



London Borough of Haringey: Final Report

Statutory Compliance KPI Assurance (2024/25)

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01 Introduction

Forvis Mazars were engaged at the request of the London Borough of Haringey ('the Council', 'LBH') to test the health and safety statutory compliance key performance indicator (KPI) figures reported within the Property Services Compliance Report. The review focused on the big 'Six' compliance areas (asbestos, gas, fire, water, electrical, lifts).

02 Background and Methodology

We reviewed the KPI figures reported in March 2025 by independently recalculating them using the source data and systems provided by LBH. A summary of our calculations is presented in **Section 04**. **Section 05** outlines the areas identified for improvement, while **Section 06** provides details of the specific tests that were agreed upon and performed to assess the KPIs.

To test the accuracy of the supporting data, we performed sample testing on assessment certificates to confirm that the data presented in the programme trackers reconciled with the corresponding certification. We also performed reconciliations between the compliance programmes and records from the Council's asset management system, Northgate. Additionally, we reviewed the tracking of remedial actions arising from health and safety assessments across the six compliance areas. For the certificates sampled, we traced the associated remedial actions to the relevant logs or trackers.

During our fieldwork, the Compliance (Performance and Data) Manager advised that the Council was in the process of migrating compliance tracking to C365—a cloud-based compliance management system. Due to technical issues, including templating errors, survey data was not consistently transposed into C365. As a result, local trackers continued to be used to manage and report on health and safety compliance. Our testing was therefore based primarily on these local trackers rather than C365.

03 Scope

The scope of the review and the specific tests to be performed were agreed with the Director of Housing. The tests we performed are solely for verifying the accuracy of the health and safety Key Performance Indicators (KPIs) reported as part of quarterly Property Services Compliance dashboards. No assurance rating or opinion has been provided, and no formal recommendations have been raised. That said, it is clear that management at LBH need to take action in respect of this report.

Details of all tests performed, included results, are included in **Section 06**. Limitations to our scope of work are outlined in **Appendix A1**.

We were unable to recalculate the KPI for lifts, as the responsible staff member was unavailable during the review. Management advised that documentation for this compliance area was stored locally, representing a single point of failure.

04 Statutory Compliance KPI Calculations

We recalculated seven performance figures reported in the Property Services Compliance Report for March 2025. Our objective was to verify that these figures aligned with the underlying systems and supporting documentation provided by LBH.

To support this, we conducted sample testing on the spreadsheets used to generate the KPI figures. For example, we selected a sample of properties with an in-date gas certificate and confirmed that the recorded dates matched the certificates themselves. The results of our recalculations are presented below.

#	KPI Area	KPI	Figure reported by LBH	Forvis Mazars re-calculated figure	Variance	Forvis Mazars Comments
1	Fire	% Fire Risk Assessments (12-month rolling)	99.88%	99.08%	-0.80%	The total number of properties used in LBH's calculation did not reflect additions and disposals. Following our query, management identified that the formula intended to automatically update the denominator (i.e., the total number of properties) when additions or disposals occurred was not functioning as expected. Once the property count was corrected, the KPI figure aligned with our recalculation.
2	Gas	% Gas Safety (LGSR) Domestic (GN, SH, HOS & PSL) Assessments	99.94%	99.94%	-	Although the KPI was labelled as "Domestic," the underlying data included communal boilers. The Gas Team Leader confirmed this approach was based on prior guidance, despite the presence of a separate "Communal" KPI section in the report. If the two communal boilers were excluded then the figure would still be 99.94%
3	Electrical	% Electrical (EICR) (Domestic)	98.24%	98.27%	+0.03%	We were unable to replicate the denominator of 15,560 properties using the tracker provided. The programme included 274 overdue EICRs. Management could not locate the filters used to derive the original figure reported.

