Compliance with the recommendations from the Local Government and Social Care Ombudsman (LGSCO) relating to SEND

Internal Audit Report

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Executive summary

> ## Partial Assurance
>
> **Partial**
>
> There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.

Introduction

This audit examined how Slough Borough Council has addressed the recommendations made by the Local Government and Social Care Ombudsman (LGSCO) following investigations into complaints regarding the Council's Special Educational Needs and Disabilities (SEND) provision.

The Children and Families Act 2014 and the SEND Regulations 2014 place a clear duty on local authorities to identify, assess, and meet the needs of children and young people with SEND. These regulations mandate that councils work in partnership with families and other agencies to ensure inclusive education and effective transitions.

The LGSCO acts as an independent body, investigating complaints of maladministration in local authority SEND services. Their role is crucial in holding councils accountable, identifying systemic issues, and recommending service improvements.

This audit has assessed the effectiveness of Slough Borough Council's implementation of LGSCO recommendations, focusing on whether the Council has taken appropriate action to rectify identified failings and improve outcomes for children and young people with SEND.

The audit has considered the impact of these actions on the Council's SEND provision and its compliance with relevant legislation and guidance.

Council records show that there were approximately 2,300 children and young people being served by Slough Borough Council's SEND program during the 2024 calendar year.

Key Findings

This audit evaluated Slough Borough Council's response to LGSCO recommendations between January 2022 and December 2025, with a focus on identifying areas of progress and opportunities for further improvement. The audit found that while the Council has made positive strides, challenges remain in ensuring consistent compliance with LGSCO recommendations and in addressing key weaknesses within the SEND processes.

The following are the key findings from the audit:

- **Implementation of LGSCO Recommendations:** While adequate evidence of compliance was found in three out of five investigated cases, documentation was lacking for the remaining two cases, highlighting challenges in record-keeping and filing practices.

- **Recurring Themes in LGSCO Recommendations:** Analysis revealed recurring themes, including delays in issuing Education, Health and Care (EHC) Plans, failure to obtain necessary professional advice, inadequate communication and complaint handling, and lack of appropriate staff training. These themes point to systemic issues that require further attention. We note that the current Education leadership team has commenced addressing these issues.

- **Preparation of Education, Health and Care Plans (EHCP):** A significant improvement was noted in the rate of EHCP preparation during 2024 compared to 2023, attributed to improved management and better resource utilisation. However, a growing backlog of cases remains a concern. See *Annex 4*.

- **Annual Reviews:** The SEND team is facing challenges related to the annual review process, primarily due to staffing shortages, data management issues, and process inefficiencies. Despite these challenges, the team has implemented various mitigations and is actively working to address these issues.

- **Benchmarking:** Internal Audit's comparative analysis with other councils revealed that while Slough has a similar number of upheld complaints to a council with a similar population size, the rate of upheld complaints per 1,000 residents is higher than some larger councils. Further analysis is needed to fully understand the context of these figures. See *Annex 5*.

Notable Improvements Identified

The audit identified several positive developments within the SEND provision, including:

- **Significant improvement in performance:** In the year 2024, there was a significant improvement in operational output compared to 2023. For example, the total number of EHCPs completed in 2023 was 182, which increased by 87% to a total of 341 in 2024.

- **Increased Staffing:** A recent increase in staffing for the SEND team is a positive step towards addressing workload concerns.

- **Implementation of Mitigations:** The SEND team has implemented various mitigations to address challenges, such as bringing in business support officers to improve data management.

- **Focus on Data Improvement:** The SEND team is actively working to improve data accuracy and completeness.

- **Improved Assessment Process:** The assessment process has been refined and is now considered to be functioning effectively.

- **Transparency and Open Communication:** The SEND team demonstrates an improved commitment to transparency and open communication.

Key Weaknesses Identified

The audit also highlighted areas requiring further improvement:

- **Systemic Delays:** Delays in issuing EHC Plans and completing assessments suggest inefficient processes and potential resource constraints.

- **Assessment Issues:** Failure to obtain professional advice indicates potential gaps in the assessment process, which could negatively impact the quality of support provided to children with SEND.

- **Communication and Parental Engagement:** Inconsistent communication and complaint handling suggest some inadequate engagement with parents and a lack of transparency.

