



Appendix B

London Borough of Haringey Mazars 2022/23 Summary Appendix

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Date: July 2023

mazars

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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 Summary of the 2022/23 Internal Audit Plan

The table below lists the 2022/23 Internal Audit Plan and a status summary for all the reviews undertaken by Mazars.

Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Admissions and School Place Planning	10	August 2022	Substantial	N/A	1	-	-	1
Management of Trees	10	August 2022	Limited	N/A	5	2	2	1
IT Procurement Control	12	October 2022	Adequate	N/A	5	-	3	2
Treasury Management	10	October 2022	Adequate	N/A	2	-	1	1
Arrangement for Dealing for Domestic Violence	10	March 2023	Adequate	N/A	4	-	3	1
Delivery of Climate Action Plan	10	December 2022	Limited	N/A	6	2	4	-
Management & Control over Child Protection Cases	10	December 2022	Adequate	N/A	3	-	2	1
Fostering	12	March 2023	Adequate	N/A	3	-	1	2
Health and Safety	10	January 2023	Adequate		3	-	3	-
IT Service Management	15	January 2023	Adequate	N/A	4	1	2	1
Missing Children Service	10	May 2023	Adequate	N/A	2	-	1	1
Delivery of MTFS Savings	15	January 2023	Limited	N/A	3	-	3	-
Gas Safety	10	May 2023	Limited		6	1	3	2



01 Summary of the 2022/23 Internal Audit Plan (continued)

Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Payroll	12	February 2023	Limited	↔	7	2	4	1
Early Years Commissioning	15	February 2023	Limited	N/A	14	2	9	3
Management and Control of Anti Social Behaviour	10	April 2023	Limited	N/A	13	1	8	4
Application Review – Tech Forge	15	July 2023	Limited	N/A	3	1	2	-
Customer Pathway Arrangements (Repairs)	20	July 2023	Limited	N/A	10	4	6	-
Recruitment, Retention and Leavers	15	February 2023	Limited	↔	10	2	3	5
Housing Benefits	15	June 2023	Adequate	↔	6	-	2	4
Fleet Contract and Strategy Management	12	July 2023	Limited	N/A	5	1	4	-
Stock Condition Surveys	10	July 2023	Limited	N/A	5	1	3	1
Business Continuity Planning	15	May 2023	Limited	N/A	8	3	5	-
Estates Management	8	July 2023	Limited	N/A	7	-	4	3
IT Strategy	10	March 2023	Limited	N/A	6	2	3	1
Missing Children Service	10	May 2023	Adequate	N/A	2	-	1	1



01 Summary of the 2022/23 Internal Audit Plan (continued)

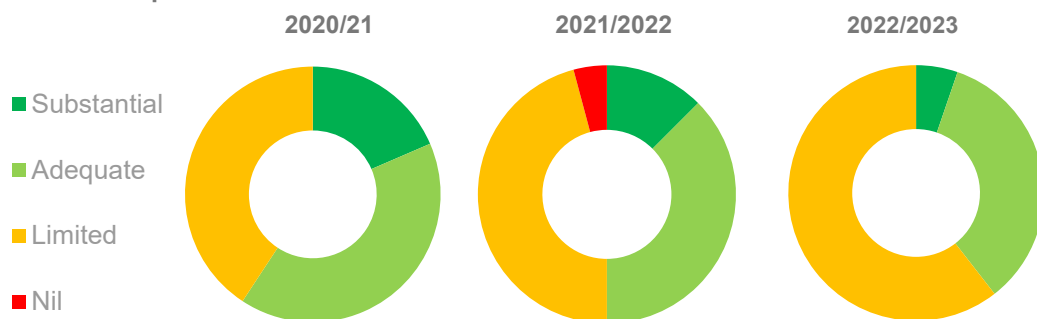
Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Contract Monitoring of Matrix	10	April 2023	Limited	←	8	1	6	1
Homelessness/Temporary Education	20	May 2023	Limited	N/A	8	1	3	4
Accounts Receivable (Sundry Debtors)	13	May 2023	Adequate	→	2	-	2	-
Leasehold Consultation Process (S20)	12	July 2023	Limited	N/A	6	1	4	1
Management and Control of the Contract Register	10	July 2023	Limited	N/A	11	2	4	5
Council Tax	12	June 2023	Adequate	→	1	-	-	1
NNDR	8	June 2023	Adequate	↔	1	-	1	-
Public Health – 0-19 Commissioned Services	12	March 2023	Substantial	N/A	0	-	-	-
Lettings	15	July 2023	Adequate	N/A	6	-	4	2
Stocks and Stores	8	Draft Report	Limited	→	11	1	5	5
Service Connect	13	Draft Report	Limited	↔	7	2	4	1
Delivery of SEN Improvement Plan	10	Draft Report	Limited	N/A	5	-	5	-
Parking System Implementation	15	Draft Report	Limited	N/A	4	2	2	-
Total					211	35	121	55