#	KPI Area	KPI	Figure reported by LBH	Forvis Mazars re-calculated figure	Variance	Forvis Mazars Comments
						We identified five properties with EICR dates recorded as 1905, which management confirmed were due to formatting errors. These occurred when date entries originally input in a Month/Year format were converted to a DD/MM/YY format, resulting in incorrect values. Although management believed these errors had been corrected, our review found five instances where they remained. Given the small number of affected properties relative to the overall population, this resulted in only a minor variance in the KPI figure.
4	Water	% Water Hygiene (L8) Risk Assessments	100%	100%	-	The programme listed 293 tanks, whereas the KPI calculation was based on 290. Management explained that one property (501080-RPB) should have been excluded from the programme, and two tanks had been suspended and therefore should not have been included in the KPI calculation. Despite these discrepancies, the reported KPI figure remained at 100%, as all tanks included in the calculation were recorded as compliant.
5	Asbestos	% Asbestos Re-inspections (Communal)	100%	100%	-	We were initially unable to recalculate the KPI due to data quality issues in the tracker, including blank cells, highlighted entries, and incorrect dates (e.g., 1902) and the absence of the Compliance Coordinator responsible for Asbestos, who was on maternity leave. A revised version of the tracker was provided after the fieldwork deadline. This version showed that 1168 properties had a recoded date of last inspection within

#	KPI Area	KPI	Figure reported by LBH	Forvis Mazars re-calculated figure	Variance	Forvis Mazars Comments
						either one or three years, depending on the required reinspection frequency. However, the KPI reported in the March figures referenced a total of 1169 properties. We were advised that this discrepancy arose because the reported figure did not account for a property had been removed from the programme due to the absence of asbestos. As a result, the KPI calculation was based on an incorrect total and should have been 1168 out of 1168, still reflecting 100%.
6	Lifts	% Passenger Lift Inspections (LOLER)	99.34%	N/A – unable to reperform	N/A	Management explained that they were unable to generate a report of LOLER certificates at the time the KPI was reported, as the member of staff responsible for this area was unavailable and management advised that the documents relating to this compliance area were saved locally, representing a single point of failure. Additionally, the figures used to calculate the KPI were based on information provided by Zurich, which was not verified by the Council. Further information is given in Section 04 .

05 Key Findings

While the variances between reported and recalculated KPI figures were generally minor, the review identified several underlying issues relating to data integrity and system configuration. Although no formal assurance rating or recommendations have been issued, the findings point to areas where management action is required. Strengthening data management processes and enhancing system functionality will be key to improving the reliability of future compliance reporting.

These matters have been discussed with management. Each issue is summarised in the table below, grouped by compliance area and observation type, and should inform LBH's internal improvement planning and system development priorities.

Ref	Description of Observation	Compliance area	Issue noted	Management Response
5.1	Documenting KPI calculations and retaining source data.	Various	As previously raised in May 2024 KPI Assurance review, source data and supporting KPI calculations were not readily accessible at the time of reporting for the March 2025 Property Services Compliance Dashboard. During the review, officers responsible for each compliance area had to manually retrieve historical versions of programme trackers to approximate the data as it stood at the reporting date. This process was time-consuming and required significant effort from both Internal Audit and LBH management to replicate the reported figures. Additionally, as noted in Section 04, the headline gas KPI was reported under the "Domestic" category, yet the underlying data included communal boiler assessments. The Gas Team Leader confirmed that this approach was based on legacy guidance, despite the existence of a separate "Communal" KPI section in the dashboard. This inconsistency in categorisation may lead to misinterpretation of performance figures.	Whilst the core data and calculations were made available, we acknowledge that this required further clarity and explanation by the officers to the auditors on how the various figures were arrived at. This is due to the continued use of spreadsheets at the time and the need for various formulae to calculate the figures. Having now moved this into C365, this issue has been resolved and the KPI figures are now system generated from core data without the need for manual intervention. Gas – the KPI spreadsheet has a number of different reports that separate out domestic and communal KPI figures. On the newer dashboard the domestic figure included communal properties, however this did not affect the actual level of compliance reported. We acknowledge this could cause confusion, and this has now been resolved. Moving forwards, the KPI reporting will be system generated and shown via the