- **Staff Knowledge and Training:** The need for staff training on SEND law and procedures highlights potential knowledge gaps that could hinder effective service delivery.

- **Lack of Robust Data Management System:** The SEND team's reliance on manual data entry and tracking, as well as the absence of a comprehensive data management system, has led to data integrity issues and hinders effective monitoring and reporting.

- **Inadequate Staffing Levels:** The chronic understaffing of the SEND team has resulted in an unmanageable workload for existing staff, contributing to backlogs and potential delays in completing annual reviews.

- **Unclear Process for Tracking School Compliance:** The process for tracking and ensuring school compliance with annual review requirements is unclear and appears to be ineffective, as evidenced by the significant backlog and the lack of reliable data on completed reviews.

- **Lack of Standardized Processes and Templates:** The absence of standardized processes and templates has led to inconsistencies and inefficiencies in the annual review process, potentially impacting the quality and timeliness of reviews.

Recommendations

Based on these findings, the audit will provide a series of recommendations aimed at strengthening the Council's SEND provision and improving outcomes for children and young people with SEND. These recommendations will focus on addressing the key weaknesses identified and building upon the successes achieved to date.

Findings

Findings are exceptions-based and are designed to communicate key issues identified during the audit, together with suggested actions for improvement. They are detailed below, together with details of the potential / theoretical risk (Assessed risk).

Assessed Risk 1:

SBC fails to implement the recommendations received after LGSCO investigations thereby increasing reputational, financial and/or legal risks.

Register of LGSCO complaints and recommendations					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
1	A record of all the LGSCO recommendations relating to the SEND activities is kept and regularly updated.	Internal Audit examined five LGSCO complaints related to SBC between 2022 and 2024. There is adequate evidence to show compliance with LGSCO recommendations in three cases: (ref. # 22 016 351, 23 006 513, and 23 006 814). However, two cases lack documented evidence of compliance: • Case ref. # 22 013 224 • Case ref. # 21 014 556	The lack of documentation for these two cases is attributed to poor record-keeping and filing practices. These two cases relate to 2022 and 2023.	• Key information may be lost and therefore SBC may not be able to learn lessons from the cases where the documentation is not available. • SBC are not complying with retention of documents laws or guidelines.	• As a good practice, SBC should develop clear and transparent policies on SEND document retention, accessible to individuals and families. • SBC should regularly review its retention schedules to ensure compliance with legal requirements and best practice. • SBC should have a system that ensures secure storage and disposal of records so as to protect confidentiality. Medium
Management Response		Recommendation is accepted. Action has already been implemented to improve the process.		Responsible Individual	Neil Hoskinson – Director of Education
				Date for Implementation	30 April 2025

Assessed Risk 2:

SBC does not have good record-keeping thereby causing operational inefficiencies and compromising service delivery to SEND children and young people.

Tracking of Annual Reviews					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
2	SBC has clear processes in place for tracking Annual Reviews of EHCPs related to children and young people under the SEND program.	The process for tracking and ensuring school compliance with annual review requirements is unclear and appears to be ineffective, as evidenced by the significant backlog and the lack of reliable data on completed reviews.	Previous inadequacy of management and oversight the SEND process.	Annual Reviews are not performed in an efficient and effective manner thereby not reflecting the changing needs and outcomes of a child or young person.	SBC must develop a Standard Operating Procedure (SOP) for the tracking of Annual Reviews done at the schools and colleges. All education settings should be instructed of the statutory requirement for an Annual Review in respect of all children and young adults participating in the Council's SEND program. High
Management Response	The Service Director has seen improvements in the process but this is a problem that is prevalent in many councils around the country. Steady progress has been noted over the past year. There is challenge in staffing. We however intend to have a new operating system by September which will improve the management of annual reviews. Securing additional staffing will help to improve performance in this area.		Responsible Individual	Neil Hoskinson – Director of Education	
			Date for Implementation	30 October 2025	