02 Benchmarking

This section compares the Assurance Levels and categorisation of recommendations made in the audits in 2020/21, 2021/22 and 2022/23.

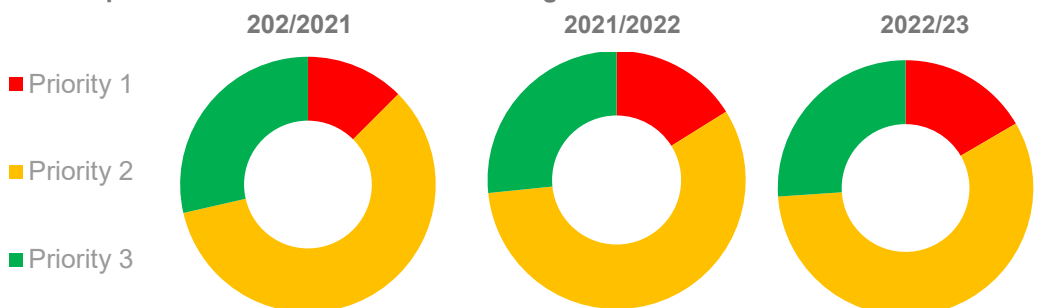
Comparison of Assurance Levels



In 2022/23, 38 audits were completed where an assurance rating was given. Two audits received 'Substantial' assurance, 13 received 'Adequate' assurance and 23 received 'Limited' assurance.

In 2021/22, 24 audits providing assurance were completed. Of the 24, three received 'Substantial' assurance, nine received 'Adequate' assurance, 11 received 'Limited' assurance and one received 'Nil' assurance. We also completed two advisory reviews.

Comparison of Recommendation Gradings



The total number of recommendations made in the year was 211. This represents an increase of 87 from the prior year (124).

The proportion of Priority 1 recommendations has increased from 16% to 17% of total recommendations raised.



03 Follow-up on 2020/21 Audits

During the year we have assessed the implementation of recommendations raised in 2020/21. A summary of the results of the follow up work are included below.

Follow up of 2020/21 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not yet due	Propose to Close	Due To Review
		1	2	3	Total	1	2	3	Total					
Accounting for Pay and Display	Substantial	-	-	6	6	-	-	-	-	-	6	-	-	-
Major Adaptations - Management and Performance	Substantial	-	-	2	2	-	-	-	-	1	-	-	1	-
Pest Control	Substantial	-	-	1	1	-	-	-	-	1	-	-	-	-
Management and Performance of Carers Service	Adequate	-	3	1	4	-	-	-	-	-	4	-	-	-
Management of the London Construction Programme	Adequate	-	1	-	1	-	-	-	-	-	-	-	-	1
Quality of Practice	Adequate	-	1	1	2	-	-	-	-	1	1	-	-	-
Anti-Social Behaviour	Limited	1	4	-	5	1	1	-	2	1	1	-	1	-
Arrangements for Letting Contracts	Limited	2	4	-	6	-	1	-	1	4	1	-	-	-
Brokerage (Adults)	Limited	-	5	1	6	-	-	-	0	1	-	-	-	5
Brokerage (Children)	Limited	1	2	-	3	-	1	-	1	2	-	-	-	-
Concierge Services	Limited	-	1	-	1	-	1	-	1	-	-	-	-	-

