



London Borough of Haringey

Appendix C

Schools Audits – Forvis Mazars 2024/25 Summary Appendix

Prepared by: Forvis Mazars

Date: June 2025

Internal Audit Annual Report 2024/25

Contents

- 01 Schools Internal Audit Activity 2024/25
- 02 Summary of the 2024/25 Internal Audit Plan
- 03 Internal Audit Plan 2024/25 vs Budget
- 04 Benchmarking
- 05 Overall Assessment of Control and Recommendations raised
- 06 Follow Up on 2023/2024 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.

The Report was prepared solely for the use and benefit of the 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 Schools Internal Audit Activity 2024/25

Below is a snapshot of the work we have carried out in relation to schools during 2024/25.

Assurance Focused Programme

Following the updates to our audit programme during 2024/25, we have continued to liaise with different areas of the council, as well as other stakeholders in relation to assurance.

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.



Enhanced Closing Meetings

For schools receiving limited assurance, we undertook an enhanced closing meeting with the Headteacher and School Business Manager to provide an opportunity to provide any additional context or clarifications where required













Common themes arising

The most common themes continue to be:

- Governors not providing evidence of their DBS certificate, particularly where the previous certificate requires an update.
- Contracts have been rolled over for a number of years, and spend on them exceeds the thresholds for going out to tender.
- An Information Asset Register which outlined the data collected and utilised by the Schools were not maintained, in line with the guidance issued by the Information Commissioner Office.

02 Summary of the 2024/25 Internal Audit Plan

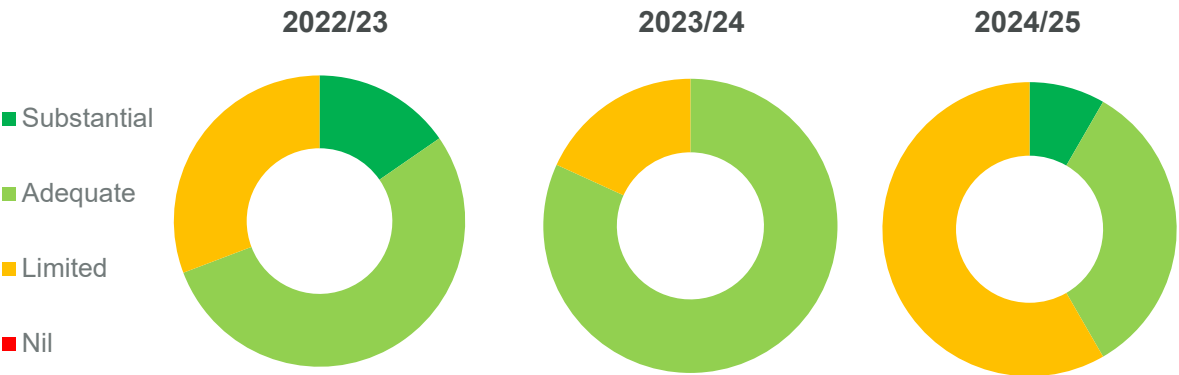
The audit findings in respect of each review, together with our recommendations for action and the management responses are set out in our detailed reports.

Audit area	Days	Assurance level	Direction of Travel	Recommendations			
				High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total
Lancasterian Primary School	8	Substantial		-	-	1	1
Ferry Lane Primary School	8	Adequate		-	5	1	6
Rokesly Junior School	8	Adequate		-	3	5	8
Welbourne Primary School	8	Adequate		-	4	5	9
West Green Primary School	8	Adequate		-	3	9	12
Park View School	8	Limited		2	6	3	11
St Mary's Priory Infant and Junior Primary Schools	8	Limited		1	1	5	7
Highgate Wood School	8	Limited		-	5	9	14
Chestnuts Primary School	8	Limited		1	5	10	16
Woodlands Park Nursery School	8	Limited		1	6	8	15
Belmont Junior School	8	Limited		2	6	7	15
Crowland Primary School	8	Limited		3	4	8	15
			Total	10	48	71	129

04 Benchmarking

This section compares the Assurance Levels and categorisation of recommendations made in the school’s audits in 2022/2023, 2023/2024 and 2024/2025.

