



Appendix B
London Borough of Haringey
Audit and Risk Committee
Forvis Mazars 2024/25 Summary Appendix
Prepared by: Forvis Mazars
Date: July 2025

Internal Audit Annual Report 2024/25

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Disclaimer
This report (“Report”) was prepared by Forvis Mazars LLP at the request of 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 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 2024/25 Internal Audit Plan

The table below lists the 2024/25 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Arrangements for LADO	8	October 2024	Substantial	2	-	-	2
Housing Rents	18	March 2025	Substantial	1	-	-	1
Scheme of Delegation	7	May 2025	Substantial	2	-	-	2
Kenneth Robbins and Stellar House	10	April 2025	Substantial	1	-	-	1
Future Design of Waste Management Services	10	January 2025	Substantial	2	-	-	2
HCBS Contract Management	6	April 2025	Substantial	1	-	-	1
Deprivation of Liberty Including Safeguarding	10	February 2025	Adequate	3	-	1	2
Community Reablement Services	8	February 2025	Adequate	4	-	3	1
Treasury Management	10	February 2025	Adequate	3	-	1	2
Planning	10	October 2024	Adequate	4	-	1	3
Delivery of New Council Homes	10	April 2025	Adequate	3	-	1	2
Pension Investment Management	10	February 2025	Adequate	1	-	1	-
Management of Council Tax Reduction Scheme (CTRS)	10	January 2025	Adequate	2	-	1	1
Homecare Services	10	March 2025	Adequate	2	-	1	1
Recycling	10	May 2025	Adequate	3	-	1	2

01 Summary of the 2024/25 Internal Audit Plan (continued)

The table below lists the 2024/25 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Direct Payments – Disabled Children	10	May 2025	Adequate	3	-	3	-
IT Change & Problem Management	10	May 2025	Adequate	4	-	2	2
Management of Freedom of Information (FOI) Requests	7	August 2024	Adequate	5	-	2	3
Planning	10	October 2024	Adequate	4	-	1	3
Leisure Services Insourcing (pre-implementation)	10	February 2025	Limited	6	3	2	1
Governance over Delivery of Savings (x1)	10	September 2024	Limited	4	-	3	1
Support for Children provider payments process	17	October 2024	Limited	5	-	3	2
Accounts Receivable (Sundry Debtors)	10	March 2025	Limited	3	1	2	-
Corporate Performance and Intelligence and Change Projects and Programme Portfolio (Change Portfolio)	10	January 2025	Limited	7	-	4	3
Management Over Gifts & Hospitality	7	November 2024	Limited	6	-	5	1
New Operating Model – Procurement Act 2023	10	October 2024	Limited	3	-	3	-
Management of Staff Performance	10	September 2024	Limited	5	3	1	1
Review and Management of Off Contract Spend	10	February 2025	Limited	6	3	3	-
HCBS Lettings	6	April 2025	Limited	3	-	2	1
HfH Property Management	10	April 2025	Limited	6	-	3	3

01 Summary of the 2024/25 Internal Audit Plan (continued)

The table below lists the 2024/25 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Implementation of Panacea	10	April 2025	Limited	7	-	4	3
Financial Assessment of Clients	10	December 2024	Limited	12	3	6	3
Birchtree Superior Landlords	10	Final Report	Fact Find	N/a	N/a	N/a	N/a
Total				123	13	60	50

01 Overview of Internal Audit Plan 2023/24 completed in 2024/25

The table below lists the status of all reviews within the 2023/24 Plan and reported to the Audit Committee in October 2024.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Regeneration of Canning Crescent / Osbourne Grove	10	September 2024	Adequate	3	0	2	1
Administration of the Landlord Licensing Scheme and Learning Lessons from its use	10	June 2024	Adequate	4	0	0	4
Management of Aids and Adaptations	10	September 2024	Limited	8	1	7	0
Commercial Property	10	September 2024	Limited	16	6	6	4
Children In Care	10	September 2024	Limited	5	1	3	1
Policies around Damp and Mould	10	September 2024	Limited	11	3	6	2
HCBS audit	12	September 2024	Limited	3	0	2	1
HFH audit	16	September 2024	Limited	8	0	5	3
Management of Council Purchase Cards	12	September 2024	Limited	3	1	2	0
Tenancy Management	10	September 2024	Limited	12	0	5	7
Homeownership Service	10	September 2024	Limited	3	1	0	2
International Recruitment	12	July 2024	Limited	6	0	5	1
Voids and Follow up of Lettings	12	August 2024	Limited	6	2	4	0
Governance arrangements over Regeneration of Broadwater Farm	10	August 2024	Limited	6	1	1	4

