findings and opinion are based on the conclusion of our work as at that date.

Findings and Management Action Plan

Finding 1 – Programme Board Reporting and Workstream Meetings

Finding
Rating

Medium
priority

The Empowered Learning Programme Board provided oversight of the Programme. The Board met monthly, and included attendees from all key stakeholders, including the Council, CGI, and headteachers. Reporting to the Board was in line with the Council’s established approach for programme and project management and included an action tracker, overviews of the project workstreams, risks and issues arising, and financial updates.

Review of a sample of 6 Board papers noted that:

- for 5 of the meetings, some tracker actions had not been updated to ensure that the Board were aware of the status and any issues/delays impacting completion of the action
- updates on the financial position for the project were not provided in 3 instances.

Regular meetings were held for the four project workstreams, covering Network, Solution, Deployment, and Learning and Teaching. However, no action logs/trackers were maintained for these meetings in order to note actions arising, responsible officers, and implementation dates.

It is recognised that the project has now concluded, with the final Programme Board meeting being held on 22 March 2023.

Risks

Programme and Project Delivery

- Board members may not be aware of all relevant information to support and enable informed decision making, and ensure remedial actions are taken in a timely manner.

Recommendations and Management Action Plan: Programme Board Reporting and Workstream Meetings

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	<p>A communication should be made to all officers and managers involved in change projects, to remind them that:</p> <ul style="list-style-type: none"> • all updates to the project boards and committees should be provided in line with reporting timescales, and should include complete, accurate and updated information as required 	All officers and managers involved in change projects will be emailed to remind of them of the elements stated in the recommendation.	Deborah Smart, Executive Director of Corporate Services	Stewart Connell, Change and Delivery Manager	31/05/2023

	<ul style="list-style-type: none">• action logs/trackers should be used to record and manage actions arising from workstream meetings. These should include the action to be taken, the names of the responsible officers, and implementation dates• action logs/trackers should be reviewed in advance of meetings and revised dates and a rationale should be provided where actions are overdue.				
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Finding 2 – Benefits Tracking, Realisation, and Reporting

Finding
Rating

Medium
priority

The Empowered Learning Programme includes the following non-financial benefits which are linked to the Council's [Business Plan](#) outcomes and objectives:

- a digitally skilled workforce - encouraging both educators and young people alike to enhance their skills and learning
- progressive and personalised learning outcomes for pupils
- helping to improve attainment levels at primary and secondary establishments
- allowing equity of access to learning.

However, a process to track, measure, and report on benefits realisation for the programme has not yet been established. The programme is in the final stages and shortly due to close, and it is good practice to track, monitor and report on achievement of perceived benefits and to determine if the programme has been successful in achieving its stated aims and, if not, to allow time to agree and take forward remedial actions as required.

The Council's [project toolkit](#) available on the Orb includes guidance on benefits tracking supported by a benefits tracker template for identifying and tracking project benefits from the start of the delivery / investment stage through to realisation of the last projected benefit (often post project closure when the project outputs to facilitate realisation are operational).

Risks





Strategic Delivery / Programme and Project Delivery

- limited information to support and demonstrate realisation and achievement of programme benefits supporting wider strategic objectives.

Recommendations and Management Action Plan: Benefits Tracking, Realisation, and Reporting

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	In line with the guidance on benefits tracking is contained on the Orb , the programme should establish processes to support tracking and monitoring of the realisation of the benefits identified with the programme.	Project benefits achieved to date will be captured in the project closure report, scheduled for 7 June 2023 with a follow up review of benefits to the Strategic Programme board on 7 June 2024.	Deborah Smart, Executive Director of Corporate Services	Nicola Harvey, Service Director - Customer & Digital Services; Stewart Connell, Change and Delivery Manager	07/06/2024
	Regular updates detailing achievement of benefits or barriers (where relevant) should be included within progress reporting including dashboard reporting to Board and Committee where relevant.	The revised Edinburgh Learns Digital Strategy will track learning and teaching benefits. The strategy covers a five year period and regular updates of progress will be provided.	Amanda Hatton, Executive Director, CEJS	Lorna French, Service Director and Chief Education Officer	05/01/2024

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.