



LONDON BOROUGH OF HARINGEY

Audit Committee – October 2026

Forvis Mazars Internal Audit Progress Report - Draft

Date Prepared: 22 October 2026

Strictly private and confidential

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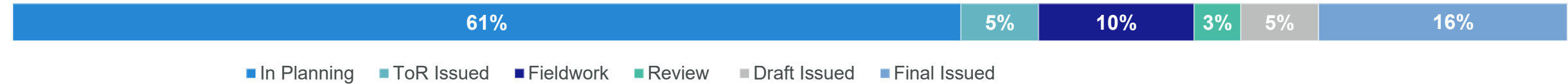
Disclaimer

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 reviews to be included in the 2026/27 Annual Internal Audit Opinion



Audit Committee decision needed

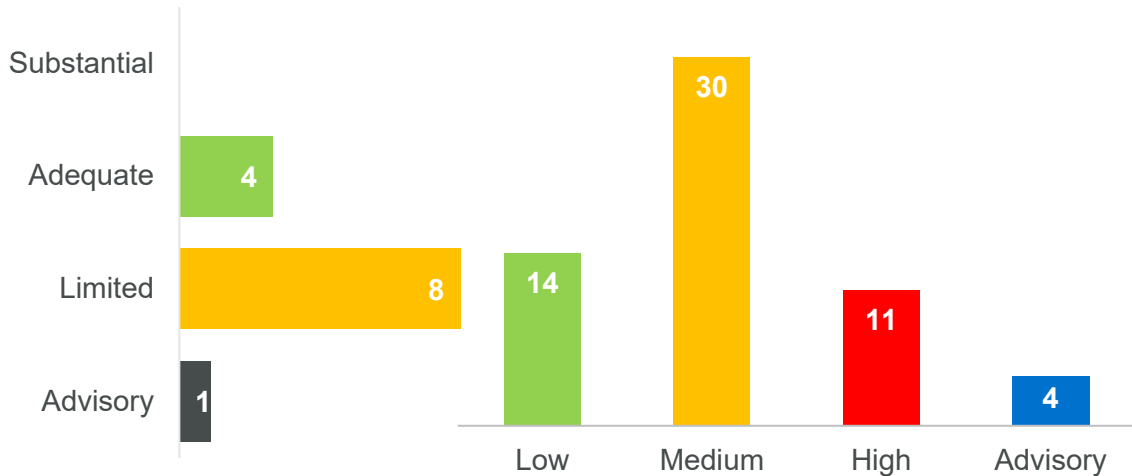
- Note the progress being reported and consider final reports included separately in the paper pack.
- Note the concentration of limited assurance opinions.
- Challenge overdue High-priority actions.
- Seek assurance from management on overdue 2025/26 responses and request a recovery plan for management response times.

RAG status of delivery of plan to timetable

On Track

Assurance opinions in reporting period

Recommendations in reporting period



Key updates

The 2026/27 Plan is on track against planned progress. To remain on track will require the remaining planned work to be progressed in line with the timescales set with management without delay.

In the final reports issued since the last committee, eight of the 13 (62%) assurance-related reports have been limited. While the Plan is risk focussed, this volume represents control failures across a number of Council departments. There are recurring themes across finance, property, commissioning and service management; and the pattern may affect the annual Head of Internal Audit opinion.

Performance against agreed Key Performance Indicators (KPIs) is reported in **Section 04**. While delivery of draft and final reports are meeting KPIs, the management responses times continue to exceed the expectations of 10 working days from the draft report being issued.

Finally, **Section 05** includes our most recent thought leadership pieces, covering AI oversight: key questions on AI value and risk and how we can help.

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

We continue meet with the Head of Internal Audit and Deputy Head of Internal Audit on a weekly basis to review performance, progress and IA strategy, with the last meeting held on **15 October 2026**.

