

Final Internal Audit Report

Abandoned Vehicles

December 2017

Distribution:

- Executive Director Place (Final only)
- Director of Safety
- Head of Community Safety
- Neighbourhood Operations Manager
- Neighbourhood Safety Manager

Assurance Level	Recommendations Made	
No Assurance	Priority 1	4
	Priority 2	6
	Priority 3	0

Status of Our Reports

This report ("Report") was prepared by Mazars Public Sector Internal Audit Ltd 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.

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1. Introduction

- 1.1 The Council may, in line with the Road Traffic Regulations Act 1984, make provisions for the removal of vehicles which appear to be abandoned without lawful authority. These are vehicles, which have been permitted to remain at rest on a road, any land in open air or other land and are in such a position or such condition to appear to be abandoned.
- 1.2 The objectives, methodology and scope are contained in the Audit Terms of Reference at Appendix 1.

2. Key Issues

Priority 1 Issues

The records of reported abandoned vehicles on the Access 2003 database was incomplete, with images, links to '7 day' notices and the dates removed and outcomes not always being recorded, (**Issue 2.**)

Although the estimated contract value for abandoned vehicle removal is over £160k, there has been no tendering for this service and there is no contract in place between Tran-Support and the Council, (**Issue 6.**)

Invoices from the contractor are being receipted for payment without evidence of removed vehicles being obtained and without communication with the Abandoned Vehicle Service team to ascertain which vehicles should have been removed, (**Issue 7.**)

There is no monitoring of instructions to Tran-Support to remove vehicles to ensure that these instructions are acted upon in a timely manner, (**Issue 8.**)

Priority 2 Issues

No procedure notes were in place for processes that should be followed and no training had been provided on how to correctly use the database, (**Issue 1.**)

No guidance on what is considered a hazardous vehicle was available, (**Issue 3.**)

Examination of the records for a sample of ten vehicles found that two were first visited more than 21 days after being reported and four did not detail whether a first visit had occurred, (**Issue 4.**)

The wording on the '7 day' notice was not clear, (**Issue 5.**)

No key performance indicators are in place or monitored for the Abandoned Vehicles Service, (**Issue 9.**)

Although the Council could sell abandoned vehicles, it does not sell any, electing instead for these to be disposed by Tran-Support, (**Issue 10.**)

3. Actions and Key Findings/Rationale

Control Area 1: Regulatory, Organisational and Management Requirements		Detailed Finding/Rational – Issue 1
Priority	Action Proposed by Management	
2	New written procedure and policy to be in place.	<p>Procedure notes provide staff with guidance on the processes that need to be followed in completing key tasks.</p> <p>Discussion with the Neighbourhood Safety Manager established that there was an induction PowerPoint presentation and a process map that highlights the expected processes in different cases, but there were no detailed procedures for the Abandoned Vehicles Service. It was also established that there was no training provided in using the software for recording abandoned vehicles.</p> <p>Where procedure notes are not in place, there is a risk of inconsistency in working practices leading to avoidable errors that will need to be corrected. There is also a business continuity risk, with established team members leaving and 'organisational memory' being lost.</p>
Responsible officer	Deadline	
Neighbourhood Safety Manager	31/01/2018	

