



LONDON BOROUGH OF HARINGEY

Audit Committee – July 2025

Forvis Mazars Internal Audit Progress Report

Date Prepared: June 2025

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.



Below is a snapshot of the current position of the delivery of the 2025/26 Internal Audit Plan



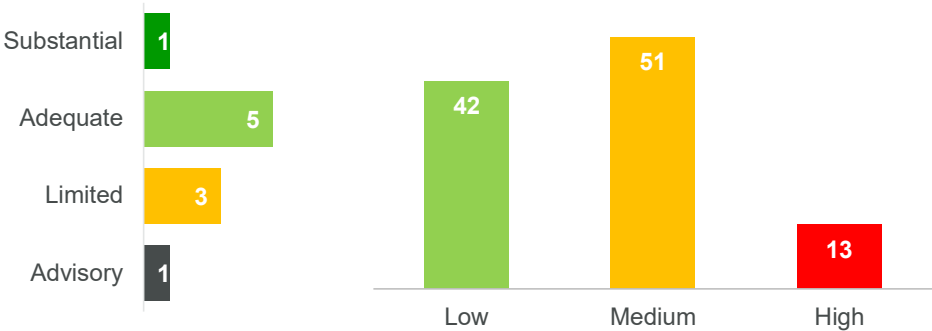
Audit Committee decision needed

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

The fieldwork for all work included in the 2024/25 Plan has been completed by 31 March 2025.

The responses to the draft report for **Management, Monitoring and Collection of Income**, and **Sickness Management** 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 27 May 2025.

An annual meeting between Forvis Mazars and the Head and Deputy Head of Audit and Risk took place in May 2025 to discuss the 2024/25 audit year, good practice, lessons learnt, and to discuss the 2025/26 Plan.

The 2025/26 Plan has been approved, and fieldwork is underway for a number of audits.

We have undertaken a follow up of one school from the 2024/25 Plan which received a Limited assurance. Details of these can be found in **Section 2**.

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

2. Overview of Follow up activity

Between February 2024 and May 2025, we followed up on the school that received a ‘Limited’ assurance in the 2024/25 audit plan. The outcomes of our follow up are tabled below.

School	Total recommendations raised	High	Medium	Low	No Evidence Received	Implemented	Overdue
Belmont Junior	15	2	6	7	9	4	2
Totals	15	2	6	7	6	7	2

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 **Implementation of Panacea** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To assess whether the implementation of Panacea Project has effective project management controls in place to oversee delivery.

Audit rationale										
Why the Audit is in your 2024/25 Plan										
The implementation of a new procurement system was a key strategic priority for LBH.										
Summary of our opinion										
<div>Limited Assurance See Appendix A1 for definitions</div> <div><div></div><div></div><div>X</div><div></div></div>		<div>Priority 1 (High)</div> <div>Priority 2 (Medium)</div> <div>Priority 3 (Low)</div>	<div>-</div> <div>4</div> <div>3</div>	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>March 2025</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	N/A	Overall completion	March 2025
Actions agreed by you	100%									
Priority 1 completion	N/A									
Overall completion	March 2025									
Summary of findings										
Examples of good practice ✓ Risks and issues were reviewed during daily Stand-Up meetings, with updates made to the Risk and Issues Log on Monday.com; any risks requiring escalation were flagged for senior visibility, and further updates were made after Project Board meetings if necessary.	Highest Priority Findings <ul style="list-style-type: none">Terms of Reference were not in place and records of attendance and actions were not monitored for key governance body meetings.Change control procedures were not in place over the Project.There was a lack of performance-based metrics for third-party supplier.Project budget monitoring was overseen outside of the project team.		Key root causes <ul style="list-style-type: none">Management had not considered the need for recording attendees of group meetings or assigning target completion dates and owners to actions.Lack of alignment and engagement in updating Digital PMO template documents and change control processes, exacerbated by an organisational restructure and the cessation of cross-business meetings.Challenges and delays with contract approval process.Budget monitoring was overseen outside of the Project Team and not supported with a formal communication line.							

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 **Leisure Services Insourcing** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To review the key systems and controls in relation to the insourcing of the remaining three leisure centres.

