London Borough of Haringey
Appendix C
Schools Audits – Forvis Mazars 2025/26 Summary Appendix

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Contents

This report summarises the outcomes of the 2025/26 schools internal audit programme, including findings, common themes identified across schools, and a summary of the follow up of 2024/25 school programme.

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01 Schools Internal Audit Activity 2025/26

Below is a snapshot of the work we have carried out in relation to schools during 2025/26 including common themes and key actions raised.

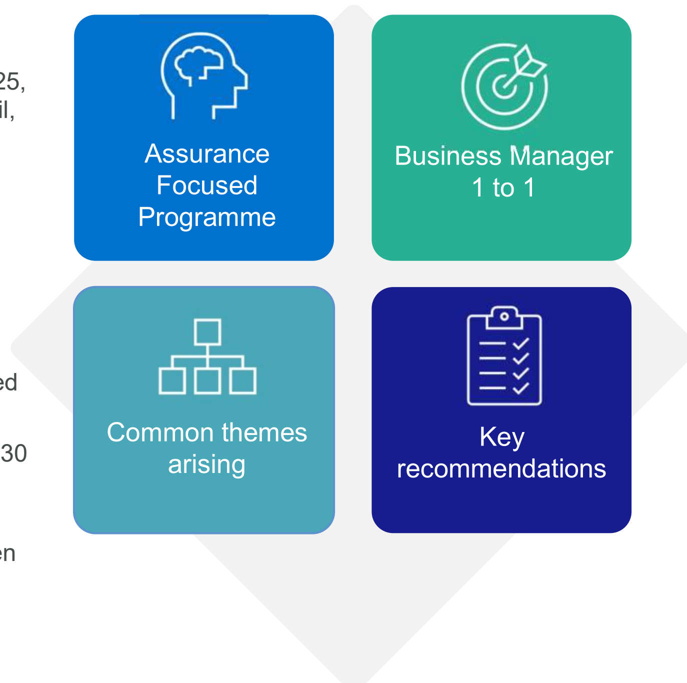
Assurance Focused Programme

Following the updates to our audit programme during 2024/25, we have continued to liaise with different areas of the council, as well as other stakeholders in relation to assurance.

Common themes arising

The most common themes continue to be:

- **Governance:** Evidence of valid DBS certificates was not consistently maintained for Governors, with some certificates not renewed within the Council's recommended three-year cycle.
- **Procurement:** Invoices were not consistently paid within 30 days of the invoice date, with schools commonly citing cashflow constraints as the primary cause.
- **Procurement:** Procurement activities were not undertaken in line with quotation and tendering requirements, with insufficient evidence of competitive quotes obtained to supplier selection.
- **Information Governance:** Information Asset Registers, outlining the data collected and processed by the Schools, were not maintained in line with guidance issued by the Information Commissioner's Office.



Business Manager 1 to 1

Where School Business Managers request a briefing prior to the audit visit, we are happy to hold a session to run through the audit programme in advance of the audit so that the school knows what to expect from the audit process.

Key recommendations

The most common recommended actions included:

- **Governance:** Introduce a rolling three-year cycle for Governor DBS checks, monitored through the Single Central Record to ensure compliance and timely renewals.
- **Procurement:** Strengthen procurement controls by ensuring official purchase orders are raised prior to receipt of invoices for all goods and services. Obtain and retain sufficient quotations in line with local financial procedures and the Council's Financial Regulations. Long-standing contracts should be periodically reviewed to assess value for money and identify opportunities for more cost-effective alternatives. All procurement activity should be supported by centrally retained documentation
- **Information Governance:** Establish and maintain an Information Asset Register that clearly documents the data held by the school. This should be reviewed and formally approved by the Governing Body on an annual basis.

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02 Summary of the 2025/26 Internal Audit Plan

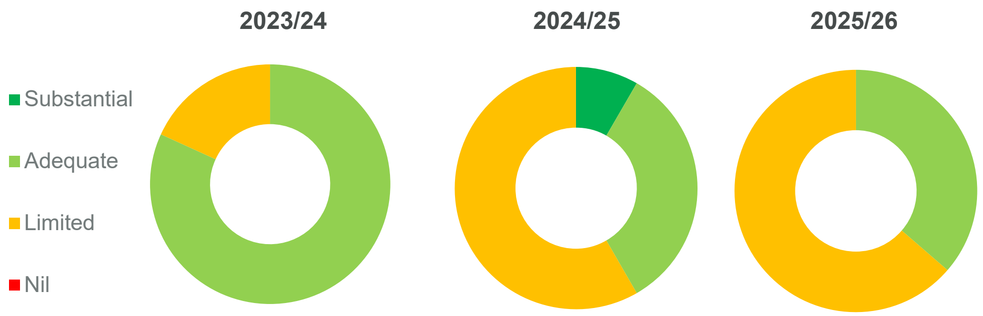
Detailed audit findings, recommendations, and management responses are set out in the individual audit reports. This table provides a summary of the total number of findings identified across all schools reviewed during the year.