				dashboards in C365 where properties are clearly categorised as domestic or communal.
5.2	Incorrect dates in compliance programme trackers	Water	From a sample of 20 Legionella Risk Assessments (LRAs), two cases (486890-RPB and 504604-RPB) showed mismatches between programme dates and certificate dates. Management advised that templating issues in C365 caused the system to extract dates from filenames rather than the certificates themselves.	These were manual errors when the filenames were renamed for upload into C365. This resulted in the mismatch reported. However, through ongoing validation and reconciliation at the time, as part of the system implementation these issues were identified and resolved. This exercise has since been completed. Evidence regarding the correction of the two cases raised by the auditor has since been provided. Inspection dates are now automatically populated directly from the certificate itself, rather than the filename, eliminating the risk of manual data errors. We note from the calculations that the KPI figures reported were correct.
		Fire	We reviewed a sample of 40 Fire Risk Assessments (FRAs) to verify that the dates recorded in the programme matched those on the certificates. Two discrepancies were identified: In one case (962862-RPB), the programme listed the FRA date as 20/03/2024, whereas the actual certificate was dated 20/03/2025. Management explained that this was due to a templating error within C365, which caused data from one FRA to be incorrectly pulled through to another property. As a result, the correct date was not reflected in the programme.	Due to our internal risk assessors using a spreadsheet form for FRAs, they manually enter the date of the risk assessment, and property UPRN on the form. We are looking to resolve this by moving to a mobile form that will automatically populate such fields in a similar way to those produced by our external fire risk assessors. We note that there was a minor discrepancy (0.8%) within the reported KPI figure compared to Forvis Mazars' calculations and this was due to a formulae error associated with the use

			In another case (495047C-RPS), the programme showed a date of 02/05/2024, while the FRA itself was dated 01/05/2024. This discrepancy was caused by human error in the filename of the FRA document, which included the incorrect date. Due to the way C365 was configured at the time, the system extracted the date from the filename rather than the document content, resulting in the incorrect entry.	of the spreadsheet at the time. This has since been resolved. In the meantime, additional quality assurance checks are implemented by the fire risk team and the compliance and data team. Also, inconsistencies in the programme will be identified through reporting within C365.
		Electrical	Of the 50 EICRs reviewed, 31 showed discrepancies between the dates recorded in the tracker and those on the certificates. Management subsequently provided a Master Tracker in an effort to resolve these inconsistencies; however, mismatches persisted. The Compliance (Performance and Data) Manager explained that following the handover of the electrical programme from Homes for Haringey in 2023, LBH relied on weekly contractor-issued lists to populate the tracker. Due to the volume of data and limited resources, dates were often entered manually, with the first day of the month used as a placeholder to expedite updates. Management confirmed that this manual process will be phased out as the electrical programme is migrated into C365. Once fully operational, C365 will automatically extract inspection dates from contractor uploads, reducing the risk of human error and improving data accuracy. Despite this explanation, we identified five cases (59034, 123254, 123541, 6365, 6492) where the tracker recorded the first day of the month following the actual inspection date. Additionally, in seven cases (209596, 62172, 62246, 6242, 6060, 248195, 252744), the tracker dates were in entirely different months from the EICRs, with no clear	We note that there was a minor discrepancy in the KPI reported figure compared to the Forvis Mazars re-calculation at the time of the audit of 0.03%. In the majority of cases, this was due to using the 1st of every month as the certificate date in order to prioritise the recovery programme of the c9000 certificates. This meant that the next date would always be ahead of the original certificate date, ensuring they did not go overdue. We acknowledge that there were some additional discrepancies and this was due to the historic data and volume of certificates being processed as part of the recovery programme. This is being addressed by the renaming of the remaining EICRs certificates, which once uploaded into C365 will ensure a fully automated and system generated programme that will immediately identify any discrepancies and/or overdue certificates on a monthly basis.

