The Committee will meet at 10.00 am in the James Clerk Maxwell Room (CR4).

1. **Decision on taking business in private:** The Committee will decide whether to take items 3 and 4 in private.

2. **Early learning and childcare:** The Committee will take evidence from—
   
   Paul Johnston, Director General, Education, Communities and Justice, Joe Griffin, Director for Early Learning and Childcare, and Alison Cumming, Programme Lead, Early Learning and Childcare, Scottish Government;
   
   Vicki Bibby, Chief Officer for Finance, and Jane O'Donnell, Chief Officer for Children and Young People, COSLA.

3. **Early learning and childcare:** The Committee will consider the evidence heard at agenda item 2 and take further evidence from—
   
   Caroline Gardner, Auditor General for Scotland;
   
   Antony Clark, Assistant Director of Performance Audit and Best Value, and Rebecca Smallwood, Senior Auditor, Audit Scotland.

4. **Work programme:** The Committee will consider its approach to the 2016/17 audit of the Scottish Government’s Non-Domestic Rating Account, the Scotland Act 2016: audit and accountability arrangements and the CAP Futures programme.
The papers for this meeting are as follows—

**Agenda Item 2**

Note by the Clerk  
PAPLS/S5/18/13/1

PRIVATE PAPER  
PAPLS/S5/18/13/2  
(P)

**Agenda Item 4**

PRIVATE PAPER  
PAPLS/S5/18/13/3  
(P)
Public Audit and Post-legislative Scrutiny Committee
13th Meeting, 2018 (Session 5), Thursday 17 May 2018

Early learning and childcare

Introduction

1. The Committee took evidence from the Auditor General for Scotland (AGS) on her joint report with the Accounts Commission on Early learning and childcare (ELC) at its meeting on 8 March 2018. Follow up information from Audit Scotland can be found in the Annexe.

2. The aim of the audit is set out in paragraph 9 of the report. The audit sought to determine how effectively the Scottish Government and councils are working together to improve outcomes for children and support parents by expanding access to funded ELC.

Other parliamentary consideration

Education and Skills Committee

3. The Education and Skills Committee also took evidence from the Auditor General and Minister for Childcare and Early Years at its meeting on 21 March 2018. The Auditor General provided further information to the Committee following its evidence session on 21 March.

4. The Committee wrote to the Minister for Childcare and Early Years on 5 April 2018, with the Minister replying on 4 May 2018.

Chamber debates

5. The issue has already been discussed at general and First Minister’s questions and was the subject of a Chamber debate on 28 February 2018.

6. In response to the parliamentary question S5W-16245 on Friday 27 April the Minister for Childcare and Early Years confirmed that Scottish Ministers and COSLA Leaders had reached agreement on a multi-year revenue and capital funding package for the expansion of early learning and childcare. The agreement and additional funding was then discussed in a Ministerial Statement in the Chamber on 1 May 2018.

Clerks to the Committee
May 2018

Ms Jenny Marra MSP  
Convener  
Public Audit and Post-legislative Scrutiny Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

21 March 2018

Dear Convenor

Early learning and childcare - clarification

As part of the committee's briefing on the Early learning and childcare audit report on 8 March 2018, a query was raised on the timetable for the work which is currently underway between the Scottish Government and councils to improve information on the costs of different models of early learning and childcare.

I agreed to provide the committee with further information on this, which is set out in the appendix to this letter.

I hope this is useful and I would be happy to provide any further information that I can.

Yours sincerely

Antony Clark  
Assistant Director, Performance Audit and Best Value
APPENDIX

Early learning and childcare: Additional information from Audit Scotland

At the meeting of the Public Audit and Post-legislative Committee on 8 March 2018, the Auditor General briefed members on her report on Early learning and childcare. Audit Scotland agreed to provide clarification on progress to improve information on the costs of different models of early learning and childcare (ELC).

Costs of different models of childcare

Our report recommends that the Scottish Government and councils should collect better information on the costs of different models of ELC and their impact on children's outcomes to allow them to better plan for the expansion.

The committee asked for clarification on progress to improve information around the costs of different models of early learning and childcare.

One of the ways in which this is being taken forward is through a programme of trials. Paragraph 82 of our report highlights that, in January 2017, the Scottish Government launched 14 trials of various ways of providing funded ELC. These trials are intended to provide information on how 1,140 hours of funded ELC can be delivered and the impact on staffing, costs, children and their families. The Scottish Government produced an interim report on progress with the trials in October 2017. This was based on qualitative information collected between May and July 2017. At this time, many of the trials were still in their early stages, so this report focussed on planning for and setting up the 1,140 hours ELC provision. It did not cover the costs of the different models of funded ELC. The final trial is due to conclude in June 2018 and a final report with the learning from this process is due in summer 2018.

A second way in which work around costs is being taken forward, is through the evaluation framework referenced in paragraphs 106-107 of our report. This includes initial plans for research to assess the relative efficiency of how funded ELC is provided between different councils and different types of providers. The details and timescales of this research are still to be confirmed.