01 Overview of Internal Audit Plan 2023/24 completed in 2024/25

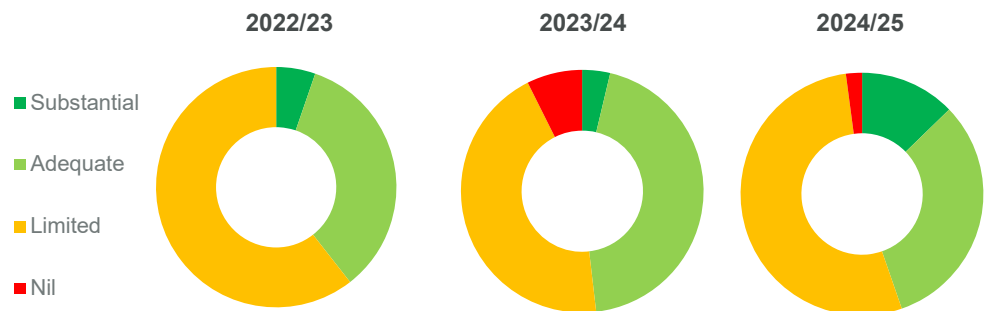
The table below lists the status of all reviews within the 2023/24 Plan and reported to the Audit Committee in October 2024.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Residential Placements (2022/23)	10	September 2024	Nil	10	2	6	2
Follow up Actions from Property Improvement Plan	8	September 2024	N/A	-	-	-	-
Coroners Service	10	March 2025	N/A	8	0	6	2
Statutory Compliance KPI Assurance	30	June 2024	N/A	4	1	1	2
Totals				116	19	61	36

02 Benchmarking

This section compares the Assurance Levels (where given) and categorisation of recommendations made at London Borough of Haringey.

Comparison of Assurance Levels

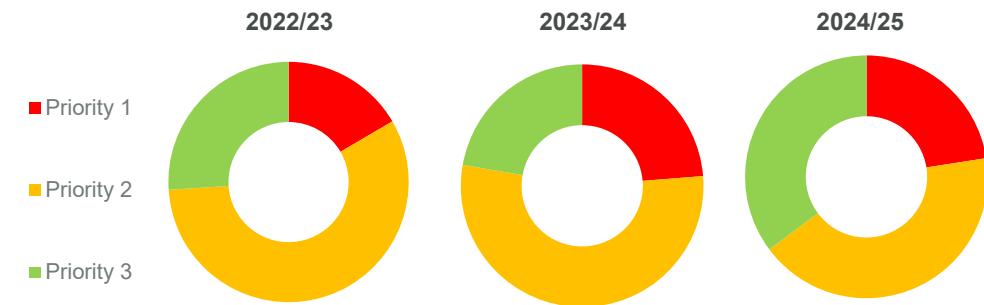


In 2024/25, 32 audits were completed where an assurance rating was given. Six audit received 'Substantial' assurance, 13 received 'Adequate' Assurance, 13 received 'Limited' Assurance. We also completed three fact find reviews. In addition, 18 audits were finalised in 2024/25 that began in 2023/24, two audits were assigned 'Adequate' assurance, 12 'Limited' Assurance and one 'Nil' Assurance.

In 2023/24, 27 audits were completed where an assurance rating was given. One audit received 'Substantial' assurance, 12 received 'Adequate' assurance, 12 received 'Limited' assurance and two received 'Nil' assurance. We also completed two advisory reviews.

It should be noted though that the areas of review will not typically be the same given the risk-based nature of the Internal Audit Plan year on year and that caution should be exercised in comparing years.

Comparison of Recommendation Gradings



The total number of recommendations made in 2024/25 was 239 (which includes 18 audits that began in 2023/24 but were finalised in 2024/25), which was an increase in recommendations from 2023/24 where 135 recommendations were raised.

The proportion of Priority 1 recommendations has remained the same (32) in 2023/24 and in 2024/25 of the total recommendations raised.

As noted above, the areas of review each year will not typically be the same.

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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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