



# APPENDIX A - Mazars 2020/21 Annual Summary

## London Borough of Haringey Schools Audits

Prepared by: Mazars LLP  
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## Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of London Borough of Haringey 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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# 01 Schools Internal Audit Activity 2020/21

Below is a snapshot of the work we have carried out in relation to schools during 2020/21.

## Improved communication

To inform the updates to our audit programme, we have liaised with different areas of the council, as well as other partners in relation to school requirements:

- Finance /HR
- Health & Safety / Insurance
- Haringey Education Partnership



## Audit Satisfaction Surveys

We have issued satisfaction surveys along with every final report. The feedback has been positive, with every survey returned rating the service as “Very Good” – the highest score available.



## A refreshed audit programme

- During lockdown we used the time to focus the audit programme on the key risk issues facing schools
- There is more alignment to the areas covered within the Schools Financial Value Standard (SFVS)
- We participated in training sessions with governors to communicate the new programme



## Common themes arising

We have compiled a detailed newsletter setting out all the findings from the 2020/21 audits, but the most common themes are:

- Governors not providing evidence of their DBS certificate, particularly where the previous certificate had expired.
- Contracts have been rolled over for several years and spend on them exceeds the thresholds for going out to tender.
- Evidence not retained to clearly show that reconciliations are prepared by one officer, and then reviewed by a second independent officer.





## 02 Summary of the 2020/21 Internal Audit Plan

The table below lists the 2020/21 Internal Audit Plan and a status summary for all of the reviews.

Audit	Days	Assurance Level	Direction of Travel	Total	Findings by Priority		
					1	2	3
Our Lady of Muswell Catholic Primary School	5	Substantial	➡	1	-	-	1
North Haringay Primary School	5	Substantial	➡	1	-	1	-
Tetherdown School	5	Substantial	➡	1	-	1	-
Campsbourne School	5	Substantial	➡	2	-	1	1
Woodlands Park Nursery School	5	Adequate	➡	3	-	2	1
Lancasterian Primary School	5	Adequate	➡	3	-	3	-
Riverside School	5	Adequate	➡	4	-	3	1
Rokesly Junior School	5	Adequate	➡	4	-	3	1
Ferry Lane Primary School	5	Adequate	➡	5	-	3	2





## Summary of the 2020/21 Internal Audit Plan (cont)

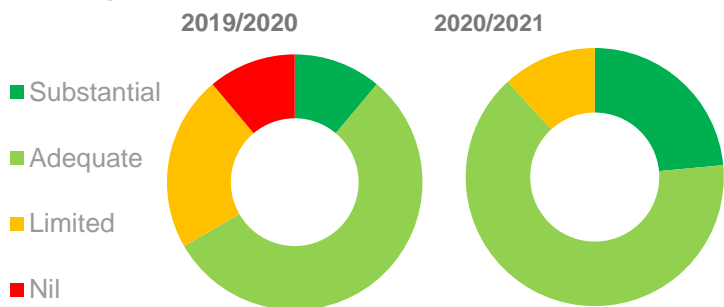
Audit	Days	Assurance Level	Direction of Travel	Total	Findings by Priority		
					1	2	3
West Green Primary School	5	Adequate	↔	5	-	4	1
St Peter in Chains Roman Catholic Infant School	5	Adequate	→	6	-	3	3
Welbourne Primary School	5	Adequate	↔	6	-	4	2
Crowland Primary School	5	Adequate	→	7	-	4	3
Belmont Junior School	5	Adequate	↔	8	-	5	3
Rokesly Infant & Nursery School	5	Adequate	↔	4	1	2	1
Lea Valley Primary School	5	Limited	→	11	2	5	4
Stroud Green Primary School	5	Limited	→	10	2	8	-
<b>Totals</b>				<b>81</b>	<b>5</b>	<b>52</b>	<b>24</b>



## 03 Benchmarking

This section compares the Assurance Levels and categorisation of recommendations made in the schools audits in 2019/20 and 2020/21.

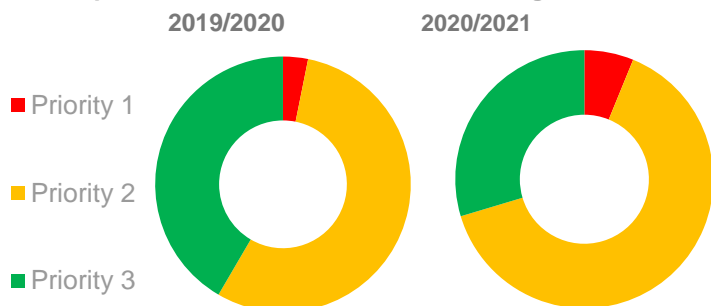
### Comparison of Assurance Levels



Of the 17 audits in 2020/21, four received 'Substantial' assurance, 11 received 'Adequate' assurance, and two received 'Limited' assurance.

In 2019/2020, 18 audits providing overall assurance were completed. Of the 18, two received 'Substantial' assurance, 10 received 'Adequate' assurance, four received 'Limited' assurance and two received 'Nil' assurance.

### Comparison of Recommendation Gradings



The total number of recommendations made in the year was 81. This represents an decrease of 109 from the prior year (190), however this is due to the refocusing of the schools audit programme. The proportion of Priority 1 recommendations has doubled from 3% to 6% of total recommendations raised, although the number has fallen from 6 to 5..





## 04 Overall Assessment of Control and Recommendations Raised

Area of Scope	Total	Recommendations Raised		
		1	2	3
Governance	35	3	20	12
School Improvement Plan and OFSTED	0	-	-	-
Budget Setting and Budget Monitoring	4	-	3	1
Staffing	8	1	5	2
Disbursement Accounting Records	28	1	23	4
Other Income	3	-	1	2
School Meals	3	-	-	3
Information Governance	0	-	-	-
Insurance and Health & Safety	0	-	-	-
<b>Totals</b>	<b>81</b>	<b>5</b>	<b>52</b>	<b>24</b>

We take responsibility to the London Borough of Haringey 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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