Audit rationale																
Why the Audit is in your 2024/25 Plan Significant, high-profile project requiring input from across the Council.		Your Highest Risk <ul style="list-style-type: none">• Problematic negotiations with Fusion with risk to resourcing and time.• Long lead times for networks/switches.• Fusion could transfer staff to the Haringey contract.		Your Strategic / Tactical Objective Improve resident experience of leisure services and work with communities to develop and broaden Council’s leisure and wellbeing service offer.												
Summary of our opinion																
<div><div>Limited Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div></div><div>X</div><div></div></div></div>		<table><tr><td>Priority 1 (High)</td><td>3</td></tr><tr><td>Priority 2 (Medium)</td><td>2</td></tr><tr><td>Priority 3 (Low)</td><td>1</td></tr></table> <table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>100%</td></tr><tr><td>Overall completion</td><td>31 March 2025</td></tr></table>			Priority 1 (High)	3	Priority 2 (Medium)	2	Priority 3 (Low)	1	Actions agreed by you	100%	Priority 1 completion	100%	Overall completion	31 March 2025
Priority 1 (High)	3															
Priority 2 (Medium)	2															
Priority 3 (Low)	1															
Actions agreed by you	100%															
Priority 1 completion	100%															
Overall completion	31 March 2025															
Summary of findings																
Examples of good practice <ul style="list-style-type: none">✓ Regular and frequent meetings (Leisure Management Board, Insourcing Mobilisation Group and Workstream Monitoring) to discuss project progress.✓ Detailed log of actions recorded, monitored and updated in the Haringey - Fusion Action Tracker.		Highest Priority Findings <ul style="list-style-type: none">• Post go-live actions and their governance has not been sufficiently planned.• Workstream monitoring spreadsheets have not been fully completed.• Ineffective reporting on/ preparations for the target operating model resource management		Key root causes <ul style="list-style-type: none">• Tasks scheduled for post-go live have been noted in the Insourcing Plan, however operational details of their delivery have not yet been agreed.• Expectations around the level of information completeness was not enforced in Workstream Monitoring spreadsheets.• Inability to recruit a HR workstream lead to effectively report on risks and progress.												

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

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

Audit Objective: Assess the design and effectiveness of the control framework for managing financial scheme of delegation.

Audit rationale				
Why the Audit is in your 2024/25 Plan Concerns around the Scheme of Delegation (SoD) not being up to date, and it is an area which has not been subject to a review recently.		Your Strategic Risk Inappropriate or fraudulent financial transactions are approved.		Your Strategic / Tactical Objective To ensure the Council’s monies are spent appropriately and in line with the defined Financial Regulations.
Summary of our opinion				
<div><div>Substantial Assurance See Appendix A1 for definitions</div><div><div>X</div><div></div><div></div><div></div></div></div>		<div><div>Priority 1 (High)</div><div>-</div></div> <div><div>Priority 2 (Medium)</div><div>-</div></div> <div><div>Priority 3 (Low)</div><div>2</div></div>		<div><div>Actions agreed by you</div><div>100%</div></div> <div><div>Priority 1 completion</div><div>N/A</div></div> <div><div>Overall completion</div><div>May 2025</div></div>
Summary of findings				
Examples of good practice ✓ All financial transactions were approved in line with the SoD for three of the Services sampled that were subject to examination ✓ Delegated decisions are evidenced and publicised on the Council website in accordance with the Constitution		Highest Priority Findings • Intranet and SAP SoDs do not align • Officer Scheme of Delegation does not contain responsible officer for monitoring SoD		Key root causes • Batch payments and payments relating to multiple cost centres are difficult to track

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 **Community Reablement Services** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the control framework for managing the Community Reablement Services (CRS).

We were unable to review the care notes for our sample of ten CRS cases as they were stored manually in an off-site location. Therefore, we were unable to assess whether the care delivered was in line with the agreed care plan.