Control Area 2: Notification and Recording of Abandoned Vehicles						
Priority	Action Proposed by Management	Detailed Finding/Rational – Issue 2				
1	<p>Request ICT to develop and include and AVS module within CRM application.</p> <p>Testing and implementation of AVS module.</p> <p>Migration of data onto new system and go live.</p>	<p>The Council uses an Access 2003 database to record all abandoned vehicles reported to the Council, including details such as the date reported, the first and second visit dates, the subsequent date removed and details of the outcome.</p> <p>Examination of the database established that sufficient detail was included in the initial recording of abandoned vehicles, with vehicle registration numbers, locations, dates reported etc. all being recorded for the sample of 10 vehicles selected. However, other information, such as date removed and outcome, as well as references to images and links to documents such as the 7 day letters, had not been completed for eight of the vehicles sampled.</p> <p>Where details of abandoned vehicle cases are incomplete, there is a risk that cases are not completed in a timely manner, leading to complaints from the public. There is also a risk that the contractor can charge for services that cannot be verified by the Council.</p> <p>Service Comments / Clarification</p> <p>When the AVS service requirement was transferred from Parking Services in 2015 the Access 2003 system was a standalone proprietary system created by a member of the Parking Services Team. It is not supported by Capita and has no contingency or redundancy built in. It was intended that we would migrate to CRM 2016 as part of the service roll out of its Case Management system. Due to issues with that system which remain unresolved that migration has not been able to proceed. It had been intended that system safeguards could be applied to the Access system to ensure that an agreed audit trail of complete and incomplete activities related to the issue of 7 day notices could be provided. In lieu of this a management instruction for a manual reconciliation process will have to be applied until such time as a more permanent and automated function is available. The business processes have already been designed and a further request has been made to ICT to include an AVS module as part of the CRM application.</p>				
	<table border="1"> <thead> <tr> <th>Responsible officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Neighbourhood Operations Manager</td> <td>31/03/2018</td> </tr> </tbody> </table>	Responsible officer	Deadline	Neighbourhood Operations Manager	31/03/2018	
Responsible officer	Deadline					
Neighbourhood Operations Manager	31/03/2018					

Control Area 3: Inspections and Checks of Abandoned Vehicles					
Priority	Action Proposed by Management				
2	<p>Guidance on what is to be considered a hazardous vehicle to be added to the service policy and procedures notes, to inform investigating officers final decision.</p> <p>Where a vehicle is considered to be hazardous, it must be disposed of by the Council in accordance with the Road Traffic Regulations Act 1984, which states that 'The time at which a competent authority may dispose of a vehicle includes the case of a vehicle which in their opinion is in such a condition that it ought to be destroyed'.</p> <p>Discussion with key officers established that vehicles are inspected to assess whether or not these are considered to be hazardous. While officers were able to describe possible scenarios for where this would be applicable, there was no documented definition of what constitutes a hazardous vehicle.</p> <p>Where policy or procedures containing such a definition are not in place, there is a risk that officers may incorrectly remove vehicles that are not considered to be harmful, or inconsistent decisions are made over what vehicles are required to be removed.</p> <p>Service Comments / Clarification</p> <p>There is no statutory definition as to what constitutes a Hazardous vehicle but it seems to be an accepted principle (e.g. DEFRA guidance), that vehicle would be seen as being hazardous if it:</p> <ul style="list-style-type: none"> • Has broken windscreens and windows • Is accident damaged or in such a significant condition of decay as to make the structure unsafe (collapse/sharp exposed edges etc.) • Contains hazardous waste • Is a significant fire risk • Is a significant Health Risk i.e. it contains organic waste matter which would smell and attract flies and vermin. <p>This is not an exhaustive list and a dynamic assessment of risk would need to be undertaken either by the investigation officer or the service provider removing the vehicle.</p>				
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Responsible officer	Deadline				
Neighbourhood Safety Manager	31/01/2018				
Detailed Finding/Rational – Issue 3					

Priority	Action Proposed by Management	Detailed Finding/Rational – Issue 4
2	<p>A more robust and consistently managed system will be implemented to ensure that all time frames are met and improved levels of information and detail are captured and documented.</p> <p>This will be implemented prior to the adoption of the CRM module.</p>	<p>The abandoned vehicles page on the Croydon Council website states that abandoned vehicles should be dealt with within 3-4 weeks. In order to comply with a 28 day deadline, the first visit should be undertaken at the very latest by the 21st day after the vehicle was reported.</p> <p>Examination of the records for a sample of ten reported abandoned vehicles found that:</p> <ul style="list-style-type: none"> • Two cases where the vehicles were not visited within 21 days. • Four cases that did not have a first visit date recorded, which made it unclear whether any actions had been taken. <p>Where reported abandoned vehicles are not investigated in a timely manner, there is a risk that they will not be dealt with within the stated 3-4 weeks, leading to complaints from the public.</p>
Responsible officer	Deadline	
Neighbourhood Safety Manager	Complete	

