

# Final Internal Audit Report

## Safeguarding – LADO and Partnerships

### February 2023

Distribution: Interim Corporate Director Children, Young People & Education  
Director of Quality, Commissioning & Performance Improvement  
Safeguarding & Quality Assurance Service Manager (and Local Authority Designated Officer)  
Croydon Safeguarding Children Partnership, Development Manager  
Head of Safeguarding & Quality Assurance CYPE  
Corporate Director Resources and S151 Officer

Assurance Level	Issues Identified	
Limited	Priority 1	0
	Priority 2	8
	Priority 3	1

#### 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.

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Please refer to the Statement of Responsibility in Appendix 4 of this report for further information about responsibilities, limitations and confidentiality.

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## **1. Introduction**

- 1.1 Working Together to Safeguard Children 2018, published by HM Government, provides statutory guidance on inter-agency working to safeguard and promote the welfare of children in accordance with the Children Acts 1989 and 2004. The guidance covers the legislative requirements and expectations on individual services to safeguard and promote the welfare of children and provides a clear framework for Safeguarding Children Partnerships to monitor the effectiveness of local services. As such, it sets out the role of the Local Authority Designated Officer (LADO). It requires county-level and unitary local authorities to ensure that allegations against people who work with children are not dealt with in isolation. Any action necessary to address corresponding welfare concerns regarding the child or children involved should be taken without delay and in a coordinated manner.
- 1.2 Local authorities should have a LADO or team of officers (either as part of multi-agency arrangements or otherwise) to be involved in the management and oversight of allegations against people that work with children. The LADO oversees decision-making, investigations and outcomes concerning those against whom allegations are made.
- 1.3 The National LADO Network (NLN) was formed following the third National LADO Conference which took place in Bristol in 2016. This followed a recognised need for a forum for LADOs to consider LADO practice issues, develop national guidelines and consider future developments of the LADO role and services. The NLN aims to support LADOs in developing robust systems for managing allegations against people who work with children and young people and, as such has developed a set of National LADO Principles which aim to ensure parity between LADOs at a high level.
- 1.4 The LADO service in Croydon Council (Council) comprises a Senior LADO and two LADOs, each of which is based in the Safeguarding and Quality Assurance Service within Children's Social Care.
- 1.5 The LADO team initially use an Excel spreadsheet (known as the case tracker) to record reported allegations, which can be received by phone, via email or in person. There are five thresholds of seriousness with less serious allegations known as consultations and only recorded on the tracker. However, if an allegation exceeds a certain threshold such that it indicates significant concerns, it may need to be referred to other agencies. All referrals are recorded on the Children's Recording System (CRS).
- 1.6 According to the LADO case tracker, 475 cases were recorded between January and October 2022, of which 310 were consultations and 165 were referrals.
- 1.7 The Croydon Safeguarding Children Partnership (CSCP) is responsible for ensuring that the partnership working delivers an effective safeguarding system which protects children in Croydon from harm.

- 1.8 The CSCP consists of three main safeguarding partners who work together (including with schools) to safeguard children and young people, namely:
- The Council;
  - The Metropolitan Police Service – South Area Basic Command Unit; and
  - NHS Croydon Clinical Commissioning Group (CCG).
- 1.9 While our review and testing were performed remotely, we obtained all relevant documents required to complete the review.
- 1.10 The audit was undertaken as part of the agreed Internal Audit Plan for 2022/23. The objectives, approach and scope are contained in the Audit Terms of Reference at Appendix 1.

