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Progress against the 2021 PAC report on SEN

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This paper considers the progress made by the Department of Education and the Education Authority since the publication of the Public Accounts Committee's *Report on Impact Review of Special Educational Needs* in February 2021. It highlights a number of potential issues for further consideration.

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Key Points

- This paper has been requested by the Committee for Education to inform its upcoming inquiry into special educational needs. The aim of the paper is to describe the progress made towards the main recommendations and observations in the Public Accounts Committee's *Report on Impact Review of Special Educational Needs*, published in February 2021.
- The seven recommendations of the PAC are summarised as follows:
 1. An independent review of the Education Authority
 2. An independent review of SEN provision and processes
 3. DE to implement a rigorous performance monitoring process
 4. The EA Board should satisfy itself as to the quality and relevance of the information provided to it
 5. Deficiencies in the management information held by the EA should be addressed urgently and the EA should collate data on the number of children identified as needing SEN support and waiting to be referred to the Educational Psychology Service
 6. A review of the effectiveness of the funding allocated to all stages of the SEN process
 7. A greater understanding of the factors behind the increase in the number of appeals is needed
- The PAC report is one of eight recent reviews of SEN in Northern Ireland, which have resulted in over 200 recommendations.
- As a result, the SEN Reform Agenda, Delivery Plan and Outcomes Framework were published by the Department of Education in February 2025. These documents cover the period 2025-2030.
- The first two PAC recommendations are the easiest to measure: an independent review of the Education Authority (Baker Tiller McKenzie in 2022) and an independent review of SEN provision and processes (Ipsos, 2023).

- Some of the other PAC recommendations are more qualitative in nature and have been covered to a greater or lesser extent in subsequent reviews and the Action Plan.
- However, the Committee may wish to explore how these recommendations have been embedded in the operations of EA and DE in practical terms, around, for example, performance management, the quality of the oversight by the EA Board, the management information available, effectiveness of funding and the appeals process.

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1 Introduction

This paper has been requested by the Committee for Education to inform its upcoming inquiry into special educational needs. The aim of the paper is to describe the progress made towards the main recommendations and observations in the Public Accounts Committee's *Report on Impact Review of Special Educational Needs*, published in February 2021. It is based on publicly available information and contains some areas for further consideration for the Committee.

There are seven broad recommendations in the Public Accounts Committee (PAC) report, paraphrased as follows:

1. An independent review of the Education Authority
2. An independent review of SEN provision and processes
3. DE to implement a rigorous performance monitoring process
4. The EA Board should satisfy itself as to the quality and relevance of the information provided to it
5. Deficiencies in the management information held by the EA should be addressed urgently and the EA should collate data on the number of children identified as needing SEN support and waiting to be referred to the Educational Psychology Service
6. A review of the effectiveness of the funding allocated to all stages of the SEN process
7. A greater understanding of the factors behind the increase in the number of appeals is needed

According to a press release issued by the PAC on 6th May 2021, DE accepted all seven recommendations contained in its report.¹

The PAC report is just one of the reviews of SEN processes and provision that have been undertaken since 2017. These reviews are listed in the Department's [SEN Reform Agenda](#) document, published in February 2025, with a note that these reports contain over 200 recommendations. The relevant documents are as follows:

- 2017 - NI Audit Office Report
- 2020 – NICCY 'Too little to late'
- 2020 – SEN learner journey
- 2021 – NI Audit Office Report
- 2021 – PAC report
- 2022 – EA Landscape Review
- 2023 – Independent Review of SEN
- 2023 – Independent Review of Education

1.1 SEN and the Programme for Government

Better support for children and young people is one of the nine priorities in the Executive's Programme for Government (PfG). Noting that almost one in five pupils have now been diagnosed with SEN and that the SEN budget is increasing, the PFG presents the target of a "comprehensive Executive agreed SEN Reform Agenda and Delivery Plan, delivering improved outcomes for children with SEN, their families and the education workforce" in place by 2027. The enabling actions set out in the PfG include:

- Clear communication of the policy ambition for Every CHILD
- Earlier identification of SEN
- Building evidence informed practice across the system
- Supporting the education workforce

¹ [Committee Pleased that Department of Education has Accepted All Recommendations on Special Educational Needs](#) (PAC press release, 6/05/21)

- Identifying opportunities for technology and cross-system working
- Embedding effective, efficient practice through a continuous improvement process “to enable a high-quality and financially sustainable system of support”.

The SEN Reform Agenda was published earlier this year as noted above. It is considered in more detail in the paragraphs which follow.