Detailed Finding/Rational – Issue 5	
Priority	Action Proposed by Management
2	<p>7 day notice amended as per audit recommendations.</p> <p>The Refuse Disposal (Amenity) Act 1978 '3 Removal of abandoned vehicles' states that '(2)Where it appears to a local authority that the land on which a motor vehicle is abandoned as aforesaid is occupied by any person, the authority shall give him notice . . . that they propose to remove the vehicle in pursuance of subsection (1) above but shall not be entitled to remove it if he objects to the proposal . . . within the prescribed period.'</p> <p>Examination of the '7 day' letter used to give notice of the intent to remove vehicles under section 3 of The Refuse Disposal (Amenity) Act 1978 noted that the letter included the following wording:</p> <p>'If you are the keeper, I must inform you that you must phone us to claim the vehicle immediately and remove the vehicle from this location within 7 days. If you do not we will take the following action:</p> <ul style="list-style-type: none"> - The vehicle may be removed and disposed of as allowed under section 3 of The Refuse Disposal (Amenity) Act 1978 - You may face prosecution - If the vehicle is removed the cost to reclaim it would be £200 plus £40 per day storage fees' <p>The letter stated that you must phone us, but did not provide a specific number (although the letterhead does provide a number) and did not provide for other forms of communication, such as e-mail or letter. Furthermore, the letter does not make the Council's default position for the vehicle to be removed and disposed of by Trans-Support clear.</p> <p>Where the '7 day' letter does not clearly detail how to communicate with the Council, there is a risk that owners may communicate with the Council without the Abandoned Vehicles Service being aware of this in a timely manner. Where the '7 day letter; does not clearly detail what will happen to the abandoned vehicle, there is a risk of legal challenge.</p>
Responsible officer	Deadline
Neighbourhood Safety Manager	Complete

Control Area 4: Removal and Disposal of Abandoned Vehicles	
Priority	Action Proposed by Management
1	<p>Service to undertake a procurement exercise to award the contract.</p> <p>The Council's Contract and Tender Regulations govern all relevant Contracts with an estimated total Contract value of £100,000 and over. These regulations require that these services are appropriately tendered and that proper contracts are in place prior to any works or services being commenced.</p> <p>Regulation 6.19 of the Public Contract Regulations 2015 states, <i>'In the case of public service contracts which do not indicate a total price, the basis for calculating the estimated contract value shall be the following... (b) in the case of contracts without a fixed term or with a term greater than 48 months, the monthly value multiplied by 48.'</i></p> <p>Tran-Support has been engaged for the removal and disposal of abandoned vehicles. The expenditure from 1 July 2016 until the 30 June 2017 for services carried out by Tran-Support was £40,604.04. This annual value divided by 12 months, and multiplied by 48, equates to £162,416.16. However, there has been no tendering and there is no contract in place for the engagement of Tran-Support for vehicle removals.</p> <p>This is a breach of the Council's Tender and Contract Regulations. Furthermore, the lack of contract and any corresponding indemnity insurances, exposes the Council should an incident occur in the process of removing a vehicle.</p> <p>Service Comments / Clarification</p> <p>The original service provider, Kavanagh terminated the contract shortly after Neighbourhood Safety assumed responsibility for the abandoned vehicle service in 2015, without serving the required notice period. This was because of a sudden decline in the value of scrap metal which meant the contract was uneconomically viable. The Council were previously paid by Kavanagh for each vehicle. Due to the drop in value the Council have had to pay for each vehicle to be removed creating a substantial budget pressure that did not previously exist.</p>
Responsible officer	Deadline
Neighbourhood Operations Manager	01/04/2018

