

# Final Internal Audit Report

## SEN Transport: Travel Training

### November 2024

Distribution: Head of Independent Travel  
 Head of 0-25 SEN Service  
 Director, Sustainable Communities  
 Director of Education  
 Head of Finance, SCRER  
 Head of Finance, CYPE  
 Corporate Director, SCRER  
 Corporate Director, CYPE  
 Director of Finance & Deputy S151 Officer  
 Corporate Director, Resources & S151 Officer

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

**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.

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**1. Introduction**

- 1.1 Children with Special Educational Needs (SEN) may require additional support with transport to and from schools. This may include the use of specialised transport. Local authorities cover the cost of specialised transport where it is required.
- 1.2 There has been a significant increase in costs associated with SEN Transport at Croydon Council (Council) in recent years. This has placed pressure on the Council's SEN Transport budget, and consequently, its ability to provide an appropriate service for young residents who require it.
- 1.3 The Council has launched an Independent Travel Training (ITT) initiative to train SEN students to use public transport. Accessible public transport options exist, but students may lack training or confidence in using these. By training SEN students to use public transport where possible, it is hoped that the Council's spending on SEN Transport can be reduced, allowing spending to focus on those students with more extensive needs.
- 1.4 Young people are referred to the Council by a variety of sources, including parents, carers, guardians or social workers via the Council's website. SEN students are referred as requiring some form of SEN Transport assistance, which may not necessarily mean the ITT initiative. Once an initial referral is made, the Council has 20 working days to respond and confirm whether the SEN student is suitable for training.
- 1.5 An assessment is conducted by a travel assessor with the young person and their family/guardians to confirm suitability for ITT and a training plan is created where the frequency of training sessions and ITT progress will be documented.
- 1.6 This audit focused on the implementation of the ITT initiative, including the identification of eligible SEN pupils, and delivery of training and support. Additionally, the audit looked at how costs for SEN transport were monitored and controlled.
- 1.7 Most relevant documents and evidence needed were obtained to complete this internal audit, although there were some exceptions where documentary evidence was not obtained. These exceptions have been outlined in the findings in Section 3.
- 1.8 This audit was part of the agreed Internal Audit Plan for 2024/25.

**2. Key Issues****Priority 2 Issues**

A review of the seven active trainers found that safeguarding training certificates could not be located for one trainer, and Train the Trainer certificates could not be located for five trainers. **(Issue 1)**

ITT costs per pupil (including average cost per pupil) were not reported to Senior Management and review of a sample of ten active pupils receiving ITT training found that individuals' costs of training had not been monitored. **(Issue 2)**

The Priority 3 findings are included under item 4 below.

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

**Control Area 1: Referrals/Assessment of Needs for SEN Transport and Take-Up**

Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 1
	<p>The team have all completed the Leeds’ Train the Trainer course to deliver Independent Travel Training during their induction period. It is acknowledged that the certificates for this training could not be located for all, and going forwards this will be addressed by having a centralised training repository on the ITT MS Teams’ site. The service does not intend to order replacement certificates but will ensure going forwards that the training records are held centrally, for external training.</p> <p>The missing safeguarding training for one of the travel trainers is the Safeguarding Level 2 training undertaken using the Council’s Me Learning program. This</p>	<p><b>Expected Control</b></p> <p>The Independent Travel Service has a clearly documented training strategy and related procedures, to ensure a consistent approach to managing the ITT programme and ensuring that staff have appropriate qualifications. The Council has a standardised approach to retaining training certificates, which are held centrally.</p> <p><b>Finding/Issue</b></p> <p>The Alternative Travel Team Leader explained that independent travel trainers complete a two-day training course (Train the Trainer) run by Leeds Council during their probationary period. Safeguarding training is also undertaken and monitored centrally by the Council. However, this plan of training was not recorded in a training strategy document or training framework. Training was also targeted exclusively at new trainers, and refresher courses were not provided for experienced trainers.</p> <p>A review of training records for the seven active trainers found that safeguarding training certificates were not on file for one trainer, and Train the Trainer certificates were not on file for five trainers. Therefore, we have been unable to verify that the relevant training was completed by these officers.</p> <p>The Deputy Head of Service explained that it was difficult to obtain the missing certificates, as these were not retained centrally but issued individually to the trainer: some trainers could not find their certificate and a cost would be incurred to obtain new copies.</p>