## 2. Key Issues

Priority 2 Issues
The National LADO Network Principles had not been tailored to fit the Council's arrangements and the LADO Referrals Indicator Matrix had not been reviewed since 2017. The CSCP did not have an overarching procedure document to guide the partnership's operations. <b>(Issue 1)</b>
The Local Child Death Overview Group (CDOP) did not have an approved ToR and the ToR for the Quality Improvement Group did not include all expected content. <b>(Issue 2)</b>
Review of the four serious incidents reported in 2022 identified that, in one case, a Serious Incident Notification (SIN) was not reported to the Child Safeguarding Practice Review Panel within the legislative timescale of five working days. <b>(Issue 3)</b>
The LADO case tracker spreadsheet did not record the threshold tier of seriousness of an allegation to support the rationale behind the level of intervention. <b>(Issue 4)</b>
Testing of a sample of 10 referrals recorded on CRS found that, in one case, a LADO referral evaluation discussion took place seven days after the initial LADO enquiry meeting, exceeding the Council's five-day target. <b>(Issue 5)</b>
Review of the LADO case tracker spreadsheet noted that it did not record the date of alleged incidents which is a minimum requirement of the National LADO Network. In addition, a number of fields were frequently left blank or not appropriately completed. There were also discrepancies in the notification dates and closure dates recorded. <b>(Issue 6)</b>
Review of the CRS identified that there was inadequate quality control to ensure that cases are documented adequately and a number of issues were identified in relation to the information recorded. <b>(Issue 7)</b>
The LADO did not maintain a lessons learned log to inform future training and awareness activities. <b>(Issue 8)</b>

Details on the Priority 3 issue is included in Section 4.

**3. Actions and Key Findings/Rationale**

**Control Area 1: Legislative, Organisational and Management Requirements:**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1
2	<p>CSCP to update the overarching procedural guidance document to guide the CSCP's operations – underway. Due date 31.03.2023.</p> <p>'Process for Safeguarding Practice Reviews (SPR)' document to be updated and signed off at SPRG on 25.01.2023.</p> <p>The LADO uses the London Child Protection Procedures and further changes are in process. Formal national guidance is also being developed by DfE.</p> <p>Local practice guidance is being developed. Deadline: 31.03.2023.</p>	<p><b>Expected Control</b></p> <p>An approved LADO and CSCP policy is in place and reviewed regularly, along with documented standard operating procedures. This facilitates effective and efficient service delivery as it provides a way to communicate and apply consistent standards and practices within the Council's operations. It should outline timeframes for required activities, regularity of reporting, and the roles and responsibilities of the officers involved in the process.</p> <p><b>Issue/Finding</b></p> <p><b>LADO:</b></p> <p>The LADO did not have local practice guidance in place and the National LADO Principles had not been adapted to reflect the Council's operations. Additionally, whilst the LADO had a process flow chart and a LADO Referrals Indicator Matrix in place, these were dated as last reviewed in 2017.</p> <p><b>CSCP:</b></p> <p>Examination of the 'Croydon Safeguarding Children Partnership Arrangements in response to Working Together 2018', which was effective from 1 September 2019, noted that it had not been reviewed since its introduction. As a result, some of the activities and groups included in the document were no longer relevant. Review of the 'Process for Safeguarding Practice Reviews (SPR)', dated March 2022 noted that the</p>

		document was still in draft. The CSPC did not therefore have an up to date overarching procedural guidance document to guide the CSPC's operations.
Responsible Officer	Deadline	Risk
Head of Safeguarding & Quality Assurance CYPE	31/03/2023	Where policies, procedures, and guidance are not documented, finalised and kept up to date, there is a risk of inconsistent practices with staff not adhering to the required processes or not understanding their roles and responsibilities.