Lack of an electronic data management system					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
3	SBC has efficient and effective systems and processes in place to record the individual details of children and young people in the SEND program, and the system is dependable for scheduling and recording the details of each Annual Reviews.	The SEND Team relies on manual data entry and tracking (i.e. using an Excel spreadsheet), and there is not a comprehensive data management system. There is no reliable information as to the number of children who are due an annual review as well as the number of annual reviews that have been successfully completed at any point in time.	Previous inadequacy of management and oversight the SEND process.	The use of a manual tracking system has led to data integrity issues and hinders effective monitoring and reporting. Failure to have accurate data on Annual Reviews could affect the educational outcomes of SEND children because some children might not have these annual reviews so their plans could be outdated.	SBC needs to utilise an electronic data management system which will reduce the clerical errors endemic in manual processes. Use of an electronic data system could also improve management efficiency over the database and related activities. Medium
Management Response		The department has started the phasing out of the current manual tracker and using the electronic Capita system. The migration to the electronic system is expected to be complete by end of first quarter of financial year 2025/26.		Responsible Individual	Neil Hoskinson – Director of Education
				Date for Implementation	30 June 2025

	Standardised processes and templates				
No	**Expectation**	**Finding**	**Cause**	**Implications**	**Recommendation and Priority**
4	SBC has standardised processes and templates for the SEND function.	SBC does not yet have standardised processes and templates to enable efficient and effective management of SEND.	Previous inadequacy of management and oversight of the SEND process.	The absence of standardized processes and templates has led to inconsistencies and inefficiencies in the annual review process, potentially impacting the quality and timeliness of reviews.	SBC needs to develop standardised templates for SEND activities. Medium
Management Response		Implementation of standardised templates has commenced, and it is expected to be completed by the end of Q1 of FY2025/26.		**Responsible Individual**	Neil Hoskinson – Director of Education
				Date for Implementation	30 June 2025

	Recording of the borough where SEND participants at school/college				
No	**Expectation**	**Finding**	**Cause**	**Implications**	**Recommendation and Priority**
5	SBC has many SEND children and young adults that whilst being Slough residents attend educational facilities in other boroughs. The SBC records should therefore be prepared in a manner that easily identifies whether the educational provision is within Slough Borough or out of the borough (e.g. in Windsor)	SBC records (i.e. AR Tracker) show that as at Feb 2025 that there are. 2,293 participants of the SEND program. And the records also show that as at the last census done in Oct 2024 Census there were only 1,342 children under the SEND program that were attending Slough schools. Therefore, more than 40% attend educational facilities outside the Slough area. Whilst the Annual Review (AR) Tracker for SEND identifies the names of the schools, colleges, etc. that are attended by the	Management oversight when preparing the spreadsheet.	Being easily able to extract the relevant borough where Slough children under SEND are being educated and trained enables for better and more efficient place planning as well as improvements in the budgeting for transportation, etc.	The AR Tracker should be amended to include the borough where the SEND children and young adults are attending school, college, etc. Low

		SEND children and young people, it does not specify in which borough each school or college is located.			
Management Response		Action has already been taken. The Capita system which is being implemented gives details of which local authority each child or young person under the SEND program is being provided for.	Responsible Individual		Neil Hoskinson – Director of Education
			Date for Implementation		30 June 2025

Assessed Risk 3:

SBC fails to comply with some legal and regulatory requirements as regards SEND requirements thereby increasing legal and financial risks.

Delays in processing of Education, Health and Care Plans (EHCPs)					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
6	There is good compliance with regulations relating to the prompt completion of EHC Plans i.e. EHCPs are prepared within 20 weeks from the date an assessment is requested.	Internal Audit has noted a significant improvement during 2024 in the rate at which EHCPs are being prepared (compared to 2023). However, the number of EHCPs being concluded remains smaller than the number of new requests being received. This therefore means that SBC is having a backlog that continues to grow. • In 2023 the number completed plans only accounted for 41% of the total requests received. • In 2024, this ratio has improved to 87%. As of December 2024, the backlog was 185 cases, and these cases were overdue by approx. 37 weeks.	The work output is inadequate to meet the demand. There are several reasons for this situation occurring such as inadequate staffing levels, a high staff turnover rate in the recent past, and inconsistent performance management systems.	Failure to meet the 20-week target set by the national regulations could mean the needs and outcomes of children and young people are not met on a timely basis. Failure to promptly complete EHCPs could result in SBC being subjected to further complaints by residents to the LGSCO and this could result in reputational damage and financial penalties.	Management should assess the adequacy of staffing in respect of the EHCP processes. SBC should review the performance management over staff to ensure better outputs and helping to reduce the waiting times of affected people. . High
Management Response		Management has implemented new processes coupled with a higher staff retention level. From November 2024, the service has surpassed management's target of finalising a minimum of 35 EHCPs (except for December which was affected by the		Responsible Individual	Neil Hoskinson – Director of Education
				Date for Implementation	30 September 2025

		holiday season). The number of cases that are overdue has therefore begun to fall. We expect to have not backlog cases by September 2025.			