			rationale provided. These anomalies suggest that further validation of historic entries may be required prior to full reliance on C365.	
		Asbestos	A sample of 20 communal asbestos surveys showed inconsistent date recording: Survey dates were variably recorded as either the issue date or the inspection date. Management acknowledged this legacy issue and confirmed that C365 has now been configured to use inspection dates consistently. Of the 20 surveys, 11 had mismatched dates. Management provided evidence that these had since been corrected in C365, though some historic discrepancies may remain outside the sample.	The programme is up to date in C365, using the inspection date on the survey. It is worth noting that the difference in inspection and issue date is a couple of days, so did not affect the KPI calculation, as the inspection would still be picked up as completed. All historic surveys are in C365, so the re-inspection dates have been calculated based on the last inspection date (and specified frequencies) – these dates have now been cross referenced with the tracker while it is still being used for KPI calculation until the new C365 reporting dashboard is fully implemented.
5.3	Logging and monitoring of remedial actions	Gas	Of 40 LGSRs sampled, three remedial actions (221795, 25656, and 131249) were identified but none were recorded within C365. Management advised that templating issues had prevented automatic transfer of remedial actions from LGSRs. In one case (25656), Purdy confirmed via email on 25/07/2025 that works had been completed. However, this confirmation was only obtained following our request for an update on the action. In another case (131249), Sureserve confirmed via email on 24/07/2025 that a visit had been attempted on 23/05/2025 but access was not gained. No follow-up	As part of the development and implementation of C365, the system was set to extract various aspects of each inspection template, resulting in non-actions (e.g. data or observations) being extracted. Through further testing and development, this was refined to ensure that only required actions are extracted and allocated, and that other information remains for reference only. At the time of inspection, this area of compliance within the system was still in development and has since been completed.

			appointment had been arranged at the time of review, again highlighting gaps in monitoring.	
		Water	Of 20 LRA remedial actions reviewed, three were recorded in C365. We were advised the remaining 17 were historic and not migrated. We requested evidence of tracking and implementation. Management provided a bespoke tracker created for the purpose of the review (WRA Audit Remedial Action Sample Tracker), but this was not a live or routinely maintained document. - In 12 cases, the tracker stated that actions had been implemented, but no supporting evidence was provided. For example, one entry noted "General Desktop Action – N/A – Records are kept electronically" in relation to logbook requirements, but no documentation was shared to verify this. - In two cases (487026-RPB and 500921-RPB), actions were reportedly transferred to the gas team. However, the water team did not have a process in place to obtain assurance that these actions were being monitored or completed.	Prior to C365, and at the time of the audit, the Water Safety team reviewed comments on the LRA and through investigation, e.g. identifying where a logbook was on site, and evidenced within another system (Service Connect), closed the action. Actions are now recorded on C365 and require evidence to support the closing of actions. The evidence is stored within C365, or via a link to the relevant electronic file. In relation to actions allocated to other teams, this is also now allocated through C365 where an audit trail is maintained within the system and evidence stored accordingly. We acknowledge that historically this was a manual process, which is no longer the case.
		Fire	Of 18 remedial actions, management advised that four were historic and not recorded in C365. The remaining 14 were present in C365, but all showed discrepancies between the due dates recorded in the system and those stated in the original FRA documents. In each case, C365 had pulled through an earlier due date than prescribed. In one of the six cases where the action was marked as completed in C365, management was unable to provide supporting evidence. For example, in case 504276C-RPS, management stated that the evidence was held in the	The template on C365 had been set up to give shorter timescales than required for high, medium and low actions, meaning that deadline dates for actions were sooner than required. This has been remedied now, however, this was not a risk, given that the deadline dates were set to an earlier date than was required. This action (504276C-RPS) was not on C365 as it was a historic action and was marked as

		Estate Services “Photobook,” which they did not have access to.	a historic action on the information provided to the auditor. We have also reviewed the evidence within Photobook to reconfirm the action was closed correctly. All evidence of closures is now required to be held within C365.
	Electrical	Management advised that LBH's contractor completes remedial actions during property visits and does not issue EICRs with outstanding actions. As a result, LBH does not maintain a tracker for electrical remedial actions, and no entries were present in C365.	No response required.
	Asbestos	We reviewed six remedial actions and none were recorded in C365. Management advised that actions were being monitored via the eBrit tracker, pending resolution of a C365 configuration issue that was preventing survey actions from being pulled through. • Of the six actions, three did not appear in the eBrit tracker. • The eBrit tracker did not include priority ratings or due dates, limiting its usefulness for monitoring. • The Senior Surveyor advised that five of the six actions had been implemented. However, in two cases (487480-RPB and 504733-RPB), the only evidence provided was a note stating “Requested completion paperwork – Note recommendation is encapsulate/repair, manage.” In one case (499689-RPB), an email was provided showing that an operative had been instructed to install new floor tiles, but this did not confirm that the remedial action had been completed.	As part of the development and implementation of C365, the system was set to extract various aspects of each inspection template, resulting in non-actions (e.g. data or observations) being extracted. Through further testing and development, this was refined to ensure that only required actions are extracted and allocated, and that other information remains for reference only. Historically, actions were prioritised in line with contract SLAs. Closing of actions are minuted at the contract review meetings. The asbestos template has now been amended, and actions are being tracked and managed within C365.

