

# Glasgow City Council Internal Audit Section

## Committee Summary

### Education Services – School Estate Planning

Item 6(b)

19th November 2025

## 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 projection of school rolls and the measures in place for ensuring that the Education estate can meet current and future needs. Whilst it is not possible to estimate future demand with certainty, assessing available data can help to inform planning for future needs.
- 1.2 Glasgow has a population of approximately 630,000 people with around 72,000 school pupils. Education is delivered via an estate of 192 Primary, Secondary and Additional Support for Learning (ASL) schools.
- 1.3 Planning for the demand for educational places in the city is reviewed annually, with future demand predicted considering the following factors:
  - Births in Glasgow.
  - Housing land audit, contained in strategic and local plans.
  - Migration of children in and out of Glasgow.
  - Demand for placing requests from those residing in other Local Authorities.
- 1.4 Education Services (EDS) work with Neighbourhoods, Regeneration and Sustainability (NRS) Property Asset Management staff to ensure that the Education estate can meet the current and future needs for education provision, and this is set out within the Educational Estate Plan.
- 1.5 The purpose of the audit was to gain assurance that there are adequate controls in place for the production and monitoring of school roll projections to ensure that the Education estate is suitable for current and future demands and that these controls are operating effectively. The scope of the audit included:
  - Documented policies, procedures and guidelines in place.
  - Links between demand for Primary and Secondary School placements.
  - Arrangements for meeting shifting capacity demands.
  - Communication with stakeholders.
  - Checking that models are transparent, based on reliable data and subject to regular review.
  - Evaluation of the condition and suitability of the existing estate to meet capacity demands.
  - Planning for Capital expenditure.

## 2 Audit Opinion

- 2.1 Based on the audit 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 two recommendations which management should address.

## 3 Main Findings

- 3.1 Some of the key controls are in place and generally operating effectively. The roles and responsibilities of staff involved in the process are clear and key staff were able to demonstrate their awareness of them.
- 3.2 A documented methodology is in place which summarises the various data sources and calculations used to develop school roll projections, and this is available to relevant staff. The methodology outlines the process used to develop projections explaining each stage and the source of each data set used. School roll projections for the expected demand at schools across the city are produced on an annual basis and forecast the number of expected pupils at Primary and Secondary schools for each of the next 10 years. Sources of input data which drive the projections include: (a) annual school census data which details the confirmed school roll numbers for previous years, (b) NHS Birth Data provided by NHS Scotland, (c) data from NRS, placing requests, where a transfer of schools is requested, and (d) Housing Land audit data estimating new housing over the next 10 years.
- 3.3 School roll projections are produced in an automated process using these data sources which are imported to spreadsheets programmed to carry out algorithmic calculations. Projections are calculated for each Primary and Secondary School individually in the same spreadsheet. We were able to verify that the input data used matched the original sources of data provided.
- 3.4 The school roll projections produced highlight both schools which are projected to reach over 80% and over 100% of current capacity. EDS Support Services review all schools at capacity of over 80% and determine if the issues are short term or long term. Short term capacity pressures are managed via adjustments to the configuration of schools such as bringing additional rooms (e.g. general purpose or storage rooms) into use or adjusting timetables to maximise the use of available rooms. For sustained capacity issues, EDS Support Services work with NRS Property Asset Management to assess suitable options such as building an extension or the use of modular classrooms. Changes to the catchment area of a school may also be proposed, although such changes would require Committee approval.