Audit area	Days	Assurance level	Direction of Travel	Recommendations			
				High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total
Campsbourne	8	Adequate	←	0	3	2	5
Mulberry	8	Adequate	↔	0	2	3	5
North Haringay	8	Adequate	←	0	1	4	5
Tetherdown	8	Adequate	←	0	3	5	8
Bruce Grove	8	Limited	←	2	4	4	10
Coldfall	8	Limited	←	2	7	5	14
St Martin of Porres Catholic	8	Limited	←	1	6	3	10
St Paul's Catholic	8	Limited	←	1	2	9	12
Riverside Special	8	Limited	←	1	5	2	8
Rowland Hill	8	Limited	←	1	4	4	9
Rokesly Infant and Nursery School	8	Limited	←	0	6	2	8
Risley Avenue	8	Deferred					
Hornsey School for Girls	8	Deferred					
Our Lady of Muswell	8	Cancelled					
			Total	**8**	**43**	**43**	**94**

03 Benchmarking

This section compares the Assurance Levels and categorisation of recommendations made in the schools' audits in 2023/2024, 2024/2025 and 2025/2026.

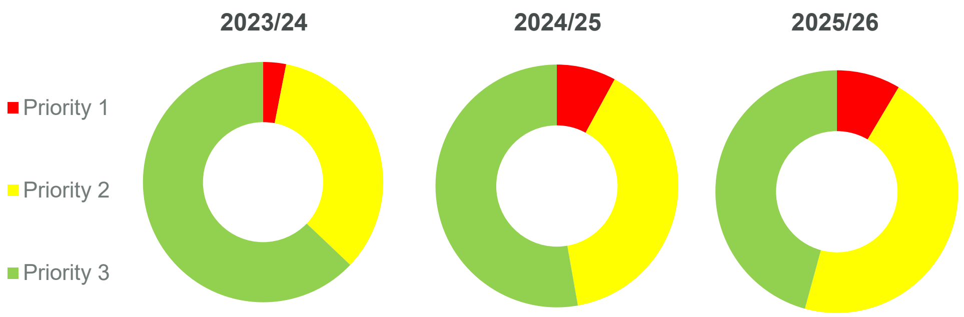
Comparison of Assurance Levels



Of the 11 completed audits in 2025/2026, four received 'Adequate' assurance, and seven received 'Limited' assurance.

The number of 'Adequate' and 'Limited' assurances remained unchanged, at four and seven respectively. However, the number of 'Substantial' reports decreased by one compared to FY24/25, which may partly reflect a reduction of one in the total number of audits completed during the period.

Comparison of Recommendation Gradings



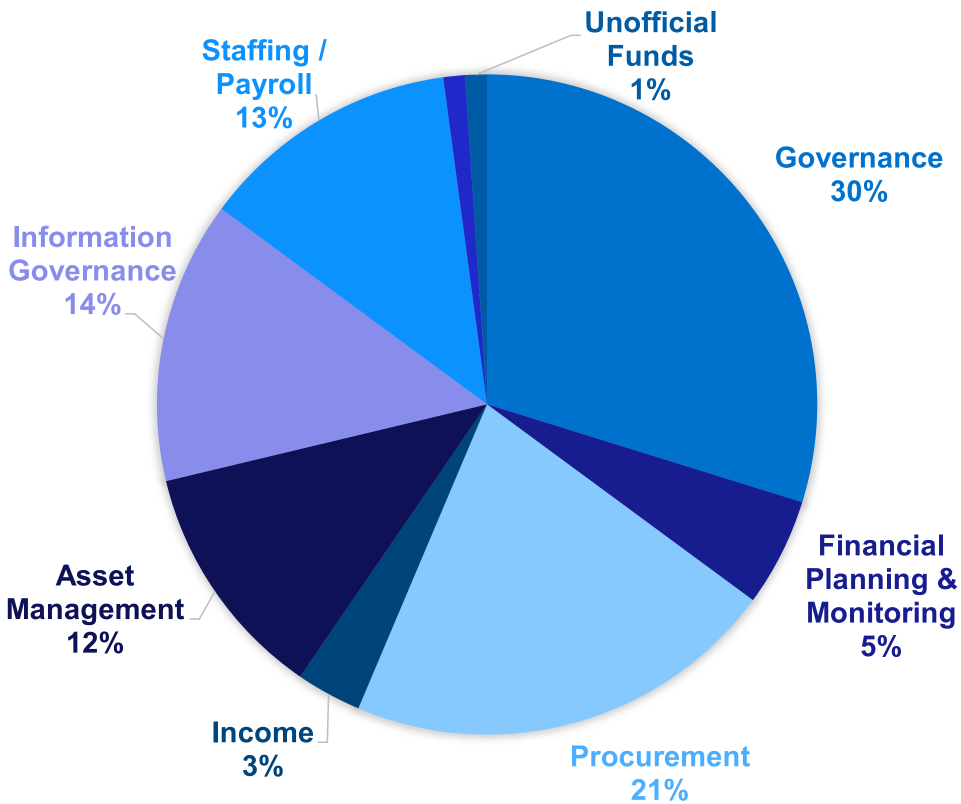
The total number of recommendations made in the year was 94. This represents a decrease of 32 from the prior year (126). The proportion of Priority 1 recommendations has slightly increase from 7.1% to 8.5% of total recommendations raised.

