



Appendix A

London Borough of Haringey Schools Audits – Forvis Mazars 2023/24 Summary Appendix

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Contents

- 01 Schools Internal Audit Activity
- 02 Summary of the 2023/24 Internal Audit Plan
- 03 Benchmarking
- 04 Overall Assessment of Control and Recommendations raised
- 05 Follow Up on 2022/23 School Audits

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.

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01 Schools Internal Audit Activity 2023/24

Below is a snapshot of the work we have carried out in relation to schools during 2023/24.

Assurance Focused Programme

Following the updates to our audit programme during 2023/24, 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, we have responded to the feedback and discussed any issues directly with the school.



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:

- IR35 checks were not completed by Schools prior to an invoice being processed for a self-employed individual;
- Asset Registers were not approved by the Governing Body within the previous year.
- Official purchase orders were not raised through the financial management system or appropriately approved in line with the Scheme of Delegation prior to the order being requested/funds committed.



02 Summary of the 2023/24 Internal Audit Plan

The table below lists the 2023/24 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 |
| Blanche Nevile Special | 5 | Adequate | ↔ | 5 | - | 2 | 3 |
| Lea Valley | 5 | Adequate | → | 8 | - | 5 | 3 |
| Seven Sisters | 5 | Adequate | ↔ | 9 | - | 4 | 5 |
| St Aidan's Voluntary Controlled Catholic School | 5 | Adequate | ↔ | 9 | - | 4 | 5 |
| St Gilda's RC Junior School | 5 | Adequate | ↔ | 9 | - | 3 | 6 |
| St John Vianney Catholic | 5 | Adequate | ↔ | 12 | - | 5 | 7 |
| St Michael's CE Highgate | 5 | Adequate | ← | 7 | - | 2 | 5 |
| The Vale | 5 | Adequate | ↔ | 6 | - | - | 6 |
| Weston Park | 5 | Adequate | ↔ | 7 | - | 1 | 6 |



Summary of the 2023/24 Internal Audit Plan (cont)

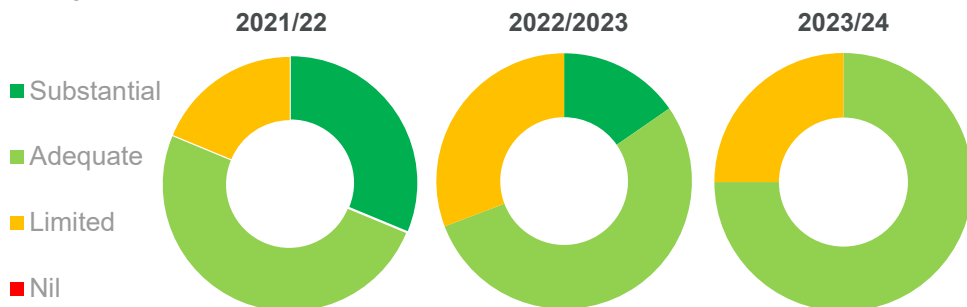
| Audit | Days | Assurance Level | Direction of Travel | Total | Findings by Priority | | |
|---------------|------|-----------------|---------------------|-----------|----------------------|-----------|-----------|
| | | | | | 1 | 2 | 3 |
| Gladesmore | 5 | Limited | ← | 4 | 1 | 1 | 2 |
| Muswell Hill | 5 | Limited | ← | 7 | 1 | 1 | 5 |
| Stroud Green | 5 | Limited | ↔ | 14 | 1 | 5 | 8 |
| Totals | | | | 97 | 3 | 33 | 61 |



03 Benchmarking

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

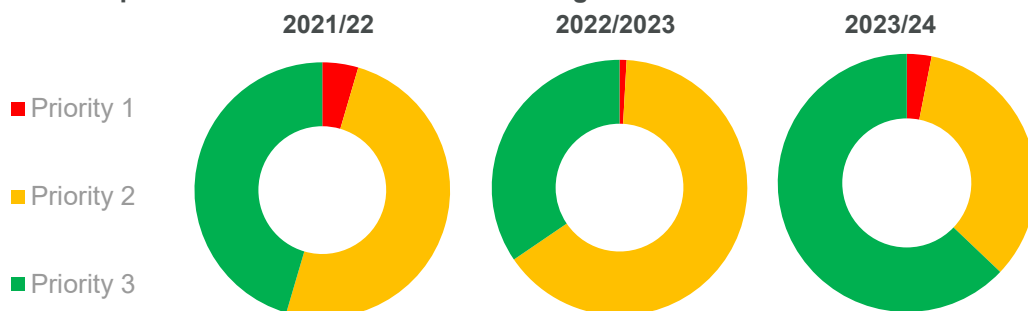
Comparison of Assurance Levels



Of the 12 completed audits in 2023/24, none received 'Substantial' assurance, 9 received 'Adequate' assurance, and 2 received 'Limited' assurance.

