



Appendix C

London Borough of Haringey Schools Audits - Mazars 2022/23 Summary Appendix

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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.

The Report was prepared solely for the use and benefit of the London Borough of Haringey and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.





01 Schools Internal Audit Activity 2022/23

Below is a snapshot of the work we have carried out in relation to schools during 2022/23.

Assurance Focused Programme

Following the updates to our audit programme during 2022/23, we have continued to liaise with different areas of the council, as well as other stakeholders in relation to assurance.



Audit Satisfaction Surveys

We have issued satisfaction surveys along with every final report. Although the response rate has continued to be low, where we have had responses they have been 'Good' or 'Very Good'.



Business Manager 1 to 1

Where school business managers request a briefing prior to the audit visit, we are happy to hold a session to run through the audit programme in advance of the audit so that the school knows what to expect from the audit process.



Common themes arising

The most common themes continue to be:

- Governors not providing evidence of their DBS certificate, particularly where the previous certificate requires an update.
- Contracts have been rolled over for a number of 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 2022/23 Internal Audit Plan

The table below lists the 2022/23 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
Earlsmead Primary School	5	Substantial	→	3	-	1	2
Pembury House Nursery School	5	Substantial	→	3	-	1	2
Belmont Infants School	5	Adequate	→	4	-	2	2
The Brook Special School	5	Adequate	→	7	-	6	1
Bounds Green Primary School	5	Adequate	↔	7	-	4	3
Devonshire Hill Primary School	5	Adequate	↔	6	-	4	2
Earlham Primary School	5	Adequate	↔	6	-	3	3
St. Francis Catholic Schools	5	Adequate	↔	6	-	4	2



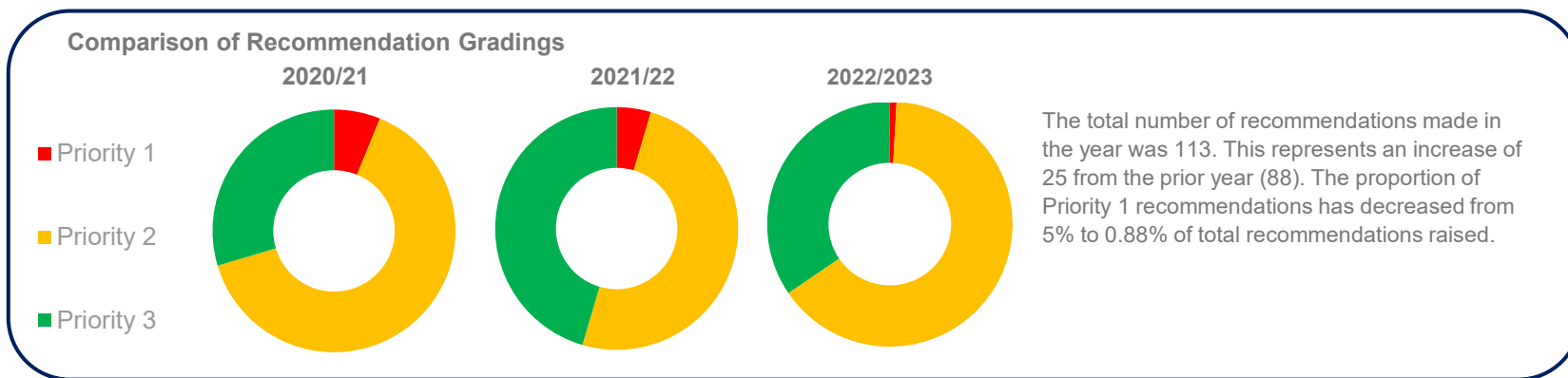
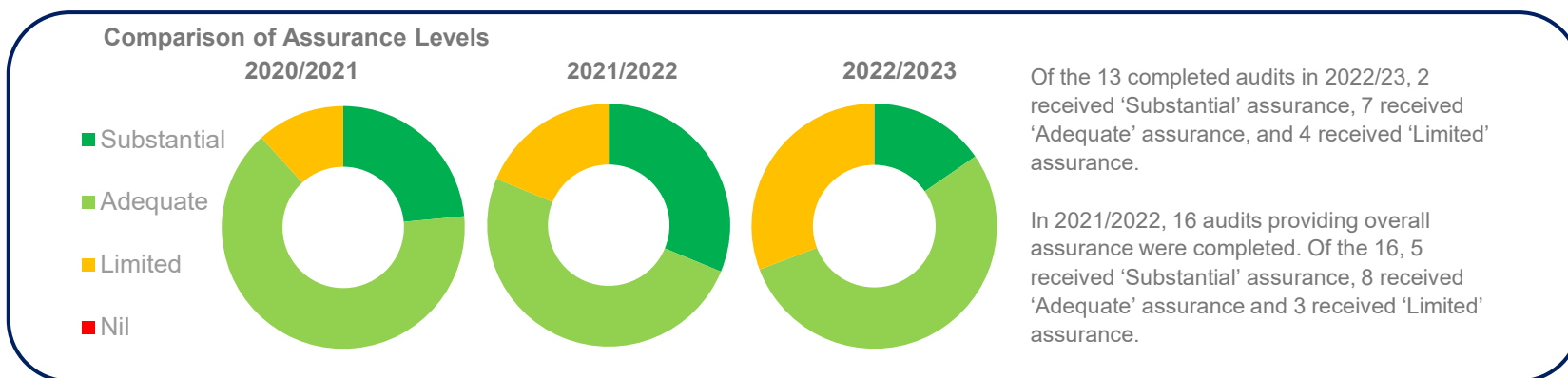
Summary of the 2022/23 Internal Audit Plan (cont)

