



# **LONDON BOROUGH OF HARINGEY**

## **Audit Committee – March 2025**

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


Date Prepared: February 2025

Strictly private and confidential

# 1. Snapshot of Internal Audit Activity

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





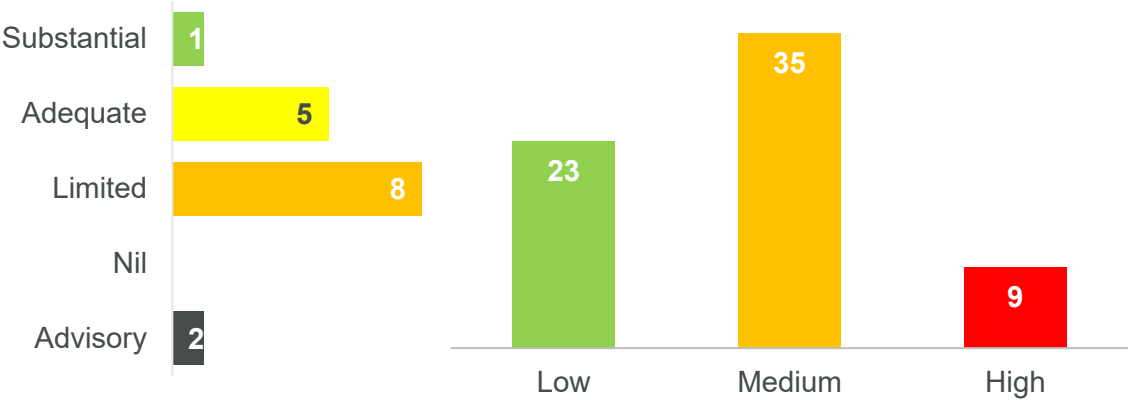
**Audit Committee decision needed**

- 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**

Assurance opinions in reporting period    Audit recommendations in reporting period



**Key updates**

All work included in the 2024/25 Plan is assigned to an auditor and fieldwork is due to be completed by 31 March 2025.

The responses to the draft report for **Management, Monitoring and Collection of Income, Scheme of Delegation** are overdue from management.

We continue to meet with the Head of Internal Audit and Deputy Head of Internal Audit on a bi-weekly and monthly basis, with the last meeting held on 10 February 2025.

- We have undertaken follow ups of the four schools from the 2023/24 Plan which received a Limited assurance. Details of these can be found in section 2.
- A final position of audits relating to financial year 2023/24.

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

## 2. Overview of Follow up activity

Between December 2024 and February 2025, we followed up on the four schools which received a ‘Limited’ assurance in the 2023/24 audit plan. The outcomes of our follow up are tabled below.

School	Total recommendations raised	High	Medium	Low	No Evidence Received	Implemented	Overdue
Gladesmore	4	-	2	2	-	2	2
Muswell Hill	7	1	1	5	-	6	1
Stroud Green	14	1	4	9	3	9	2
Lordship Lane	19	-	15	4	9	6	4
Totals	44	2	22	20	12	23	9

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of the **Financial Assessment of Clients** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** to review the key systems and controls in relation to the management of client contribution towards care services, within Adult Social Services.

Audit rationale		
Why the Audit is in Your 2024/25 Plan	Your Strategic Risk	Your Strategic / Tactical Objective
It is an area with a high risk of fraud.	Inaccurate or fraudulent financial contributions are made.	Increased awareness of, access to, financial advice and support in the borough.

Summary of our opinion					
<div>Limited Assurance</div> <div>See Appendix A2 for definitions</div>		Summary of Recommendations			
		High (Priority 1)	3	Actions agreed by you	100%
		Medium (Priority 2)	6	Priority 1 completion	March 2025
		Low (Priority 3)	3	Overall completion	March 2025
		X			

Summary of findings		
Examples of good practice	High Priority Findings	Key root causes
<div>✓ Invoices raised by the Financial Assessment team aligned to the debt management system</div> <div>✓ The Financial Assessment Form contain key fields e.g., personal information, income and welfare benefits, savings etc</div>	<div>• Unpaid invoices are not identified</div> <div>• No performance or debt reporting to senior management</div> <div>• The care management system lacks key functionalities</div>	<div>• Resource constraints</div> <div>• Key documentation was lost during the migration from Mosaic to LAS/ContrOCC</div> <div>• A lack of defined processes and expectations within the Financial Assessment team</div>

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of the **Corporate Performance and Intelligence and Change Portfolio** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for managing corporate performance and change portfolio.