5.4	Completeness of programme data	Gas	A reconciliation exercise was carried out via screenshare with the Gas Contract and Compliance Team Manager, comparing the live programme against a Crystal report generated from the Council's asset management system (Northgate NEC). The Crystal report listed 14,340 properties, while the live programme included 14,923. Management explained that the discrepancy was due to the Crystal report excluding properties that LBH is responsible for but does not own. When these 610 properties were added, the Crystal report totalled 14,950—still 27 more than the programme. The Compliance (Performance and Data) Manager noted that the Crystal report excluded PSL, Co-Up, hostels, HfH non-residential, and HCBS properties, whereas the programme included them. This raises two issues: • The programme may / may not include properties that should not be reported against for KPI purposes. • Even after adjustments, the discrepancy of 27 properties suggests that NEC may not be fully accurate or free from data errors. The Assistant Director for Housing Repairs and Compliance confirmed that NEC has not been fully validated and may still contain unresolved bugs.	The total figure for gas for March KPI was 14961, not 14923. The Screenshot shared after the fieldwork concluded showed the figures from the tracker saved on 1.4.25, which was used to calculate the KPI, totalled 14961. The 14340 properties on the Crystal report (from NEC) reflect the total number of properties with gas that are owned and managed by Haringey Council. The additional 621 properties (that make up the total 14961) are made up of PSL, Co-op, hostels, HfH non-residential or HCBS properties, where Haringey has regulatory responsibility, but is not the owner/freeholder. Therefore, we ensure the correct properties are on our programme. This is due to the way in which NEC is currently set up.
		Fire	Completeness of the FRA programme was previously assessed as part of the Voluntary Undertaking review and found to be satisfactory. However, during this KPI Assurance review, six properties were listed with placeholder UPRNs marked as "TBC." Management explained that these placeholders were used for properties not yet assigned a UPRN in NEC, allowing them to be entered into C365. As of July 2025, three of	Our FRA programme is compiled from both NEC data, stock condition data, and live site visits from staff reports and risk assessments. This information is used to update both our programme and NEC. Our teams update Digital Services with corrections or additions to NEC, however, there may be a delay between this information

			these properties had been assigned UPRNs, and an IT ticket remained open to resolve the remaining three.	being provided and NEC being updated by Digital Services. A log of this is maintained in C365 until NEC is updated, and both systems are reconciled.
		Asbestos	We attempted to reconcile the asbestos programme with the “Haringey Asbestos Register 05.2025,” which details the presence or absence of ACMs across both domestic and communal areas. However, the only programme provided for review was the “Haringey Communal Asbestos Reinspection Programme 2023–2027,” which covers communal areas only. As a result, a full reconciliation could not be completed.	The asbestos register for domestic is not a regulatory requirement and therefore our core asbestos register and corresponding KPI is for communal areas only. Domestic information was previously included but was able to be filtered accordingly. This does not affect our compliance reporting, however we acknowledge this could cause confusion if looking at the data in isolation. This has since been revised and the communal and domestic are now held on separate registers to allow for clarity in future reconciliation. This is also being transferred and is in tests stage for future management in C365.
5.5	Availability of data in relation to the lift programme	Lifts	We were unable to test any KPI data in relation to lifts. At the time of review the member of staff responsible for this area was unavailable and management advised that the documents relating to the management of this compliance area were saved locally, representing a single point of failure.	We have since taken action to ensure additional and wider management of the programme to increase transparency and ensure there is no potential for a single point of failure, and there is more robust monitoring of compliance within C365.
5.6	Absence of KPIs for monitoring remedial actions	Various	Although the agreed scope included testing the accuracy of KPIs for remedial actions across asbestos, lifts, gas, and water, we found that these KPIs are not currently in place. The absence of such measures puts LBH behind others in the sector, where tracking remedial actions through KPIs is considered standard practice.	Water, gas, lifts and asbestos are tracked through individual trackers and corresponding contractor meetings. However, they have not historically been reported and we are now in the process of developing KPI reports within C365.