**Control Area 2: Partnership Working**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 2
2	<p>CDOP TORs have now been ratified by the South West London CDOP group – action complete.</p> <p>The TORs for the CSCP groups are under review and will be signed off by 31.03.2023.</p>	<p><b>Expected Control</b></p> <p>All safeguarding groups within the CSCP have approved terms of reference, which clarify roles and responsibilities.</p> <p><b>Issue/Finding</b></p> <p>The structure of CSCP includes a number of groups focused on key themes/areas to help deliver its objectives. These include the following six groups:</p> <ul style="list-style-type: none"> <li>• Local Child Death Overview Panel (CDOP);</li> <li>• Safeguarding Practice Review Group;</li> <li>• Quality Improvement Group;</li> <li>• Learning and Improvement Group;</li> <li>• Mental Health Priority Group; and</li> <li>• Vulnerable Adult Priority Group.</li> </ul> <p>At the time of the audit, the CDOP did not have an approved ToR in place. The Child Death Review Coordinator / CSCP Administrator advised that the ToR was going through review. In addition, review of the Quality Improvement Group's ToR noted that it did not include key elements such as the purpose and function of the group, structure and accountability, roles and responsibilities, frequency of meetings, standing items, forward planning, membership and quoracy. These were items which were observed as in place within the other groups' ToRs.</p> <p><b>Risk</b></p>

Responsible Officer	Deadline	
Head of Safeguarding & Quality Assurance CYPE	31/03/2023	Where a comprehensive ToR is not agreed upon, approved and issued at the constitution of a group, there is a risk that the group's purpose, frequency of meetings, responsibilities and other key requirements are unknown, which may lead to inconsistent practice and result in the CSCP being unable to achieve its objectives in relation to these groups.



**Control Area 3: Referrals Assessments and Case Management**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 3
2	One additional officer is now able to make a Safeguarding Incident Notification (IRO service manager) and the new CPC service manager will also be set up to do this when they start in February 2023. This will ensure sufficient capacity to complete this task. Deadline 28.02.2023.	<p><b>Expected Control</b></p> <p>The ‘Croydon Serious Child Safeguarding Incident Notifications and Safeguarding Practice Reviews and Child Death Notifications’ document sets out that serious incident notifications (SINs) are reported to the National Child Safeguarding Review Panel within five working days of the incident. This is also a legislative requirement. The duty to submit formal notifications of a child death or serious harm sits with the Local Authority.</p> <p><b>Issue/Finding</b></p> <p>Four serious incidents were reported by the Council in 2022. Review of the records, including the SIN spreadsheet, which is maintained by the Council, and the notification to the National Child Safeguarding Review Panel, for these four incidents found that, at the time of our review, one SIN had been reported six days after the incident. This late notification was explained as being due to staff annual leave.</p> <p><b>Risk</b></p> <p>Where the notifications are not sent to the National Child Safeguarding Review Panel in a timely manner, there is a risk of non-compliance with statutory obligations potentially leading to reputational damage.</p>
Responsible Officer	Deadline	
Head of Safeguarding & Quality Assurance CYPE	28/02/2023	

**Control Area 3: Referrals Assessments and Case Management**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 4
2	<p>A column has been added to the LADO case tracker spreadsheet to record the tiered level of intervention – action completed.</p> <p>Updated definition of tiers will be reviewed as part of updating the practice guidance. Deadline 31.03.2023.</p>	<p><b>Expected Control</b></p> <p>The LADO Referrals Indicator Matrix acts as a guide to the level of intervention required in relation to a notified allegation. This matrix includes grades for seriousness of incidents from Tier 1 (incident that does not need LADO action but may be a conduct issue or require more general advice) to Tier 5 (incident which requires immediate suspension/ police referral/ arrest/ immediate action to protect child).</p> <p><b>Issue/Finding</b></p> <p>A sample of 16 reported allegations was selected from the LADO case tracker spreadsheet provided at the time of review to assess whether the level of intervention was in line with the Referrals Indicator Matrix. However, whilst the spreadsheet recorded the level of intervention to be taken, it did not have a column to indicate which tier of seriousness the allegation was and therefore the assessor’s rationale could not be determined.</p> <p><b>Risk</b></p> <p>Where the seriousness tier of allegations received is not recorded on the LADO case tracker spreadsheet, the assessor's rationale on why and how the case should be dealt with may be unclear, leading to a risk that inconsistencies are not detected and addressed promptly.</p>
Responsible Officer	Deadline	
Head of Safeguarding & Quality Assurance CYPE	31/03/2023	