Audit rationale					
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk		Your Strategic / Tactical Objective	
To ascertain whether the Council has a framework to manage and oversee corporate priorities to improve their services		Council services are not responsive to the needs of residents and are not of a high quality		Continuous improvement in service delivery	
Summary of our opinion					
<div>Limited</div> <div>See Appendix A1 for definitions</div>		Summary of Findings			
		High (Priority 1)	-	Actions agreed	100%
		Medium (Priority 2)	4	Priority 1 completion	N/A
		Low (Priority 3)	3	Overall completion	December 2025
		X			
Summary of findings					
Examples of good practice		Medium Priority Findings		Key root causes	
<div>✓ Updates on the Corporate Delivery Plan (CDP) and Change Portfolio are obtained quarterly and monthly, respectively and are reported via the Change Delivery Group (Change), Corporate Leadership Team (CLT), Cabinet and Scrutiny</div> <div>✓ Standardised approach to RAG ratings across the CDP and Change Portfolio RAG ratings reporting on RAG status, completed actions and achieved Milestones</div>		<div>• Lack of clarity around the frequency of reporting and KPIs are not updated or reported on for quarter one 2024/25</div> <div>• Director sign off was not obtained for 73 of 186 CDP updates in Q1 updates: 47 Greens, 22 Ambers and 4 Reds</div> <div>• No metric based KPI reporting on the expected benefits from the Change Portfolio and activities within the CDP.</div>		<div>• Limited capacity within the Central Performance Management team</div> <div>• The Change Management Function has undergone a restructure and is not yet at capacity</div> <div>• Roles and responsibilities are not clearly defined</div>	
This audit has not provided assurance on whether the Council will achieve its corporate priorities and change projects and programmes portfolio.					

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Review and Management of Off Contract Spend** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** to assess the design and effectiveness of the control framework for reviewing and managing off contract spend.

Note for the sample testing data requested, we only received data to undertake testing after fieldwork had initially planned to be concluded. When selecting a sample, we found that only one of the nine samples was a full end-to-end tender bid and award, which was re-awarded to the previous supplier as they were the only bidder to respond to the request for quote. We therefore did not investigate the bid process any further, due to time restrictions and limited value of that sample. Our full limitations are outlined in Appendix A1.

Audit rationale						
Why the Audit is in Your 2024/25 Plan			Your Strategic Risk			
There are concerns around high / inappropriate off contract spend across the Council.			Failure to achieve value for money/a loss of savings.			
Summary of our opinion						
<div>Limited Assurance</div> <div>See Appendix A1 for definitions</div>			Summary of Findings			
			High (Priority 1)	3	Findings agreed	100%
			Medium (Priority 2)	3	Priority 1 completion	31 December 2025
			Low (Priority 3)	-	Overall completion	31 December 2025
		X				
Summary of findings						
Examples of good practice		Highest Priority Findings		Key root causes		
<div>✓ Contract Standing Orders (CSOs) (July 2023) provide instruction for procurement at different thresholds, including roles and responsibilities, the tender process, and sign off requirements. The approved CSOs are available on the Council's website, and form part of the Council's constitution</div> <div>✓ The Financial Administration team produces monthly Non compliant spend reports, which highlight spend in each directorate that has been identified as being potentially off contract spend.</div>		<div>• For five procurements over £10k (of nine tested), contracts are not held on Haringey Procurement and Contracting System(HPCS), or they are not signed</div> <div>• Waiver reports are not produced in a timely manner i.e., before existing contracts expire.</div> <div>• Directors and the wider Corporate Leadership Team (CLT) have no oversight of off contract spend.</div>		<div>• Budget holders bypass HPCS when procuring goods and services.</div> <div>• A lack of an automated system to confirm whether procured services have a contract in place until the invoice is received.</div> <div>• Accountability for following up on potential off contract spend is not assigned.</div> <div>• Waivers are used to extend long standing contracts. The Chief Procurement Officer explained that the timing of contract is not viewed as a priority.</div>		

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of the **Management over Gifts and Hospitality** and from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for management of gifts and hospitality declarations.

