

**Agenda Item
12**



Report Status

For information/ notes ✓

For consultation and views

For decision

The Children and Young People's Service

Report to Haringey Schools Forum: 2 July 2026

Report Title: Annual Report on Schools

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Purpose: To share the outcome of the 2025/26 Schools' Audit Work

Recommendations:

1. To note and discuss the content of the report.

Report

- 1.1 Forvis Mazars undertake the schools' audits as part of the Council's approved Internal Audit Plan. The outcomes of their work have been reported to the Head of Internal Audit and are attached in the Forvis Mazars appendix.
- 1.2 The original 2025/26 Audit Plan included 13 school audits, and one audit was deferred from the prior year. One audit was cancelled as the school is moving to an academy, and two audits were deferred at the request of the Head Teacher. The audit plan is cyclical with schools being audited every four to five years, some flexibility of timing is built into the planning process. The Head of Audit (or Deputy) determines the school's plan and approves any changes to the plan in year, often in consultation with Director of Schools and Learning who is a key stakeholder for the audit assurances.
- 1.3 We have been reporting for a number of years now that the outcomes of schools' audit have considerably improved since 2019/20 when the Head of Audit Opinion noted that the control environment in Haringey's schools 'required improvement'. It is positive to note that there is a general trend of improved assurance, especially now the cycle of all schools being audited is complete. Again, for 2025/26 no schools have been assigned 'Nil' assurance. It is noted however, as was experienced in 2024/25, we have seen a dip in performance, with seven of the eleven schools audited being assigned 'Limited' assurance, this being for all a reduced assurance from prior audits.
- 1.4 A summary of outcomes for 2025/26 is as follows:
 - Four out of eleven schools completed received 'Adequate' or above assurance rating;
 - No schools received a 'nil' rating;
 - Seven schools received 'Limited' Assurance;
 - No school received an improved Assurance from their last audit;
 - For all but one school, there was a reduction in assurance from the last audit; these schools all received a limited assurance;
 - The number of Priority 1 recommendations remains high with 8 raised across 6 of the audits.
- 1.5 Full details of the work completed in 2025/26 is included at Appendix 1. The common themes arising from the audit work, which we note are the same as for the prior year, were:
 - **Governance** - Governors not providing evidence of their DBS certificate, particularly where the previous certificate requires an update.
 - **Procurement** activities were not undertaken in line with quotation and tendering requirements, with insufficient evidence of competitive quotes obtained to supplier selection and also cash flow affecting payment of invoices within 30 days.
 - **Information Governance** - An Information Asset Register which outlined the data collected and utilised by the schools were not maintained, in line with the guidance issued by the Information Commissioner Office.

- 1.7 Trends in audit reports are highlighted within the council to try to support teams in identifying where extra guidance might be required. With on-going pressures on budgets and resources in schools and council teams' efficiency in risk management is key. Audit will continue to work to support other teams who work with schools; the HEP and Children's Services to assist schools to efficiently mitigate the potential risks. Reminders re fraud risk and other issues affecting schools are sent out by Schools HR Manager periodically, intelligence across London indicates the threats on schools is increasing with more cyber-attacks recorded. A dedicated in-house risk management resource now exists within the Audit & Risk Service, and it is hoped that the post will be filled in 2026/27 which will provide further capacity to support schools.
- 1.8 A programme of follow-up for all prior year schools is included as part of the 2025/26 audit plan. Outcomes are included in the Forvis Mazars Appendix.
- 1.9 For the financial year 2025/26, a total of 94 recommendations were raised. The priority of the recommendations raised is as follows:
- Priority 1 recommendation – 8
 - Priority 2 recommendations – 43
 - Priority 3 recommendations – 43
- 1.12 As in other years most recommendations made relate to Procurement (21%) although this is a decrease % wise from last year; School Governance (30%) similar to last year, Information Governance (14%) increase from last year.
- 1.13 Training for Governors is offered on Audit and Risk, via the HEP, and programmed in for the year. Work has not started to plan the 2026/27 due to changes in personnel and moving into a new contract with Mazars, this will be picked up in coming months.
- 1.14 The Head of Audit & Risk agreed some actions as a result of feedback received at the Schools Forum in 2025. These are outlined below with a status update.
- Share the audit test programme with schools – complete.
 - Provide Seminar to schools – Partially complete.
 - Check that the school programme reflects the schools manual – complete.
 - Auditors auditing on site – complete.
- 1.15 A satisfaction survey is supposed to be issued with every final report. Having noted that in 2024/25 the surveys were not sent out this was rectified for 2025/26. Only one survey was returned from the eleven schools who received audits, which raised some concerns re the audit. The Head of Audit & Risk received one complaint.
- 1.16 Work to plan and start to deliver the 2026/27 audit programme will commence when the New audit contract with Forvis Mazars is signed.

Minesh Jani
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