**Control Area 3: Referrals Assessments and Case Management**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 5				
2	<p>The LADO service to review its definition and will continue to set a target of five working days for a discussion to take place. A new target will be agreed for an evaluation meeting to take place (proposal is 10 working days).</p> <p>An agreed performance indicator to be set. A monthly exception report to be completed if performance is not at the required level.</p> <p>This will be ratified at the next CYPE Performance and Practice Board (ICB). Deadline 21.02.2023.</p>	<p><b>Expected Control</b></p> <p>There is no statutory timescale set for local authorities in investigating and dealing with reported allegations that have been referred, however these should be dealt with promptly. All cases are treated on a risk assessment basis, linked to the immediate risks posed to the child. However, the Council has set local targets of five working days for a LADO enquiry meeting to be held and a further five days for the evaluation discussions / investigations to take place.</p> <p><b>Issue/Finding</b></p> <p>A sample of 10 referrals made since January 2022 and recorded on CRS (i.e. categorised as Tier 3 or above) was selected and tested to confirm whether the LADO enquiry had been held within five days and whether the evaluation discussions or investigations took place within the additional five day target. It was found that, in one instance, the evaluation discussion took place seven days after the LADO enquiry meeting. No explanation was provided for this delay.</p> <p><b>Risk</b></p> <p>Where cases are not dealt with promptly, the potential risk of harm to a child may materialise.</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Head of Safeguarding &amp; Quality Assurance CYPE</td> <td>21/02/2023</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Head of Safeguarding & Quality Assurance CYPE	21/02/2023	
Responsible Officer	Deadline					
Head of Safeguarding & Quality Assurance CYPE	21/02/2023					

**Control Area 4: LADO Allegation Management Process**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 6
2	<p>The LADO Case Tracker has been amended and a monitoring system has been put in place to ensure form has been completed fully and accurately. Action completed.</p> <p>The date of the incident is not a required field for performance data management as this may pre-date the date of notification and there may also not be a date of a specific incident. Any relevant dates are recorded in the narrative.</p> <p>This will be addressed within the LADO practice guidance. Deadline 31.03.2023.</p>	<p><b>Expected Control</b></p> <p>The National LADO Network Principles set out that LADOs should hold statistical information in a readily available format in order to:</p> <ul style="list-style-type: none"> <li>• Ensure information regarding a potential perpetrator of harm to a child is recorded securely and available to compare with new information regarding the same person;</li> <li>• Assist in answering Freedom of Information (FOI) enquiries;</li> <li>• Provide comparable figures to assist Regional or National LADO Network in identifying trends or areas of commonality or disparity; and</li> <li>• Provide accurate figures to Ofsted/DfE when required.</li> </ul> <p>In addition, the Principles provide details of the minimum information that should be recorded as follows:</p> <ul style="list-style-type: none"> <li>• Date of contact to the LADO;</li> <li>• Date of the alleged incident;</li> <li>• Details of the person making the referral; and</li> <li>• Details of the person whom the allegation has been made against.</li> </ul> <p><b>Issue/Finding</b></p> <p>On receipt of a notification of an allegation, a record is added to the LADO case tracker spreadsheet by the team member who received the call or email. The tracker is then used to record various details in relation to each case such as key dates, level of intervention, abuse type, presenting concern and referral outcome.</p>

Responsible Officer	Deadline	
Head of Safeguarding & Quality Assurance CYPE	31/03/2023	<p>Review of the LADO Case tracker to assess whether it had been completed in line with National LADO Network Principles noted that there was no field to use to record the date that the incident had taken place. In addition, of the 475 allegations reported and recorded in 2022, it was identified that a number of fields were either left blank or were not appropriately completed, the most significant of which related to ‘tracking’ (follow up / chase of proposed action) and ‘review date’. (These omissions are set out in a table in Appendix 1 to this report.)</p> <p>Furthermore, it was noted that a number of other fields were rarely or never completed, including the vulnerability group, the significant harm and standard of care findings, the transferable risk and others located in columns towards the right of the spreadsheet.</p> <p>We also observed errors in the notification dates and closure dates recorded, with six instances noted where the closure dates were earlier than the notifications.</p> <p><b>Risk</b></p> <p>Where the LADO Case tracker does not record incident dates, is not adequately completed or has errors in the data, there is an increased risk of being unable to accurately monitor the investigation of cases of potential abuse. In addition, the Council may be non-compliant with National LADO Network Principles and may be submitting incomplete or inaccurate data to the network.</p>