Audit rationale			
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk	
This area has not been subject to an audit recently.		Non-compliance with the Bribery Act, 2010.	
Summary of our opinion			
<div>Limited Opinion</div> <div>See Appendix A1 for definitions</div>		Summary of Findings	
<div><div></div><div></div><div>X</div><div></div></div>		High (Priority 1)	0
		Medium (Priority 2)	5
		Low (Priority 3)	1
		Actions agreed	100%
		Priority 1 completion	N/A
		Overall completion	June 2025
Summary of findings			
Examples of good practice		Medium Priority Findings	
<div>✓ Gifts and hospitality are declared using the ticketing system, Halo which automatically sends approval request to Line Managers</div> <div>✓ Annual reminders are sent out to staff regarding declarations of gifts and hospitality</div>		<div>• There is no oversight over the gifts and hospitality declaration process</div> <div>• Not all staff have been assigned or completed the mandatory Anti-Bribery e-learning</div> <div>• Gifts and hospitality are accepted before approval from Line Managers and some individuals do not have approvers</div> <div>• The Gifts and Hospitality Register is missing key information</div> <div>• Lack of reporting to senior management of gifts and hospitality</div>	
		Key root causes	
		<div>• Corporate ownership has not been considered / assigned</div> <div>• Management have not documented the requirement for gifts/hospitality declarations to be approved prior to them being accepted</div> <div>• Halo declaration form can be submitted without certain fields being filled in resulting in blank sections in the Gifts and Hospitality Register</div> <div>• Management have not considered the need to regularly report declared gifts and hospitality to senior management</div>	

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Children's Provider Payments** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** to assess the design and effectiveness of the control framework for managing the children’s provider payments process.

Audit rationale		
<b>Why the Audit is in Your 2024/25 Plan</b> The system for making provider payments has changed and there is a requirement to review current and proposed ways of working	<b>Your Strategic Risk</b> Financial risks around payments and funding processes, governance, insight, management, overview and analysis  Failure to adopt new ways of working due to a misalignment between systems and working practices	<b>Your Strategic / Tactical Objective</b> To address concerns relating to the financial health of the Children’s Directorate and improve operational activity to address key concerns

Summary of our opinion				Summary of Findings	
<b>Limited Opinion</b> See Appendix A1 for definitions		<div><div></div><div></div><div>X</div><div></div></div>		<b>High (Priority 1)</b>	0
				<b>Medium (Priority 2)</b>	3
				<b>Low (Priority 3)</b>	2
				<b>Actions agreed</b>	<b>100%</b>
				<b>Priority 1 completion</b>	February 2025
				<b>Overall completion</b>	March 2025

Summary of findings		
<b>Examples of good practice</b> <ul style="list-style-type: none"><li>✓ Payments Officers review provider payments and they are approved by the Payments Team Manager</li><li>✓ Justification for variances to payments is provided and variances are checked by the Payments Team Manager for each payment run</li></ul>	<b>Medium Priority Findings</b> <ul style="list-style-type: none"><li>• Commitment reports held by the Payments team are not clear and lack data integrity checks and the budget monitoring process is not documented</li><li>• No performance monitoring or reporting</li></ul>	<b>Key root causes</b> <ul style="list-style-type: none"><li>• Lack of information regarding the forecast process is shared between the Payments team and Finance and some of the current commitment reports are not fit for purpose</li><li>• Required output reports are not fit for purpose i.e., they lack accuracy, valuable data and insights</li></ul>

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of the **Management of Council Tax Reduction Scheme** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** assess the design and effectiveness of the control framework for managing the Council Tax Reduction Scheme (CTRS).

This audit has not provided assurance on the accuracy of the decisions of CTRS applications, therefore our work should not be relied upon for assurance that that the correct reduction was applied. The spreadsheet of CTRS claims we were provided did not indicate if a claim was verified by the DWP or the Council, as such we could not differentiate between claims handled by the DWP and those handled directly by the Council. Therefore, we were unable to review the supporting evidence for our sample of ten CTRS claims as they were either Universal Claim or pensioners applications and the verifications were completed by the Department for Work and Pensions (DWP) and not the Council. We were unable to go into each claim on the system to determine if it was handled by the DWP or the Council due to time/budget restrictions. Our full scope limitations are outlined within Appendix A1.

