

# Final Internal Audit Report

## Youth Offending Services - Out of Court Team

June 2022

Distribution: Corporate Director Children, Young People and Education  
Director of Children's Social Care  
Head of Access, Support and Intervention  
YOS Service Manager  
Corporate Director of Resources  
Interim Assistant Chief Executive

Assurance Level	Issues Identified	
Substantial Assurance	Priority 1	0
	Priority 2	0
	Priority 3	3

### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Mazars LLP at the request of London Borough of Croydon and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of London Borough of Croydon and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, re-interpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, re-interpretation, amendment and/or modification by any third party is entirely at their own risk.

**Please refer to the Statement of Responsibility in Appendix 3 of this report for further information about responsibilities, limitations and confidentiality.**

**Contents**  
**Page****Executive Summary**

1. Introduction	3
2. Key Issues	4

---

**Detailed Report**

3. Actions and Key Findings/Rationale	5
---------------------------------------	---

**Appendices**

1. Terms of Reference
2. Definitions for Audit Opinions and Identified Issues
3. Statement of Responsibility

## **1. Introduction**

1.1. Croydon Youth Offending Service (YOS) is a multi-agency approach to help reduce youth crime. It is made up of representatives from local authority, police, national probation service, health authorities and other local organisations and aims to reduce the level of offending by children and young people aged 10-18. The YOS is made up internally of three teams:

- Out of Court Team
- Statutory Team
- Serious Youth Violence Team

This audit focused on the Out of Court Team.

1.2. An inspection of the youth offending services in Croydon was carried out by Her Majesty's Inspector of Probation (HMIP), Her Majesty's Inspectorate of Constabulary, Fire & Rescue Services (HMICFRS), Care Quality Commission (CQC), social care and education in December 2019. While the inspection report rated 'Court Disposals' as either good or outstanding, shortfalls were identified for the 'Out of Court Disposals' relating to assessments, planning to manage the risk of harm, planning intervention and delivery. Some aspects of 'Organisational delivery' were also rated as needing improvement, being 'affected by the inadequacies of children's social care' and the need to undertake data gathering early enough.

1.3. The Council have a YOS Management Guidance & Expectations Guidance document, which details the key points of case management, including allocations, audits, escalations and reviews. Case Management Instructions for Managing Community Orders (which details principles, reports, reviews, reporting and contacts and quality assurance) are also in place and can be accessed by staff for guidance alongside procedural manuals in the form of policies, guidance, and flow notes for various areas.

1.4. Mandatory trainings and refreshers are undertaken by staff within the Youth Offending team. This is documented within a training spreadsheet which is held and monitored by the business support for the following courses:

- Trauma informed practice training (in house)
- YOS CRS refresher training
- Trauma informed practice training (in house)
- VRAP Training
- GDPR training
- GDPR YOS specific training
- SPOC training
- Reflective practice-working with girls (in house)
- MAPPA training
- Resettlement training
- Contextual Safeguarding & Exploitation of Young People

## Youth Offending 2021-22

- 1.5. The Council uses AssetPlus which is an assessment and planning interventions framework developed by the Youth Justice Board (YJB). AssetPlus has been designed to provide a holistic end-to-end assessment and intervention plan, allowing one record to follow a child or young person throughout their time in the youth justice system. This system allows for an assessment of the core information surrounding the young person.
- 1.6. Child friendly intervention plans are produced by the Council, which allow the young person to follow and understand the plan more easily.
- 1.7. The YCB meets on a monthly basis to coordinate the delivery of actions to help improve the safety of children and young people within the borough.
- 1.8. Managers in the YOS are allocated one case each outside of their Line Management responsibility to audit each month. A discussion is then scheduled with the YOS worker and Line Manager to provide feedback.
- 1.9. The fieldwork for this review was completed during the government measures put in place in response to COVID-19. While our review and testing were performed remotely, we have been able to obtain all relevant documents required to complete the review.
- 1.10. This audit was undertaken as part of the agreed Internal Audit Plan for 2021/22. The objectives, approach and scope are contained in the Audit Terms of Reference at Appendix 1.

**2. Key Issues**

There were three priority three issues identified and which are included in Section 3 below.

