

LONDON BOROUGH OF HARINGEY
Audit Committee – March 2026
Forvis Mazars Internal Audit Progress Report - DRAFT

Date Prepared: February 2026

Strictly private and confidential

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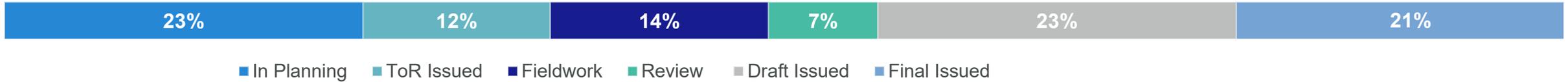
Disclaimer

This report (“Report”) was prepared by Forvis Mazars LLP at the request of the London Borough of Haringey (LBH) 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.

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01. Snapshot of Internal Audit Activity

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

Key updates

Following the finalisation of Disrepair, the 2024/25 Internal Audit plan is now complete.

Throughout our work, we have identified early warning signs and common themes, which are summarised in **Section 02**. These include recurring issues around gaps in governance and documentation and issues in the retention of appropriate evidence.

The **2025/26 Plan** is progressing as expected, with the Street Lighting Contract Management, Council Tax Billing, Collection and Administration, Management of Leisure Services, and HCBS Contract Management IAs finalised since the previous progress report. An overview of the 2025/26 Internal Audit Plan is provided in **Section 03**.

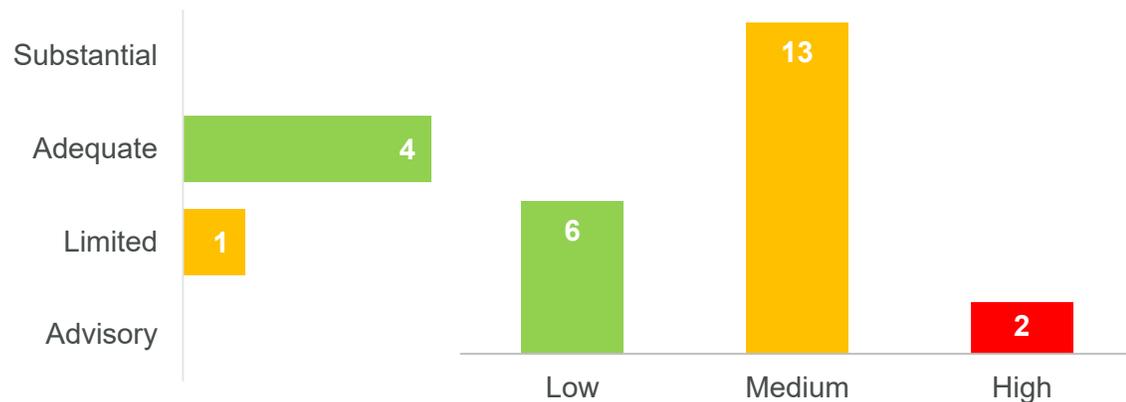
Performance against agreed Key Performance Indicators (KPIs) is reported in **Section 05**.

Finally, **Section 06** includes our most recent thought leadership piece, covering our Annual Local Government Risk Report 2026.

A summary of the latest reports issued, and their key findings is also included at the end of this document (**Appendix A1**).

We meet with the Head of Internal Audit and Deputy Head of Internal Audit on a weekly basis, with the last meeting held on **05 February 2026**.

Assurance opinions in reporting period Recommendations in reporting period



02. Early warning and common themes

In this section we highlight any early warning signs and common themes arising from our work.

It is important to highlight to Members and Senior Management any issues identified through our fieldwork and in draft reports, as these may be relevant to the overall assurance position. The Audit Committee should note that these matters may change as further information becomes available. The findings below have not yet been subject to full management agreement. Our comments are based on draft findings and further evidence, including management comments, may change our view.

We draw attention to two key matters:

- Recent audits continue to highlight significant gaps in governance and documentation, including unsigned contracts and missing contractual roles in **HCBS Contract Management**, outdated and uncontrolled policy documents in **Council Tax** and critical operational documents being held on personal accounts **within Leisure Services**. These recurring weaknesses indicate that core governance frameworks are still not consistently embedded, increasing organisational exposure to legal, financial, and operational risk.
- Across all areas reviewed, we identified systemic issues in adherence to required controls and the retention of appropriate evidence. Procurement rules were not followed, and no waiver was documented for the **HCBS contract** award; **Council Tax** identified cases where exemptions lacked supporting evidence, risking revenue leakage and inconsistent application of policy); and **Leisure Services** demonstrated widespread gaps in mandatory training records, maintenance evidence, risk assessments, and KPI documentation, undermining assurance over safety, competency, and service performance. Together, these reflect persistent weaknesses in recordkeeping and control execution across directorates.

03. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 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
Use of Business Intelligence Reports	Director of Finance	Final Report	May 2025	July 2025	November 2025	Limited	3	1	1	1
Managing Housing Benefit Overpayments	Delivery Director Tackling Inequality (interim)	Final Report	May 2025	December 2025	January 2026	Limited	3	1	1	1
Virtual Schools	Director of Children's Services	Final Report	June 2025	September 2025	November 2025	Limited	11	1	5	5
Compliance with Cost Management Measures (Spend Controls)	Director of Finance	Draft Report	June 2025							
Management and Use of Contract Waivers	Director of Finance	Final Report	July 2025	November 2025	January 2026	Limited	6	2	2	2
Bankline	Director of Finance	Draft Report	August 2025							
Street Light Contract Management	Director of Environment and Resident Experience	Draft Report	August 2025	February 2026	March 2026	Adequate	3	0	1	2
Corporate Arrangements for Commissioning	Director of Adult's Social Services Director of Children's Social Services	Review	September 2025*							
Governance over Delivery of Savings	Director of Finance	Draft Report	September 2025							
Council Tax Billing, Collection and Administration	Delivery Director Tackling Inequality (interim)	Final Report	September 2025	February 2026	March 2026	Adequate	3	0	2	1
Management of Leisure Services	Director of Environment and Resident Experience	Final Report	September 2025	February 2026	March 2026	Limited	10	2	6	2

All draft reports in this table are outstanding, and responses have been chased from management.

* Delivery of this review was split across several months from the start date, expected completion date is February 2026.

03. Overview of Internal Audit Plan 2025/26 (continued)

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low
Fire Risk Assessments (FRAs)	Operational Director – Hsg & Build Safety	Final Report	September 2025	November 2025	January 2026	Adequate	3	0	1	2
Efficient and Effective use of Temporary Accommodation	Operational Director – Hsg & Build Safety	Draft Report	September 2025							
SEN Transport	Director of Children's Services	Review	October 2025							
HCBS – Contract Management	Operational Director – Hsg & Build Safety	Final Report	November 2025	January 2026	March 2026	Adequate	3	0	3	0
IT Audit Needs Assessment	Director of Finance and Resources	Draft Report	November 2025							
HCBS – Property Management	Operational Director – Hsg & Build Safety	Fieldwork	November 2025*							
Digital Transformation Assurance – Residence Connect Project	Director of Finance and Resources	Draft Report	November 2025							
Business Rates Billing, Collection and Administration	Director of Resident and Engagement	Review	November 2025							
Management of Garages	Director of Finance and Resources	Draft Report	December 2025							
Review of Parking Operations (PCN and Pay and Display)	Director of Resident and Engagement	Review	December 2025							
Cybersecurity – Insider Threat Risk Management	Director of Finance and Resources	Fieldwork	January 2026							

All draft reports in this table are outstanding, and responses have been chased from management.

*Delivery of fieldwork impacted by long term sickness of key staff at the Council. Fieldwork to resume in February 2026.

03. Overview of Internal Audit Plan 2025/26 (continued)

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low	
Arrangements for the Acquisition and Disposal of Assets	Director of Finance and Resources	Fieldwork	January 2026								
Data, intelligence and Category Management to Secure VfM from Procurement Activities	Director of Finance and Resources	Fieldwork	January 2026								
Repairs and Maintenance of Commercially Leased Property	Director of Finance and Resources	Fieldwork	January 2026								
HfH Property Management	Operational Director – Hsg & Build Safety	Fieldwork	February 2026								
Compliance with Management of Agency Staff	Chief People Officer	Fieldwork	February 2026								
Arrangements for Improving Contract Management	Director of Finance and Resources	Final ToR	February 2026								
Management and Collection of Client Contributions	Director of Adult Social Care	Fieldwork	February 2026								
Project Management of Non-corporate Savings (Directorate)	Head of Audit and Risk Assurance	Fieldwork	February 2026								
							Total	45	7	22	16

All draft reports in this table are outstanding, and responses have been chased from management.

04. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan that were finalised in 2025/26.

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low	Advisory
Cyber Governance and Risk Management	Chief Digital and Innovation Officer	Final	February 2025	June 2025	November 2025	Adequate	3	0	3	0	0
Regulatory and Enforcement Services	Director of Environment	Final	February 2025	June 2025	November 2025	Adequate	7	0	2	5	0
Arrangements for Monitoring Contracts within Housing Services	Director of Housing	Final	February 2025	July 2025	November 2025	Limited	7	1	4	2	0
Management, Monitoring and Collection of Income	Director of Finance	Final	September 2024	June 2025	November 2025	Limited	5	3	2	0	0
Management of Green Haringey	Director of Environment and Experience	Final	November 2025	June 2025	November 2025	Limited	7	1	6	0	0
Responsive Repairs	Director of Housing	Final	January 2025	May 2025	November 2025	Limited	7	1	6	0	0
Lettings Fact Finding	Head of Audit and Risk Management	Final	July 2024	May 2025	November 2025	N/A	N/A	N/A	N/A	N/A	N/A
Birchtree Fact Finding	Director of Culture, Strategy and Engagement	Final Report	August 2024	January 2026	March 2026	N/A	N/A	N/A	N/A	N/A	N/A
Sickness Management	Chief People Officer	Final Report	March 2025	December 2025	January 2026	Adequate	5	0	2	3	0
Disrepairs	Director of Housing	Final Report	March 2025	February 2026	March 2026	Adequate*	6	0	1	1	4
Noel Park Pods Fact Finding	Head of Audit and Risk Management	Final Report	May 2025	December 2025	January 2026	N/A	N/A	N/A	N/A	N/A	N/A
						Total	42	6	24	8	4

*Given the recent implementation of the new Disrepair Protocol and the extended timeframe required to progress a disrepair claim from initial report through to completion and closure, our internal audit opinion is limited to the design of the control framework only.

05. Key Performance Indicators

A summary of the internal audit reporting performance timescales for 2025/26 is included below.

Measure	Target	Current Average
Draft report issued within 15 working days from debrief meeting / last evidence received	15 working days	19 days*
Management responses received within 10 working days from draft report	10 working days	29 days
Final report issued within 5 working days of management responses	5 working days	3 days
Satisfaction survey results – overall audit satisfaction <i>(n.b. surveys are only issued to schools)</i>	All surveys to be 'Good' or 'Very Good'	N/A – two issued none received

* Average days to deliver a draft report is impacted by several reviews that were affected by the sudden and long-term absence of the key operational Assistant Manager. Cover and contingency arrangements were quickly implemented but this did impact timeliness of draft reports being issued. Since December, the average time to deliver draft reports averages 12 days.

06. Thought Leadership – Annual Local Government Risk Report 2026

Local government is operating in one of the most challenging environments in decades. Financial pressures, structural reforms, rising service demands, and technological disruption have converged to create unprecedented complexity. Added to this the surge in temporary accommodation costs, SEND deficits, and the rapid adoption of AI - all of which are making the risk landscape evolve faster than ever.

Internal audit must step up as a strategic partner instead of just a compliance checkpoint. That means embedding foresight into governance, providing real-time assurance during transformation, and using data analytics to spot early warning signs.

Key Themes from the Report:

AI in Local Government

AI adoption is accelerating rapidly, with embedded and autonomous (“agentic”) capabilities creating both opportunity and risk. Weak data quality, governance, and cyber exposure remain the main barriers, requiring clear strategy and strong guardrails.

Financial Stability

Local authorities face severe and growing financial pressures, driven by rising demand, inflation, and increasing reliance on reserves and emergency support. Key risks include SEND deficits, temporary accommodation costs, and commercial investment exposure.

Local Government Reorganisation

Reorganisation aims to deliver efficiency but frequently introduces governance ambiguity, service disruption, and workforce uncertainty. Early risk planning and clear accountability structures are essential to maintain resilience.

SEND

SEND deficits exceed £6bn and continue to grow, with the temporary statutory override masking true financial risk until 2028. Rising EHCP demand, delayed assessments, and unclear national reforms create significant operational and financial pressures.

Temporary Accommodation

Costs have reached unprecedented levels as homelessness demand rises, exacerbated by policy changes such as reduced move-on periods for refugees. Fragmented systems and limited data hinder strategic planning and effective prevention.