Audit rationale															
<b>Why the Audit is in Your 2024/25 Plan</b>		<b>Your Strategic Risk</b>													
To ascertain whether the Council has appropriate controls to management the CTRS.		Fraudulent CTRS claims are authorised, resulting in financial loss.													
Summary of our opinion															
<div><div>Adequate</div><div>See Appendix A1 for definitions</div></div>		<b>Summary of Findings</b>													
<div><div></div><div>X</div><div></div><div></div></div>		<table><tr><td>High (Priority 1)</td><td>-</td></tr><tr><td>Medium (Priority 2)</td><td>1</td></tr><tr><td>Low (Priority 3)</td><td>1</td></tr></table>	High (Priority 1)	-	Medium (Priority 2)	1	Low (Priority 3)	1	<table><tr><td>Actions agreed</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>31 March 2026</td></tr></table>	Actions agreed	100%	Priority 1 completion	N/A	Overall completion	31 March 2026
High (Priority 1)	-														
Medium (Priority 2)	1														
Low (Priority 3)	1														
Actions agreed	100%														
Priority 1 completion	N/A														
Overall completion	31 March 2026														
Summary of findings															
<b>Examples of good practice</b>		<b>Medium Priority Finding</b>	<b>Key root causes</b>												
<div><div>✓</div><div>CTRS guidance is available on the Council's website.</div></div> <div><div>✓</div><div>A sample of ten new CTRS applications, they were approved by the Benefits Manager before the approval letters were issued to the applicant.</div></div> <div><div>✓</div><div>A monthly report covering caseloads and service performance is produced via the NEC system.</div></div>		<div><div>•</div><div>CTRS applications are not processed timely.</div></div>	<div><div>•</div><div>Service restructuring between December 2023 and January 2024 and there is no automated method to identify overdue cases.</div></div>												

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Treasury Management** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** To assess the design and effectiveness of the control framework for treasury management.

Audit rationale						
Why the Audit is in Your 2024/25 Plan			Your Strategic Risk			
To ascertain the controls in place around the Council's Treasury Management function.			Failure to effectively manage cashflow.			
Summary of our opinion						
<div>Adequate Opinion</div> <div>See Appendix A1 for definitions</div>			<div>Summary of Findings</div>			
<div><div></div><div>X</div><div></div><div></div></div>			High (Priority 1)	0	Actions agreed	100%
			Medium (Priority 2)	1	Priority 1 completion	N/A
			Low (Priority 3)	2	Overall completion	31 March 2025
Summary of findings						
Examples of good practice		Medium Priority Finding		Key root causes		
<div><div>✓</div><div>The approved Treasury Management Strategy Statement for 2024/25 is publicly available on the Council's website.</div></div> <div><div>✓</div><div>A daily investment plan is prepared by an officer and approved by the Senior Accountant or Head of Pensions and Treasury in line with delegated authority limits.</div></div> <div><div>✓</div><div>For our sample of three short-term and three long-term borrowings, each were recorded in the finance system, SAP as well as Logotech (the treasury management system), and loan certificates were retained.</div></div>		<div><div>•</div><div>Borrowing Decision Sheets kept on file for 2023/24 had not been signed by the S151 Officer and/or Head of Pensions and Treasury. Additionally, the Sheets did not make clear the cumulative total borrowing approved for the financial year 2023/24.</div></div>		<div><div>•</div><div>Borrowing Decision Sheets are not signed due to other methods of approval being utilised i.e., via email and they only detail additional new borrowing approved, rather than showing cumulative borrowing approved for a given financial year.</div></div>		

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Deprivation of Liberty Safeguarding** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** assess whether adequate and appropriate policies, procedures, and controls are in place to manage risks relating to Deprivation of Liberty Safeguards.

This audit is focussed on the Council's internal controls to complete assessments and make decisions in place, it has not provided assurance on whether the Council has correctly issued DoLS.

