

Glasgow City Council Internal Audit Section

Committee Summary

Education Services – School Transport

Item 3(e)

20th May 2026

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the arrangements in place for the management of School Transport.
- 1.2 The Council has an obligation to provide school transport assistance to children and young people who attend mainstream schools and meet an established criteria. This can be due to the distance required to travel for children and young people who live more than 1.2 miles from their local catchment primary school by the shortest suitable walking route or more than 2.2 miles from their local catchment secondary school. Transport may also be provided for other reasons such as medical conditions or where no safe walking route is available. The Council have a contract with Strathclyde Partnership for Transport (SPT) who act as an agent for the provision of school transport for children who attend mainstream education.
- 1.3 The Council is responsible for the School Transport Policy and the handling of applications and appeals. SPT has the responsibility for procuring, awarding and monitoring the performance of contracts for the provision of school transport. The Council pays SPT quarterly for the cost of services provided by SPT (agency fee) and the costs of the contracts awarded on the Council's behalf.
- 1.4 The objective of the audit is to gain assurance that there are adequate controls in place for the arrangements of mainstream school transport providers and that these are operating effectively. The scope of the audit included a review of the key controls in the following areas:
- Roles and responsibilities
 - Documented policies, procedures and guidelines
 - Record keeping arrangements
 - Contract management arrangements
 - Performance reporting of providers
 - Arrangements for receiving and dealing with complaints in relation to the transport service provided
 - Reviewing a sample of complaints and responses
 - Process for making payments and reviewing a sample of payments.
- 1.5 A review of School Transport provision for pupils who receive additional support needs (ASN) education is included in the 2026/27 audit plan. This is a different process where the service is provided directly by the Council.

2 Audit Opinion

- 2.1 Based on the work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and one recommendation which management should address.

3 Main Findings

- 3.1 We are pleased to report that key controls are in place and are generally operating effectively. A School Transport Policy has been established that aligns with Scottish Government guidance. The policy is available on the Council's website and provides applicants with all relevant information, including the application process and eligibility criteria.
- 3.2 We carried out a walk-through of the application process and confirmed that roles and responsibilities have been clearly defined. The Corporate Integrated Transport Unit (CITU) within Customer Business Services (CBS) is responsible for receiving and reviewing applications and for uploading approved applications to SPT's Axiom system. Axiom is SPT's Transport Management System which is used to record pupils' details which allows SPT to determine the transport provision and routes required for the Council. A sample of 30 approved applications was reviewed, and in all cases the eligibility criteria for free school transport had been appropriately applied and met.
- 3.3 We were advised by Education Services (EDU) that SPT is responsible for determining the routes and vehicle allocations using the information provided via the Axiom system. These proposed routes are then reviewed and approved by EDU. Once confirmed SPT has responsibility to communicate all relevant details to parents and schools including pick up and drop off points and departure times.
- 3.3 We confirmed through review of evidence that there are adequate arrangements in place for making payments to SPT for the provision of school transport. This involves agreeing a budget prior to the beginning of the August school term based on the transport provision which is agreed with EDU and the EDU finance team. The Account Manager will then create an invoice plan to make quarterly payments to SPT based on the annual budget; the invoice plan is approved and passed to Accounts Payable for processing. School transport provision can fluctuate throughout the year; therefore, a quarterly reconciliation is undertaken by an Account Manager to detect any under or overpayments to allow for this to be taken into account for the final payment. We reviewed the current year invoice plan and the quarterly reconciliations and confirmed the process was followed.

3.4 EDU officers advised that contract management is ongoing and supported by regular dialogue between EDU and SPT. SPT is responsible for monitoring the performance of the transport providers they have appointed, and we confirmed through review of evidence that this includes the production of quarterly monitoring reports. These reports contain details of routine monitoring visits carried out by compliance officers, targeted monitoring arising from compliance findings or complaints, and vehicle inspection outcomes. EDU officers review these reports and discuss any issues or concerns directly with SPT.

3.5 However, our testing identified one area of weakness in the control environment. We were advised that when parents/carers wish to make a complaint regarding the provision of transport, they should notify the school. It is then the responsibility of the school to pass these complaints to SPT to investigate. However, this process is not documented and there was no evidence of this being communicated with schools or parents/cares. Furthermore, we were provided with a report from SPT showing all complaints made between August 2024 and November 2025, which showed a total of 18 complaints recorded during this period. From review of the report, we identified four cases where the investigating SPT officer noted that the school had been contacted for further information, but no response was received. As a result, these complaints were closed with no further action taken.

3.6 An action plan is provided at section four outlining our observations, risks and recommendation. We have made one recommendation for improvement. The priority of the recommendations is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.7 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK Public Sector.

3.8 We would like to thank officers involved in this audit for their cooperation and assistance.

3.9 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: There are adequate arrangements in place for receiving and responding to complaints relating to the School Transport service.				
1	<p>As part of the contract between the Council and SPT it is the responsibility of SPT to deal with complaints. The process for making complaints is that these should be received via the school and then directed to SPT. However, this is not documented in the communication to parents/carers or schools.</p> <p>Furthermore, through review of the report of complaints received by SPT between August 2024 and November 2025, we identified four cases where the report notes that further information was requested from the school but had not been provided. The complaints were therefore closed with no further action taken.</p> <p>Without clear instructions on making complaints to service users and schools there is an increased risk that contract breaches go undetected.</p>	<p>EDU should develop a written complaints procedure that reflects the correct practice and distribute it to all relevant staff in schools to ensure that staff are aware of the correct procedure. The required process should also be communicated with parents/carers.</p> <p>Schools should also be reminded of the requirement to respond to evidence queries from SPT.</p>	Medium	<p>Response: Accepted</p> <p>Education Services will develop and issue a written complaints procedure for schools, clearly setting out the correct route for raising complaints with SPT and the requirement for schools to respond promptly to evidence requests. In addition, existing communications to parents/carers will be strengthened by clearly signposting the SPT complaints process.</p> <p>These actions will improve awareness of the established arrangements and help ensure complaints are appropriately progressed and resolved.</p> <p>Officer Responsible for Implementation:</p> <p>Support Services Manager (Operations)</p> <p>Timescales for Implementation:</p> <p>31 August 2026</p>