Appendix B
London Borough of Haringey
Audit and Risk Committee

Forvis Mazars 2025/26 Summary Appendix

Prepared by: Forvis Mazars

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Contents

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.

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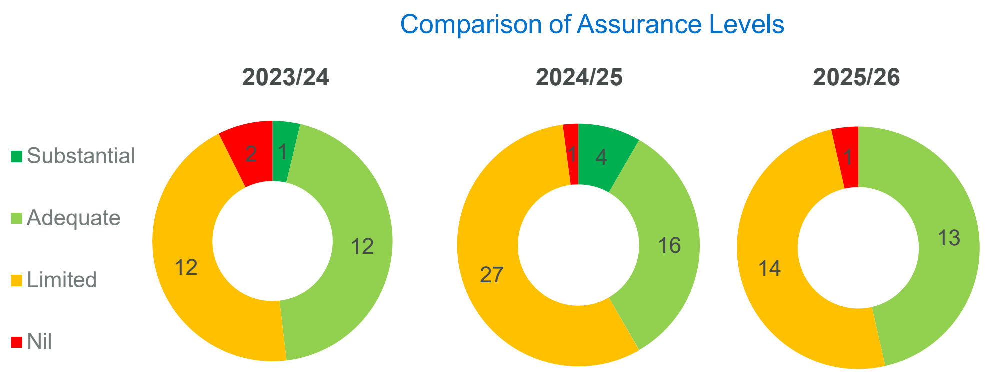
02 Benchmarking

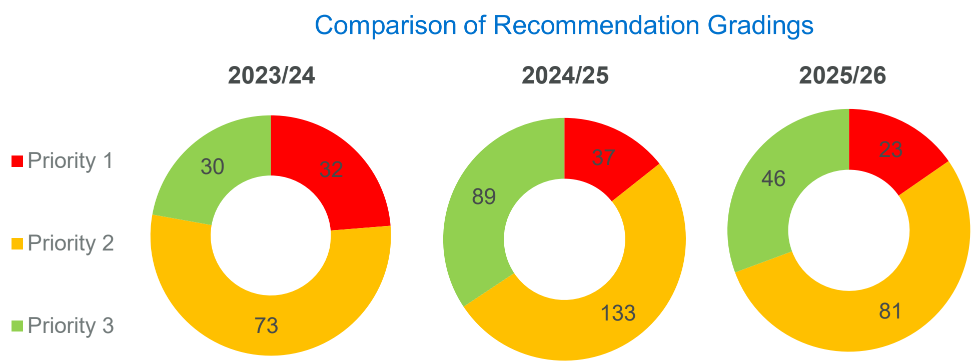
This section compares the Assurance Levels (where given) and categorisation of recommendations made at London Borough of Haringey.



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.



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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