Audit rationale																
Why the Audit is in your 2024/25 Plan To ascertain whether appropriate controls are in place to manage the reablement function.		Your Strategic Risk Residents are not supported appropriately through the reablement function which places financial restraints on other areas such as residential placements and care.														
Summary of our opinion																
<div><div>Adequate Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>		<table><tr><td>Priority 1 (High)</td><td>-</td></tr><tr><td>Priority 2 (Medium)</td><td>3</td></tr><tr><td>Priority 3 (Low)</td><td>1</td></tr></table>		Priority 1 (High)	-	Priority 2 (Medium)	3	Priority 3 (Low)	1	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>30 April 2025</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	N/A	Overall completion	30 April 2025
Priority 1 (High)	-															
Priority 2 (Medium)	3															
Priority 3 (Low)	1															
Actions agreed by you	100%															
Priority 1 completion	N/A															
Overall completion	30 April 2025															
Summary of findings																
Examples of good practice ✓ The Council's website contained information and guidance on how to submit a CRS referral and who to contact ✓ Approval from the Panel of Service Managers was provided for five cases sampled where extension or a referral of care was required ✓ Automated daily service management performance data was pulled from Liquid Logic on a live Dashboard and shared with relevant stakeholders during the Hospital and Reablement Call over Report Meetings		Highest Priority Findings • Staff training was incomplete staff and disciplinary action was not taken • Care notes were stored manually in an off-site location, and there are not quality assurance mechanisms in place		Key root causes • The Team Lead does not have SAP access and therefore there is no automated way for the Team Leader to identify incomplete training • The disciplinary policy was not known widely • There was no method to document care notes digitally												

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

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

Audit Objective: Assess the design and operating effectiveness of control framework for information technology (IT) change and problem management through the use of Halo Service Desk System

Audit rationale					
Why the Audit is in your 2024/25 Plan Previously audited area with “Limited Assurance” opinion issued and the introduction of Halo Service Desk System which has been used as a catalyst to help re-design this business process.		Your Strategic Risk If the system does not perform as expected or if there are unforeseen issues, it could disrupt and impact the effectiveness of the change and problem management.		Your Strategic / Tactical Objective Develop a Digital Strategy to outline the principles and guidelines governing the use of digital technologies (Source: Corporate Delivery Plan 2024-2026)	
Summary of our opinion					
<div><div>Adequate Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>		<div><div>Priority 1 (High)</div><div>-</div></div> <div><div>Priority 2 (Medium)</div><div>2</div></div> <div><div>Priority 3 (Low)</div><div>2</div></div>		<div><div>Actions agreed by you</div><div>100%</div></div> <div><div>Priority 1 completion</div><div>N/A</div></div> <div><div>Overall completion</div><div>N/A</div></div>	
Summary of findings					
Examples of good practice ✓ Different environments were set up for each phase, i.e., development, testing and production. ✓ The HALO system was used to manage IT changes and problem management, ensuring streamlined processes and effective resolution tracking without manual intervention.		Highest Priority Findings • Incomplete IT change management policy and process documentation. • Gaps in incident management process and ticket handling.		Key root causes • Oversight in maintaining comprehensive documentation can occur due to inadequate reviews on the existing policies and procedures. • Configuration issue in HALO system cause incorrect labelling of incident priority. • Lack of structured workflow for reviewing and approving Management Information (MI) for closure.	

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

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

Audit Objective: Assess the design and effectiveness of the control framework for Accounts Receivables (Sundry Debtors). This was last assessed in January 2024 providing an Adequate opinion with three P2 and one P3 issues being raised. The recommendations from the last internal audit had not implemented when assessed.

Audit rationale																
Why the Audit is in your 2024/25 Plan To assess whether sundry debtors are managed in line with the Council's Financial Regulations.		Your Strategic Risk Increased number of overdue invoices and bad debts which result in poor cash flow, affecting the Council's financial stability and growth.														
Summary of our opinion																
<div><div>Limited Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div></div><div>X</div><div></div></div></div>		<table><tr><td>Priority 1 (High)</td><td>1</td></tr><tr><td>Priority 2 (Medium)</td><td>2</td></tr><tr><td>Priority 3 (Low)</td><td>-</td></tr></table>		Priority 1 (High)	1	Priority 2 (Medium)	2	Priority 3 (Low)	-	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>April 2025</td></tr><tr><td>Overall completion</td><td>June 2025</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	April 2025	Overall completion	June 2025
Priority 1 (High)	1															
Priority 2 (Medium)	2															
Priority 3 (Low)	-															
Actions agreed by you	100%															
Priority 1 completion	April 2025															
Overall completion	June 2025															
Summary of findings																
Examples of good practice ✓ Aged Debt Reports detailing the amount of outstanding debt per service were prepared monthly by the Deputy Corporate Debt Manager and signed off by the Corporate Debt Manager ✓ Write offs were processed on a quarterly basis per Directorate. Write offs were accompanied by a cover sheet that was signed by the relevant Assistant Director/ Head of Service, Corporate Debt Manager, Section 151 Officer and the Cabinet Member for Resources ✓ A Corporate Debt Recovery Strategy (2024) was in place and providing guidance on the process for debt collection		Highest Priority Findings • The Council has a high level of debt		Key root causes • A lack of resources in the Corporate Debt team and systems issues in SAP whereby Dunning is not being generated automatically												

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

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

Audit Objective: To review the design and effectiveness of the control framework for the Delivery of New Council Homes.

