



Appendix B

London Borough of Haringey Forvis Mazars 2023/24 Summary Appendix

Prepared by: Forvis Mazars LLP
Date: July 2024

**forvis
mazars**

Contents

- 01 Summary of 2023/24 Internal Audit Activity
- 02 Benchmarking
- 03 Follow-up Audit 2020/21, 2021/22 and 2022/23

Disclaimer

This report ("Report") was prepared by Forvis Mazars LLP at the request of the 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 Forvis 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 Summary of the 2023/24 Internal Audit Plan

The table below lists the 2023/24 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Flood Management	10	October 2023	Substantial	N/A	-	-	-	-
Council Tax	10	March 2024	Substantial	↔	-	-	-	-
Accounting & General Ledger	8	March 2024	Adequate	↔	6	-	4	2
Accounts Payable (Creditors)	10	May 2024	Adequate	↔	3	-	3	-
Accounts Receivable (Sundry Debtors)	10	April 2024	Adequate	↔	4	-	3	1
Administration of the Council's London Construction Programme	10	April 2024	Adequate	→	3	-	3	-
Follow up actions from Housing Improvement Plan and Statutory Compliance	15	May 2024	Adequate	N/A	3	-	3	-
Housing Benefits	10	May 2024	Adequate	↔	4	-	4	-
Liquid Logic Pre-implementation Programme Health Check	15	August 2023	Adequate	N/A	3	-	1	2
Management and Control of Parking Permits	10	December 2023	Adequate	N/A	4	-	2	2
Management of Budgets	10	April 2024	Adequate	N/A	6	-	5	1
Securing Social Value from Letting Contracts	15	May 2024	Adequate	N/A	3	-	2	1



01 Summary of the 2023/24 Internal Audit Plan (continued)

Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Youth Services	10	January 2024	Adequate	N/A	4	-	2	2
Commissioning in Children's Services	15	May 2024	Limited	N/A	6	3	3	-
Community Alarms	8	July 2023	Limited	N/A	6	2	3	1
Contract Management - Council contracts	20	June 2024	Limited	N/A	9	4	4	1
Haringey Learning Partnership (Commerce House)	10	March 2024	Limited	N/A	1	1	-	-
Housing Rents Income - Current and Former Tenants	10	May 2024	Limited	←	5	1	3	1
Management and Control of Adult Services Waiting List	10	April 2024	Limited	N/A	7	2	3	2
Oversight of Regeneration Schemes - Life Time Control and Delivery	15	June 2024	Limited	N/A	8	1	5	2
Payroll	12	April 2024	Limited	↔	6	2	3	1
Pendarren House	10	November 2023	Limited	N/A	7	1	5	1
Purchase of Care Plans	10	January 2024	Limited	N/A	8	-	4	4
Management of Complaints and Ombudsman reports	8	April 2024	Limited	N/A	3	1	1	1



01 Summary of the 2023/24 Internal Audit Plan (continued)

Audit	Days	Date of Final Report	Assurance Level	Direction of Travel	Total	Findings by Priority		
						1	2	3
Workforce Data and Establishment Controls	10	May 2024	Limited	N/A	2	1	1	-
Sheltered Accommodation	10	May 2024	Limited	←	9	3	1	5
Controls over the use of the Dynamic Purchasing System	10	May 2024	Nil	N/A	5	3	2	-
Delivery of Leisure Services	15	October 2023	Nil	N/A	10	7	3	-
Community Engagement	15	June 2023	Advisory	N/A	-	-	-	-
Post Opening and Management Procedures	8	May 2024	Advisory	N/A	8	-	-	-
Total					135*	32	73	30

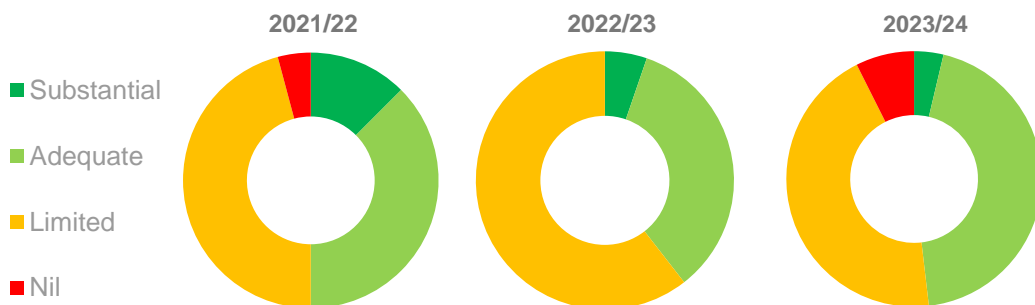
* Excluding findings raised in advisory reviews.