Statutory Compliance – Housing

Most local authority landlords are receiving low regulatory gradings due to poor data quality, weak compliance controls, and large backlogs of repairs. Stronger governance, accurate stock data, and robust assurance processes are urgently needed.

Net Zero & Climate Change

Local authorities face ambitious net zero targets but lack the funding, data, and governance alignment needed to achieve them. Transition planning using TPT/TCFD frameworks is increasingly critical to turn commitments into deliverable action.

Business as Usual Risks

Core risks remain significant: contract management, income collection, workforce capacity, digital infrastructure, and performance management. These areas continue to demand attention even as emerging pressures dominate agendas.

A1. Latest Reports Issued – Summary of Findings 2025/26

Since our last update, we have issued our final report relating to our review of **Street Lighting Contract Management** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: to assess the design and effectiveness of the control framework for managing the Council’s Street Lighting contract.

<p>Why the Audit is in your 2025/26 Plan</p> <p>The Street Lighting contract has not been subject to internal audit review before and there are wider concerns across the Council contract management.</p>	<p>Your Strategic Risk</p> <p>Failure to effectively manage contract costs leading to budget overruns.</p>
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Summary of our opinion

<div style="background-color: #92D050; padding: 5px; margin-bottom: 5px;"> <p>Adequate Assurance See Appendix A1 for definitions</p> </div>	<table border="1" style="width: 100%;"> <tr> <td style="background-color: #FF0000; color: white;">Priority 1 (High)</td> <td style="width: 100px; text-align: center;">0</td> </tr> <tr> <td style="background-color: #FFD700;">Priority 2 (Medium)</td> <td style="text-align: center;">1</td> </tr> <tr> <td style="background-color: #92D050;">Priority 3 (Low)</td> <td style="text-align: center;">2</td> </tr> </table>	Priority 1 (High)	0	Priority 2 (Medium)	1	Priority 3 (Low)	2	<table border="1" style="width: 100%;"> <tr> <td style="background-color: #92D050;">Actions agreed by you</td> <td style="background-color: #92D050; color: white;">100%</td> </tr> <tr> <td>Priority 2 completion</td> <td>December 2025</td> </tr> <tr> <td>Overall completion</td> <td>December 2025</td> </tr> </table>	Actions agreed by you	100%	Priority 2 completion	December 2025	Overall completion	December 2025
Priority 1 (High)	0													
Priority 2 (Medium)	1													
Priority 3 (Low)	2													
Actions agreed by you	100%													
Priority 2 completion	December 2025													
Overall completion	December 2025													

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ Review of the Marlborough Highways – Street Lighting and Improvement Works Contract (January 2022) confirmed that the Council holds a signed version of the Contract, and it outlined the responsibilities of the Engineer (designated Contract Manager). ✓ Review of the Council’s Contract Register (June 2025) confirmed that the Contract was recorded on the Register. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Evidence of agreed changes to the Schedule of Rates and KPIs with Contractor not centrally recorded. 	<p>Key root causes</p> <ul style="list-style-type: none"> • The changes to the contract occurred at the start of the contract (between five and six years ago), and previous management did not centrally record evidence of agreement with the Contractor for the changes.
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A1. Latest Reports Issued – Summary of Findings 2025/26

Since our last update, we have issued our final report relating to our review of **Council Tax, Billing, Collection & Administration** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To review the operations relating to Council Tax to the Council is maximising income and risks relating to the administration, collection and billing of Council Tax are being managed.

<p>Why the Audit is in your 2025/26 Plan</p> <p>Council Tax is a key income stream for the Council and ensuring this income is billed, collected, and accounted for accurately is critical to financial stability.</p>	<p>Your Strategic Risk</p> <p>CORP0001: Maintaining and strengthen financial viability/balance across MTFP including failure to deliver identified savings.</p>
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Summary of our opinion

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Priority 1 (High)	0													
Priority 2 (Medium)	2													
Priority 3 (Low)	1													
Actions agreed by you	100%													
Priority 2 completion	31/08/2026													
Overall completion	31/08/2026													

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ Reconciliation reports were run from the Northgate Council Tax (NEC) system weekly to confirm that Valuation Office Agency (VOA) changes aligned with Council records, we confirmed this for weeks 13 August to the 3 September 2025. ✓ The annual billing for 2024/25 was completed accurately, with confirmation from Data Analytics that no duplicate bills were issued. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Exemptions were overrunning, and information was not stored onto Information at Work. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Due to limited capacity within the Revenues team, checks to confirm the continued validity of exemptions were not conducted.
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A1. Latest Reports Issued – Summary of Findings 2025/26 (continued)

Since our last update, we have issued our final report relating to our review of **Management of Leisure Services** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To assess the arrangements in place for managing the in-house provision of leisure services across the Council.

