



## APPENDIX 1

### Introduction

This report includes audit progress between 6 October 2023 and 12 February 2024 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: February 2024**

## Key Highlights/Summary:

### 2023/24 Final Internal Audit Reports issued

- Community Alarms
- Delivery of SEN Improvement Plan 22/23
- Purchase of Care Plans
- Liquid Logic pre-implementation Programme
- Delivery of Leisure Services
- Youth Services
- Pendarren House
- Flood Management
- Management and Control of Parking Permits
- Seven Sisters School
- Blanche Nevile Special School
- Lea Valley School
- Gladesmore School
- Weston Park School
- The Vale School
- St Gilda's RC School
- St Aiden's VC Catholic School
- St John Vianney School
- St Michaels Highgate School

### 2023/24 Draft Internal Audit Reports issued

- Residential Placements
- Commercial Property
- Post Opening Procedures
- Community Engagement
- Controls over the DPS
- Accounting and GL
- Coroners Service
- Contract Management
- Management of Budgets
- Commissioning in Children's Service
- Housing Rents Income
- Management and Control of Adult's Waiting Lists
- Housing Benefit
- International Recruitment
- Haringey Learning Partnership
- Payroll
- Muswell Hill
- Stroud Green

### 2023/24 Audits at Fieldwork stage

- Management of Sheltered Accommodation
- Arrangements for Securing Social Value from Contracts
- Council Tax
- Management of Aids and Adaptations
- Follow Up from Housing Improvement Plan
- Administration of the Council's London Construction Programme

- Children in Care
- Workforce Data and Establishment
- Accounts Receivable

- Accounts Payable
- Management of Complaints and Ombudsman Reports

- Policies around Damp and Mould

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

- Cloud Strategy
- Disrepair Claims (deferred)
- Oversight of Regeneration Schemes
- Management of PCNs
- Voids and Follow Up of Lettings
- Regeneration of Canning Crescent and Osbourne Grove
- Governance Arrangements over Broadwater Farm

- HCBS Audit
- Corporate Approach to consultation and engagement
- Payment Processing of Contractor Invoices (Repairs)
- HfH Audit
- Administration of the Landlord Licensing Scheme
- Adult Social Care Commissioning

- Management of Purchase Cards
- Delivery of Haringey First
- Tenancy Management
- Homeownership Service
- Follow Up Actions from Property Improvement Plan

## 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
Liquid Logic pre-implementation Programme	April 2023	August 2023	Adequate	N/A	0	2	1
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
Flood Management	July 2023	October 2023	Substantial	N/A	0	0	0
Delivery of Leisure Services	June 2023	October 2023	No	N/A	7	3	0
Pendarren House	June 2023	November 2023	Limited	N/A	1	5	1
St Gilda's RC School	July 2023	December 2023	Adequate	→	0	3	6
St Aiden's VC Catholic School	July 2023	December 2023	Adequate	↔	0	4	5




Audit Title	Date of Audit	Date of Final Report	Assurance Level	Direction of Travel	Number of Recommendations (Priority)		
					1	2	3
St Michael's Highgate School	June 2023	December 2023	Adequate	←	0	2	5
The Vale School	July 2023	December 2023	Adequate	↔	0	0	6
Management and Control of Parking Permits	August 2023	December 2023	Adequate	N/A	0	2	2
Seven Sisters School	September 2023	December 2023	Adequate	↔	0	4	5
Blanche Nevile Special School	September 2023	December 2023	Adequate	↔	0	2	3
Purchase of Care Plans	May 2023	January 2024	Limited	N/A	0	4	4
Youth Services	June 2023	January 2024	Adequate	N/A	0	2	2
Lea Valley School	October 2023	January 2024	Adequate	→	0	5	3

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
<b>Substantial Assurance:</b>	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.
<b>Adequate Assurance:</b>	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.
<b>Limited Assurance:</b>	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.
<b>Nil Assurance:</b>	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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