Audit rationale																
Why the Audit is in your 2024/25 Plan		Your Strategic Risk		Your Strategic / Tactical Objective												
Area of renewed focus due to government policy as well as high risk due to financial commitment necessary.		New developments are entered into which are not financially viable.		Improving social housing and the private rented sector.												
Summary of our opinion																
<div><div>Adequate Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>		<table><tr><td>Priority 1 (High)</td><td>-</td></tr><tr><td>Priority 2 (Medium)</td><td>1</td></tr><tr><td>Priority 3 (Low)</td><td>2</td></tr></table>	Priority 1 (High)	-	Priority 2 (Medium)	1	Priority 3 (Low)	2	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>31/03/2026</td></tr></table>		Actions agreed by you	100%	Priority 1 completion	N/A	Overall completion	31/03/2026
Priority 1 (High)	-															
Priority 2 (Medium)	1															
Priority 3 (Low)	2															
Actions agreed by you	100%															
Priority 1 completion	N/A															
Overall completion	31/03/2026															
Summary of findings																
Examples of good practice		Highest Priority Findings		Key root causes												
<div>✓ There are ProVal Appraisals completed during the appraisal process which assessed financial viability of the schemes in our sample (St Mary's Close, Nightingale Lane, Farrant Avenue, Remington Road and Watts Close).</div> <div>✓ LBH has Performance Bonds or Guarantees in place for the five schemes tested.</div> <div>✓ We confirmed for our sample of five schemes that the results of technical evaluations were checked by the Development team for any issues through the Gateway 1 reports, which includes a follow up section on design issues.</div>		<div>• Project Risk Registers are not updated with sufficient frequency and not in line with the monthly Highlight Reports.</div>		<div>• Management's view is that the risks and controls included in Monthly Highlight reports were sufficient to meet risk management obligations.</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 **Homecare Services** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the control framework for managing Homecare Services.
The audit has not provided assurance over the process to tender for and onboard care providers. We also did not review the debt management processes for outstanding contributions as this was included as part of the 2024/25 Financial Assessment audit.

Audit rationale				
Why the Audit is in your 2024/25 Plan		Your Strategic Risk		
This area has not been subject to audit recently and there have been internal changes to the homecare arrangements		Residents' care needs are not met timely or appropriately, leading to the need for long term costly residential care.		
Summary of our opinion				
<div><div>Adequate Assurance</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>		<div><div>Priority 1 (High)</div><div>-</div></div> <div><div>Priority 2 (Medium)</div><div>1</div></div> <div><div>Priority 3 (Low)</div><div>1</div></div>	<div><div>Actions agreed by you</div><div>TBC</div></div> <div><div>Priority 1 completion</div><div>N/A</div></div> <div><div>Overall completion</div><div>1 April 2025</div></div>	
Summary of findings				
Examples of good practice		Highest Priority Findings		Key root causes
<div>✓ Pathways for referral were in place and can be accessed via the Council website</div> <div>✓ Through a sample of five cases, we identified the following was documented in each Support Plan:<div><div>- The services to be provided;</div><div>- How the care needs will be met;</div><div>- When the services will be provided; and</div><div>- Who will provide the services.</div></div></div>		<div>• Unclear and undocumented care provider performance management arrangements</div>		<div>• Lack of clarity over performance monitoring arrangements and retained documentation</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 **Recycling** from the 2024/25 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the control framework for managing recycling within London Borough of Haringey.