02 Benchmarking

This section compares the Assurance Levels and categorisation of recommendations made in the audits in 2021/22, 2022/23 and 2023/24.

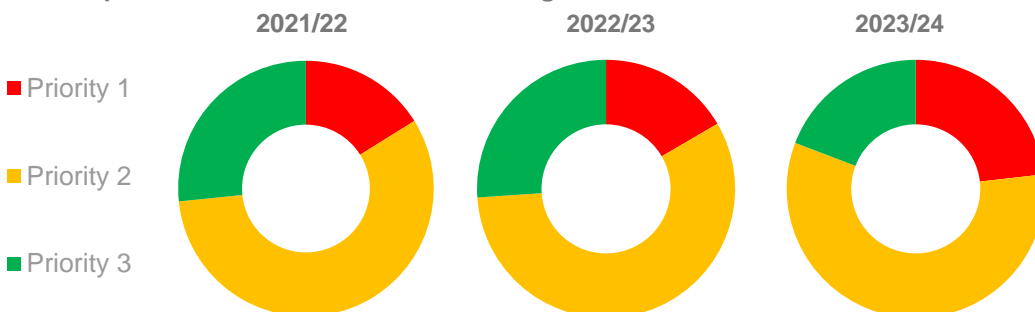
Comparison of Assurance Levels



In 2023/24, 28 audits were completed where an assurance rating was given. Two audit received 'Substantial' assurance, 11 received 'Adequate' assurance, 13 received 'Limited' assurance and two received 'Nil' assurance. We also completed two advisory reviews.

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.

Comparison of Recommendation Gradings



The total number of recommendations made in the year was 135. This represents a decrease of 76 from the prior year (211).

The proportion of Priority 1 recommendations has increased from 17% to 24% of the 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	-	-	1	1	-	3	-	2	-
Major Adaptations - Management and Performance	Substantial	-	-	2	2	-	-	-	-	1	-	-	1	-
Pest Control	Substantial	-	-	1	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	-	1	-	-	-
Arrangements for Letting Contracts	Limited	2	4	-	6	1	4	-	5	-	1	-	-	-
Anti-Social Behaviour	Limited	1	4	-	5	1	3	-	4	-	1	-	-	-
Brokerage (Adults)	Limited	-	5	1	6	-	5	1	6	-	-	-	-	-
Brokerage (Children)	Limited	1	2	-	3	1	2	-	3	-	-	-	-	-



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					
		Total	Total	Total	Total	Total	Total	Total	Total					
Concierge Services	Limited	-	1	-	1	-	-	-	-	-	1	-	-	-
Contract Management of Contracts	Limited	1	5	-	6	-	1	-	1	3	2	-	-	-
Contract Waivers	Limited	3	2	-	5	-	-	-	-	-	5	-	-	-
Declaration of Interest	Limited	1	2	1	4	1	2	1	4	-	-	-	-	-
Health and Safety	Limited	1	1	-	2	1	1	-	2	-	-	-	-	-
Housing Rents	Limited	-	2	-	2	-	2	-	2	-	-	-	-	-
It Disaster Recovery	Limited	-	4	-	4	-	-	-	-	3	1	-	-	-
Purchasing Cards	Limited	1	2	-	3	-	1	-	1	-	2	-	-	-
Safeguarding - Management & Triage	Limited	1	-	1	2	-	-	-	-	2	-	-	-	-
Contract and Procurement	Nil	3	5	-	8	1	4	-	5	-	3	-	-	-
Repairs Stock	Nil	2	4	-	6	1	3	-	4	-	2	-	-	-
Overall Total		17	48	14	79	7	29	4	40	9	26	0	4	0



03 Follow-up on 2021/22 Audits

During the year we have assessed the implementation of recommendations raised in 2021/22. 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	-	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



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					
Council Tax	Adequate	-	2	-	2	-	-	-	-	-	2	-	-	-
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	-	1	1	2	-	-	-	-	2	-	-	-	-
Housing Rents	Adequate	1	2	2	5	1	1	2	4	1	-	-	-	-
Tenancy Management	Adequate	1	2	-	3	-	-	-	-	-	3	-	-	-
Building Compliance	Limited	4	2	2	8	4	1	1	6	-	-	-	2	-
Complaints	Limited	-	6	2	8	-	5	2	7	1	-	-	-	-
Cyber Security Review	Limited	2	11	2	15	1	8	1	10	4	1	-	-	-
Deprivation of Liberty	Limited	2	-	-	2	1	-	-	1	-	-	-	1	-