Audit rationale															
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk	Your Strategic / Tactical Objective												
It is an area with high statutory risk for the Council		Adults within the scope of s.4A(5) Mental Capacity Act 2005 as amended in 2007 ("MCA 2005") are not assessed as per the requirements set out by the law.	To complete all DoLS requests within the statutory time frame as per the procedure set by the law" corresponding with the agreed strategic risk.												
Summary of our opinion															
<div>Adequate Assurance</div> <div>See Appendix A1 for definitions</div>		<div>Summary of Findings</div> <table><tr><td>High (Priority 1)</td><td>-</td></tr><tr><td>Medium (Priority 2)</td><td>1</td></tr><tr><td>Low (Priority 3)</td><td>2</td></tr></table> <table><tr><td>Actions agreed</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>June 2025</td></tr></table>		High (Priority 1)	-	Medium (Priority 2)	1	Low (Priority 3)	2	Actions agreed	100%	Priority 1 completion	N/A	Overall completion	June 2025
High (Priority 1)	-														
Medium (Priority 2)	1														
Low (Priority 3)	2														
Actions agreed	100%														
Priority 1 completion	N/A														
Overall completion	June 2025														
<div>Summary of findings</div>															

- ✓ All relevant assessment forms were completed for our sample of ten DoLS applications
- ✓ The Liquidlogic case management system stores all communication and completed assessments for each DoLS case
- ✓ From our sample of ten DoLS applications, a Relevant Person Representative / Paid Relevant Person Representative was appointed

- Non-compliance with statutory timeframes

- Nationwide shortages for Independent Mental Capacity Advocates and Mental Health Assessors impact the Council's ability to process DoLS applications within the statutory timeframes

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Pensions Investment Management** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** to assess the design and effectiveness of the control framework for Pension Investment Management.

We are not pensions and/or investment management experts. Staff completing the work were public sector internal auditors and not specialists. We have not provided assurance over the appropriateness or accuracy of the Council’s pensions investments and whether these are compliant with the Council’s Investment Strategy but the internal controls in place to govern the Pensions Fund. Nothing in this report should be construed as Forvis Mazars providing an expert opinion on the probity of the process examined. Our full limitations are outlined in Appendix A1.

Audit rationale				
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk		
This area has potentially significant financial implications of increased Council contributions if the Pensions Fund is not appropriately managed.		Failing to invest in appropriate pension funds, this could lead to financial loss.		
Summary of our opinion				
<div>Adequate</div> <div>See Appendix A1 for definitions</div>		Summary of Findings		
<div></div> <div>X</div> <div></div> <div></div>	High (Priority 1)	-	Actions agreed	100%
	Medium (Priority 2)	1	Priority 1 completion	NA
	Low (Priority 3)	-	Overall completion	June 2025
	Summary of findings			

#### Examples of good practice

- ✓ Quarterly performance monitoring and reconciliation activities were performed by officers to verify the accuracy of reporting from fund managers.
- ✓ Pension Committee and Board is in place to oversee and scrutinise pensions-fund activity
- ✓ The Investment Strategy Statement for 2024/25 outlines the portfolio parameters including asset category, target allocation and performance objectives to govern the

#### Medium Priority Finding

- Lack of documented guidance and mandatory training for officers responsible for pension investment-related processing.

#### Key root cause

- It is a small team and therefore formalised guidance, and mandatory training have not been previously considered.

### 3. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of the **Future Design of Waste Management Services** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

#### Your One Page Summary

**Audit Objective:** assess the design and effectiveness of key systems and controls in relation to the **Future Design of Waste Management Services**.

This audit has not provided assurance over whether the Council made the 'correct' decision with regards to the provision of its waste service but the processes in place to reach this decision.