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	<p>training documentation.</p>	<p><b>Risk</b></p> <p>Where training requirements have not been defined in a training strategy or framework, there is a risk that the Council will not follow a consistent approach, in line with Council requirements and government guidance. This means the Council and may not provide adequate training to meet young people’s needs.</p> <p>Where copies of training certificates are not retained by the Council, there is a risk that staff may not have received appropriate training, and the Council may not be aware of any further training needs.</p>
<p><b>Responsible Officer</b></p>	<p><b>Deadline</b></p>	
<p>ITT Coordinator</p>	<p>April 2025</p>	

**Control Area 3: Monitoring of costs and financial controls for SEN transport**

Priority	Action Proposed by Management	Detailed Finding/Rationale – Issue 2
	<p>As part of a more robust reporting process around all performance, the SEND Travel Transformation Board has requested a suite of KPIs to be developed, which would provide a report of the costs associated with all parts of the SEND Travel Service.</p> <p>The September 2024 Travel Transformation Board discussed KPI reporting on Independent Travel Training. These KPIs were then requested to be reduced to 10 or so meaningful KPIs for Board reporting, 1 of which will include ITT.</p> <p>The intention is to report upon successful ITT students per period, which will identify the cost (duration of time) for training, and the associated cost saving i.e. the reduced cost of removing them from the</p>	<p><b>Expected Control</b></p> <p>The Council monitors and reviews ITT costs to ensure costs are controlled and value for money is achieved.</p> <p><b>Finding/Issue</b></p> <p>The Head of Independent Travel reported they review ITT costs for each training plan, however, there is no documented record of each cost review.</p> <p>Internal Audit were also advised that internal oversight of ITT costs was historically discussed at monthly monitoring meetings between November 2023 and March 2024, (although the specific title of these meetings, an agenda for the meetings and minutes were not made available for review). However, these discussions no longer took place, and ITT costs were not systematically monitored or reported to Senior Management. The Head of Independent Travel advised that as part of the ongoing Transformation Project, more detailed reporting on ITT will be implemented in the future. However, further details of when this project will occur were not provided.</p> <p>The ITT Co-ordinator also reported that individual pupil costs were not being monitored at the time of internal audit. A monitoring spreadsheet was in development, which would show individual pupil costs over the years that they have received SEN Transport, with plans to complete the spreadsheet in the summer of 2024.</p> <p><b>Risk</b></p> <p>Where the Council does not report on ITT costs to the divisional Director or DMT on a regular basis, there is a risk that the ITT programme does not deliver value for money.</p>



**Priority 3 Issues**

Agreed action	Findings
<p><b><u>Control Area 2: Training Programme &amp; Related Guidance/Support for SEN pupils</u></b></p> <p><b><u>Action proposed by management:</u></b></p> <p>It is acknowledged that the long-term sickness of one of the Travel Trainers has meant that some records could not be accessed during the audit. The absent Travel Trainer’s student’s records have been taken over during the period of sickness by another Travel Trainer who has updated the centralised records onto ECCO with the updates, and therefore the trainee has not suffered any detriment to their training program. When the individual returns, those records will be combined and updated into one file.</p> <p><b><u>Responsible Officer:</u></b> ITT Coordinator</p> <p><b><u>Deadline:</u></b> January 2025</p>	<p><b>Expected Control</b></p> <p>The Council has conducted an assessment of needs for each young people requiring ITT and has put together a training plan based on this assessment, which has been retained for reference.</p> <p><b>Finding/Issue</b></p> <p>A sample of ten active pupils (out of 18) who had received an ITT assessment was selected for testing, and it was found that the Council did not hold a training plan on file in six cases. For five of these cases, there was a clearly documented reason why there was no plan on file:</p> <ul style="list-style-type: none"> <li>• Three of the students were deemed to be unsuitable for ITT;</li> <li>• One of the students had been put on hold from the training programme due to a safeguarding issue; and</li> <li>• One of the pupils had withdrawn from the training.</li> </ul> <p>For the final case, the Alternative Travel Team Leader advised that this was probably held individually by the relevant trainer, rather than being retained centrally on ECCO (the storage database for student information). However, as the trainers were on leave, it was not possible to verify this during the internal audit.</p> <p><b>Risk</b></p> <p>Where information about pupil progress is not held centrally by the Council, there is a risk that the Council is unaware of the progress of students, that students may fall behind in their training, or that training may no longer be suitable.</p>