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					
Elective Home Education	Limited	1	5	-	6	1	5	-	6	-	-	-	-	-
Facilities Management	Limited	-	2	-	2	-	-	-	-	-	2	-	-	-
ICO Accountability Framework	Limited	1	8	4	13	1	7	3	11	-	2	-	-	-
IT Capability Management	Limited	-	4	3	7	-	2	1	3	2	-	-	2	-
Mental Health Assesments	Limited	1	3	1	5	1	3	1	5	-	-	-	-	-
Payroll	Limited	1	1	1	3	1	1	1	3	-	-	-	-	-
Recruitment (temporary agency workers)	Limited	1	4	2	7	-	1	2	3	-	1	-	1	2
Responsive Repairs	Limited	-	6	1	7	-	4	-	4	2	1	-	-	-
Statutory Property Compliance	Limited	3	6	-	9	2	4	-	6	-	3	-	-	-
Use and Control of CCTV	Limited	2	2	-	4	1	2	-	3	-	-	-	-	1



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					
Arrangements for Strategic and Directorate Planning	Advisory	-	4	-	4	-	4	-	4	-	-	-	-	-
Performance Management	Advisory	-	4	3	7	-	2	2	4	-	-	-	3	-
Lessons Learnt (Northgate)	Advisory	4	6	-	10	1	-	-	1	9	-	-	-	-
Overall Total		25	100	39	164	16	60	24	100	25	17	0	9	13



03 Follow-up on 2022/23 Audits

During the year we have assessed the implementation of recommendations raised in 2022/23. 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					
Admissions and School Place Planning	Substantial	-	-	1	1	-	-	1	1	-	-	-	-	-
Accounts Receivable	Adequate	-	2	-	2	-	-	-	0	-	-	-	-	2
Arrangements For Dealing With Domestic Violence	Adequate	-	3	1	4	-	2	-	2	1	-	-	-	1
Fostering	Adequate	-	1	2	3	-	1	2	3	-	-	-	-	-
Health and Safety	Adequate	-	3	-	3	-	3	-	3	-	-	-	-	-
Housing Benefits	Adequate	-	2	4	6	-	-	-	0	-	-	-	-	6
IT Procurement Control	Adequate	-	3	3	6	-	2	3	5	-	1	-	-	-
IT Service Management	Adequate	1	2	1	4	-	-	-	0	3	1	-	-	-
Lettings	Adequate	-	4	2	6	-	-	-	0	-	-	-	6	-
Management of Child Protection Cases	Adequate	-	2	1	3	-	2	1	3	-	-	-	-	-



03 Follow-up on 2022/23 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					
Missing Children Service	Adequate	-	1	1	2	-	-	-	0	-	-	-	-	2
NNDR	Adequate	-	1	-	1	-	-	-	0	-	1	-	-	-
Pensions Administration	Adequate	-	1	3	4	-	-	-	0	-	-	-	-	4
Treasury Management	Adequate	-	1	1	2	-	1	1	2	-	-	-	-	-
Youth Services	Adequate	-	2	2	4	-	-	-	0	-	-	-	-	4
Application Review Technology Forge	Limited	1	2	-	3	-	1	-	1	1	-	-	1	-
Business Continuity Planning Management	Limited	3	5	-	8	3	2	-	5	3	-	-	-	-
Contract Monitoring of Matrix	Limited	1	6	1	8	-	-	-	0	-	-	-	-	8
Council Tax	Limited	-	-	1	1	-	-	-	0	-	-	-	-	1
Customer Experience (Repairs)	Limited	4	6	-	10	4	3	-	7	3	-	-	-	-
Delivery of MTFs Savings	Limited	-	3	-	3	-	-	-	0	-	-	-	-	3



03 Follow-up on 2022/23 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					
Delivery of SEN Plan	Limited	-	5	-	5	-	-	-	0	-	-	-	-	5
Delivery of the Climate Change Action Plan	Limited	2	4	-	6	1	1	-	2	-	3	-	1	-
Early Years Commissioning	Limited	2	9	3	14	-	-	-	0	-	-	-	-	14
Estate Management	Limited	-	3	4	7	-	-	-	-	-	7	-	-	-
Fleet Contract and Strategy Management	Limited	1	4	-	5	-	3	-	3	-	1	-	1	-
Gas Safety	Limited	1	3	2	6	-	1	2	3	-	3	-	-	-
Homelessness and Temporary Accommodation	Limited	2	6	8	16	-	3	3	6	-	2	-	-	8
HR Operations Payroll	Limited	3	1	2	6	-	-	-	0	-	-	-	-	6
IT Strategy	Limited	2	3	1	6	2	-	1	3	-	3	-	-	-
Leaseholder Section 20	Limited	-	5	1	6	-	-	-	-	-	-	-	-	6
Management and control of Anti Social behaviour	Limited	-	7	-	7	-	2	-	2	-	2	-	2	1



