



## APPENDIX 1

### Introduction

This report includes audit progress between 12 February 2024 and 20 June 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: June 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
- Post Opening Procedures
- Community Engagement
- Controls over the DPS
- Accounting and GL
- Contract Management
- Management of Budgets
- Commissioning in Children's Service
- Housing Rents Income
- Management and Control of Adult's Waiting Lists
- Housing Benefit
- Haringey Learning Partnership
- Payroll
- Council Tax
- Oversight of Regeneration Schemes
- Arrangements for Securing Social Value from Contracts
- Accounts Receivable
- Accounts Payable
- Workforce Data and Establishment
- Administration of the Council's London Construction Programme
- Management of Complaints and Ombudsman Reports
- Follow Up from Housing Improvement Plan
- 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
- Muswell Hill

### 2023/24 Draft Internal Audit Reports issued

- Residential Placements
- Commercial Property
- Coroners Service

- Management of Sheltered Accommodation
- Management of Aids and Adaptations
- Management of PCNs
- Corporate Approach to consultation and engagement
- HCBS Audit

### **2023/24 Audits at Quality Review stage**

- Homeownership Service

- HfH Audit
- Governance Arrangements over Broadwater Farm
- Management of Purchase Cards
- Children in Care
- Policies around Damp and Mould
- International Recruitment

- Administration of the Landlord Licensing Scheme

- Tenancy Management
- Follow Up Actions from Property Improvement Plan
- Tiverton
- Stroud Green

## 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 |
| Muswell Hill   | September 2023 | February 2024        | Limited         | N/A                 | 1                                    | 1 | 5 |
| Accounting and GL                                      | July 2023      | March 2024           | Adequate        | ↔                   | 0                                    | 4 | 2 |
| Haringey Learning Partnership                          | November 2023  | March 2024           | Limited         | N/A                 | 1                                    | 0 | 0 |
| Council Tax  | November 2023  | March 2024           | Substantial     | →                   | 0                                    | 0 | 0 |
| Management and Control of Adult Services Waiting Lists | October 2023   | April 2024           | Limited         | N/A                 | 2                                    | 3 | 2 |
| Management of Budgets                                  | August 2023    | April 2024           | Adequate        | N/A                 | 0                                    | 5 | 1 |

| Audit Title   | Date of Audit  | Date of Final Report | Assurance Level | Direction of Travel | Number of Recommendations (Priority) |   |   |
|---|----------------|----------------------|-----------------|---------------------|--------------------------------------|---|---|
|   |                |                      |                 |                     | 1                                    | 2 | 3 |
| Payroll   | October 2023   | April 2024           | Limited         | ↔                   | 2                                    | 3 | 1 |
| Management of Complaints and Ombudsmen Reports                | January 2024   | April 2024           | Limited         | N/A                 | 1                                    | 1 | 1 |
| Administration of the Council's London Construction Programme | December 2023  | April 2024           | Adequate        | ↔                   | 0                                    | 3 | 0 |
| Accounts Receivable   | January 2024   | April 2024           | Adequate        | ↔                   | 0                                    | 3 | 1 |
| Workforce Data and Establishment Controls                     | January 2024   | May 2024             | Limited         | N/A                 | 1                                    | 1 | 0 |
| Accounts Payable  | January 2024   | May 2024             | Adequate        | ↔                   | 0                                    | 3 | 0 |
| Housing Rents Income  | October 2023   | May 2024             | Limited         | ←                   | 1                                    | 3 | 1 |
| Follow up from Housing Improvement Plan                       | December 2023  | May 2024             | Adequate        | N/A                 | 0                                    | 3 | 0 |
| Securing Social Value from Letting Contracts                  | October 2023   | May 2024             | Adequate        | N/A                 | 0                                    | 2 | 1 |
| Post Opening Procedures                                       | June 2023      | May 2024             | Advisory        | N/A                 |                                      |   |   |
| Housing Benefits  | October 2023   | May 2024             | Adequate        | ↔                   | 0                                    | 4 | 0 |
| Controls over the use of DPS                                  | June 2023      | May 2024             | No              | N/A                 | 3                                    | 2 | 0 |
| Commissioning in Children's Services                          | September 2023 | May 2024             | Limited         | N/A                 | 3                                    | 3 | 0 |




| Audit Title                       | Date of Audit | Date of Final Report | Assurance Level | Direction of Travel   | Number of Recommendations (Priority) |   |   |
|-----------------------------------|---------------|----------------------|-----------------|---|--------------------------------------|---|---|
|                                   |               |                      |                 |   | 1                                    | 2 | 3 |
| Sheltered Accommodation           | October 2023  | May 2024             | Limited         |  | 3                                    | 1 | 5 |
| Oversight of Regeneration Schemes | February 2024 | June 2024            | Limited         | N/A   | 1                                    | 5 | 2 |
| Contract Management               | August 2023   | June 2024            | Limited         | N/A   | 4                                    | 4 | 1 |

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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