



APPENDIX 1

Introduction

This report includes audit progress between 14 August 2023 and 6 October 2023 covering the 2023/24 Internal Audit Plan. The report provides information on assurance opinions on areas we have reviewed and gives an indication of the direction of travel which provides information on how risks are being managed over time. Full copies of our audit reports will be provided upon request.

Date: October 2023

Key Highlights/Summary:

2023/24 Final Internal Audit Reports issued

- Community Alarms
- St John Vianney School
- Delivery of SEN Improvement Plan 22/23
- Gladesmore School
- Weston Park School

2023/24 Draft Internal Audit Reports issued

- Post Opening Procedures
- Residential Placements
- Purchase of Care Plans
- Delivery of Leisure Services
- Controls over the use of DPS
- Flood Management
- Accounting and General Ledger
- Liquid Logic pre-implementation Programme
- St Michaels School
- Youth Services
- Pendarren House
- Community Engagement

2023/24 Audits at Fieldwork stage

- Commercial Property
- Management of Sheltered Accommodation within Housing
- Management and Control of Parking Permits
- The Vale School
- St Gilda's School
- St Aiden VC Catholic School
- Coroner's Service
- Management of Budgets
- Commissioning in Children's Services
- Seven Sisters School
- Blanche Neville Special School
- Muswell Hill School
- Housing Rents Income
- Management and Control of Adults Service Waiting Lists
- Contract Management

2023/24 Audits at Terms of Reference issued or Planning stage

- Management and Use of Purchase Cards
- Corporate Property Model
- Payroll
- Housing Benefits
- Arrangements for Securing Social Value in Contracts
- Looked after Children Placements
- Programme and Project Management
- St Mary's RC School
- Lea Valley School

- Stroud Green School

Final Internal Audit Reports issued

The following table sets out the 2023/24 audits finalised and the direction of travel of assurance 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.

2023/24 Internal Audit Plan




Audit Title	Date of Audit	Date of Final Report	Assurance Level	Direction of Travel	Number of Recommendations (Priority)		
					1	2	3
Community Alarms	May 2023	July 2023	Limited	N/A	2	3	1
St John Vianney Catholic School	June 2023	July 2023	Adequate	N/A	-	5	7
Delivery of SEN Improvement Plan (22/23)	February 2023	September 2023	Limited	N/A	0	5	0
Gladesmore School	June 2023	October 2023	Limited	←	1	1	2
Weston Park School	June 2023	October 2023	Adequate	↔	0	1	6

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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