2 The SEN Reform Agenda

In 2023, DE and the EA undertook a End-to-End Review of SEN provision at a system level, from early years to post-19 provision.

This resulted in the *Special Educational Needs Reform Agenda*, published in February 2025, with associated delivery plan and outcomes framework, based on providing the right support, from the right people, at the right time.² DE describes the Agenda as “an ambitious framework for change and takes a whole system approach to tackling the issues underpinning current challenges in the system”. The Reform Agenda aims to achieve the following:

- Children with SEN enjoy the benefits of inclusion and have the same opportunities as their peers without SEN
- Parents and carers are assured and confident in the SEN processes and delivery approach
- Staff and schools are confident in and capable of meeting needs
- Services are child and young person centred, high quality, timely, effective and efficient

The paper notes that the increase in SEN expenditure has increased by 145% since 2017-18 and that if this trajectory continues over the next five years, SEN could account for 34% of the total DE budget.³ It highlights the increase in the proportion of pupils with a statement of SEN (up 134% since 2004-05), the lack

² Available at [SEN Reform Agenda | Department of Education](#)

³ Assuming a flat DE budget.

of effective review of these statements, and concerns that “a cohort of children are presenting with needs that are often channelled through the statutory assessment process unnecessarily”. The paper also describes the lack of capacity in mainstream schools and over-capacity in many special schools.

2.1 SEN Reform Agenda – Delivery Plan 2025-2030

The [SEN Reform Agenda Delivery Plan 2025-2030](#) was also published in February 2025. It presents a series of enabling actions in Year 1, including a SEN Policy Statement to clearly set out the legislative position and the roles and responsibilities of the Department and the EA. Recognising the need to rebuild trust with parents, DE also stated that it would, in Year 1:

- Appoint a Special Educational Needs Champion
- Set up a Ministerial Expert Advisory Panel
- Establish Lived Experience Forums: Children/Parents/ Workforce & Community
- Establish an Enhanced Advocacy Service and a one-stop website for parents

The Delivery Plan sets out a substantial number of actions across a five year period, though it does present some as “early actions” as “change cannot wait”. These are presented in the table below (extracted from the Delivery Plan). The “subject to funding” actions were subject to the outcome of a bid to the Northern Ireland Civil Service Transformation Fund – DE was subsequently awarded £27.5m in March 2025.⁴

⁴ [Oral Statement - Public Sector Transformation](#)

Early Actions	
Immediate	• Task and finish group to examine nomenclature around SEN • Digitisation of the statutory assessment and review process • Streamlining of statutory assessment and review process to meet statutory timeframes which will facilitate ensuring timely confirmation of school placements • Strategic Area Planning for special education provision across the continuum of provision, based on projected need, ensuring full pathways across all key stages and a SEN-first approach to operational plans (OP) – OP2 2024-26 has been published with a SEN-First approach • Resource pre-school education settings to support children undergoing statutory assessment • Publication and implementation of a child-centred Graduated Response Framework • Implementation of child-centred Local IMPACT Teams • Review of quality and appropriateness of specialist provision in mainstream schools including evaluation of Specialist Provision Early Years Foundation classes
Subject to funding	• Transform the support model for children with a statement of SEN • Establish and deliver a pilot early childhood intervention programme • Trial and implementation of a Speech, Language & Communication Programme including the introduction of Toolkits (with IT & AI interventions) • Trial and implementation of an Inclusive Play Programme approach to provide wrap-around services including enhanced therapeutic services • Trial and implementation of a 'Nurture Plus' approach to provide wrap-around services including enhanced therapeutic services • Design and trial a 'Resource Hub' model which harnesses the expertise within Special Schools and develops their role to support inclusion across the wider school system • Research, design and trial of Inclusion methodologies to promote equitable inclusive learning experiences

Other actions are grouped under 24 headings, including early intervention, the Statutory Assessment process, and a workforce strategy, amongst others. The Plan also states that “DE will advance data development so that additional data and research can be used to facilitate delivery and monitor progress towards clear, agreed outcomes.”

2.2 SEN Reform Agenda – Outcomes Framework 2025-2030

The [SEN Outcomes Framework](#) sets out:

- The parts of the Reform Agenda which identify the outcomes and areas of greatest focus
- Population measures which will be monitored to assess whether the outcomes are being achieved
- Performance measurement guidance

The Framework document states that performance report cards will be designed for all interventions deriving from the Delivery Plan. It lists a number of indicators – some of which already exist, and some of which will be developed under the Data Development Agenda i.e.% of young people with SEN/D in sustained employment or meaningful engagement post-education. The document notes that a SEN/D Reform Outcomes dashboard will be developed to report on outcomes through the five-year Delivery Plan.

