

Final Internal Audit Report

SEN Transport – Resilience and Demand Management

November 2023

Distribution: Corporate Director of Sustainable Communities, Regeneration & Economic Recovery

Interim Director of Sustainable Communities

Head of Independent Travel

Travel Assistance Commissioner - Deputy Head of Independent Travel

Head of 0-25 Special Educational Needs Service

Director of Finance (Deputy S151 Officer)

Corporate Director of Finance and S151 Officer (Final only)

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

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, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, 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.

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1. Introduction

- 1.1 Parents/carers are responsible for ensuring that their children attend school regularly under s.444 of the Education Act 1996 (as amended). This includes arranging any necessary travel arrangements to and from school and/or accompanying their child as necessary.
- 1.2 Under the Education Act 1996 (as amended by the Education and Inspections Act 2006), local authorities have a duty in certain circumstances to make such travel arrangements as they consider necessary to ensure that suitable home to school travel arrangements are made for the purpose of facilitating a child's attendance at relevant educational establishments for children aged 5-16. In addition, local authorities also have a duty to facilitate access to full-time education for young people aged 16-19 and this may include assistance with travel in certain circumstances.
- 1.3 There is no statutory entitlement to travel assistance for children under 5. Children of pre-school age will not be provided with travel assistance other than in exceptional circumstances.
- 1.4 The 'Home to School Travel and Transport 2014' statutory guidance for local authorities states that the best practice suggests that for the maximum each way length of journey for a child of primary school age to be 45 minutes and for secondary school age 75 minutes. For children with Special Educational Needs (SEN) and/or disabilities, journeys may be more complex and a shorter journey time, although desirable, may not always be possible.
- 1.5 There is a continued anticipated growth in the number of students who apply (and are eligible) for SEND transport. The SEN Transport Growth Pupil Numbers 2023-24 report recorded a total of 1,553 students using SEN transport in 2021/22, representing a 7.6% increase from 2020/21 (1,443).
- 1.6 The purpose of this audit was to confirm whether the Council has taken appropriate planning and control with regard to SEN Transport resilience and demand management.
- 1.7 Whilst our review and testing were performed remotely, we have been able to obtain all relevant documents required to complete the review.
- 1.8 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 Issue

Priority 2 Issues

Delays in completing the assessment of SEN travel assistance for three out of ten applications tested between 1 March 2022 to 31 August 2022. **(Issue 1)**

Details of the Priority 3 finding can be found in Section 4.

3. Actions and Key Findings/Rationale

Control Area 2: Eligibility Assessment and approval of decision

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1				
2	It is made clear in the guidance and application form, that applications received after the deadline (to enable the proper use of Council resources) may not receive travel assistance within the stated 20 working day period. The service continues to strive to the 20 day period and it is noted that this is adhered to in almost all cases (other than as highlighted where additional information is required).	<p><u>Expected Control</u></p> <p>The Travel Assistance for Children and Young People Attending School policy 2022/23 states that '<i>Where it is decided travel assistance is appropriate it will be implemented within 20 working days from the date of the application</i>'</p> <p><u>Issue/Finding</u></p> <p>Review of ten applications for SEN travel assistance between 01 January 2022 and 31 December 2022 (from the Council's record of all applications received) found three cases had exceeded the 20-day timeframe to complete the assessment and receive the decision letter (two at 21 days and one at 37 days).</p> <p>The Deputy Head of Independent Travel advised that the application that took 37 days was due to the Tribunal officer requesting further information regarding the child.</p> <p><u>Risk</u></p> <p>Delays in processing applications can result in SEN children and young people not having access to the transportation they need to get to school/college. This may result in the Council failing to meet its legal requirement on the provision of travel assistance to SEN children and young people.</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Travel Assistance Commissioner - Deputy Head of Independent Travel</td> <td>Achieved</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Travel Assistance Commissioner - Deputy Head of Independent Travel	Achieved	
Responsible Officer	Deadline					
Travel Assistance Commissioner - Deputy Head of Independent Travel	Achieved					

4. Priority 3 Finding

Agreed action	Findings
<p><u>Control Area 4:</u> <u>Communication with parents/ carers</u></p> <p><u>Action proposed by management:</u></p> <p>Due to the fact that almost all applications are processed within the 20 working days, acknowledgement of receipt is implicit within the correspondence which notifies that travel assistance has been arranged. Most applications are now received through our online process, and therefore there is an auto acknowledgement.</p> <p><u>Responsible Officer:</u></p> <p>Travel Assistance Commissioner - Deputy Head of Independent Travel</p> <p><u>Deadline:</u></p> <p>Achieved</p>	<p>Expected Control</p> <p>After the Council has received an SEN travel assistance application, an acknowledgement letter is sent to the parents/carers/ to give information on what to expect next and an estimated timeframe for when they can expect to receive a decision on their application.</p> <p>Issue/Finding</p> <p>Whilst it was stated on the Council’s website that all applications will be reviewed and applicants will be contacted within 20 working days, confirmation of receipt was not provided to inform applicants that their SEN travel assistance application has been received and was being processed. There seems to be a lack of communication as parents were only being notified at a later stage when the decision of the application is made.</p> <p>Risk</p> <p>An acknowledgement letter provides transparency on the application. Lacking an acknowledgement letter may result in misinterpretation of expectations, requirements and timeline leading to confusion and anxiety for the parents, as they may not know what to expect on their application.</p> <p>Acknowledgement letter also serves as an effective communication tool between the Council and the parents, this can help to build trust and foster a positive relationship.</p>

AUDIT TERMS OF REFERENCE

SEN Transport Resilience and Demand Management

1 INTRODUCTION

- 1.1 Parents/carers are responsible for ensuring that their children attend school regularly under s.444 of the Education Act 1996 (as amended). This includes arranging any necessary travel arrangements to and from school and/or accompanying their child as necessary.
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- 1.3 There is no statutory entitlement to travel assistance for children under 5. Children of pre-school age will not be provided with travel assistance other than in exceptional circumstances.
- 1.4 Best practice suggests that the maximum each way length of journey for a child of primary school age to be 45 minutes and for secondary school age 75 minutes. For children with SEN and/or disabilities, journeys may be more complex and a shorter journey time, although desirable, may not always be possible.
- 1.5 The purpose of this audit was to confirm whether the Council has taken appropriate planning and control with regard to SEN Transport resilience and demand management.
- 1.6 This audit was undertaken as part of the agreed Internal Audit Plan for 2022/23.

2 OBJECTIVES AND METHOD

- 2.1 The overall audit objective was to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.2 The audit focused on each control / 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)
Legislative, Organisation and Management Requirements	0	0	0
Eligibility Assessment and approval of decision	0	1	0
Demand Forecasting and Management of SEN transport	0	0	0
Communication with parents/carers	0	0	1
Management oversight and reporting	0	0	0
Total	0	1	1

Appendix 2

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:

Priority 1 (High)	Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.
Priority 2 (Medium)	Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.
Priority 3 (Low)	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.

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