Audit rationale					
Why the Audit is in Your 2024/25 Plan		Your Strategic Risk			
The Council's waste services contract with Veolia is coming to an end and the future service offering is being explored.		Failure to achieve value for money from the waste services contract.			
Summary of our opinion					
<div>Substantial</div> <div>See Appendix A1 for definitions</div>		Summary of Findings			
<div>X</div>		High (Priority 1)	0	Actions agreed	100%
		Medium (Priority 2)	0	Priority 1 completion	N/A
		Low (Priority 3)	2	Overall completion	28/02/2025
Summary of findings					
Examples of good practice		Low Priority Findings		Key root causes	
<ul style="list-style-type: none"><li>✓ Risks were assessed for each option considered.</li><li>✓ All potential eight options for the future of waste service were assessed using a cost modelling analysis and qualitative analysis; the qualitative analysis included service quality, social value and timing.</li><li>✓ Prior to the approval of the Business Case by Cabinet it was shared with the Corporate Leadership Team (CLT), Members and the Commercial Board for their review.</li></ul>		<ul style="list-style-type: none"><li>• The Project Initiation Document (PID) did not detail responsibilities of the waste commissioning project (the project) staff or the reporting structure for the project and it was not signed to evidence approval from the Waste Commissioning Project Sponsor (Assistant Director for Stronger and Safer Communities).</li><li>• The Waste Services Review (WSR) did not formally establish mitigations for identified risks.</li></ul>		<ul style="list-style-type: none"><li>• The original PID (August 2022) was updated in January 2024, and it was not deemed necessary to restate the information that had not changed from the original PID or obtain approval as the project was underway.</li><li>• The Council did not view identifying mitigations as necessary until the preferred option was selected.</li></ul>	

## 4. 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	Director of Culture, Strategy and Engagement	Final Report	June 2024	August 2024	<i>September 2024</i>	Adequate	5	-	2	3
Financial Assessment of Clients	Director of Adults, Health & Communities	Final Report	June 2024	December 2024	<i>March 2025</i>	Limited	12	3	6	3
Implementation of Panacea	Director of Finance	Draft Report	June 2024							
Arrangements for LADO	Director of Children's Services	Final Report	June 2024	October 2024	<i>December 2024</i>	Substantial	2	-	-	2
Governance over Delivery of Savings	Director of Finance	Final Report	July 2024	September 2024	<i>December 2024</i>	Limited	4	-	3	1
Children Provider Payments	Director of Children's Services	Final Report (additional work requested)	July 2024 / December 2024	October 2024 / February 2025	<i>March 2025</i>	Limited	5	-	3	2
Leisure Services Insourcing (pre-implementation)	Director of Environment and Resident Experience	Draft Report	July 2024							
Management of Staff Performance	Chief People Officer	Final Report	July 2024	September 2024	<i>December 2024</i>	Limited	5	3	1	1
Birchtree Landlords Fact Finding	Director of Environment and Resident Experience	Final Report	August 2024	September 2024	<i>December 2024</i>	N/A	-	-	-	-
Birchtree	Director of Culture, Strategy and Engagement	Draft Report	August 2024							
Lettings Fact Finding	Director of Placemaking and Housing	Review	August 2024				-	-	-	-
New Operating Model - the Procurement Act	Director of Finance	Final Report	August 2024	October 2024	<i>December 2024</i>	Limited	3	-	3	-

## 4. 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
Scheme of Delegation	Director of Finance	Draft Report	August 2024							
Management, Monitoring and Collection of Income in Council	Director of Finance	Draft Report	August 2024							
Planning	Director of Placemaking and Housing	Final Report	September 2024	October 2024	December 2024	Adequate	4	-	1	3
Corporate Performance and Intelligence and Change Portfolio	Director of Culture, Strategy and Engagement	Final Report	September 2024	January 2025	March 2025	Limited	8	-	4	4
Management over Gifts and Hospitality	Chief People Officer	Final Report	September 2024	November 2024	March 2025	Limited	6	-	5	1
Treasury Management	Director of Finance	Final Report	October 2024	February 2025	March 2025	Adequate	3	-	1	2
Management of Council Tax Reduction Scheme	Director of Environment and Resident Experience	Final Report	October 2024	January 2025	March 2025	Adequate	2	-	1	1
Review and Management of Off Contract spend	Director of Finance	Final Report	October 2024	February 2025	March 2025	Limited	6	3	3	-
Future Design of Waste Management Services	Director of Environment and Resident Experience	Final Report	November 2024	January 2025	March 2025	Substantial	2	-	-	2
Deprivation of Liberty Safeguards	Director of Adult Social Services	Final Report	November 2024	February 2025	March 2025	Adequate	3	-	1	2
Management of Green Haringey	Director of Environment and Resident Experience	Draft Report	November 2024							
Cyber Governance and Risk Management	Director of Culture, Strategy and Engagement	Draft Report	November 2024							
Planned Maintenance - Kenneth Robbins and Stellar House	Director of Placemaking and Housing	Review	November 2024							