Detailed Finding/Rational – Issue 7	
<p>Priority</p> <p>1</p> <p>A weekly process is now in place whereby a physical reconciliation is undertaken on a weekly basis by the AVS Officer and business support detailing:</p> <ul style="list-style-type: none"> • Evidence of vehicles having been removed/disposed after LA Instruction • Copy of associated invoice • Receiving and reconciliation of documents to allow contractor to be paid. • Regular dip sampling of invoices and site visits to ensure vehicles have been removed 	<p>The Council's Payment Procedures, which are mandatory, state that, 'As soon as goods/services have been delivered, you must undertake a goods received check against the original purchase order. It is your responsibility to confirm that the goods and services have been delivered as per the original agreement.</p> <p><i>If you undertake a goods received check, you are accountable. If you are requested to receipt the purchase order on behalf of another officer, you must satisfy yourself that the goods/services have been received and that the details are correct as per the original purchase order. Where receipting on behalf of another, you must retain evidence that the person receiving the goods/services confirmed receipt.'</i></p> <p>Examination of payments made to Tran-Support established that four bulk purchase orders for the removal of abandoned vehicles for £15,000 each had been raised since 11 March 2016, with a total of £51,556.50 of goods/services being receipted against these orders. This included a bulk receipt of £8,430 on the 3 July 2017.</p> <p>Discussion with the Senior Business Support Officer, who conducted the goods /services received checks, established that evidence of removed vehicles is not obtained and that there is no communication between the Finance and the Abandoned Vehicles Service (AVS) team to verify the legitimacy of invoices that have been submitted.</p>
<p>Responsible officer</p> <p>Neighbourhood Safety Officer</p>	<p>Deadline</p> <p>Complete</p> <p>Where evidence of vehicle removal is not obtained and used to conduct goods / services received checks, there is a risk that payments are made for services that have not been provided.</p>

Priority	Action Proposed by Management	Detailed Finding/Rational – Issue 8
1	<p>Manual reconciliation process – service provider provides written confirmation of vehicle removal including a photographic regarding the removal and subsequent disposal of the vehicle. Cases will be dip sampled and site visits undertaken to ensure the integrity of the process and the information provided by the service provider. The response is 48 hrs from request to removal.</p>	<p>The Refuse Disposal (Amenity) Act 1978 'Disposal of removed vehicles' states that, '(1) ..., a local authority may, in such manner as they think fit, dispose of any vehicle which is in their custody in pursuance of section 3 above —</p> <p>(a) in the case of a vehicle to which a notice was affixed in accordance with subsection (5) of that section and on which no current licence was displayed at the time of its removal, at any time after its removal;</p> <p>(b) in the case of a vehicle to which a notice was so affixed and on which a current licence was so displayed, at any time after the licence expires;</p> <p>(c) in any other case, at any time after the local authority have taken such steps as may be prescribed to find a person appearing to them to be the owner of the vehicle .'</p> <p>Discussion established that where a vehicle is deemed abandoned and no response to the 7 day letter is received, the contractor Tran-Support will be instructed to remove the vehicle. However, no monitoring of the abandoned vehicle removal by Tran-Support is undertaken and destruction certificates unless specifically requested are not supplied.</p> <p>Where the removal of abandoned vehicles is not monitored, there is a risk that these vehicles are not removed in a timely manner resulting in public dissatisfaction in the Service or, where appropriate actions are taken by the owner in the interim period, unlawful vehicle removal.</p> <p>Service Comments/ Clarification</p> <p>Instructions have been drafted to ensure that instructions to the removal provider are monitored and any delays or issues acted upon in a timely manner. This is a primarily manual intervention and reconciliation process. It has been agreed that the service provider will provide written confirmation of vehicle removal which will include a photograph of the vehicle including VRM and time and date stamped. This will be supplemented by a written confirmation regarding the disposal of the vehicle either being returned to the registered keeper/owner of a copy of the destruction certificate when the vehicle has been destroyed. It has been agreed that cases will be dip</p>
<p>Responsible officer</p> <p>Neighbourhood Safety Officer</p>	<p>Deadline</p> <p>Completed</p>	

