

# Final Internal Audit Report

## Parks (and Playgrounds): Inspections, Insurance & Maintenance

November 2024

Distribution: Corporate Director, SCRER  
Director of Streets & Environment  
Head of Environment & Neighbourhoods  
Parks Strategy and Development Manager  
Director of Finance & Deputy S151 Officer  
Corporate Director, Resources & S151 Officer (final only)

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

### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Forvis 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 3 of this report for further information about responsibilities, limitations and confidentiality.

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

1. Introduction	3
2. Key Issues	3

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**Detailed Report**

3. Actions and Key Findings/Rationale	5
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**Appendices**

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

### 1. Introduction

- 1.1. There are over 120 parks & playgrounds across the London Borough of Croydon, ranging from large parks covering hundreds of acres, to small local playgrounds. Responsibility for maintaining the parks & playgrounds across the Borough lies with the Council's Sustainable Communities, Regeneration and Economic Recovery (SCRER) directorate.
- 1.2. Parks & playgrounds must be maintained to a proper standard, not merely as part of the Council's objective to improve quality of life in the Borough, but because the Council has a responsibility to ensure that users of parks & playgrounds are safe. Health & safety concerns are particularly important for playground equipment, which is to be used by children.
- 1.3. The Royal Society for the Prevention of Accidents (ROSPA) recommends that there is a defined hierarchy of inspections, with visual inspections occurring at a minimum weekly.
- 1.4. The Council undertakes regular inspections of parks & playgrounds to identify repair needs and other maintenance required. Where repair needs are identified, maintenance should be carried out promptly, and the Council must ensure that any unsafe areas are made out of bounds to the public as soon as possible.
- 1.5. The Council may be liable to users of the parks & playgrounds who suffer injury due to improper maintenance, and for this reason, it is important that the Council has valid insurance to cover liabilities relating to parks & playgrounds.
- 1.6. Internal Audit's ability to provide assurance over the agreed scope in this review was; however, limited by some information not being provided, (although the deadline for the requested documents to be provided of 19 April 2024 was extended to 24 April 2024), which is reflected in the findings in Section 3.
- 1.7. This audit is part of the agreed Internal Audit Plan for 2023/24.

### 2. Key Issues

#### Priority 1 Issues

Evidence of a documented approach to inspections, insurance and maintenance of parks and playgrounds was not provided. No evidence of a parks and playgrounds risk register was provided. **(Issue 1)**

No evidence was provided for the selected sample of five parks and not all documentation was provided for the sample testing of five playgrounds. Internal Audit did not receive evidence of a defined process regarding inspections and there were inconsistencies in the timescales of inspections when discussed verbally and via email. **(Issue 2)**

Although requested, a copy of the defined processes for repairs and maintenance and an export from the repairs system (Confirm) showing the expected and actual repair completion dates were not provided. **(Issue 3)**

## Priority 2 Issue

No detail or evidence around KPIs relating to parks and playgrounds or reporting to management was provided. **(Issue 4)**

### 3. Actions and Key Findings/Rationale

#### Control Area 1: Regulatory, Organisational and Management Requirements

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1
1	<p>The Head of service will work with the Parks Strategy and Development manager to formalise the Parks Playground Policy which will focus on the scheduled frequency inspections of the playgrounds.</p> <p>Residents can already report issues with Playgrounds through the mobile App LOVE CLEAN STREETS or via the web site. Additionally, residents can contact the service via the Councils Customer contact centre.</p>	<p><b>Expected Control</b></p> <p>There should be appropriate policies and procedures in place relating parks (and playgrounds) inspections, insurance and maintenance that define the timescales for inspections, repairs and maintenance. There should also be a risk register for parks &amp; playgrounds and a reporting mechanism for members of the public to report any issues.</p> <p><b>Finding/Issue</b></p> <p>The Head of Environmental Services advised in the opening meeting that there was a Parks and Open Spaces Policy and also a Trees Policy. Internal Audit requested evidence of these policies and their approval, but this was not provided by the final deadline for evidence. The Head of Environmental Services advised that there was no general policy for parks and playgrounds in their archives.</p> <p>The following documentation was provided:</p> <ul style="list-style-type: none"> <li>• The Parks Bylaws – although this was an unsealed version.</li> <li>• The Events Policy – this policy was not version controlled and did not include any details around how often the policy should be reviewed or approved, or who would be responsible for this.</li> <li>• The Parks and Green Spaces Renewal Strategy 2022-25.</li> </ul>

		<p>However, none of the three documents provided included information around parks and playgrounds insurance, inspections and/or maintenance.</p> <p>A Masterplan for Park Hill Recreation Ground was provided which stated that Tyrens UK had been appointed to prepare Masterplans for six parks in Croydon. Evidence of the Masterplan for all parks was requested but not provided.</p> <p>Through discussion and review of available evidence it was found that contradictory timescales were given for when parks and playground inspections should occur.</p> <p>The Head of Environmental Services advised in the Opening Meeting that inspections of parks and playgrounds should occur as follows:</p> <ul style="list-style-type: none"> <li>• Weekly visual inspections of parks and playgrounds;</li> <li>• Monthly playground audits carried out by the Playgrounds Officer;</li> <li>• Quarterly independent inspections by Conway; and</li> <li>• Tree inspections on either a tri-annual or bi-annual basis (depending on the risk level).</li> </ul> <p>However, a later email stated that visual inspections were fortnightly, and operational and Conway inspections should occur ten times per year.</p>
<b>Responsible Officer</b>	<b>Deadline</b>	<b>Risk</b>
Head of Service	August 2025	Where there are no policies or procedural documents in place around inspections, insurance and maintenance requirements, there is a risk that staff are unaware of the correct procedures to be followed. This could lead to financial loss if there is no appropriate and valid insurance policy in place, or danger to the public if there is no documented approach to parks and playgrounds inspections and maintenance.