- 3.5 We reviewed a sample of 25 Primary Schools and 10 Secondary Schools from the 2024 School Roll Projections to verify that projected capacities could be managed. Of the 25 Primary Schools reviewed, 5 were projected to have no capacity issues, 14 were at over 80% capacity and 6 were at over 100%. EDS were able to demonstrate in these cases that capacity issues could be managed through the reconfiguration of classes and the use of existing rooms. From the sample of 10 Secondary schools, 1 had no projected capacity issues, 4 were projected at over 80% capacity or above and 5 were at over 100%. EDS were able to demonstrate that capacity issues for 8 Secondary Schools could be managed through the reconfiguration of classes and the use of existing rooms. For the remaining school in the sample, a modular classroom solution will be required to be introduced to meet long term capacity demands. EDS were able to demonstrate that the process for bringing this to the Education Estates Planning Board for approval before submitting a request to the Capital Programme Board was complied with.
- 3.6 NRS Planning provides details of planned housing developments via annual Housing Land Audits. In addition, NRS Planning consult with EDS over the implications of allocating any proposed housing development sites in areas where schools are at or are near full capacity.
- 3.7 The links between the transfer of pupils from Primary School to Secondary School are clearly mapped via Learning Communities.
- 3.8 However, we noted that there are some areas where controls should be strengthened. We carried out a review of the macro coding for the spreadsheets used in the production of school rolls projections and noted a failure to carry forward estimates of new pupils from additional housing from prior years and identified that migration to secondary school year groups is not applied. Whilst the impact of these issues is likely to be limited, they increase the risk that projections are not as accurate as they could be. However, we noted that EDS carry out a number of checks which largely mitigate the risk of inaccurate projections, including conducting checks of School Roll projections against School Census Data, checks against prior years projections and against National Records of Scotland population projections.
- 3.9 Pupil yields are calculated using actual pupil data at actual addresses with historical averages also used to estimate the number of new pupils that can be expected from new housing developments. However, this approach is based on unit numbers and does not distinguish between property type, e.g. if the property is a 1-bedroom flat or a 3-bedroom house.
- 3.10 EDS also apply historic averages to birth data to forecast the number of children who will attend a denominational or non-denominational (ND/RC) school across the three geographical areas of the city. Historic averages for the births to P1 transition rates are recalculated annually by the programme, based on the updated birth data received from NHS Greater Glasgow and Clyde (NHSGGC), whilst the split applied to those birth rates (i.e. ND/RC) is reviewed every five years and was last reviewed in 2020.

3.11 An action plan is provided at section four outlining our observations, risks and recommendations. We have made two recommendations for improvement. The priority of each recommendation 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.	2
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

- 3.12 The audit has been undertaken in accordance with the relevant internal audit standards.
- 3.13 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.14 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
<b>Key Control:</b> Models used are clear, based on reliable data and subject to regular review.				
1	<p>We carried out a review of the macro coding for the spreadsheets used and noted an error in the application of transfer rates between Primary and Secondary Schools and a failure to carry forward new estimates of new pupils from additional housing from prior years.</p> <p>However, we noted that EDS carry out a number of checks which largely mitigate the risk of inaccurate projections. These include conducting checks of School Roll projections against School Census Data, checks against prior years projections and against National Records of Scotland population projections.</p> <p>Whilst the impact of these issues is likely to be limited, they increase the risk that projections are not as accurate as they could be.</p>	<p>EDS Management should conduct a review of the spreadsheets used in the production of School Rolls Projections to consider how the issues identified can be addressed.</p>	Medium	<p><b>Response: Accepted</b></p> <p>We have taken action to resolve 'the two issues identified. However, one of the changes creates a greater level of variation from the National trends, which is not in line with National Record of Scotland population estimates for Glasgow, and will require further investigation. Where relevant, any additional updates arising from this review will be applied to ensure the accuracy and reliability of the model.</p> <p>Annual projections and methodology remains under regular review as primary rolls are now in decline.</p> <p><b>Officer Responsible for Implementation:</b> Strategic Support Services Manager</p> <p><b>Timescales for Implementation:</b> 31 December 2025</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
2	<p>Pupil yields are calculated using actual pupil data at actual addresses with historical averages also used to estimate the number of new pupils that can be expected from new housing developments. However, this approach is based on unit numbers and does not distinguish between property type, e.g. if the property is a 1-bedroom flat or a 3-bedroom house.</p> <p>EDS also apply historic averages to birth data to forecast the number of children who will attend a denominational or non-denominational (ND/RC) school across the three geographical areas of the city. Historic averages for the births to P1 transition rates are recalculated annually by the programme, based on the updated birth data received from NHS Greater Glasgow and Clyde (NHSGGC), whilst the split applied to those birth rates (i.e. ND/RC) is reviewed every five years and was last reviewed in 2020.</p> <p>Without accurate input data there is an increased risk that projections produced do not accurately reflect the required number of school places.</p>	<p>EDS management should investigate if more granular data (e.g. broken down by property type) can be obtained to further enhance the accuracy and reliability of pupil yield estimates.</p> <p>EDS should also consider whether historical averages relating to ND/RC schools should be reviewed more frequently.</p>	Medium	<p><b>Response: Accepted</b></p> <p>The land audit from NRS does not provide a breakdown of property type and there is no legal requirement for them to record this. Capacity data, based on property type, is also less reliable than it has been historically. We have however enquired further with NRS to assess if granular data (e.g. by property type) can be provided but they have confirmed that this is not feasible.</p> <p>We have considered the frequency of adjusting the ND/RC splits applied to the background data, however maintaining some consistency within the underlying data helps ensure stability within the projections. Nonetheless, if a significant change or sudden increase in school rolls occurred, we would adjust the projection package accordingly.</p> <p><b>Officer Responsible for Implementation:</b> Strategic Support Services Manager</p> <p><b>Timescales for Implementation:</b> 30 November 2025</p>