		<p>sampled and site visits undertaken to ensure the integrity of the process and the information provided by the service provider. We have determined as appropriate a turnaround time of 48 hrs from request to removal.</p>
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Control Area 5: Management Reporting					
Priority	Action Proposed by Management				
2	<p>Implement KPIs to include:</p> <ul style="list-style-type: none"> • Contractual performance indicators for the service providers responsible for vehicle removal and destruction. • Performance information relating to: <ul style="list-style-type: none"> ○ Date/Time Reported ○ Date/Time Visited ○ Date/Time 7 day notice attached ○ Date/Time vehicle removed by Owner/Registered Keeper ○ Date/Time vehicle removed by Service Provider ○ Date/Time vehicle restored to Owner/Registered Keeper ○ Date/Time/Location Vehicle disposed/destroyed 				
	<p>Detailed Finding/Rational – Issue 9</p> <p>Key Performance Indicators (KPIs) should be set and monitored to ensure that the service is performing to an expected standard. For the Abandoned Vehicles Service, this could include:</p> <ul style="list-style-type: none"> • Time taken to complete a case; • Percentage of cases completed; and • Number of complaints. <p>Discussions established that there are no KPIs tracked for the Abandoned Vehicles Service, which was attributed to lack of resources. There was also no regular communication with senior management to discuss any areas within the Service.</p> <p>Where KPIs are not tracked, there is a risk that poor performance cannot be identified and corrected in a timely manner.</p> <p>Service Comments/ Clarification</p> <p>The ability to capture KPIs has been restricted due to the nature of the Access 2003 database Neighbourhood Safety inherited when the service was transferred from parking. The ability to capture and monitor KPIs will be improved as and when an abandoned vehicle module is implemented in CRM.</p>				
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Detailed Finding/Rational – Issue 10	
Priority	Action Proposed by Management
2	<p>Incorporate a review of the ability to select vehicles at auction as part of the procurement/tendering exercise to be undertaken to contract a Removal Service Provider.</p>
<p>The Refuse Disposal (Amenity) Act 1978 'Disposal of removed vehicles' states that, <i>'(6) If before the expiration of the period of one year beginning with the date on which a vehicle is sold by a local authority in pursuance of this section any person satisfies the authority that at the time of its sale he was the owner of the vehicle, the local authority shall pay over to him any sum by which the proceeds of sale exceed the aggregate of such sums in respect of the removal, storage and disposal of the vehicle as may be prescribed.'</i></p> <p>Discussion established that all abandoned vehicles are picked up to be disposed of by Tran-Support and that none are sold by the Council. Considering that the expenditure from 1 July 2016 until the 30 June 2017 for services carried out by Tran-Support was £40,604.04 and that each vehicle costs £80 to be removed by Tran-Support, at least 500 vehicles were destroyed during the period. It is held that at least some of these vehicles may have realised a profit on disposal, which the Council may have used to defray the running costs of the Service.</p> <p>There is a risk that vehicles with a disposal value are destroyed instead of being sold and proceeds used to defray the running costs of the Service.</p> <p>Service Comments/ Clarification:</p> <p>This has been considered but would require additional processes and expertise from officers to assess the potential value of vehicles, and put in place a process for managing such transactions. The service is also hampered by a lack of storage space to store vehicles identified as suitable for sale. This could be reviewed as an option through the procurement process to award the contract.</p>	
Responsible officer	Deadline
Neighbourhood Operations Manager	31/03/2018

TERMS OF REFERENCE

Abandoned Vehicles

1. INTRODUCTION

- 1.1 The Council may, in line with the Road Traffic Regulations Act 1984, make provisions for the removal of vehicles which appear to be abandoned without lawful authority. These are vehicles, which have been permitted to remain at rest on a road, any land in open air or other land and are in such a position or such condition to appear to be abandoned.
- 1.2 As part of the agreed 2017/18 Internal Audit Plan, an internal audit in respect of Abandoned Vehicles was identified to be undertaken.

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 control / process being considered:
- Walkthrough the process to consider the key controls;
 - Conduct sample testing of the identified key controls, and
 - Report on these accordingly.

3. SCOPE





- 3.1 The audit included the following areas:

Control Areas/Risks	Issues Identified		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Regulatory, Organisational and Management Requirements	0	1	0
Notification and Recording of Abandoned Vehicles	1	0	0
Inspections and Checks of Abandoned Vehicles	0	3	0
Removal and Disposal of Abandoned Vehicles	3	0	0
Management Reporting	0	2	0
Risk Register	0	0	0
TOTAL	4	6	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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