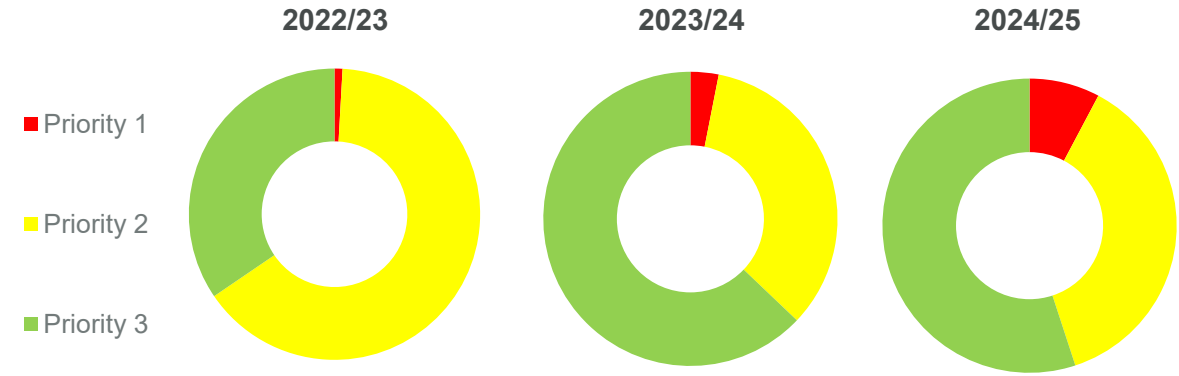
Comparison of Assurance Levels



Of the 12 completed audits in 2024/2025, 1 received ‘Substantial’ assurance, 4 received ‘Adequate’ assurance, and 7 received ‘Limited’ assurance.

In comparison to last year, the number of limited assurances has increased by five, while ‘Adequate’ assurance reports have decreased by five. With this said, substantial reports have increased by one compared to the FY23/24. these changes may be in part to an increase in the total number of audits completed for the period.