06 Scope Tests and Results

This section summarises the results of the tests performed in line with the agreed scope. Each compliance area was assessed through a combination of KPI recalculation, data reconciliation, sample testing of certificates, and review of remedial tracking. Where applicable, references are made to earlier findings in **Section 05**.

#	Area	Test to complete	Test Result
1	Fire Risk Assessments (FRAs)	Recalculate the KPI for the period based on the data provided by LBH.	The original KPI calculation did not account for additions and disposals within the FRA programme, resulting in a 0.80% variance. This discrepancy was resolved once the property count was corrected.
		Reconcile the list of communal areas making up the source data to the asset management system and housing management system.	The programme was previously reviewed under the Voluntary Undertaking and found to be complete. However, six properties were listed with placeholder UPRNs ("TBC"), which management attributed to NEC limitations. See Ref 5.4.
		Select a sample of 40 properties and confirm the FRA is in place and the dates on the certificate are correct per the register.	Two instances were identified where the FRA dates in the tracker did not match the certificates. These were attributed to templating and filename errors in C365. See Ref 5.2.
		Using the same sample of 40 FRAs above, confirm that all remedials are included in C365 with the correct priority and due date.	Discrepancies were noted between the due dates recorded in C365 and those prescribed in the FRA documents. In all 14 applicable cases, C365 pulled through earlier dates than those stated in the assessments. See Ref 5.3.
		Confirm that the status of the remedials is correct by obtaining supporting evidence.	In one case, management was unable to provide evidence of action completion due to lack of access to supporting documentation held by Estate Services. See Ref 5.3.
2	Gas Safety	Recalculate the KPI for the period based on the data provided by LBH.	The reported KPI figure matched our recalculation. However, we noted that the data used included communal boilers, despite the KPI being labelled as "Domestic." This inconsistency in categorisation may lead to misinterpretation of performance. See Section 04 and Ref 5.1.
		Reconcile the list of properties making up the source data to the asset management system, housing management system and contractor gas database.	A reconciliation between the programme and NEC (via Crystal report) revealed 610 properties missing from the asset report due to ownership status. After adjustment, a discrepancy of 27 properties remained. Management attributed this to unresolved data issues within NEC. See Ref 5.4.

		Select a sample of 40 properties and confirm the relevant certificate is in place and the dates are correct per the register.	No issues noted.
		Using the same sample of 40 LGSRs above, confirm that all remedials are included in C365 with the correct priority and due date.	Of the three remedial actions identified, none were recorded in C365 due to templating issues. No alternative tracker was provided to demonstrate that these actions were being monitored. See Ref 5.3.
		Confirm that the status of the remedials is correctly recorded in C365 by obtaining supporting evidence.	In all three cases, confirmation of action status was only obtained following our request, indicating a lack of proactive monitoring. See Ref 5.3.
3	Electrical Installation Condition Reports (EICR)	Recalculate the KPI for the period based on the data provided by LBH.	A minor variance of 0.03% was identified between the reported KPI and our recalculation. This was due to data inconsistencies in the tracker, as discussed in Section 04 and Ref 5.1.
		Reconcile the list of properties making up the source data to the asset management system and housing management system.	No issues noted.
		Select a sample of 50 properties and confirm the relevant certificate is in place and the dates are correct per the register.	We noted discrepancies between the dates on EICRs themselves and on the EICR programme. These are discussed further in Ref 5.2.
		Using the same sample of 50 EICRs above, confirm that all remedials are included in C365 with the correct priority and due date.	Management advised that LBH's contractor completes remedial actions during property visits and does not issue EICRs with outstanding actions. As a result, no remedial tracking is maintained in C365 or elsewhere.
		Confirm that the status of the remedials is correctly recorded in C365 by obtaining supporting evidence.	
4	Legionella Risk Assessments (LRAs)	Recalculate the KPI for the period based on the data provided by LBH.	The reported KPI figure was confirmed; however, the total number of tanks used in the calculation was inaccurate due to the programme not being updated to reflect disposals. See Section 04.
		Reconcile the list of properties making up the source data to the asset management system.	No issues noted.

