

# **LONDON BOROUGH OF HARINGEY**

## **Appendix A - Audit Committee – September 2024**

### **Forvis Mazars Internal Audit Progress Report**

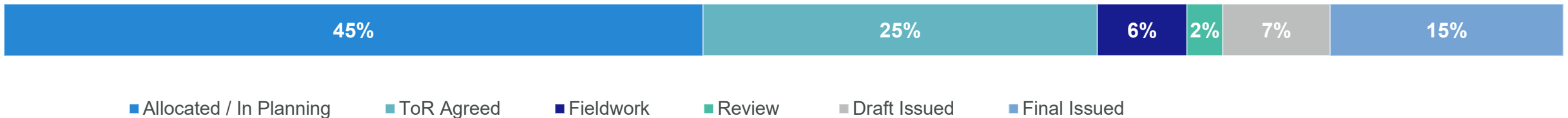
Date Prepared: September 2024

Strictly private and confidential

**forvis  
mazars**

# 1. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.



**Audit Committee decision needed**

- Note the progress being reported and consider final reports included separately in the paper pack.

RAG status of delivery of plan to timetable

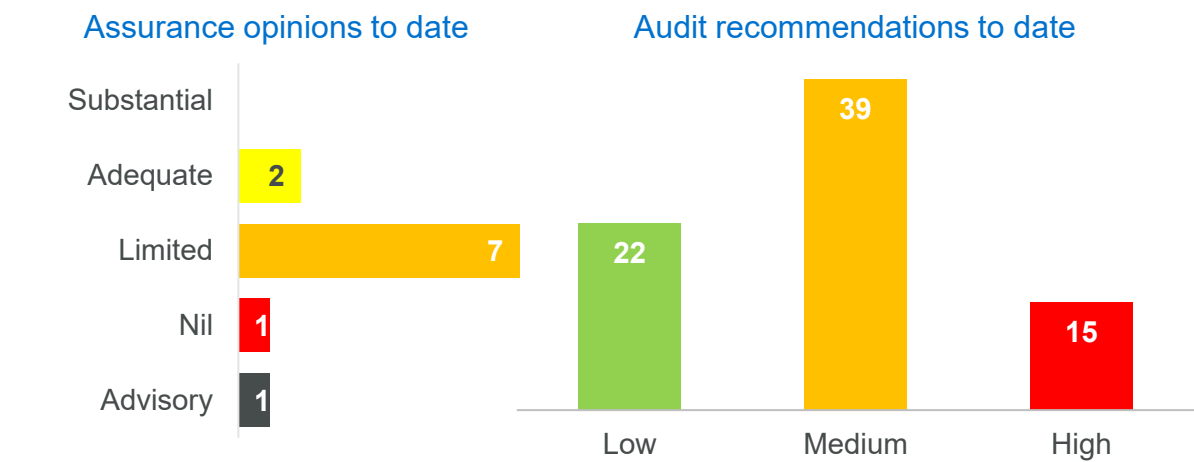
**On Track**

**Key updates**

Included in the number of final reports issued are twelve 2023/24 reports that were finalised after presentation of the 2023/24 Internal Audit Annual Report and therefore included in the charts opposite. Details of these can be found in the overview of the Internal Audit Plan in section 3.

Progress in respect of the 2024/25 Plan is in line with the expectations at this stage of the year.

An overview of the Internal Audit Plan can be found in Section 3.



## 2. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan that have a status of draft terms of reference (ToR) issued or beyond.

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
Management of FOIs		Final Report	June 2024	August 2024	September 2024	Adequate	5	0	2	3
Financial Assessment of Clients	Director of Adults, Health & Communities	Draft Report	June 2024							
Implementation of Panacea	Director of Finance	Review (Paused)	June 2024							
Arrangements for LADO	Director of Children's Services	Draft Report	June 2024							
Governance over Delivery of Savings	Director of Finance	Draft Report	July 2024							
Support for Children provider payments process	Director of Children's Services	Draft Report	July 2024							
Leisure Services Insourcing (pre-implementation)	Director of Environment & Resident Experience	Draft Report	July 2024							
Management of Staff Performance	Chief People Officer	Review	July 2024							
Birchtree Landlords	Director of Culture, Strategy & Engagement	Draft Report	August 2024							
Birchtree	Director of Culture, Strategy & Engagement	Fieldwork	August 2024							
Lettings Fact Finding	Director of Placemaking & Housing	Fieldwork	August 2024							
New Operating Model - the Procurement Act	Director of Finance	Fieldwork	August 2024							
Scheme of Delegation		Fieldwork	August 2024							
Management, Monitoring and Collection of Income in Council	Director of Finance	Fieldwork	August 2024							

## 2. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan that have a status of draft terms of reference (ToR) issued or beyond.

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
Planning	Director of Placemaking & Housing	Final ToR	September 2024							
Treasury Management	Director of Finance	Final ToR	September 2024							
Corporate Performance and Intelligence Service	Director of Culture, Strategy & Engagement	Draft ToR	September 2024							
Management over Hospitality and Gifts	Director of Finance	Draft ToR	September 2024							
Accounts Receivable (Sundry Debtors)	Director of Finance	Draft ToR	January 2025							
Recycling	Director of Environment & Resident Experience	Final ToR	February 2025							
Management of Community Assets	Director of Placemaking & Housing	Draft ToR	March 2025							
Contract Management	Director of Finance	Draft ToR	March 2025							
Admissions Process	Director of Children's Services	Cancelled								
Children's Services Debt Recovery	Director of Children's Services	Cancelled								
Totals							5	0	2	3



### 3. Overview of Internal Audit Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Plan.

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
Residential Placements (2022/23)	Director of Children’s Service	Final Report	May 2023	August 2024	September 2024	Nil	10	2	6	2
Management of Aids and Adaptations	Director of Adults, Health & Communities	Final Report	November 2023	September 2024	September 2024	Limited	8	1	7	0
Commercial Property	Director of Placemaking & Housing	Final Report	June 2023	August 2024	September 2024	Limited	16	6	6	4
Children In Care	Director of Children’s Service	Final Report	January 2024	August 2024	September 2024	Limited	5	1	3	1
Policies around Damp and Mould	Director of Placemaking & Housing	Final Report	January 2024	July 2024	September 2024	Limited	11	3	6	2
Regeneration of Canning Crescent / Osbourne Grove	Director of Placemaking & Housing	Final Report	March 2024	August 2024	September 2024	Adequate	3	0	2	1
Management of Council Purchase Cards	Director of Finance	Final Report	April 2024	August 2024	September 2024	Limited	3	1	2	0
Tenancy Management	Director of Placemaking & Housing	Final Report	April 2024	August 2024	September 2024	Limited	12	0	5	7
Homeownership Service	Director of Placemaking & Housing	Final Report	March 2024	August 2024	September 2024	Limited	3	1	0	2
Follow up Actions from Property Improvement Plan	Director of Placemaking & Housing	Final Report	April 2024	July 2024	September 2024	N/A	-	-	-	-
						Totals	71	15	37	19

# Contact

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### Statement of Responsibility

We take responsibility to 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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