04 Overall Assessment of Control and Recommendations Raised

To further understand the nature of findings, recommendations have been analysed by control area to identify where the most common risks arise.

Area of Scope	Total	Recommendations Raised		
		1	2	3
Governance	**28**	5	8	15
Financial Planning and Monitoring	**5**	1	1	3
Procurement	**20**	2	11	7
Income	**3**	-	1	2
Asset Management	**11**	-	5	6
Information Governance	**14**	-	11	3
Staffing / Payroll	**11**	-	4	7
Income (Lettings, Breakfast and After School Clubs, School Meals Arrears)	**1**	-	-	1
Insurance and Health & Safety	**-**	-	-	-
Unofficial Funds	**1**	-	-	1
Totals	**94**	**8**	**43**	**43**

04 Overall Assessment of Control and Recommendations Raised



The analysis of recommendations by control area highlights that the highest volume of issues relates to Governance and Procurement, indicating that core oversight and compliance processes are not being applied consistently across schools. These areas underpin effective financial management and decision-making, and weaknesses here can have a wider impact on overall control environments.

A notable number of findings were also identified in Information Governance, Asset Management, and Staffing / Payroll, suggesting that operational processes and regulatory requirements are not fully embedded. While the majority of recommendations are medium and low priority, their volume indicates systemic weaknesses rather than isolated issues, with similar control gaps recurring across multiple schools.

06 Follow-up on 2024/25 School Audits

Summary table showing the progress schools have made in implementing recommendations from the 2024/25 plan

Follow up of 2024/2025 audits	Assurance	Recommendations raised				Recommendations Implemented (Impl)				Partly Impl.	Not Impl.	Not Accepted	Due to review*	
School		1	2	3	Total	1	2	3	Total	Total	Total	Total	Total	Total
Belmont Junior	Limited	2	6	7	15	2	5	6	13	-	-	-	2	15
Chestnuts Primary	Limited	-	5	9	14	-	3	8	11	-	2	1	-	14
Crowland Primary School	Limited	3	4	8	15	1	1	4	6	7	1	-	1	15
Ferry Lane	Adequate	-	5	1	6	-	2	1	3	-	3	-	-	6
Highgate Wood	Limited	-	5	9	14	-	1	3	4	2	6	-	2	14
Lancasterian	Substantial	-	-	1	1	-	-	1	1	-	-	-	-	1
Park View	Limited	2	7	2	11	1	1	1	3	3	3	-	2	11
Rokesley Junior	Adequate	-	4	3	7	-	1	3	4	-	1	-	2	7
St Mary's RC	Limited	1	1	5	7	-	-	-	-	-	-	-	7	7
Welbourne	Adequate	-	4	5	9	-	2	2	4	1	2	-	2	9
West Green	Adequate	-	3	9	12	-	2	8	10	-	2	-	-	12
Woodlands Park	Limited	1	6	8	15	1	4	4	9	-	-	1	5	15
Overall Total		**9**	**50**	**67**	**126**	**5**	**22**	**41**	**68**	**13**	**20**	**2**	**23**	**126**

*This column relates to recommendations where the School have not provided documentation to evidence the implementation status within the follow-up fieldwork period.

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