### 3. Actions and Key Findings/Rationale

Action	Findings
<p><b><u>Control Area 1: Regulatory, Organisational, and Management Requirements</u></b></p> <p>This finding is accepted, and action will be taken to ensure that all documents are amended to include a version control table. The timescale for this work is to be completed by 30<sup>th</sup> June 2022.</p>	<p>It is expected that key policies and procedures are dated with a version control page which is updated regularly to include any necessary changes.</p> <p>Testing confirmed that the Council has key policies and procedures in place in relation to Youth Offending such as ‘Case Management Instructions for Managing Community Orders – January 2020’ and ‘Croydon YOS Management Guidance &amp; Expectations - January 2020’ and ‘Out of Court Disposals (OOCs) Croydon YOS – Practice Guidance - January 2021’. However, all these documents lacked a version control table making it difficult to ascertain whether these were updated on a regular basis.</p>
<p><b><u>Control Area 1: Regulatory, Organisational, and Management Requirements</u></b></p> <p>This finding is accepted, and action has been taken to develop a spreadsheet report listing all members of staff within the service and the training they have undertaken. This report will be updated at 3 monthly intervals. This is stored alongside specific YOS Workforce Development Plan.</p>	<p>It is expected that all relevant members of staff undertake mandatory training in relation to Youth Offending Services upon induction and refresher courses where necessary.</p> <p>During audit testing we were provided with a training spreadsheet which detailed key training sessions and names of various members of staff, however, although requested, we were not provided with a list of all members of staff across the service for comparison.</p>
<p><b><u>Control Area 6: Management Reporting</u></b></p> <p>This finding is accepted. To address the issue the Service will be working with the Quality Assurance team to develop practice guidance for auditors to ensure that all actions are written using the SMART approach and date protocols</p>	<p>The Council regularly undertakes auditing of assessment cases as a learning tool. It is expected that the document is filled out with a recommendation box detailing key actions and timescales to improve the work.</p> <p>We tested a sample of five audited cases across April and May 2021. Testing identified that there was a lack of consistency regarding timelines associated with recommendations in the audit document. While one of the</p>

<b>Action</b>	<b>Findings</b>
<p>are applied consistently by all auditors. This work will be completed by 30<sup>th</sup> September 2022.</p>	<p>cases had timescales completed in the full date format, it was found that for the four remaining cases:</p> <ul style="list-style-type: none"><li>• One case had timescales dates as ‘one/two months’</li><li>• Two cases listed the timescale for completion as ‘ASAP’</li><li>• One case had a blank timescale column.</li></ul> <p>Where specific dates are not detailed, it is more difficult to monitor whether these are being actioned in a timely manner.</p>

## AUDIT TERMS OF REFERENCE

### Youth Offending Service

#### 1. INTRODUCTION

- 1.1 Croydon Youth Offending Service (YOS) is a multi-agency approach to help reduce youth crime. It is, made up of representatives from local authority, police, national probation service, health authorities and other local organisations aims to reduce the level of offending by children and young people aged 10-18.
- 1.2 An inspection of the youth offending services in Croydon was carried out by Her Majesty's Inspector of Probation (HMIP), Her Majesty's Inspectorate of Constabulary, Fire & Rescue Services (HMICFRS), Care Quality Commission (CQC), social care and education in December 2019. While the inspection report rated 'Court Disposals' as either good or outstanding, shortfalls were identified for the 'Out of Court Disposals' relating to assessments, planning to manage the risk of harm, planning intervention and delivery. Some aspects of 'Organisational delivery' were also rated as needing improvement, being 'affected by the inadequacies of children's social care' and the need to undertake data gathering early enough.
- 1.3 This audit is being undertaken as part of the agreed Internal Audit Plan for 2021/22.

#### 2. OBJECTIVES AND METHOD

- 2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.2 The audit will for each controls / process being considered:
- Walkthrough the processes to consider the key controls;
  - Conduct sample testing of the identified key controls, and
  - Report on these accordingly.

#### 3. SCOPE

- 3.1 This audit included the following areas (and issues raised):

Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Regulatory, Organisational, and Management Requirements	0	0	2
Assessments	0	0	0
Planning Interventions	0	0	0
Delivery of Interventions	0	0	0
Action Plan to Address Inspection Outcomes	0	0	0

## Youth Offending 2021-22





Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Management Reporting	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>



**Definitions for Audit Opinions and Identified Issues**

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are constantly applied.
	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance of the controls which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and non-compliance that puts achieving the system objectives at risk,
	No Assurance	Controls are non-existent or extremely weak, leaving the system open to the high risk of error, abuse and reputational damage.

Priorities assigned to identified issues are based on the following criteria:

<b>Priority 1 (High)</b>	Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.
<b>Priority 2 (Medium)</b>	Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.
<b>Priority 3 (Low)</b>	Although control weaknesses are considered to be relatively minor and low risk, still provides an opportunity for improvement. May also apply to areas considered to be of best practice that can improve for example the value for money of the review area.

## **Statement of Responsibility**

We take responsibility to the London Borough of Croydon for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom.  
Registered in England and Wales No 0C308299.