03 Follow-up on 2020/21 Audits (continued)

Follow up of 2020/21 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not yet due	Propose to Close	Due To Review
		1	2	3	Total	1	2	3	Total					
Contract Management of Contracts	Limited	1	5	-	6	-	1	-	1	3	2	-	-	-
Contract Waivers	Limited	3	2	-	5	-	-	-	0	-	5	-	-	-
Declaration of Interest	Limited	1	2	1	4	1	2	1	4	-	-	-	-	-
Health and Safety	Limited	1	1	-	2	-	-	-	0	2	-	-	-	-
Housing Rents	Limited	-	2	-	2	-	2	-	2	-	-	-	-	-
It Disaster Recovery	Limited	-	4	-	4	-	-	-	0	3	1	-	-	-
Purchasing Cards	Limited	1	2	-	3	-	1	-	1	-	2	-	-	-
Safeguarding - Management & Triage	Limited	1	-	1	2	-	-	-	0	2	-	-	-	-
Contract and Procurement	Nil	3	5	-	8	-	-	-	0	-	-	-	8	-
Repairs Stock	Nil	2	4	-	6	1	-	-	1	4	1	-	-	-
Overall Total		17	48	14	79	3	10	1	14	25	24	-	10	6



03 Follow-up on 2021/22 Audits

During the year we have assessed the implementation of recommendations raised in 2020/21. A summary of the results of the follow up work are included below.

Follow up of 2020/21 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not yet due	Propose to Close	Due To Review
		1	2	3	Total	1	2	3	Total					
Housing Development Programme	Substantial	-	1	-	1	-	-	-	-	-	-	-	-	1
Management and Control over Record Keeping for Looked After Children	Substantial	-	-	1	1	-	-	-	-	-	-	-	-	1
Performance Indicators (Veolia)	Substantial	-	-	2	2	-	-	-	-	-	-	-	-	2
Accounting and General Ledger	Adequate	-	2	1	3	-	-	-	-	-	-	-	-	3
Accounts Payable (Creditors) including BACs and Services	Adequate	1	-	1	2	1	-	-	1	-	-	-	-	1
Accounts Recievable - Sundry Debtors	Adequate	-	3	2	5	-	2	1	3	1	1	-	-	-
Acquisitions and Disposals of Assets	Adequate	-	2	-	2	-	-	-	-	-	-	-	-	2
Appointeeships & Deputyships	Adequate	-	1	1	2	-	1	1	2	-	-	-	-	-
Business Rates (NNDR)	Adequate	-	1	2	3	-	-	2	2	-	-	-	-	1
Capital Schemes	Adequate	-	3	2	5	-	1	1	2	2	-	-	-	1
Council Tax	Adequate	-	2	-	2	-	-	-	-	-	2	-	-	-



03 Follow-up on 2021/22 Audits (continued)

During the year we have assessed the implementation of recommendations raised in 2020/21. A summary of the results of the follow up work are included below.

Follow up of 2020/21 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not yet due	Propose to Close	Due To Review
		1	2	3	Total	1	2	3	Total					
Dealing with Allegations against Professionals	Adequate	-	4	1	5	-	2	1	3	1	1	-	-	-
Direct Payments	Adequate	-	2	2	4	-	2	2	4	-	-	-	-	-
Housing Benefits	Adequate	-	2	1	3	-	-	-	-	2	-	-	-	1
Housing Rents	Adequate	1	2	2	5	-	-	2	2	3	-	-	-	-
Tenancy Management	Adequate	1	2	-	3	-	-	-	-	3	-	-	-	-
Building Compliance	Limited	4	2	2	8	2	1	-	3	2	-	-	3	-
Complaints	Limited	-	6	2	8	-	5	2	7	1	-	-	-	-
Cyber Security Review	Limited	2	11	2	15	-	-	-	-	-	-	2	-	13
Deprivation of Liberty	Limited	2	-	-	2	1	-	-	1	-	-	-	1	-
Elective Home Education	Limited	1	6	-	7	-	5	-	5	2	-	-	-	-
Facilities Management	Limited	-	2	-	2	-	-	-	-	-	2	-	-	-

