



Appendix B
London Borough of Haringey
Audit and Risk Committee
Forvis Mazars 2025/26 Summary Appendix
Prepared by: Forvis Mazars
Date: July 2026

Internal Audit Annual Report 2025/26

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Disclaimer
This report (“Report”) was prepared by Forvis Mazars LLP at the request of London Borough of Haringey and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of London Borough of Haringey and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

01 Summary of the 2025/26 Internal Audit Plan

The table below lists the 2025/26 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Compliance with Management of Agency Staff	10	29/05/2026	Adequate	3	0	2	1
FRAs	10	20/11/2025	Adequate	3	0	1	2
Street Lighting Contract Management	10	20/02/2026	Adequate	3	0	1	2
Arrangements for the Acquisition and Disposal of Assets	10	11/05/2026	Adequate	3	0	2	1
Digital Transformation Assurance - Residence Connect Project	15	16/03/2026	Adequate	5	0	3	2
Council Tax Billing, Collection and Administration	15	03/02/2026	Adequate	3	0	2	1
Business Rates Billing, Collection and Administration	15	31/03/2026	Adequate	5	0	2	3
Key Financial Controls - Bankline	9	04/03/2026	Adequate	4	0	3	1
HCBS – Contract Management	6	22/01/2026	Adequate	3	0	3	0
Virtual Schools	10	15/09/2025	Limited	11	1	5	5
Management of Leisure Services (incl Fees and Charges)	17	02/02/2026	Limited	10	2	6	2
Use of Business Intelligence Reports	10	30/07/2025	Limited	3	1	1	1
Cybersecurity - insider threat risk management	12	15/04/2026	Limited	4	1	2	1
Arrangements for improving contract management	10	08/05/2026	Limited	6	1	4	1
Management and Use of Contract Waivers	10	25/11/2025	Limited	6	2	2	2

01 Summary of the 2025/26 Internal Audit Plan (continued)

The table below lists the 2025/26 Internal Audit Plan and a status summary for all the reviews undertaken by Forvis Mazars.

Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Managing Housing Benefit Overpayments	10	09/12/2025	Limited	3	1	1	1
High Road West Regeneration Scheme	15	30/06/2026	Limited	4	0	2	2
Homes for Haringey – Property Management	15	11/05/2026	Limited	6	3	3	0
Management of Garages	12	02/07/2026	Limited	8	2	2	4
Governance over and Delivery of Savings	10	15/04/2026	Nil	7	2	3	2
HCBS – Property Management	15	30/04/2026	No Assurance	3	1	2	0
Compliance with Cost Management Measures (Spend Controls)	17	15/04/2026	Advisory	4	0	3	1
IT Internal Audit Needs Assessment	5	24/06/2026	Fact Finding	n/a	n/a	n/a	n/a
Voluntary Undertaking	21	02/09/2025	Advisory	n/a	n/a	n/a	n/a
KPI Assurance	25	10/10/2025	Advisory	n/a	n/a	n/a	n/a
Total				107	17	55	35

01 Overview of Internal Audit Plan 2024/25 completed in 2025/26

The table below lists the status of all reviews within the 2024/25 Plan and reported to the Audit Committees in 2025/26.

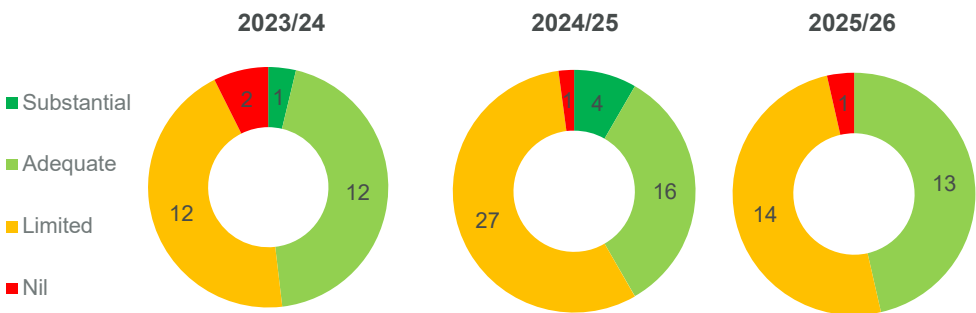
Audit	Days	Date of Final Report	Assurance Level	Total	Findings by Priority		
					1	2	3
Cyber Governance and Risk Management	10	September 2024	Adequate	3	0	3	0
Regulatory and Enforcement Services	10	June 2024	Adequate	7	0	2	5
Sickness Management	10	September 2024	Adequate	5	0	2	3
Disrepairs	10	September 2024	Adequate*	6*	0	1	1
Arrangements for Monitoring Contracts within Housing Services	10	September 2024	Limited	7	1	4	2
Management, Monitoring and Collection of Income	10	September 2024	Limited	5	3	2	0
Management of Green Haringey	12	September 2024	Limited	7	1	6	0
Responsive Repairs	16	September 2024	Limited	7	1	6	0
Lettings Fact Finding	12	September 2024	Fact Finding	N/A	N/A	N/A	N/A
Birchtree Fact Finding	10	September 2024	Fact Finding	N/A	N/A	N/A	N/A
Noel Park Pods Fact Finding	10	September 2024	Fact Finding	N/A	N/A	N/A	N/A
Total				47	6	26	11

*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. The recommendation total included 4 advisory recommendations which did not have a priority rating.

02 Benchmarking

This section compares the Assurance Levels (where given) and categorisation of recommendations made at London Borough of Haringey.

Comparison of Assurance Levels

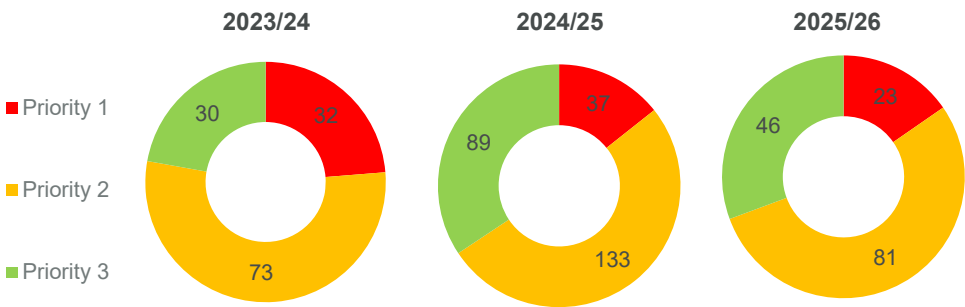


In 2025/26, 28 audits were completed where an assurance rating was given. 13 audits received 'Adequate' Assurance, 14 received 'Limited' Assurance, one received 'Unsatisfactory' Assurance, and one received 'No Assurance'. We also completed seven Advisory/Fact Finding reviews. This includes eight audits that were finalised in 2025/26 that began in 2024/25,

For comparison, in 2024/25, 32 audits were completed where an assurance rating was given. Four audits received 'Substantial' assurance, 14 received 'Adequate' assurance, and 14 received 'Limited' assurance. We also completed two fact find reviews.

It should be noted though that the areas of review will not typically be the same given the risk-based nature of the Internal Audit Plan year on year and that caution should be exercised in comparing years.

Comparison of Recommendation Gradings



The total number of recommendations made in 2025/26 was 154 (which includes eight audits that began in 2024/25 but were finalised in 2025/26), which was a decrease in recommendations from 2023/24 where 259 recommendations were raised.

The proportion of Priority 1 recommendations increased slightly from 14% in 2024/25 to 15% in 2025/26, representing a 1% increase in the share of total recommendations raised.

As noted above, the areas of review each year will not typically be the same.

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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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