

Final Internal Audit Report

Prevent Agenda

October 2016

Distribution: Executive Director of Place (Final Only)
Director of Safety
Senior Manager Policy Performance and Partnerships
Policy Officer

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

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This report has been prepared on the basis of the limitations set out in Appendix 3.

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Contents

Page

Executive Summary

1. Introduction 2
 2. **Prevent is a key strand of the Government's Counter Terrorism Strategy, CONTEST made up of four parts, Prevent, Pursue, Protect and Prepare. The purpose of Prevent is to stop individuals from becoming terrorists or supporting terrorism.**
 - 1.1 The recent Counter Terrorism and Security Act 2015, created a duty whereby Prevent activity has to become part of the mainstream work of the Council and its partners.
 - 1.2 As part of the Prevent Agenda at a local level, the Safer Croydon Partnership works closely with the security services and the community with the aim to reduce the risks presented by individuals.
 - 1.3 This audit is being undertaken as part of the agreed Internal Audit Plan for 2016/17.
 3. **Key Issue** 2
-

Detailed Report

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

Appendices

5. TERMS OF REFERENCE
6. DEFINITIONS FOR AUDIT OPINIONS AND RECOMENDATIONS
7. STATEMENT OF RESPONSIBILITY

2. Introduction

- 2.1 Prevent is a key strand of the Government's Counter Terrorism Strategy, CONTEST made up of four parts, Prevent, Pursue, Protect and Prepare. The purpose of Prevent is to stop individuals from becoming terrorists or supporting terrorism.
- 2.2 The recent Counter Terrorism and Security Act 2015, created a duty whereby Prevent activity has to become part of the mainstream work of the Council and its partners.
- 2.3 As part of the Prevent Agenda at a local level, the Safer Croydon Partnership works closely with the security services and the community with the aim to reduce the risks presented by individuals.
- 2.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2016/17.

3. Key Issue

Priority 2 Recommendation

At the time of the audit, the Channel Panel's Terms of Reference and Information Sharing Agreement had not been signed off by appropriate officers.

4. Actions and Key Findings/Rationale

Control Area 4: Multi-Agency Support	
Priority	Recommendation 1
2	<p>The Terms of Reference for the Channel Panel and the Information Sharing Agreement should be signed as agreed by appropriate officers or be minuted as agreed.</p> <p>The Information Sharing Agreement should be amended to specify the start date.</p>
	<p>Detailed Finding/Rational</p> <p>The Channel Panel Terms of Reference states that it 'will be reviewed on an annual basis'. It should also be amended as and when any updates to the process or policy are made. In addition, the Information Sharing Agreement is to be 'reviewed six months after coming into force and annually thereafter'.</p> <p>Examination of the Channel Panel's Terms Of Reference, dated January 2016, and the Information Sharing Agreement identified that neither document had been signed as agreed by appropriate officers or been minuted as agreed by the Channel Panel.</p> <p>The Terms of Reference should be signed on behalf of:</p> <ul style="list-style-type: none"> • The Croydon Borough Council Channel Chair; • The Croydon Borough Council Prevent Coordinator; • MPS SO15 Channel Team; • MPS Croydon, Croydon Borough Council Children's Services; • Croydon Borough Council Adult Services; • Croydon Borough Council Housing; • Croydon Borough Council Family Justice Centre; • London Probation; • Croydon Clinical Commissioning Group; and • South London & Maudsley Mental Health Trust. <p>The Information Sharing Agreement should be signed on behalf of:</p> <ul style="list-style-type: none"> • The Metropolitan Police Service; • The London Borough of Croydon;

	<ul style="list-style-type: none"> • The National Probation Service; • The London Community Rehabilitation Company; • The Croydon Clinical Commissioning Group; • Croydon National Health Service; and • South London and Maudsley Mental Health Trust. <p>It is noted from discussions with both the Prevent Coordinator and the Director of Safety that the agreement of the Information Sharing Agreement was overdue and in the process of being updated. In addition, examination of the Information Sharing Agreement found that the start date had not been specified and it was therefore not possible to determine when it is due to be reviewed.</p> <p>Where key documents such as the Channel Panel's Terms of Reference and Information Sharing Agreement are not signed off appropriately, or minuted as agreed, there is a risk that roles and responsibilities are not formally agreed and it may therefore prove difficult to resolve potential disputes should they arise.</p>		
Management Response	Agreed/Disagreed	Responsible Officer	Deadline
Agreed.	Agreed	Director of Safety	January 2017

TERMS OF REFERENCE

Prevent Agenda

1. INTRODUCTION

- 1.1 Prevent is a key strand of the Government's Counter Terrorism Strategy, CONTEST. The purpose of Prevent is to stop people from becoming terrorists or supporting terrorism and is made up of four parts, Prevent, Pursue, Protect and Prepare.
- 1.2 The recent Counter Terrorism and Security Act 2015, created a duty whereby Prevent activity has to become part of the mainstream work of the Council and its partners.
- 1.3 As part of the Prevent Agenda, at a local level the Safer Croydon Partnership works closely with the security services and the community with the aim to reduce the risks presented by those from within our community.
- 1.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2016/17.

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 around the Council's Prevent Agenda.
- 2.2 The audit will for area being considered:
- Identify and document the processes, risks and key controls;
 - Conduct sample testing of the identified key controls, and
 - Report on these accordingly.

3. SCOPE





- 2.1 The audit will include the following areas:

Control Areas/Risks	Recommendations Made		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Legislative, Organisational and Management Requirements	0	0	0
Intelligence Gathering	0	0	0
Education and Awareness	0	0	0
Multi-Agency Support	0	1	0
Monitoring and Management Reporting	0	0	0

DEFINITIONS FOR AUDIT OPINIONS AND RECOMENDATIONS

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 recommendations 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 for this report which is prepared on the basis of the limitations set out below.

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. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all 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. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Mazars Public Sector Internal Audit Limited

London

October 2016

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