Audit	Days	Assurance Level	Direction of Travel	Total	Findings by Priority		
					1	2	3
The Willow Primary School	5	Adequate	↔	8	-	7	1
Highgate Primary School	5	Limited	←	14	-	9	5
South Haringey School	5	Limited	←	18	-	10	8
Lordship Lane Primary School	5	Limited	↔	19	-	15	4
Tiverton Primary School	5	Limited	←	12	1	7	4
Totals				113	1	73	39



03 Benchmarking

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



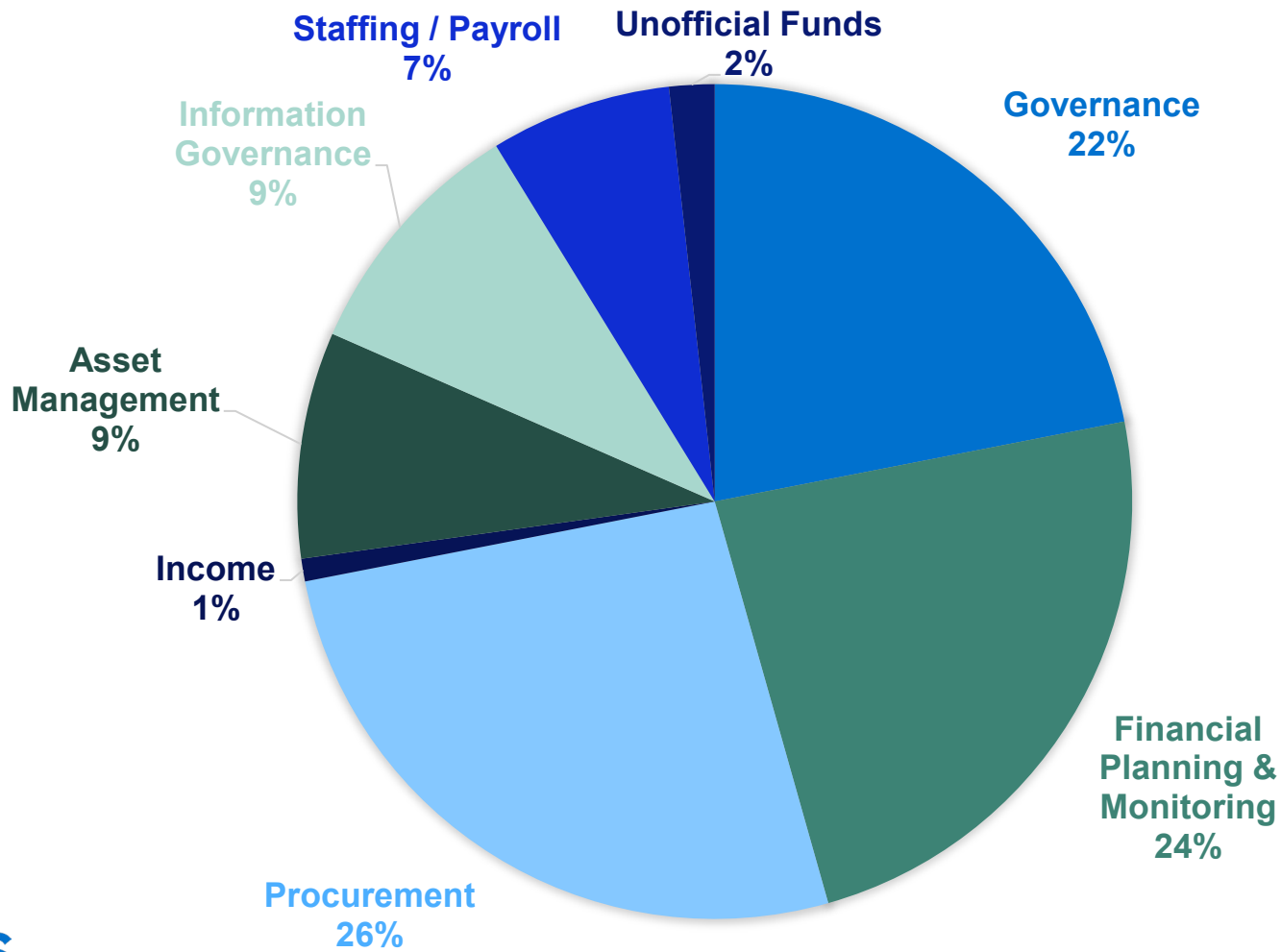


04 Overall Assessment of Control and Recommendations Raised

Area of Scope	Total	Recommendations Raised		
		1	2	3
Governance	-	19	6	-
Financial Planning and Monitoring	-	17	10	-
Procurement	-	18	12	-
Income	-	-	1	-
Asset Management	-	8	2	-
Information Governance	1	5	5	-
Staffing / Payroll	-	6	2	-
Income (Lettings, Breakfast and After School Clubs, School Meals Arrears)	-	-	-	-
Insurance and Health & Safety	-	-	-	-
Unofficial Funds	-	1	1	-
Totals		1	73	39



04 Overall Assessment of Control and Recommendations Raised



05 Follow-up on 2021/22 School Audits

Follow up of 2021/22 audits	Assurance	Recommendations raised			Total	Recommendations Implemented (Impl)			Total	Partly Impl.	Not Impl.	Not yet due	Due to review	