The remainder of this paper is structured around the seven PAC recommendations presented above. It should, however, be noted that some of

these recommendations may have been answered in part or in full by the Reform Agenda actions outlined above. Clarification could therefore be sought from DE and the EA as to progress against the recommendations and the wider Reform Agenda since the publication of the PAC report in 2021. Some potential points for clarification are presented in the relevant sections below.

3 An independent review of the Education Authority

The first recommendation of the PAC was that the Department for Education (DE) should commission an independent review of the Education Authority (EA) in light of its concerns at:

“The number of children that have been failed and how long these failings have been allowed to continue for. In the Committee’s view there are elements of dysfunctionality within the EA.”

The Department for Education subsequently commissioned an independent review of the Education Authority in 2021 from Baker Tilley McKenzie which was published in 2022.⁵

This Landscape Review “consider[ed] the effectiveness and governance of the EA including the extent to which the organisation is delivering against NI Executive/its priorities”... [including]:

- The EA’s capacity for delivering more effectively and efficiently, including identifying the potential for efficiency savings, and where appropriate, its ability to contribute to wider goals such as economic and social wellbeing
- An assessment or assurance that processes are in place for making such assessments
- The control and governance arrangements in place to ensure that the organisation and its sponsor are complying with recognised principles of good corporate governance’.

⁵ [DE. Education Authority Landscape Review June 2022.pdf](#)

The Landscape Review is available [here](#). Its recommendations are focused around three themes:

- **Complex problems require creative solutions** - recommendations around the need to revisit the future form, function and financing of EA
- **EA capacity and capability** - improvements required to support organisational effectiveness
- **Demonstrating stronger accountability** - governance, accountability and relationships to support future EA effectiveness.

The EA subsequently published a [Corporate Governance Framework](#) for 2022 to 2025.

Potential points to consider

- Which of these recommendations have been accepted by DE and EA?
- How have these recommendations been reflected in the SEN Reform Agenda?
- What has been the progress in operational effectiveness at the EA since the publication of the Landscape Review?

4 An independent review of SEN provision and processes

The second PAC recommendation was for an immediate independent, external review of the SEN service provision and processes to include:

- An evaluation of all types of SEN support provided by developing benchmarks and collating data to demonstrate the progress made by children
- An assessment of the impact of adult assistance on children's outcomes, for both primary and post-primary school pupils

- An understanding as to why there is a higher proportion of children with SEN and specifically children with a statement of SEN in Northern Ireland compared to England
- Benchmarking SEN services with other jurisdictions
- Consideration of the funding of SEN services including the delegation of budgets
- Assessing the impact of the new Framework coming from the revised Regulations and Code of Practice.

Following the PAC report, the Department of Education (DE) commissioned Ipsos in April 2022 to conduct a review of Special Educational Needs in Northern Ireland. The final report was published by Ipsos in March 2023. It states that the main aim of the project was to:

“Understand whether the SEN provision and current processes are fit for purpose, in terms of progress made by children, impact on children’s outcomes and whether the services can be delivered more effectively and efficiently across schools”.⁶

The specific terms of reference for the study were:

- An independent external evaluation of the work progressed so far under the EA’s SEN and Disability (SEND) Strategic Development Programme (SDP); (at time of publication this is now known as the SEND Transformation Programme)
- A review of the impact of classroom assistance on children’s outcomes
- An external benchmarking exercise of SEN services with other jurisdictions

⁶ [Ipsos report](#)

- Research into the higher proportion of children with SEN in Northern Ireland compared to England
- An external review of funding of SEN services including the delegation of budgets.

The Ipsos report contained 42 recommendations, including the need to move to a child-centred approach; strengthened governance and oversight of SEN by DE; and an action plan to lead and implement “transformational change” to be led by a senior civil servant who is accountable to the Minister and who will give annual reports to the Assembly via the Education Committee. Overall, the recommendations are grouped into 14 headings:

- | | |
|---|---------------------------------------|
| 1. Implementing and leading change | 8. Classroom assistants |
| 2. Early intervention | 9. Supernumerary pupils |
| 3. Educational Psychology Service | 10. Measuring achievement |
| 4. Access to information and advices | 11. Administration |
| 5. Communication | 12. Pupil Support Services |
| 6. Staff training and workforce development | 13. The SEND Transformation Programme |
| 7. School leadership | 14. Cross-departmental working |
| | 15. The school estate |

Potential points to consider

- Has the Committee been provided with sufficient information by DE on progress in the transformation of SEN provision?
- Has progress been made since the publication of the Ipsos report into early intervention?
- Has there been sufficient focus on the effective use of data and benchmarking in both the ToR of this Review and

subsequently? Does this include sharing data across departments? And between education and health in particular?