<p>Why the Audit is in your 2025/26 Plan</p> <p>In October 2024, the Council brought their management of leisure services in house and this has not been subject to internal audit review since. In addition, the service has not been able to meet the initially forecasted income.</p>	<p>Your Strategic Risk</p> <p>CORP0010: failure to transform insourced leisure services including culture and operations to improve performance.</p>
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Summary of our opinion

<div style="background-color: #FFD700; padding: 5px; margin-bottom: 5px;"> <p>Limited Assurance See Appendix A1 for definitions</p> </div> 	<table border="1" style="width: 100%;"> <tr> <td style="background-color: #FF0000; color: white;">Priority 1 (High)</td> <td style="width: 50px;">2</td> </tr> <tr> <td style="background-color: #FFD700;">Priority 2 (Medium)</td> <td>6</td> </tr> <tr> <td style="background-color: #90EE90;">Priority 3 (Low)</td> <td>2</td> </tr> </table>	Priority 1 (High)	2	Priority 2 (Medium)	6	Priority 3 (Low)	2	<table border="1" style="width: 100%;"> <tr> <td style="background-color: #90EE90;">Actions agreed by you</td> <td style="background-color: #90EE90; color: white;">100%</td> </tr> <tr> <td style="background-color: #90EE90;">Priority 1 completion</td> <td style="background-color: #90EE90; color: white;">31/03/2026</td> </tr> <tr> <td style="background-color: #90EE90;">Overall completion</td> <td style="background-color: #90EE90; color: white;">30/06/2026</td> </tr> </table>	Actions agreed by you	100%	Priority 1 completion	31/03/2026	Overall completion	30/06/2026
Priority 1 (High)	2													
Priority 2 (Medium)	6													
Priority 3 (Low)	2													
Actions agreed by you	100%													
Priority 1 completion	31/03/2026													
Overall completion	30/06/2026													

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ Leisure fees were reviewed annually and benchmarked to ensure competitive and sustainable pricing. ✓ Financial monitoring processes, including reconciliations and variance analysis, were consistently applied and well-documented. ✓ Leisure services were aligned with the Council’s corporate objectives, with strategic oversight provided through the Wellbeing & Climate Board. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Significant gaps in mandatory training compliance, where 128 out of 151 staff members within leisure services (84.8%) had not completed all mandatory training. Contributing factors included limited staff access to council systems and inconsistent documentation of role-specific training requirements. • Incomplete maintenance records and lack of evidence to confirm adherence to scheduled inspections across both leisure sites. 	<p>Key root causes</p> <ul style="list-style-type: none"> • A significant number of staff do not have access to a council email address, which restricts their ability to use the MyLearning e-learning platform. • Inconsistent management of training documentation across Leisure Centres and lack of a central storage system have led to difficulties in accessing role-specific training records. Reliance on personal accounts resulted in document loss following a suspension at Park Road Leisure Centre.
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A1. Latest Reports Issued – Summary of Findings 2025/26 (continued)

Since our last update, we have issued our final report relating to our review of **HCBS Contract Management (Grounds Maintenance)** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To ascertain the key controls in place for managing the Council’s grounds maintenance contract with Turney Landscapes Limited for the delivery of HCBS services.

<p>Why the Audit is in your 2025/26 Plan</p> <p>There are services for HCBS which are delivered by using external contracts procured and managed by the Council as opposed to the Council using in-house resources. The costs are recharged to HCBS by the Council. This review focused on key controls to manage one of the contracts (grounds maintenance).</p>	<p>Your Strategic Risk</p> <p>Original contract values at award are exceeded throughout the life of the contract.</p>
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Summary of our opinion