Audit rationale				
Why the Audit is in your 2024/25 Plan To review effectiveness of monitoring the outsourced recycling function.		Your Strategic Risk Harmful impact on the environment.		Your Strategic / Tactical Objective A greener and low carbon Haringey.
Summary of our opinion				
<div><div><div>Adequate Assurance</div><div>See Appendix A1 for definitions</div></div><div><div></div><div>X</div><div></div><div></div></div></div>		<div><div>Priority 1 (High)</div><div>-</div></div> <div><div>Priority 2 (Medium)</div><div>1</div></div> <div><div>Priority 3 (Low)</div><div>2</div></div>		<div><div>Actions agreed by you</div><div>100%</div></div> <div><div>Priority 1 completion</div><div>N/A</div></div> <div><div>Overall completion</div><div>April 2027</div></div>
Summary of findings				
Examples of good practice <ul style="list-style-type: none">✓ Monthly liaison meetings took place between management and Veolia, the Contractor.✓ Website included recycling guidance for residents i.e., information on how to recycle different materials, reporting feedback and offering suggestions.✓ Outreach to encourage recycling in specific communities such as collections arranged for the Jewish community over Passover and engagement with community groups such as Tottenham Voices and the Great British Spring Clean.✓ The two recommendations raised in the 2021/22 Performance Indicators – Veolia internal audit were followed up and we confirmed they have been implemented.		Highest Priority Findings <ul style="list-style-type: none">• Reliance on performance data provided by contractor (Veolia).		Key root causes <ul style="list-style-type: none">• Reliance on performance data provided by contractor (Veolia).

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
Arrangements for LADO	Director of Children's Services	Final Report	June 2024	October 2024	<i>December 2024</i>	Substantial	2	-	-	2
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	Final Report	June 2024	April 2025	<i>July 2025</i>	Limited	7	-	4	3
Governance over Delivery of Savings (x1)	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	Final Report	July 2024	February 2025	<i>July 2025</i>	Limited	6	3	2	1
Management of Staff Performance	Chief People Officer	Final Report	July 2024	September 2024	<i>December 2024</i>	Limited	5	3	1	1
Scheme of Delegation	Director of Finance	Final Report	August 2024	May 2025	July 2025	Substantial	2	-	-	2
New Operating Model - the Procurement Act	Director of Finance	Final Report	August 2024	October 2024	<i>December 2024</i>	Limited	3	-	3	-
Birchtree Landlords Fact Finding	Director of Environment and Resident Experience	Final Report	August 2024	September 2024	<i>December 2024</i>	N/A	-	-	-	-

4. Overview of Internal Audit Plan 2024/25

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Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
Management, Monitoring and Collection of Income in Council	Director of Finance	Draft Report	August 2024							
Birchtree	Director of Culture, Strategy and Engagement	Draft Report	August 2024							
Lettings Fact Finding	Director of Placemaking and Housing	Final Report	August 2024	May 2025	July 2025	N/A	-	-	-	-
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
Planned Maintenance - Kenneth Robbins and Stellar House	Director of Placemaking and Housing	Final Report	November 2024	April 2025	July 2025	Substantial	1	-	-	1

4. Overview of Internal Audit Plan 2024/25

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Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
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							
Reablement	Director of Adult Social Services	Final Report	December 2024	February 2025	July 2025	Adequate	4	-	3	1
Pensions Investment Management	Director of Finance	Final Report	December 2024	February 2025	March 2025	Adequate	1	-	1	-
Delivery of New Council Homes	Director of Placemaking and Housing	Final Report	January 2025	April 2025	July 2025	Adequate	3	-	1	2
Homecare Services	Director of Adult Social Services	Final Report	January 2025	March 2025	July 2025	Adequate	2	-	1	1
Accounts Receivable (Sundry Debtors)	Director of Finance	Final Report	January 2025	March 2025	July 2025	Limited	3	1	2	-
Arrangements for Managing Contracts within Housing Services (Letting of Contract, Use of Waivers, Novation etc)	Director of Placemaking and Housing	Draft Report	January 2025							

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
Housing Repairs - Responsive	Director of Placemaking and Housing	Draft Report	January 2025							
Recycling	Director of Environment and Resident Experience	Final Report	February 2025	May 2025	July 2025	Adequate	3	-	1	2
IT Change and Problem Management	Director of Culture, Strategy and Engagement	Final Report	February 2025	May 2025	July 2025	Moderate	4	-	2	2
Regulatory and Enforcement Services	Director of Environment and Resident Experience	Draft Report	March 2025							
Sickness Management	Chief People Officer	Draft Report	March 2025							
Noel Park Pods Fact Finding	Head of Audit and Risk Management	Draft Report	May 2025		-					

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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