Decision Tracking and Recording					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
7	When the LGSCO makes final decisions on SEND cases there is a time limit (e.g. 4 weeks) whereby SBC must provide evidence to the LGSCO that the remedies have been implemented.	Internal Audit noted that in 2/3 cases, SBC failed to resolve the matters identified by the LGSCO within the required 4-weeks deadline: • Case ref. # 22 016 351 dated 15 May 2024 – SBC provided SBC with the required evidence of satisfactory completion on 5 Sept 2024., • Case ref. # 23 006 814 dated 6 Feb 2024 – SBC only provided the required evidence on 28 March 2024. In 2024, the only case where SBC managed to meet the 4-weeks deadline was Case ref. # 23 006 513 dated 5 March 2024,	A lack of focus possibly caused by the inadequate staffing levels within the SEND department. Inadequate communication processes within the department.	Failure to promptly address LGSCO judgements disadvantages parents and children. It could also have reputational damage to SBC.	SBC should promptly address recommendations from the LGSCO, and this should be done within the stipulated time limits. Any cases where these time limits are not achieved should be escalated to the Director of Children's Services (Sue Butcher) for managerial attention. Medium
Management Response		Processes have been implemented to ensure LGSCO and tribunal complaints is now in place. Evidence is now provided within the required timescale.		Responsible Individual	Neil Hoskinson – Director of Education
				Date for Implementation	30 May 2025

Delays in performing Annual Reviews Education, Health and Care Plans (EHCP)					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
8	National regulations require that an annual review of an EHCP must take place within 12 months of the plan's initial issue, and then every 12 months after that.	The SEND Team data shows a total of.2,293 children and young adults under the SEND program as at Feb 2024. However, there was currently no accurate record of the number EHCPs prepared. The SBC records show a total of only 704 plans received from the schools of which 163 were reviewed by SBC. (The SEND team have stated that these statistics are unreliable. Additional work is being done to update the data and related statistics).	Inadequate focus on meeting this statutory guideline. The staffing shortages and turnover may also have contributed to this problem.	Failure to meet the 12-month target set by the national regulations could result in the needs of children and young people not being addressed in timely manner. Failure to promptly complete EHCPs could result in SBC being subjected to further complaints by residents to the LGSCO and this could result in reputational damage and financial penalties.	Management should assess the adequacy of staffing in respect of the EHCP processes. And this should be kept under regular review. SBC should review the performance management over staff to ensure better outputs and helping to reduce the waiting times of affected people. High
Management Response		Management has remedied the situation. An accurate record of EHCPs completed is now in place. A more consistent staff to case-load ratio has helped to ensure that waiting times for annual reviews have been reduced.		Responsible Individual	Neil Hoskinson – Director of Education.
				Date for Implementation	30 September 2025

Assessed Risk 4:
SBC does not have adequate governance arrangements to ensure an efficient and effective SEND function (e.g. policies, SOPs, training, and management oversight).

Decision Tracking and Recording					
No	Expectation	Finding	Cause	Implications	Recommendation and Priority
9	SEND policies and protocols mirror the SEND regulations so that accurate SOPs are put in place and staff have access to high quality training.	New policies and procedures have been developed because of recommendations from the LGSCO covering issues such as: • Communication • Complaints • Internal Escalation Protocol. I was however noted that there is no evidence that these policies were appropriately approved by senior management. It was also noted that there is currently no formal induction process for new members of staff recruited to work within the SEND function.	A lack of focus on the issue possibly due to attention being taken by other pressing needs.	Policies and SOPs that have not yet been reviewed and approved by senior management could have legal and/or operational errors or inadequacies.	Internal Audit recommends as a good practice for policies and procedures to be independently reviewed and approved by a director before implementation. Current and new employees should have training and refresher courses to improve consistency and thoroughness of outputs. Medium
Management Response		All policies will be reviewed by the SEND Operations Group and the Education SMT chaired by the Director of Education. The policies will then be approved by the SEND Improvement Board chaired by the Executive Director for Children's Services who is also the Director of Children's Services (DCS).		Responsible Individual	Neil Hoskinson – Director of Education
				Date for Implementation	30 September 2025

Annex 1: Objective, scope and limitations

Objective

This audit has primarily assessed the effectiveness of Slough Borough Council's implementation of LGSCO recommendations, focusing on whether the Council has taken appropriate action to rectify identified failings and improve outcomes for children and young people with SEND.