		1	2	3		1	2	3					Total	Total
Alexandra Primary School	Substantial	-	1		1	-	1	-	1	-	-	-	-	-
Fortismere School	Substantial	-	1	2	3	-	1	2	3	-	-	-	-	-
Rhodes Avenue Primary School	Substantial	-	1	1	2	-	1	1	2	-	-	-	-	-
St Mary's CE Primary School	Substantial	-	1	3	4	-	1	3	4	-	-	-	-	-
Bruce Grove Primary School	Adequate	-	2	5	7	-	2	5	7	-	-	-	-	-
Coldfall Primary School	Adequate	-	3	4	7	-	3		3	3	1	-	-	4
Hornsey School for Girls	Adequate	-	3	4	7	-	1	1	2	-	-	-	5	5
Mulberry Primary School	Adequate	-	2	2	4	-	2	2	4	-	-	-	-	-
Risley Avenue Primary School	Adequate	-	2	3	5	-		2	2	-	-	-	3	3
Rowland Hill Nursery School	Adequate	1	3	1	5	1	3	1	5	-	-	-	-	-
St Martin of Porres Catholic Primary School	Adequate	-	4	3	7	-	-	-	0	-	-	-	7	7
St Paul's Catholic Primary School	Adequate	-	5		5	-	-	-	0	-	-	-	5	5
Chestnuts Primary School	Limited	1	6	3	10	1	4		5	3	2	-	-	5
Highgate Wood School	Limited	1	6	1	8	-	5	1	6	1	1	-	-	2
Park View School	Limited	1	4	8	13	-	-	-	0	-	-	-	13	13
Overall Total		4	44	40	88	2	25	16	38	7	13	-	28	20

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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