## 4. 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
Reablement	Director of Adult Social Services	Draft Report	December 2024							
IT Change and Problem Management	Director of Culture, Strategy and Engagement	Fieldwork	February 2025							
Pensions Investment Management	Director of Finance	Final Report	December 2024	February 2025	March 2025	Adequate	1	-	1	-
Accounts Receivable (Sundry Debtors)	Director of Finance	Draft Report	January 2025							
Delivery of New Council Homes	Director of Placemaking and Housing	Review	January 2025							
Arrangements for Managing Contracts within Housing Services (Letting of Contract, Use of Waivers, Novation etc)	Director of Placemaking and Housing	Fieldwork	January 2025							
Housing Repairs - Responsive	Director of Placemaking and Housing	Fieldwork	January 2025							
Homecare Services	Director of Adult Social Services	Fieldwork	January 2025							
Recycling	Director of Environment and Resident Experience	Fieldwork	February 2025							
Performance and Project Management Governance Framework	Director of Culture, Strategy and Engagement	Draft ToR	February 2025							
Digital Transformation	Director of Culture, Strategy and Engagement	Draft ToR	February 2025							
Regulatory and Enforcement Services	Director of Environment and Resident Experience	Draft ToR	March 2025							
Sickness Management	Chief People Officer	Final ToR	March 2025							
Management of Community Assets	Director of Placemaking and Housing	Draft ToR	March 2025							

## 4. Finalised Overview of Internal Audit Plan 2023/24

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

Review	Original Days	Revised Days	Audit Sponsor	Status	Start Date	Assurance Level	Total	High	Medium	Low
Residential Placements (2022/23)	10	15	Director of Children's Service	Final Report	May-23	Nil	10	2	6	2
Commercial Property	10	15	Director of Placemaking & Housing	Final Report	Jun-23	Limited	16	6	6	4
Children In Care	10	10	Director of Children's Service	Final Report	Jan-24	Limited	5	1	3	1
Policies around Damp and Mould	10	10	Director of Placemaking & Housing	Final Report	Jan-24	Limited	11	3	6	2
Regeneration of Canning Crescent / Osbourne Grove	10	10	Director of Placemaking & Housing	Final Report	Mar-24	Adequate	3	-	2	1
HCBS audit	20	16	Director of Placemaking & Housing	Final Report	Mar-24	Limited	3	-	2	1
HFH audit	20	16	Director of Placemaking & Housing	Final Report	Mar-24	Limited	8	-	5	3
Management of Council Purchase Cards (including how we want to use them)	12	12	Director of Finance	Final Report	Apr-24	Limited	3	1	2	-
Tenancy Management	10	10	Director of Placemaking & Housing	Final Report	Apr-24	Limited	12	-	5	7
Homeownership Service	7	10	Director of Placemaking & Housing	Final Report	Mar-24	Limited	3	1	-	2
Follow up Actions from Property Improvement Plan	8	8	Director of Placemaking & Housing	Final Report	Apr-24	N/A	-	-	-	-
Coroner's Service	10	10	Monitoring Officer	Final Report	May-24	N/A	8	0	6	2

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

Review	Original Days	Revised Days	Audit Sponsor	Status	Start Date	Assurance Level	Total	High	Medium	Low
International Recruitment	12	12	Chief People Officer	Final Report	Oct-24	Limited	6	-	5	1
Voids and Follow up of Lettings	12	12	Director of Placemaking and Housing	Final Report	Jan-24	Limited	6	2	4	-
Statutory Compliance KPI Assurance	30	30	Operational Director for Housing Services and Building Safety	Final Report	Mar-24	N/A	4	1	1	2
Governance arrangements over Regeneration of Broadwater Farm	10	10	Director of Placemaking and Housing	Final Report	Apr-24	Limited	6	1	1	4
Administration of the Landlord Licensing Scheme and Learning Lessons from its use	10	10	Director of Environment and Resident Experience	Final Report	Apr-24	Adequate	4	-	-	4

# Contact

## Forvis Mazars

### Mark Chalkley

Associate Director

Tel: +44 (0)7811 036 681

Mark.chalkley@mazars.co.uk

### Sana Arshad

Assistant Manager

Tel: +44 (0)7580 601 378

Sana.arshad@mazars.co.uk

### 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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