Scope and limitations

The review will be designed to assess the effectiveness of controls in place to ensure that the following risks are mitigated:

- SBC fails to implement the recommendations received after LGSCO investigations thereby increasing reputational, financial and/or legal risks.

- SBC does not have good record-keeping thereby causing operational inefficiencies that compromise service delivery to SEND children and young people.

- SBC fails to comply with legal and regulatory requirements as regards SEND activities thereby increasing legal and financial risks.

- SBC does not have adequate governance arrangements to ensure an efficient and effective SEND function (e.g. policies, SOPs, and training).

The scope of this review is limited by the following:

- Testing will be undertaken on a sample basis.

- In addition, our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist; and

- The results of our work are reliant on the quality and completeness of the information provided to us.

Distribution

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Annex 2: Our classification systems

Recommendation

Priority	Definition	Action required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

Annex 3: Our classification systems

Substantial	**Substantial Assurance** The framework of governance, risk management and control is adequate and effective.
Reasonable	**Reasonable Assurance** Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Partial	**Partial Assurance** There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Minimal	**Minimal Assurance** There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Recommendation

Priority	Definition	Action required
High	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.

Annex 4: Performance improvement on drafting of EHCPs

Preparation of Education, Health and Care Plans (EHCP)

Internal Audit has noted a significant improvement in the rate at which Education Health and Care Plans (EHCP) are being prepared. This can be attributed to better resource utilisation. A comparison of the number of EHCP requests received to the number of plans completed per calendar year shows that whilst in 2023 the number completed plans only accounted for 41% of the total requests received. In 2024, this ratio has improved to 87% (as is depicted in the table below).

	2023	2024	% change
Total number of EHCP requests received	441	433	2% decrease
Total number of EHCP completed	182	341	87% increase
Percentage of completed EHCP vs requests	41%	79%	

Despite the improvement in output in terms of EHCPs, significant additional work remains to address the growing backlog. For example, the EHCP backlog was 74 is January 2023, and this backlog has steadily increased to 144 cases in December 2023 and further increased to 185 cases in December 2024.

Annex 5: Benchmarking SEND complaints SBC versus other Councils Benchmarking

The comparative counties were randomly selected with a bias towards counties in the neighbourhood of Slough and/or of a similar population size and socio-economic indicators to Slough:

County	Population of County	SEND COMPLAINTS in 2024 Calendar Year		
		Quantity received by LGSCO	Quantity upheld by LGSCO	Upheld complaints per 1,000 residents
Slough Borough Council	159,000	5	3	0.019
Buckinghamshire County Council	553,000	23	17	0.031
Royal Borough of Windsor and Maidenhead	154,000	3	3	0.019
London Borough of Hillingdon	306,000	6	4	0.013
Luton Borough Council	226,000	1	0	0

While Slough Borough Council has a similar population size to the Royal Borough of Windsor and Maidenhead (around 154,000-159,000 residents), the number of SEND complaints lodged and upheld in Slough (5 lodged, 3 upheld) is higher. However, it's important to note that the rate of upheld complaints per 1,000 residents is identical between Slough and Windsor and Maidenhead at 0.019.

Compared to the other counties with larger populations, Slough has a lower number of total complaints. However, when we look at the rate of upheld complaints per 1,000 residents, Slough's rate of 0.019 is lower than Buckinghamshire (0.031) but higher than Hillingdon (0.013) and Luton (0).

Whilst the above analysis provides good preliminary insights, it is difficult to draw definitive conclusions about the level of SEND complaints in Slough based on this data alone. SBC should consider the need of doing further analysis, including historical data and contextual factors such as the demographics and specific SEND needs within each county, in order to achieve a more comprehensive understanding of the situation.