**Control Area 2: Inspections of Parks & Playgrounds**

Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 2				
1	<p>Monthly Playground inspections data was provided for the audit and demonstrated that the service is undertaking the weekly and monthly inspections. These documents were uploaded into the SharePoint Folder.</p> <p>The service will undertake a review of our Web page and ensure all listed Parks and Playgrounds are accurate and reflect the current status of the services.</p>	<p><b>Expected Control</b></p> <p>There are regular inspections of parks, playgrounds and equipment. In order to comply with ROPSA guidance, these include weekly visual inspections, monthly checks by the Playground Officer and quarterly checks by the contractor.</p> <p>Issues identified in inspections should be logged in the system and repairs/maintenance jobs created.</p> <p><b>Finding/Issue</b></p> <p>Evidence of park inspections over the three-month period and tree inspections over the last two/three years was requested for a sample of five parks (selected from the 75 on the Council’s website directory) but not provided.</p> <p>Separately, for a sample of five playgrounds (selected from the 45 on the Council’s website directory) evidence was requested, for a 3 month period, of the weekly and monthly inspections record and of Conway’s quarterly inspections. Evidence of a monthly playground audit was not provided for eight of 15 months tested (three months for each playground in the sample of five). The Council advised that one playground in the sample (representing three of these exceptions) was decommissioned in 2014 and is no longer an active playground. However, this playground still appeared on the Council directory when the ‘playground’ filter is applied under ‘park facilities’.</p> <p><b>Risk</b></p> <p>Where regular inspections of parks and playgrounds do not occur, there is a risk that equipment and sites are unsafe for use. Issues are not identified and rectified, leading to potential danger to the public.</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Head of Service</td> <td>April 2025</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Head of Service	April 2025	
Responsible Officer	Deadline					
Head of Service	April 2025					

**Internal Audit Comment:**

Internal Audit acknowledges the management response indicating that inspection information is available however this information was not provided made available during the internal audit. The service should ensure that going forwards all inspection information is retained and available for examination when requested.

**Control Area 3: Repairs & Maintenance (including Post-Inspection)**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 3
1	<p>The Head of service has confirmed that the Condition survey has been commissioned for 2024/25 by FM CONWAY.</p> <p>This work is to commence this year with supporting Capital provision for 2024/25 and 2025 /26 to cover all required maintenance work.</p> <p>Asset list of all Parks with playgrounds to be reviewed and all internal documents revised. Full GIS mapping of all green spaces is currently in progress.</p>	<p><b>Expected Control</b></p> <p>The Council should be able to evidence that repairs and maintenance jobs in respect of parks and playgrounds have been completed, including where contractors have been used. There is a defined process around post-inspections (especially where there have been major works).</p> <p><b>Finding/Issue</b></p> <p>Although requested, a copy of the defined processes for repairs and maintenance and an export from the repairs system (Confirm) showing the expected and actual repair completion dates were not provided.</p> <p>The Head of Environmental Services advised during the opening meeting that there was a Condition Survey Programme, which should be updated annually. This identifies major works required. A copy of this Condition Survey Programme was requested but not provided.</p> <p>Therefore, we are unable to provide assurance over this area.</p>



Responsible Officer	Deadline	Risk
Head of Service	March 2025	Where there is no defined approach to repairs and maintenance, there is a risk that necessary jobs are not completed in a timely manner, leading to unsafe equipment and potential danger to the public.

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

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 4				
2	<p>As an internal Council service, we do not currently have KPI measuring the performance of the Parks Strategy and Development team.</p> <p>This will be covered once the review of the Playgrounds Policy is finalised and signed off.</p>	<p><b>Expected Control</b></p> <p>In order to help monitor the inspection regime for parks and to provide management with assurance, there should be appropriate KPI's in place which are regularly reported.</p> <p><b>Finding/Issue</b></p> <p>Internal Audit received no details or evidence of any KPIs in place around parks and playgrounds. Evidence or details of regular reporting around parks and playgrounds was not provided.</p> <p><b>Risk</b></p> <p>Where there is no oversight, information provided to Management or regular reporting on parks and playgrounds, there is a risk of inappropriate decision making and a lack of escalation process. This could lead to necessary action not being taken.</p>				
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## AUDIT TERMS OF REFERENCE

### **Parks (and Playgrounds): Inspections, Insurance & Maintenance**

#### **1. INTRODUCTION**

- 1.1 There are over 120 parks & playgrounds across the London Borough of Croydon, ranging from large parks covering hundreds of acres, to small local playgrounds. Responsibility for maintaining the parks & playgrounds across the Borough lies with the Council's Sustainable Communities, Regeneration and Economic Recovery (SCRER) directorate.
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- 1.4 The Council may be liable to users of the parks & playgrounds who suffer injury due to improper maintenance, and for this reason, it is important that the Council has valid insurance to cover liabilities relating to parks & playgrounds.
- 1.5 This audit is part of the agreed Internal Audit Plan for 2023/24.

#### **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 for 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 examined the Council's arrangements in relation to Parks and Playgrounds (Inspections, Insurance & Maintenance), and included the following areas:

Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Regulatory, Organisational and Management Requirements	1	0	0
Inspections of Parks & Playgrounds	1	0	0
Repairs & Maintenance (including Post-Inspection)	1	0	0
Insurance Arrangements	0	0	0
Management Information and Reporting	0	1	0
<b>Total</b>	<b>3</b>	<b>1</b>	<b>0</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 Forvis 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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