- Does DE and EA now have a better understanding of unmet need?
- What progress, if any, has been made in the supply, training and development of the workforce, including Educational Psychologists, SENCOs and classroom assistants?
- What progress, if any, has been made in the development of support for school leaders and Boards of Governors?
- Has the accessibility of Pupil Support Services improved since the publication of the Ipsos report?
- What are the plans, if any, to mitigate the challenges posed by the school estate?
- Again, how are these recommendations reflected in the SEN Reform documents?

5 A rigorous performance management process

The third PAC recommendation was that DE should implement a rigorous performance monitoring process with a greater emphasis on the EA's performance against the statutory framework for assessment and statementing. In the main body of its report, the PAC had noted in particular that there have been unacceptable delays in the SEN Statutory Assessment process.

In the DE corporate plan 2023-28, [Every CHILD](#), the Department undertook to commission regular reviews of its Arm's Length Bodies and to "work in partnership whilst continuing to maintain good governance and fulfil our statutory obligations". It does not explicitly mention performance management

of the Education Authority however. In DE's Business Plan 2025-2026, it undertook to:

- Commence implementation of the Special Educational Needs (SEN) Reform Agenda
- Progress an Inclusive System Development Programme by building capacity and increasing efficiency through implementation of the Graduated Response Framework and roll out of the Education Authority's (EA) Local Impact Teams and... work with the EA to ensure a SEN First approach to planning within Operational Plan 2 and to make improvements to the Statutory Assessment process.

The target date for these actions is March 2026. DE sets out a number of measures of success, including:

- % SEN Placements at key transition points confirmed by end of June
- % of Statements completed within 26 week statutory timeframe
- % of referrals to Statutory Assessment which are made by parents
- % appeals upheld by Special Educational Needs Tribunal
- Parental confidence
- % of funding secured vs funding required to support implementation of SEN Reform

There are therefore implicit performance management measures in the DE Business Plan but it should be noted that this is the only reference to the Education Authority in the document. Further, the PAC report explicitly called out the acceptance on the part of DE that it should have questioned the EA on the failure to achieve the 26 week statutory timeframe for assessment and statementing.

The Education Authority states on its website that it reports on its progress against the Business Plan on a quarterly basis to the Department of Education, and to the Northern Ireland Audit Office through the Annual Report and

Accounts.⁷ Since the publication of the PAC report, and as noted above, the EA has also produced its first integrated [Corporate Governance Framework 2022-2025](#), which it states will play a “crucial role in our continued transformation journey”.

Potential points to consider

- Is more clarity required in relation to the performance management arrangements for the EA, specifically around the statutory timeframe for assessment and statementing?
- What is the current position on the statutory timeframe and what progress has been made since the launch of the Reform Agenda this year?
- When does DE anticipate that the draft SEN Regulations and Code of Practice will be brought to the Assembly?

6 Quality and relevance of information

The fourth PAC recommendation derived from the Committee’s concerns at the extent of the EA Board’s oversight and challenge of the EA’s performance in relation to SEN as well as the Board’s understanding of its role. The PAC therefore recommended that:

“PAC recommends that the Board must satisfy itself as to the quality and relevance of the information provided to it. The Committee considers that a Board is failing in its role if it does not challenge performance for key areas such as SEN and where there is a significant operational problem the Committee expects the Board to drill in to it.”

The PAC report also states that evidence from Board Members to the Committee suggested that the Board was not aware that there were issues

⁷ [How we do it | Education Authority Northern Ireland](#) accessed on 14 August 2025

relating to the accuracy and reliability of the information it was given. It notes the Committee's concerns around "the Board's oversight, monitoring and challenge of the EA's continued poor performance against the 26 week statutory target".

Potential points to consider

- Has the quality and accuracy of the information supplied to the EA Board improved? What steps have been taken to make this happen?
- Has the Board's oversight improved? Is there any evidence for this?
- Are there concrete examples of where greater challenge has resulted in improved performance since the publication of the PAC report in 2021?

7 Deficiencies in management information

The PAC recommended that deficiencies in EA's management information should be addressed urgently and that clear performance frameworks are put in place. It also recommended that the EA should collate data on the number of children identified as needing SEN support and waiting to be referred to the Educational Psychology Service.

Its report stated that historically there have been issues with "[a] lack of rigour on input; the absence of any meaningful data analytics; and not having a defined and clear performance framework". It did note however that some of the problems had been mitigated by the move to one IT system.