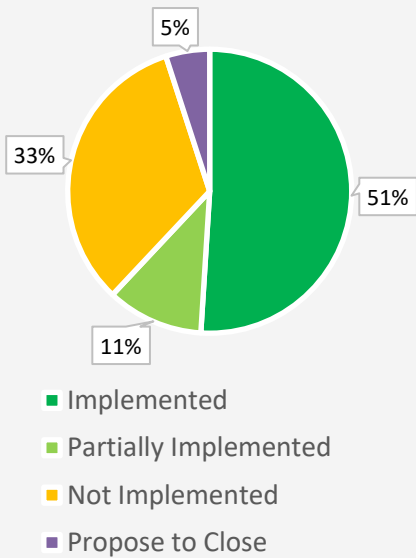
03 Follow-up on 2022/23 Audits (continued)

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					
Management and control of the contract register	Limited	3	3	4	10	-	-	-	0	-	-	-	-	10
Management of Inspection of Trees	Limited	2	2	1	5	-	-	-	0	-	-	-	-	5
Recruitment, Retention and Leavers	Limited	2	3	5	10	-	-	-	0	-	-	-	-	10
Stock and Stores	Limited	1	5	5	11	-	-	2	2	5	4	-	-	-
Stock Condition Surveys	Limited	1	3	1	5	1	2	-	3	1	1	-	-	-
Overall Total		32	116	61	209	11	29	16	56	17	29	0	11	96

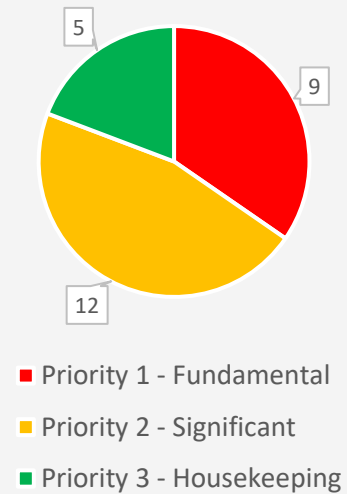


03 Follow-up on 2020/21 Audits (continued)

Analysis of follow up



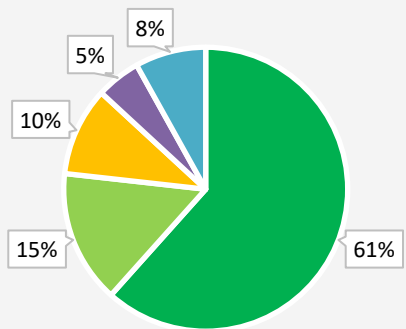
Priority of recommendations not implemented





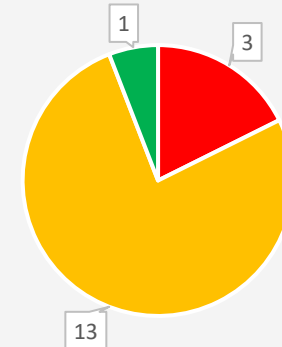
03 Follow-up on 2021/22 Audits (continued)

Analysis of follow up



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

Priority of recommendations not implemented

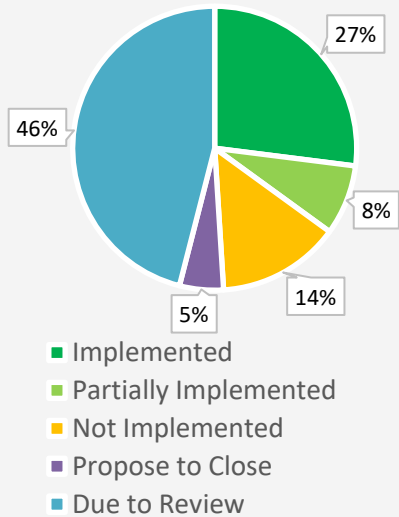


- Priority 1 - Fundamental
- Priority 2 - Significant
- Priority 3 - Housekeeping

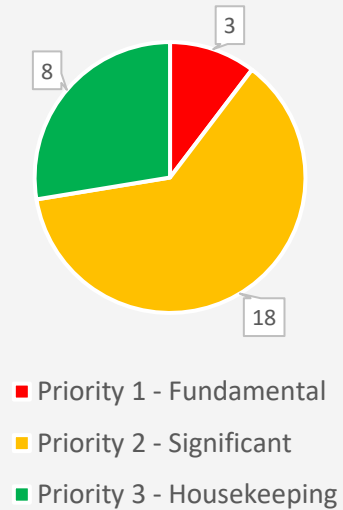


03 Follow-up on 2022/23 Audits (continued)

Analysis of follow up



Priority of recommendations not implemented



Contact

Forvis Mazars

Peter Cudlip

Partner

Tel: +44 (0)78 1052 8518

peter.cudlip@mazars.co.uk

Mark Chalkley

Internal Audit Manager

Tel: +44 (0)78 1103 6681

mark.chalkley@mazars.co.uk

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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.