In 2022/2023, 13 audits providing overall assurance were completed. Of the 13, 2 received 'Substantial' assurance, 7 received 'Adequate' assurance and 4 received 'Limited' assurance.

Comparison of Recommendation Gradings



The total number of recommendations made in the year was 97. This represents a decrease of 16 from the prior year (113). The number of Priority 1 recommendations has increased from 1 to 3 year on year.

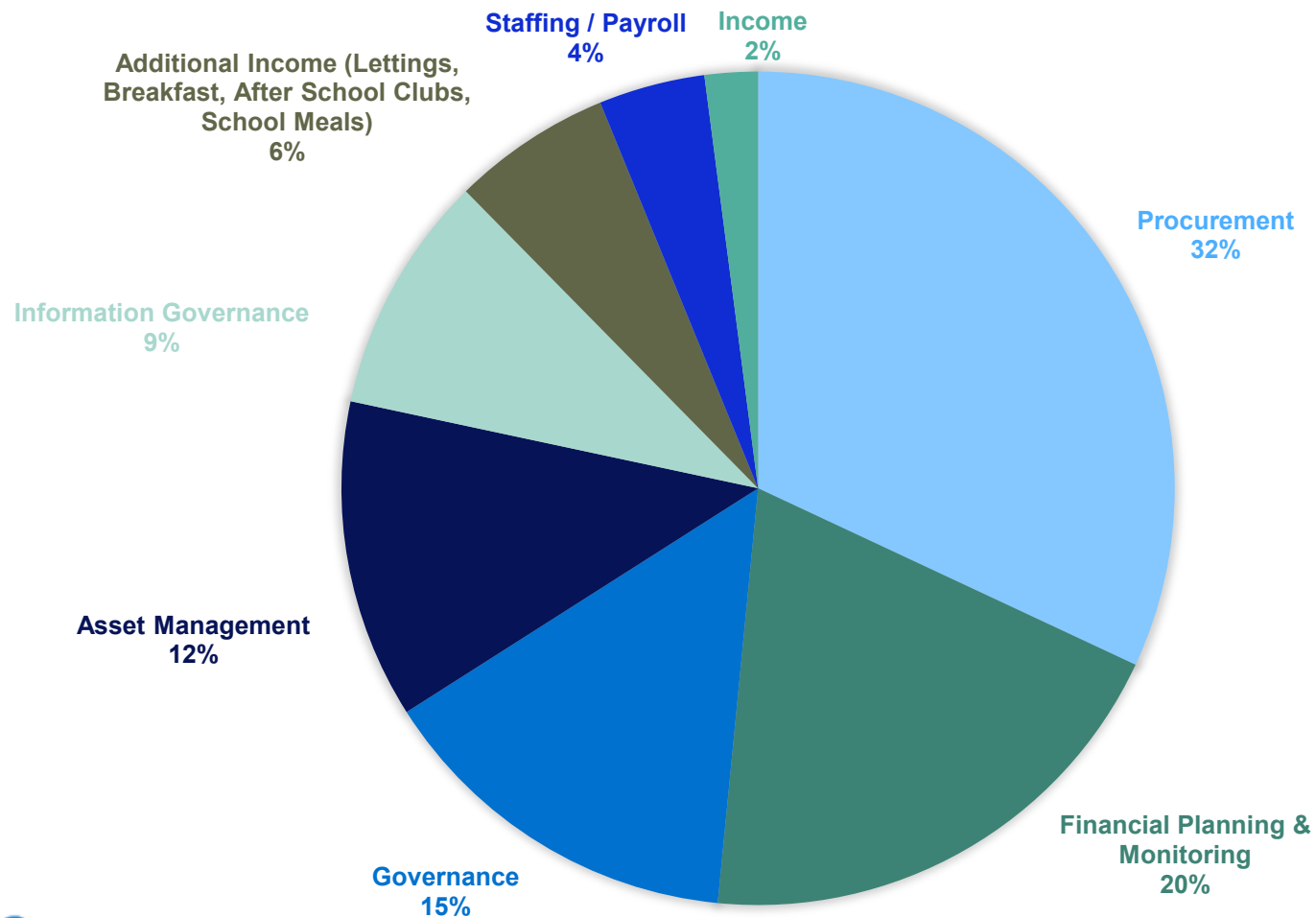


04 Overall Assessment of Control and Recommendations Raised

| Area of Scope | Total | Recommendations Raised | | |
|---|-----------|------------------------|-----------|-----------|
| | | 1 | 2 | 3 |
| Governance | 14 | - | 6 | 8 |
| Financial Planning and Monitoring | 19 | - | 3 | 16 |
| Procurement | 31 | 3 | 15 | 13 |
| Income | 2 | - | - | 2 |
| Asset Management | 12 | - | 4 | 8 |
| Information Governance | 9 | - | 4 | 5 |
| Staffing / Payroll | 4 | - | - | 4 |
| Income (Lettings, Breakfast and After School Clubs, School Meals Arrears) | 6 | - | - | 6 |
| Insurance and Health & Safety | - | - | - | - |
| Unofficial Funds | - | - | - | - |
| Totals | 97 | 3 | 32 | 62 |



04 Overall Assessment of Control and Recommendations Raised





05 Follow-up on 2022/23 School Audits

| School | Assurance | Recommendations raised | | | | Recommendations Implemented (Impl) | | | | Partly Impl. | Not Impl. | Prop to Close | Not yet due | Due to review | |
|---|-------------|------------------------|-----------|-----------|------------|------------------------------------|-----------|-----------|-----------|--------------|-----------|---------------|-------------|---------------|-----------|