**Control Area 4: LADO Allegation Management Process**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 7
2	<p>The LADO Case Tracker has been amended and a monitoring system has been put in place to ensure form has been completed fully and accurately (weekly and monthly). Action completed.</p> <p>Review of the CRS recording system and the LADO Case Tracker to be completed with the P&amp;BI service to enable more accurate management reporting from the system – deadline 31.05.2023.</p>	<p><b>Expected Control</b></p> <p>The Referrals Indicator Matrix requires that where an allegation is classed as a Tier 3 (incident or concerns which indicate significant concerns re standards of care provided to an individual child or group of children) or above, the level of intervention should be a referral and the case should be accurately recorded on the CRS.</p> <p><b>Issue/Finding</b></p> <p>Sample testing of 12 referrals made since January 2022 from the LADO case tracker spreadsheet to confirm whether these had been recorded appropriately and adequately on the CRS, found that:</p> <ul style="list-style-type: none"> <li>• In two instances, the level of intervention on the LADO case tracker spreadsheet had been incorrectly recorded as a referral and was in fact a consultation;</li> <li>• In two instances, the LADO referral proceeded to an investigation but was not recorded on the CRS;</li> <li>• When a LADO investigation/enquiry is concluded, the LADO has a target to close the case on the CRS within 24 hours. In two instances, this target was not met;</li> <li>• In one case, the LADO outcome was not recorded;</li> <li>• In one case, the evaluation took place after the Council's five day LADO target;</li> <li>• In three instances, the date the LADO received the reported allegation recorded on the CRS did not agree with the date on the LADO spreadsheet tracker (with discrepancies of one, three and 21 days noted); and</li> </ul>

Responsible Officer	Deadline	
Head of Safeguarding & Quality Assurance CYPE / Head of Performance & Business Improvement	31/05/2023	<ul style="list-style-type: none"> <li>The actual date of the incident was not recorded on the CRS for any of the referrals tested (as per the issue raised in relation to the case tracker spreadsheet in Issue/Recommendation 6).</li> </ul> <p>In addition, there was no segregation of duties, with the LADO allocated to a case entering the details on the CRS from start to end and signing it off, and there was no quality control process to ensure that the cases on the CRS were documented appropriately.</p> <p><b>Risk</b></p> <p>Where the CRS is not adequately completed or there are errors in the data, there is an increased risk of lack of oversight of ongoing cases and being unable to accurately monitor referrals made to partners potentially impacting on safeguarding of children.</p>

**Control Area 4: LADO Allegation Management Process**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 8				
2	<p>LADO service to amend the LADO Case Tracker to record any themes and lessons learned when identified. Deadline 28.02.2023.</p> <p>LADO service manager to complete a quarterly report which will include a narrative on the teams and actions taken. Deadline from April 2023.</p>	<p><b>Expected Control</b></p> <p>The National LADO Network Principles details that, “<i>All cases managed by a LADO must have a final outcome recorded and appropriately communicated. It is not always possible to record the final outcome at the time of the meeting so LADOs should give consideration to a mechanism to communicate the final outcome and to record lessons learned from the case.</i>”</p> <p><b>Issue/Finding</b></p> <p>Review of the LADO case tracker spreadsheet and the CRS to ascertain whether the final outcome and lessons learned were recorded, to inform future training and awareness activities, noted that, whilst the final outcomes were recorded on the CRS, there was no separate record of lessons learned.</p> <p><b>Risk</b></p> <p>Where the Council does not maintain a lessons learned log, there is a risk that referral trends and case outcomes do not inform future training and awareness activities.</p>				
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Responsible Officer	Deadline					
Head of Safeguarding & Quality Assurance CYPE	31/03/2023					