Agreed action	Findings
<p><b><u>Control Area 3: Monitoring of costs and financial controls for SEN transport</u></b></p> <p><b><u>Action proposed by management:</u></b></p> <p>The Head of Service has provided detailed financial information to London Councils but has not yet received any information back which would enable benchmarking to be undertaken. The Transformation program has provided some benchmarking information which will be used going forwards to ensure that monitoring of the effectiveness of the ITT program provides value for money.</p> <p><b><u>Responsible Officer:</u></b> Head of Independent Travel</p> <p><b><u>Deadline:</u></b> April 2025</p>	<p><b>Expected Control</b></p> <p>ITT costs are benchmarked against costs at other Councils with similar programmes.</p> <p><b>Finding/Issue</b></p> <p>The Council does not currently engage in benchmarking measures for the ITT initiative specifically, although the Independent Travel team advised they conduct benchmarking for wider SEN Transport costs more generally.</p> <p>SEN transport cost information was submitted to the London Councils by the Head of Service on 5 July 2024. London Councils will share it with all Local Authorities in Greater London to support future benchmarking once it has all been collated. However, this data is currently limited, as the Head of Service explained that a risk remains that the collated data may not be accurate. This cost collection exercise has not been carried out previously, due to the relatively recent introduction of ITT.</p> <p>The Head of Independent Travel stated that they recognise the value benchmarking would provide and are hoping that benchmarking can be conducted in the future using data provided by London Councils.</p> <p><b>Risk</b></p> <p>Where benchmarking does not occur and is not a continuous process specifically for the ITT initiative, there is a risk that the Council is not obtaining good value for money and is not best using resources.</p>

# AUDIT TERMS OF REFERENCE

## SEN Transport

### 1 INTRODUCTION

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- 1.3 The Council has launched an Independent Travel Training initiative to train SEN students to use public transport. Accessible public transport options exist, but students may lack training or confidence in using them. By training SEN students to use public transport where possible, it is hoped that the Council's spending on SEN Transport can be reduced, allowing spending to be focused on those students with the most extensive needs.
- 1.4 This audit will focus on the implementation of the Independent Travel Training initiatives, including the identification of eligible SEN pupils, and delivery of training and support. Additionally, the audit will look at how costs for SEN transport are monitored and controlled.
- 1.5 This audit is part of the agreed Internal Audit Plan for 2024/25.

### 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 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, focused on Independent Travel Training for SEN Transport was undertaken as part of the 2024/25 Internal Audit Plan. The specific scope included the following areas and recommendations:

Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Legislative, Management and Organisational Requirements	0	1	0
Referrals/Assessment of Needs for SEN Transport and Take-Up	0	0	0
Training Programme & Related Guidance/Support for SEN Pupils	0	0	1
Monitoring of Costs and Financial Controls for SEN Transport	0	1	1
Monitoring of Outcomes and Management Reporting	0	0	0
<b>Total</b>	<b>0</b>	<b>2</b>	<b>2</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	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>	
<b>Priority 3 (Low)</b>	the value for money of the review area.

## Statement of Responsibility

We take responsibility to 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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