

Final Internal Audit Report

Coroner's Service

August 2018

Distribution: Executive Director of Resources and s151 Officer (Final report only)
 Director of Finance Investment and Risk
 Head of Risk and Corporate Programme Office
 Support Services Manager (South London Coroner's Service)

Assurance Level	Recommendations Made	
Substantial Assurance	Priority 1	0
	Priority 2	3
	Priority 3	0

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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.....	2
2. Key Issues.....	3

Detailed Report

3. Actions And Key Findings/Rationale	3
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Appendices

1. Terms Of Reference
2. Definitions For Audit Opinions And Recommendations
3. Statement Of Responsibility

1. Introduction

- 1.1 Croydon is the lead authority for the South London Coroner's Service (SLCS), which also covers the boroughs of Bexley, Bromley and Sutton. The Coroner is an independent judicial officer who is accountable to the Lord Chancellor. Coroners act in accordance with the Coroners and Justice Act 2009. They inquire into deaths which are violent, unnatural or sudden and of unknown cause, and also inquire into all deaths in prison, police custody or similar circumstances.
- 1.2 The Head of Risk & Corporate Programme Office is responsible for the Support Team for the SLCS. The team's functions include front of house services, premises, contract management and payment of invoices.
- 1.3 The SLCS has an annual budget of £1.2m, and its costs are split between the four constituent boroughs on the basis of population.
- 1.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2018/19.

2. Key Issues

Priority 2 Issues
The collaboration agreement had not yet been signed by two partner authorities (Bexley and Sutton) at the time of the audit. (Issue 1)
The Office Manual was still under development and did not contain policies and procedure notes for all key activities. (Issue 2)
Work had started on the production of a Business Continuity Plan, but the plan had not yet been finalised. (Issue 3)

There were no Priority 3 issues.

3. Actions and Key Findings/Rationale

Control Area 1: Agreements with Other Boroughs		Detailed Finding/Rationale – Issue 1
Priority	Action Proposed by Management	
2	The MOU has now been signed by Bromley, Bexley & Sutton.	<p>There were previously no formal arrangements in place for running the consortium, but these arrangements are being formalised under a 'Memorandum of Understanding' (MOU), which is currently being signed by all parties. The MOU addresses the requirements of the Coroner & Justice Act implemented in 2013 and the relationship between the Coroner and local authority. The MOU sets out the objectives of the Consortium and the rules/procedures by which the Consortium works together. The agreement makes provision for an 'Accountable Body Role' that leads the Consortium and will be reviewed annually.</p> <p>It was established that the MOU had not been signed by the London Borough of Bexley and London Borough of Sutton at the time of the audit.</p> <p>Where the MOU is not signed by all parties to the agreement, there is a risk that the lead authority may not be able to enforce the terms of the agreement where a dispute arises with a partner authority.</p>
Responsible officer	Deadline	
Support Services Manager	Completed	

Control Area 3: Recharges to Other Boroughs		
Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 2
2	<p>All financial procedures are covered by the Oracle manual, details of which have been printed out and placed in the Office Manual. These are also available on the intranet. All permanent staff are unable to use the system unless they undertake the on line e learning module. This is tracked through the Croydon e learning package and as their manager I can track their progress.</p> <p>In all cases the Coroners service has adopted LBC contracts, policies and procedures (Financial, HR, FM, ICT, Telephony, Photocopying, to name a few).</p> <p>The current Coroner's software programme and database is being replaced in September by a full case management system. The current processes are being mapped in order to capture and create full electronic workflow options within the new system for all coroner processes that currently sit outside the existing system. The fields will be mandatory and each step in the process automated to alleviate any risk that the processes won't be completed correctly. The operator will</p>	<p>Policies and procedures provide staff with guidance on the process for completing tasks, to ensure they abide by regulations as well as the requirements of the Council and management. These should be regularly reviewed to ensure that these fit current procedures and law.</p> <p>It was established that the Support Services Manager set up an Office Manual folder on the shared drive when she started her role in September 2017. There was previously no central repository for procedure documents. Policies and procedures are being added to the Office Manual as and when these are located, and additional procedures will be written by the new Administrative Officer.</p> <p>Where staff do not have access to a comprehensive set of policies and procedures, there is a risk that they may not work in an efficient and effective manner.</p>

	<p>not be able to move onto the next stage of the process unless the preceding step is completed.</p> <p>The few processes that do sit outside the new system – court recordings, website access, audio conference calling and setting up of video links into prisons are already documented.</p>	
Responsible officer	Deadline	
Support Services Manager	Completed	

Control Area 4: Reporting and Liaison with Other Boroughs					
Priority	Action Proposed by Management				
2	<p>This is now finalised and has been shared with MPS Coroner Officer's Manager at all stages of creation. This has been submitted to the LBC resilience team.</p>				
	<table border="1"> <thead> <tr> <th>Responsible officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Support Services Manager</td> <td>Completed</td> </tr> </tbody> </table>	Responsible officer	Deadline	Support Services Manager	Completed
Responsible officer	Deadline				
Support Services Manager	Completed				
	<p>Detailed Finding/Rationale – Issue 3</p> <p>A Business Continuity Plan helps to ensure that an organisation is able to continue to deliver its critical functions where a serious incident arises.</p> <p>A draft Business Continuity Plan for the South London Coroner's Service was produced in June 2017 in conjunction with Croydon Council's Corporate Resilience Team. It was established that the final draft plan had not yet been discussed with the Coroner's Officers at Davis House employed by the Metropolitan Police, and had not yet been submitted to the partner authorities for comment.</p> <p>Where the Business Continuity Plan is not finalised in a timely manner, there is a risk that contingency arrangements may be inadequate, resulting in possible service disruption and damage to reputation.</p>				

TERMS OF REFERENCE

Coroner's Service

1. INTRODUCTION

- 1.1 Croydon is the lead authority for the South London Coroner's Service (SLCS), which also covers the boroughs of Bexley, Bromley and Sutton. The Coroner is an independent judicial officer who is accountable to the Lord Chancellor. Coroners act in accordance with the Coroner's and Justice Act 2009. They inquire into deaths which are violent, unnatural or sudden and of unknown cause, and also inquire into all deaths in prison, police custody or similar circumstances.
- 1.2 The Head of Risk & Corporate Programme Office is responsible for the Support Team for the SLCS. The team's functions include front of house services, premises, contract management and payment of invoices.
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2. OBJECTIVES AND METHODOLOGY

- 2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls/processes relating to the Coroner's Service.
- 2.2 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.3 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 examined the Council's arrangements for the following areas relating to the Coroner's Service (and number of recommendations made):

Control Areas/Risks	Recommendations Made		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Agreements with Other Boroughs	0	1	0
Cost Control	0	0	0
Recharges to Other Boroughs	0	1	0
Reporting and Liaison with Other Boroughs	0	1	0

DEFINITIONS FOR AUDIT OPINIONS AND RECOMMENDATIONS

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 consistently 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 which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and/or non-compliance that puts achieving the system objectives at risk.
	No Assurance	Controls are non-existent or weak and/or there are high levels of non-compliance, leaving the system open to the high risk of error or abuse which could result in financial loss and/or reputational damage.

Priorities assigned to recommendations are based on the following criteria:

Priority 1 (High)	Fundamental control weaknesses that require the immediate attention of management to mitigate significant exposure to risk.
Priority 2 (Medium)	Control weakness that represent an exposure to risk and require timely action.
Priority 3 (Low)	Although control weaknesses are considered to be relatively minor and low risk, action to address still provides an opportunity for improvement. May also apply to areas considered to be of best practice.

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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