Both the SEN Reform Delivery Plan and the Outcomes Framework reference the introduction of better data collection, analysis and visualisation as part of the Data Development Agenda (DDA).

Potential points for consideration

- To what extent has data collection improved since the PAC report?
- Are staff now more adept at both data input and analysis?
- What is the potential to introduce even greater digitalisation?
- If data collection has improved, has this led to any changes in processes or highlighted any areas that require attention?

7 A review of the effectiveness of the funding

The PAC also recommended a review of the funding allocated to all stages of the SEN process, to meet the needs of all children, regardless of whether they have a statement or not. Its report states that “only when there is an evidence base can DE and the EA provide assurances that the money is being used to best effect”.

The Ipsos [Independent Review of SEN \(2023\)](#) report contains a section on SEN funding. According to this report:

“Data provided by DE shows that the cost of delivering SEN services has increased by over £163m (63%) since 2017/18... Furthermore, projected final expenditure on SEN for 2022/23 is £490m, which would be a 93% increase since 2017/18. All cost categories have increased annually with the largest monetary cost being in support of children with a statement attending mainstream schools, which has increased by £88m over five years (43%) and now accounts for the largest proportion of SEN expenditure (43%). The largest proportional increase is school transport, which has increased by 135% (£23m) since 2017/18 and is project to increase by a further 22% (to £49m) in 2022/23. From 2017/18 to 2021/22 Special School expenditure increased by £37M (35%) and now accounts for 35% of all SEN expenditure”.

The author attributes this increase largely to the fact that the number of SEN pupils at stage 3 (i.e. with a Statement) has increased by over 4,200 over the last five years. She also notes however that “an increase in all pupils on the SEN register, an increase in the number of pupils with a Statement and increased costs per pupil have all contributed to significant overall costs.” The report also found that the spending on classroom assistants had increased disproportionately to that associated with other professionals.

Despite the increase in spending, the Independent Review of SEN notes that:

“Other studies have shown that funding on a per pupil basis (all pupils) is still lower than in other jurisdictions... the Institute for Fiscal Studies reported that core school spending per pupil, was the lowest of all four nations within the UK, at £6,400 per pupil. This paper also estimates that in real terms spending per pupil in Northern Ireland is round 3% lower than in 2011/12.”

It concludes that:

“There are, however, a number of indicators that suggest that the system is not efficient and therefore cannot offer value for money. For example, feedback from those across the education sector, parents and the voluntary and community sector suggested that the current systems and process are very inefficient with multiple instances of unnecessary duplication in the administration processes. School staff have noted having to provide the same data to different parts of the EA or provide data that is held by EA to other stakeholders in multi-disciplinary teams.”

The Department estimates that the full implementation of the SEN Reform Delivery Plan will cost approximately £530m over the next five years.⁸

Potential points for consideration

- What proportion of the estimated £530m implementation cost is thought to be additional funding?

⁸ [SEN Reform Agenda 2025.pdf](#)

- What progress has been made in digitising processes to make them more efficient?
- Has DE and the EA analysed the costs of each stage of the SEN process as per the PAC recommendation?
- Are any other actions being taken to make systems and processes more efficient?

8 Increase in the number of appeals

The PAC states that it “expects decisions made by the EA to be robust and able to withstand challenge. As a matter of urgency the issues leading to the increase in the number of appeals, and the reasoning as to why the EA concede so many, needs to be understood”. It notes that the majority of Tribunal cases are found in favour of the parent or carer. During the PAC review, the EA gave assurances that action is now being taken to analyse the increase in appeals and the level of successful appeals.

Potential points to consider

- What are the current trends in appeals in NI?
- What were the lessons learned from the EA’s analysis?
- What will be likely impact of the new SEN Framework when fully implemented?
- Have there been any changes to the statementing process, i.e. to make statements more specific and therefore reduce the number of potential appeals?

9 Conclusions

This paper has considered the seven recommendations from the 2021 PAC report on the Impact Review of Special Educational Needs and noted that DE

accepted all seven following its publication in 2021. It is clear that the first two recommendations have been implemented: the independent review of the EA and the independent review of SEN. However, it is perhaps less clear as to the extent to which the recommendations of both reports map across to the SEN Reform Agenda documents published in February 2025. The other PAC recommendations are more qualitative in nature and in some cases relate to the internal workings of the EA.

These recommendations may merit further consideration by the Committee, particularly around the availability of robust data and the effectiveness of funding which appear to underpin many of the issues identified in the PAC Report. A more detailed understanding of the progress to date against the SEN Reform Delivery Plan and of the five year timeline which underpins it would also be useful.