**4. Priority 3 Issue**

**Control Area 5: Management Oversight and Reporting**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 9				
3	<p>From April 2023, a quarterly report which will be produced and shared with the LSCP. Deadline – from April 2023.</p> <p>A detailed annual report will be submitted every June. Deadline June 2023.</p>	<p><b>Expected Control</b></p> <p>As per the National LADO Network Principles, the LADO service should prepare an annual report for their Local Safeguarding Children Partnership that shows areas of commonality and trends, is analytical and has actions that are SMART. The Annual Report should also identify development plans.</p> <p><b>Issue/Finding</b></p> <p>As at the time of the audit (in November 2022), the 2021/22 LADO Annual report had yet to be submitted to the CSCP Board, which was due in May 2022 (i.e. 6 months previous). The LADO was unable to provide an explanation for this delay.</p> <p><b>Risk</b></p> <p>Where reports are not sent to the CSCP Board promptly, there is a risk that directors may not be aware of issues and interventions are not undertaken in a timely manner.</p>				
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Responsible Officer	Deadline					
Head of Safeguarding & Quality Assurance CYPE	31/03/2023					

## Incomplete Records in Tracker

Tracker field title	Number of blanks
Month (of receipt of allegation)	2
Reporting year	1
Primary Abuse Type	4
Employment Sector (e.g., childminder, education, health)	3
Type (relevant to education settings - 218 cases)	209 applicable
Position (of person accused)	6
Presenting Concern	1
Advice / Action	16
Tracking (follow up / chase of proposed action)	368
Referral Outcome	4
Review Date	449
LADO Responsible	1

## AUDIT TERMS OF REFERENCE

### Safeguarding – LADO and Partnerships

#### 1. INTRODUCTION

1.1 Croydon Safeguarding Children Partnership is a statutory multi-agency organisation that brings together local agencies that work to safeguard and promote the welfare of children and young people up to the age of 18 in Croydon.

1.2 The Croydon Safeguarding Children Partnership is designed to help ensure that children are safeguarded properly by agencies working effectively together. Membership includes:

- senior representatives from Croydon Council;
- all Croydon health bodies;
- Croydon Metropolitan Police teams; and
- schools and voluntary organisations

1.3 The Local Authority Designated Officer (LADO) works within Children's Services and the police where appropriate and gives advice and guidance to employers, organisations and other individuals who have concerns about the behaviour of an adult who works with children and young people.

The LADO is responsible for the following:

- Coordinates the safeguarding and investigative process in response to allegations made against people working with children;
- Provides advice/guidance to employers or voluntary organisations;
- Liaise with police and other agencies including Ofsted and professional bodies such as the General Medical Council and the Teaching Regulatory Agency;
- Monitor the progress of referrals to ensure they are dealt with as quickly as possible, consistent with a thorough and fair process;
- Resolve any inter-agency issues;
- Collect strategic data and maintain a confidential database in relation to allegations;
- Disseminate learning from LADO enquiries through the children's workforce; and
- Ensure that measures are in place to prevent further harm or abuse and that where required, referrals are made to the appropriate social care team.

Safeguarding – LADO and Partnerships 2022-23

1.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2022/23.

## 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, focused on Safeguarding (Partnerships & LADO), was undertaken as part of the 2022/23 Internal Audit Plan. The specific scope included the following areas and issues identified:





Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Legislative, Organisational and Management Requirements	0	1	0
Partnership Working	0	1	0
Referrals Assessments and Case Management	0	3	0
LADO Allegation Management Process	0	3	0
Management Oversight and Reporting	0	0	1
<b>Total</b>	<b>0</b>	<b>8</b>	<b>1</b>

**Appendix 3**

**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.

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