| | | 1 | 2 | 3 | Total | 1 | 2 | 3 | Total | | | | | | |
| Earlsmead | Substantial | - | 1 | 2 | 3 | - | - | - | - | - | - | - | - | 3 | 3 |
| The Devonshire Hill Nursery and Primary School | Substantial | - | 4 | 2 | 6 | - | 4 | 2 | 6 | - | - | - | - | - | - |
| Belmont Infant School | Adequate | - | 2 | 2 | 4 | - | 2 | 2 | 4 | - | - | - | - | - | - |
| Bounds Green Federated Infant & Junior School | Adequate | - | 4 | 3 | 7 | - | 3 | 3 | 6 | - | 1 | - | - | - | 1 |
| Earlham Primary School | Adequate | - | 3 | 3 | 6 | - | 3 | 3 | 6 | - | - | - | - | - | - |
| Pembury House Nursery | Adequate | - | 1 | 2 | 3 | - | 1 | - | 1 | - | - | - | - | 2 | 2 |
| St Francis de Sales Catholic Infant and Junior School | Adequate | - | 4 | 2 | 6 | - | 4 | 2 | 6 | - | - | - | - | - | - |
| The Brook Special Primary School | Adequate | - | 6 | 1 | 7 | - | 5 | 1 | 6 | - | - | - | 1 | - | 1 |
| The Willow Primary School | Adequate | - | 7 | 1 | 8 | - | 6 | 1 | 7 | - | 1 | - | - | - | 1 |
| Highgate Primary School | Limited | - | 9 | 5 | 14 | - | 4 | 2 | 6 | - | - | 1 | 7 | - | 8 |
| Lordship Lane | Limited | - | 15 | 4 | 19 | - | 8 | 4 | 12 | 1 | 2 | 2 | 2 | - | 7 |
| South Haringey School | Limited | - | 10 | 8 | 18 | - | 6 | 7 | 13 | - | 2 | - | 3 | - | 5 |
| Tiverton Primary School | Limited | 1 | 7 | 4 | 12 | 1 | 5 | 2 | 8 | - | - | 2 | 2 | - | 4 |
| Overall Total | | 1 | 73 | 39 | 113 | 1 | 51 | 29 | 81 | 1 | 6 | 5 | 15 | 5 | 32 |

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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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