<p>Adequate Assurance See Appendix A1 for definitions</p>	<table border="1" style="width: 100%;"> <tr> <td style="background-color: red; color: white;">Priority 1 (High)</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="background-color: orange;">Priority 2 (Medium)</td> <td style="text-align: center;">3</td> </tr> <tr> <td style="background-color: lightgreen;">Priority 3 (Low)</td> <td style="text-align: center;">-</td> </tr> </table>	Priority 1 (High)	-	Priority 2 (Medium)	3	Priority 3 (Low)	-	<table border="1" style="width: 100%;"> <tr> <td style="background-color: lightgreen;">Actions agreed by you</td> <td style="background-color: lightgreen;">100%</td> </tr> <tr> <td>Priority 2 completion</td> <td>30/04/2026</td> </tr> <tr> <td>Overall completion</td> <td>30/04/2026</td> </tr> </table>	Actions agreed by you	100%	Priority 2 completion	30/04/2026	Overall completion	30/04/2026
Priority 1 (High)	-													
Priority 2 (Medium)	3													
Priority 3 (Low)	-													
Actions agreed by you	100%													
Priority 2 completion	30/04/2026													
Overall completion	30/04/2026													

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ Spending Control Panel approval was secured, and a Commissioner’s Checklist completed prior to contract award. ✓ A contract specification outlined the required tasks, frequencies, and designated sites. ✓ Invoices were reviewed and approved by the Parks Manager prior to payment. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Contract is not signed and dated. • Non-compliance with the Procurement Code of Practice, where a non-competitive contract was awarded without evidence of a completed waiver. • Lack of formal contract management meetings, progress reporting and action tracking. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Absence of staff training and awareness regarding the requirement to complete the contract signing process. • Lack of familiarity with the HPCS system, combined with urgency to address health and safety risks. • Informal oversight practices were adopted due to the small contract size, reliance on a longstanding supplier relationship, and lack of formal contract management training.
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A1. Latest Reports Issued – Summary of Findings 2024/25

Since our last update, we have issued our final report relating to our review of **Disrepair** 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 London Borough of Haringey has in place adequate and appropriate policies, procedures and controls in relation to disrepair. Any work completed on the new protocol is based on design testing only.

<p>Why the Audit is in your 2025/26 Plan</p> <p>The Council is spending significant sums defending disrepair cases and procedures for responding to cases have been updated recently.</p>	<p>Your Strategic Risk</p> <p>Financial and reputational harm from failing to respond effectively to disrepair cases.</p>
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Summary of our opinion

<p>New Disrepair Process (design only): Adequate Assurance</p>	<table border="1"> <tr><td style="background-color: red; color: white;">Priority 1 (High)</td><td style="text-align: center;">-</td></tr> <tr><td style="background-color: orange;">Priority 2 (Medium)</td><td style="text-align: center;">1</td></tr> <tr><td style="background-color: yellow;">Priority 3 (Low)</td><td style="text-align: center;">1</td></tr> <tr><td style="background-color: blue;">Advisory</td><td style="text-align: center;">4</td></tr> </table>	Priority 1 (High)	-	Priority 2 (Medium)	1	Priority 3 (Low)	1	Advisory	4	<table border="1"> <tr><td style="background-color: #92D050;">Actions agreed by you</td><td style="background-color: #92D050; text-align: center;">100%</td></tr> <tr><td style="background-color: #92D050;">Priority 2 completion</td><td style="text-align: center;">Complete</td></tr> <tr><td style="background-color: #92D050;">Overall completion</td><td style="text-align: center;">July 2026</td></tr> </table>	Actions agreed by you	100%	Priority 2 completion	Complete	Overall completion	July 2026
Priority 1 (High)	-															
Priority 2 (Medium)	1															
Priority 3 (Low)	1															
Advisory	4															
Actions agreed by you	100%															
Priority 2 completion	Complete															
Overall completion	July 2026															

Summary of findings

<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ The ‘New’ General Legal Disrepair Claims Procedure (Sep 2024) includes steps from case initiation to closure: disclosure, expert involvement, compensation and monitoring. ✓ Repairs and Complaints Policies are available for residents on the website, detailing how they can escalate issues. ✓ We were able to see details of all works orders raised across our sample in the notes in the tracker, which is maintained by the Senior Disrepair Manager. 	<ul style="list-style-type: none"> ✓ Post inspections were completed across our sample of old and new cases. <p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Disclosures not made in line with statutory timescale. • No monitoring of response times in KPIs or Legal Disrepair Reporting Dashboard. 	<p>Key root causes</p> <ul style="list-style-type: none"> • High volume of cases and an insufficient capacity to respond meaning challenges complying with procedural and legal requirements under the post January 2025 process. • Significant backlog in Housing Repairs Service (HRS) and major works leading to a rapid increase in claims and difficulty defending against them.
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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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