		Select a sample of 20 properties and confirm the relevant assessment is in place and the dates are correctly recorded in the register.	Two cases were identified where the dates recorded in the programme did not match those on the LRAs. These discrepancies were attributed to templating issues in C365, which had extracted dates from filenames rather than the certificates. See Ref 5.2.
		Using the same sample of 20 LRAs above, confirm that all remedials are included on C365 with the correct priority and due date.	We identified issues with remedial tracking outside of C365, including reliance on a one-off sample tracker, lack of supporting evidence for implemented actions, and absence of assurance when actions were transferred to other teams. These gaps highlight the need for a robust and centralised tracking process. See Ref 5.3.
		Confirm that the status of the remedials is correctly recorded in C365 by obtaining supporting evidence.	
5	Asbestos Inspections	Recalculate the KPI for the period based on the data provided by LBH.	The reported KPI figure was confirmed; however, the total number of properties used in the calculation was inaccurate although this did not affect the reported compliance rate. See Section 04.
		Reconcile the list of communal areas making up the source data to the asset management system and housing management system.	Reconciliation could not be completed. The asbestos register included both domestic and communal areas, whereas the programme provided covered only communal inspections. See Ref 5.4.
		Select a sample of 20 communal areas and confirm the relevant certificate is in place and the dates are correct per the register.	We found that there was an inconsistent approach to the recording of survey dates. See Ref 5.2.
		Using the same sample of 20 above, confirm that all remedials are included on C365 with the correct priority and due date.	Of the six remedial actions raised in the surveys, three were not present in the eBrit tracker that LBH used whilst it implemented C365. The tracker also lacked priority ratings and due dates. See Ref 5.3.
		Confirm that the status of the remedials is correctly recorded in C365 by obtaining supporting evidence.	Management advised that five of the six actions had been implemented, but supporting evidence was limited. In two cases, notes indicated that completion paperwork had been requested, and in one case, the evidence provided did not confirm completion. See Ref 5.3.
6	Lifting Operations and Lifting Equipment Regulations	Recalculate the LOLER KPI for the period based on the data provided by LBH.	Unable to test - At the time of review the member of staff responsible for this area was unavailable and management advised that the documents relating to the management of this compliance area were saved locally, representing a single point of failure. See Ref 5.5.
		Reconcile the list of properties making up the source data to the asset management system.	

	(LOLER) Certificates	Select a sample of 20 lifts and confirm the relevant certificate is in place and the dates are correct per the register.	
		Recalculate the KPI for remedial completion based on the data provided by LBH.	
		Using the same of 20 above, confirm that all remedials are included on C365 with the correct priority and due date.	
		Confirm that the status of the remedials is correctly recorded in C365 by obtaining supporting evidence.	

Agreed Review Objective and Scope

The objectives of our review were to complete testing on a sample of statutory compliance KPIs and review the servicing programmes that inform the KPI calculations and remedial action trackers for completeness and accuracy.

Scope Limitations

In giving this assessment, it should be noted that assurance cannot be absolute. The most an Internal Audit service can provide is reasonable assurance that there are no major weaknesses in the framework of internal control. Any testing performed was conducted on a sample basis. Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist. The procedures were carried out by members of staff from our Internal Audit Team. The content of this report is based on evidence provided as well as verbal evidence given by relevant stakeholders. Our work is limited by the information which we are privy to throughout the review. Further, this review is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. That said, it is clear that management at LBH need to take action in respect of this report.

We also note the following limitations:

- The review does not provide any assurance with regards to compliance with health and safety / building safety legislation.
- We will not comment on the appropriateness of remedial action taken.
- We will not comment on the completeness or validity of risk assessments / certifications.
- We are limited to completing the procedures outlined above.

We were unable to recalculate the KPI for lifts, as the responsible staff member was unavailable during the review. Management advised that documentation for this compliance area was stored locally. The Council does not have KPIs for completion of remedials for asbestos, lifts, gas, electric and water. These areas were therefore not tested as part of the review.

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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