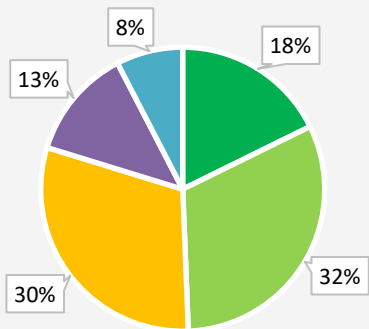
03 Follow-up on 2021/22 Audits (continued)

Follow up of 2020/21 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not yet due	Propose to Close	Due To Review
		1	2	3	Total	1	2	3	Total					
ICO Accountability Framework	Limited	1	8	4	13	1	7	3	11	-	2	-	-	-
IT Capability Management	Limited	-	4	3	7	-	-	-	-	-	1	-	-	6
Mental Health Assessments	Limited	1	3	1	5	-	-	-	-	-	-	-	-	5
Payroll	Limited	1	2	1	4	1	1	1	3	-	1	-	-	-
Recruitment (temporary agency workers)	Limited	1	4	2	7	-	1	2	3	-	1	-	1	2
Responsive Repairs	Limited	-	6	1	7	-	-	-	-	5	2	-	-	-
Statutory Property Compliance	Limited	3	6	-	9	-	2	-	2	2	1	4	-	-
Use and Control of CCTV	Limited	2	2	-	4	1	2	-	3	-	-	-	-	1
Arrangements for Strategic and Directorate Planning	Advisory	-	4	-	4	-	3	-	3	1	-	-	-	-
Performance Management	Advisory	-	4	3	7	-	-	2	2	2	-	-	3	-
Lessons Learnt (Northgate)	Advisory	4	6	-	10	-	-	-	-	-	-	-	-	10
Overall Total		25	103	39	167	7	35	20	62	27	14	6	8	50



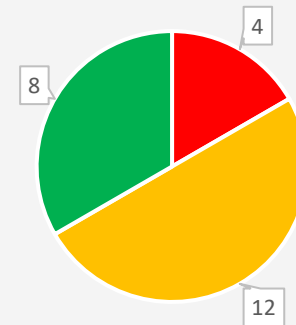
03 Follow-up on 2020/21 Audits (continued)

Analysis of follow up



- Implemented
- Partially Implemented
- Not Implemented
- Propose to Close
- Due to Review

Priority of recommendations not implemented

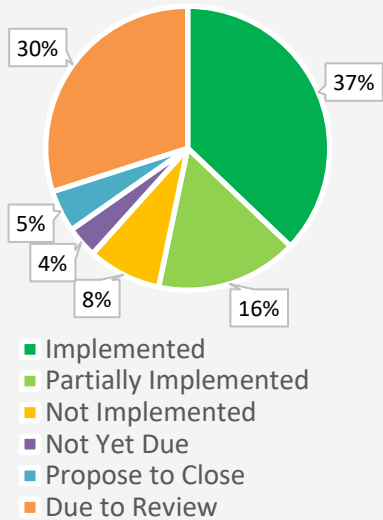


- Priority 1 - Fundamental
- Priority 2 - Significant
- Priority 3 - Housekeeping

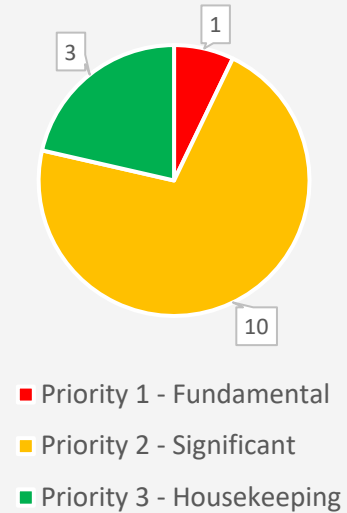


03 Follow-up on 2021/22 Audits (continued)

Analysis of follow up



Priority of recommendations not implemented



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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