



APPENDIX 1

Introduction

This report for the 2022/23 financial year includes audit progress between August 2022 and February 2023 covering the 2022/23 Internal Audit Plan. The report provides information on assurance opinions on areas we have reviewed and gives an indication of the direction of travel for key systems work which will provide information on how risks are being managed over time. Full copies of our audit reports will be provided upon request. The fieldwork and testing for these reviews have been performed remotely.

All recommendations are agreed with Council officers, and any disputes are discussed prior to the final report being issued. All recommendations to address any control weaknesses highlighted within this report have been agreed. Officers' actions to address the recommendations, including the responsible officer and the deadline for completion, are fully detailed in the individual final audit reports. The attached tables reflect the status of the systems at the time of the audit, and recommendations may already have been implemented by Council officers by the time the final report is issued and reported.

Date: March 2023

Key Highlights/Summary:

2022/23 Final Internal Audit Reports issued (further detail on page 4)

- Admissions and School Place Planning
- Belmont Infant School
- Business Rates (21/22)
- Chestnuts Schools – Follow-up
- Child Protection
- Council Tax (21/22)
- Delivery of MTFs Savings
- Delivery of the Haringey Climate Change Action Plan
- Earlham Primary School
- Early Years Commissioning
- Health and Safety
- Housing Benefits (21/22)
- IT Procurement Control
- IT Service Management
- Management and Control of Anti-Social Behaviour
- Management of Trees
- Payroll
- Recruitment, Retention and Leavers
- South Haringey School
- St Francis de Sales School
- Tiverton Primary School
- Treasury Management
- Use and Control of CCTV (21/22)

2022/23 Draft Internal Audit Reports issued

- Arrangements for dealing with Domestic Violence
- IT Audit Needs Assessment
- Bounds Green School
- Contract Procedure Rules
- Earlsmead Primary School
- Fostering
- IT Strategy
- Lordship Lane School
- Missing Children Service
- Pembury House Nursery School
- Pensions Administration
- Procurement Cards
- Stocks and Stores

2022/23 Audits at Fieldwork Stage

- Accounts Payable (Creditors)
- Accounts Receivable (Sundry Debtors)
- Application Review - Tech Forge
- Business Continuity Planning
- Contract Monitoring of Matrix
- Council Tax
- Customer Pathway Arrangements (Repairs)
- Delivery of Capital Projects
- Delivery of Special Education Needs Improvement plan
- Devonshire Hill School
- Estates Management

- Fleet Contract and Strategy Management
- Gas Safety
- Highgate Primary School
- Homelessness / Temporary Accommodation
- Lettings and Voids
- Management and Control of Contract Register
- New River Leisure Centre - Follow Up
- NNDR
- Parking System Implementation
- Public Health - 0-19 Commissioned Services
- Purchase of Care Plans
- Strategic Asset Management: Stock Condition Surveys
- The Brook School
- The Willow School

2022/23 Audits at Terms of Reference issued

- Housing Benefit
- Residential Placement

Final Internal Audit Reports issued

The following table sets out the 2022/23 audits finalised and the status of the systems at the time of the audit. It must be noted that the recommendations may already have been implemented by Council officers by the time the final report is issued and reported.

Audit Title	Date of Audit	Date of Final Report	Assurance Level	Direction of Travel	Number of Recommendations (Priority)		
					1	2	3
Admissions and School Place Planning	June 2022	August 2022	Substantial	N/A	-	-	1
Council Tax (21/22)	May 2022	August 2022	Adequate	↔	-	2	-
Business Rates (21/22)	May 2022	August 2022	Adequate	↔	-	1	2
Use and Control of CCTV (21/22)	April 2022	August 2022	Limited	N/A	2	2	-
Housing Benefit (21/22)	May 2022	September 2022	Adequate	↔	-	2	1
St Francis de Sele School	June 2022	September 2022	Adequate	↔	-	4	2
South Haringey School	July 2022	October 2022	Limited	←	-	10	8
IT Procurement	June 2022	October 2022	Adequate	N/A	-	3	3
Management of Trees	July 2022	October 2022	Limited	N/A	2	2	1
Belmont Infant School	September 2022	October 2022	Adequate	→	-	2	2
Treasury Management	July 2022	October 2022	Adequate	N/A	-	1	1
Tiverton Primary School	July 2022	November 2022	Limited	←	1	7	4




Audit Title	Date of Audit	Date of Final Report	Assurance Level	Direction of Travel	Number of Recommendations (Priority)		
					1	2	3
Delivery of the Haringey Climate Change Action Plan	September 2022	December 2022	Limited	N/A	2	4	-
Management & Control over Child Protection Cases	May 2022	December 2022	Adequate	N/A	-	2	1
Earlham Primary School	July 2022	December 2022	Adequate	↔	-	3	3
Health and Safety	October 2022	January 2023	Adequate	→	-	3	-
Chestnuts Schools – Follow-up	December 2022	January 2023	N/A	N/A	-	-	-
IT Service Management	October 2022	January 2023	Adequate	N/A	1	2	1
Delivery of MTFs Savings	October 2022	January 2023	Limited	N/A	-	3	-
Payroll	July 2022	February 2023	Limited	↔	3	1	2
Early Years Commissioning	September 2022	February 2023	Limited	N/A	2	9	3
Management and Control of Anti-Social Behaviour	October 2022	February 2023	Limited	N/A	-	7	-
Recruitment, Retention and Leavers	August 2022	February 2023	Limited	↔	2	3	5

Definitions of assurance levels, recommendations priorities and direction of travel are included below.

As a reminder, our recommendations are prioritised according to the following categories:

Definitions of Assurance Levels	
Level	Description
Substantial Assurance:	Our audit finds no significant weaknesses and we feel that overall risks are being effectively managed. The issues raised tend to be minor issues or areas for improvement within an adequate control framework.
Adequate Assurance:	There is generally a sound control framework in place, but there are significant issues of compliance or efficiency or some specific gaps in the control framework which need to be addressed. Adequate assurance indicates that despite this, there is no indication that risks are crystallising at present.
Limited Assurance:	Weaknesses in the system and/or application of controls are such that the system objectives are put at risk. Significant improvements are required to the control environment.
Nil Assurance:	There is no framework of key controls in place to manage risks. This substantially increases the likelihood that the service will not achieve its objectives. Where key controls do exist, they are not applied.

Definitions of Recommendations	
Priority	Description
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Direction	
Direction	Description
	Improved since the last audit visit.
	Deteriorated since the last audit visit.
	Unchanged since the last audit report.
No arrow	Not previously visited by Internal Audit.

Statement of Responsibility

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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