Comparison of Recommendation Gradings

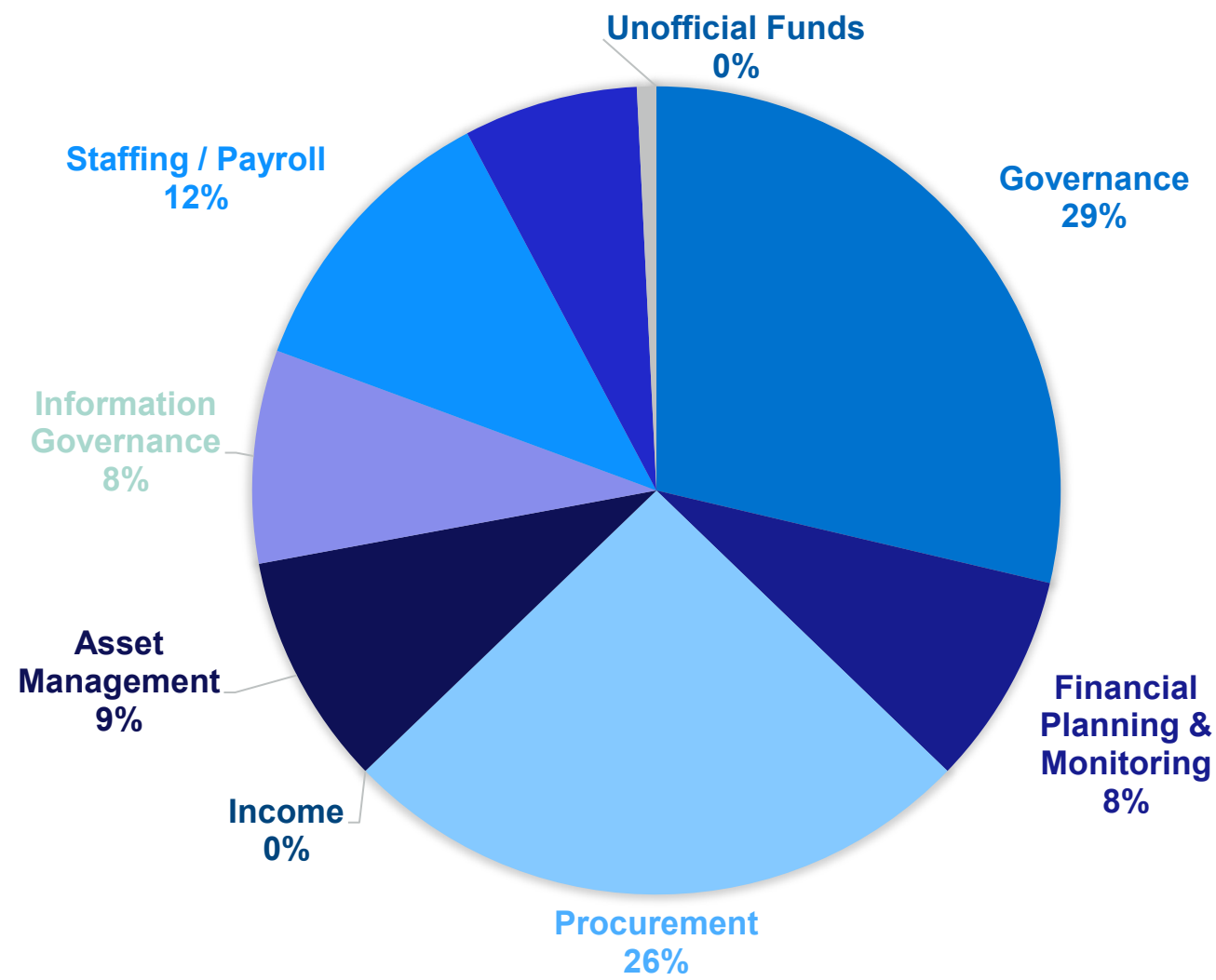


The total number of recommendations made in the year was 129. This represents an increase of 32 from the prior year (97). The proportion of Priority 1 recommendations has increased from 3% to 13% of total recommendations raised.

05 Overall Assessment of Control and Recommendations Raised

Area of Scope	Total	Recommendations Raised		
		1	2	3
Governance	37	4	10	23
Financial Planning and Monitoring	11	-	3	8
Procurement	33	3	24	6
Income	-	-	-	-
Asset Management	12	-	2	10
Information Governance	11	1	1	9
Staffing / Payroll	15	2	8	5
Income (Lettings, Breakfast and After School Clubs, School Meals Arrears)	9	-	-	9
Insurance and Health & Safety	1	-	-	1
Unofficial Funds	-	-	-	-
Totals	129	10	48	71

05 Overall Assessment of Control and Recommendations Raised



06 Follow-up on 2023/24 School Audits

Follow up of 2023/2024 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not Accepted	Due to review*	
School		1	2	3	Total	1	2	3	Total	Total	Total	Total	Total	Total
Blanche Nevile Special School	Adequate	-	2	3	5	-	1	3	4	-	1	-	-	1
The Vale School	Adequate	-	-	6	6	-	-	3	3	-	3	-	-	3
Weston Park Primary	Adequate	-	1	6	7	-	-	5	5	1	1	-	-	2
St Michaels Church of England Highgate Primary School	Adequate	-	2	5	7	-	1	5	6	-	-	1	-	1
Lea Valley Primary School	Adequate	-	5	3	8	-	1	1	2	-	5	-	1	6
Seven Sisters School	Adequate	-	4	5	9	-	-	4	4	1	-	-	4	5
St Aidan's Voluntary Controlled Primary School	Adequate	-	4	5	9	-	-	5	5	-	-	-	4	4
St Gilda's Catholic Junior School**	Adequate	-	3	6	9	-	-	6	6	-	1	-	2	3
St John Vianney School	Adequate	-	5	7	12	-	1	6	7	1	2	1	1	5
Gladesmore School October***	Limited	1	1	2	4	1	-	1	2	-	2	-	-	2
Muswell Hill Primary School	Limited	1	1	5	7	-	1	5	6	-	1	-	-	1
Stroud Green Primary School	Limited	1	4	9	14	-	-	9	9	-	1	-	4	5
Lordship Lane Primary School****	Limited	-	15	4	19	-	10	4	14	-	3	2	-	3
Overall Total		3	47	66	116	1	15	57	73	3	20	4	16	41

*This column relates to recommendations where the School have not provided documentation to evidence the implementation status

** This School is due to close over the FY25/26, and therefore outstanding recommendations will not be reviewed in upcoming follow-up engagements. The Follow Up was Completed in April 2025.

*** One medium recommendation was not accepted by the School when it was originally raised in FY23/24

**** This audit was originally raised during the FY22/23. However, on the request of the Deputy Head of Audit and Risk Management, the School was included within scope of the follow-up engagements for FY24/25. Furthermore, two medium recommendations were not accepted by the School when the report was originally raised, and therefore these were not reviewed during our follow up engagements.

Contact

Forvis Mazars

Peter Cudlip

Partner

Peter.Cudlip@mazars.co.uk

Mark Chalkley

Associate Director

Mark.Chalkley@mazars.co.uk

Ben Ferguson

Assistant Manager

Ben.Ferguson@mazars.co.uk

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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. 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 reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.