02. Overview of Internal Audit Plan 2026/27

The table below lists the status of all reviews within the 2026/27 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
Payroll	Corporate Director of Finance and Resources	Final Report	June 2026	September 2026	October 2026	Adequate	1	0	1	0
Non-spend Control Panel Spending (Essential Spend)	Corporate Director of Finance and Resources	Final Report	May 2026	September 2026	October 2026	Limited	4	1	2	1
Preparedness for the London Borough of Culture	Corporate Director Culture Strategy and Comm	Draft Report	August 2026							
Data, Intelligence and Category Management	Director of Finance and Resources	Quality Review	January 2026							
Management and Control over the use of Service Connect	Operational Director-Hsg & Build Safety	Quality Review	May 2026							
Advisory Review for Board Governance	Corporate Director of Finance and Resources	Fieldwork	August 2026							
Controls Over Early Years Payments	Corporate Director of Children's Services	Fieldwork	October 2026							
Accounts Payable (Creditors)	Corporate Director of Finance and Resources	Fieldwork	October 2026							
Legionella Inspection and Management	Director of Housing / Corporate Director of Adults, Housing and Health	Fieldwork	October 2026							
Digital Transformation Governance and Strategic Alignment	Corporate Director of Finance and Resources	Draft ToR	October 2026							
						Total	5	1	3	1

03. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan that were finalised in 2026/27.

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low	Advisory
Project Management of Non-Corporate Savings (Directorate)	Director of Finance and Resources	Final Report	February 2026	August 2026	October 2026	Limited	3	1	1	1	0
Corporate Arrangements for Commissioning	Director of Finance and Resources	Final Report	August 2025	July 2026	October 2026	Limited	6	1	3	2	0
Children with Disabilities	Director of Children's Services	Final Report	March 2026	August 2026	October 2026	Limited	3	1	1	1	0
Case Management (LiquidLogic Children's System)	Director of Children's Services	Final Report	April 2026	September 2026	October 2026	Adequate	2	0	1	1	0
SEN Transport	Director of Children's Services	Final Report	October 2025	August 2026	October 2026	Limited	6	1	4	1	0
ASC Demand Management Advisory Review	Director of Adults, Housing and Health	Final Report	March 2026	July 2026	October 2026	N/A	4	-	-	-	4
Management and collection of clients contributions	Director of Adults, Housing and Health	Final Report	February 2026	September 2026	October 2026	Limited	4	1	3	0	0
Management of Garages	Director of Finance and Resources	Final Report	December 2025	July 2026	October 2026	Limited	8	2	2	4	0
Efficient and Effective use of Temporary Accommodation	Operational Director-Hsg & Build Safety	Final Report	September 2025	July 2026	October 2026	Adequate	2	1	1	0	0
Review of Parking Operations (PCN and Pay and Display)	Director of Resident and Engagement	Final Report	May 2025	July 2026	October 2026	Adequate	5	0	2	3	0
Repairs and Maintenance of Commercially Leased Property	Director of Finance and Resources	Final Report	January 2026	July 2026	October 2026	Limited	11	2	9	0	0
						Total	54	10	27	13	4

03. Overview of Internal Audit Plan 2025/26

Review	Audit Sponsor	Status	Start Date	Date Finalised	Audit Committee	Assurance Level	Total	High	Medium	Low	Advisory
Corporate Health & Safety in Housing	Operational Director-Hsg & Build Safety	Draft Report*	April 2026								
Asbestos Management in Housing Stock	Operational Director-Hsg & Build Safety	Draft Report*	November 2025								

- All draft reports in this table are outstanding, and responses have been chased from management.
- The audit of the Efficient and Effective use of Temporary Accommodation was initially assigned a “Limited” level of assurance but through prompt management action resulting in the implementation of appropriate controls, the assurance was reviewed and an “Adequate” level of assurance assigned.

04. Key Performance Indicators

A summary of the internal audit reporting performance timescales for 2026/27 is included below.

Measure	Target	Current Average
Draft report issued within 15 working days from debrief meeting / last evidence received	15 working days	13.8 days
Management responses received within 10 working days from draft report	10 working days	18 days
Final report issued within 5 working days of management responses	5 working days	5 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 – No School audits finalised from 26/27 plan

05. AI oversight: key questions on AI value and risk and how we can help

Internal Audit Areas of focus

-  Are we investing in the right things?
-  Are we managing the risks?
-  Are we getting the benefits?

AI Strategy and Value
Does the organisation have a clear AI strategy aligned to business objectives, with defined priorities, investment decisions and accountability for delivery. Are AI initiatives achieving their intended benefits and creating measurable business value.

Governance and Accountability
Are appropriate governance structures, policies, roles and decision-making processes in place to oversee the responsible use of AI. Is accountability for AI-related decisions, risks and outcomes clearly defined and effectively exercised.

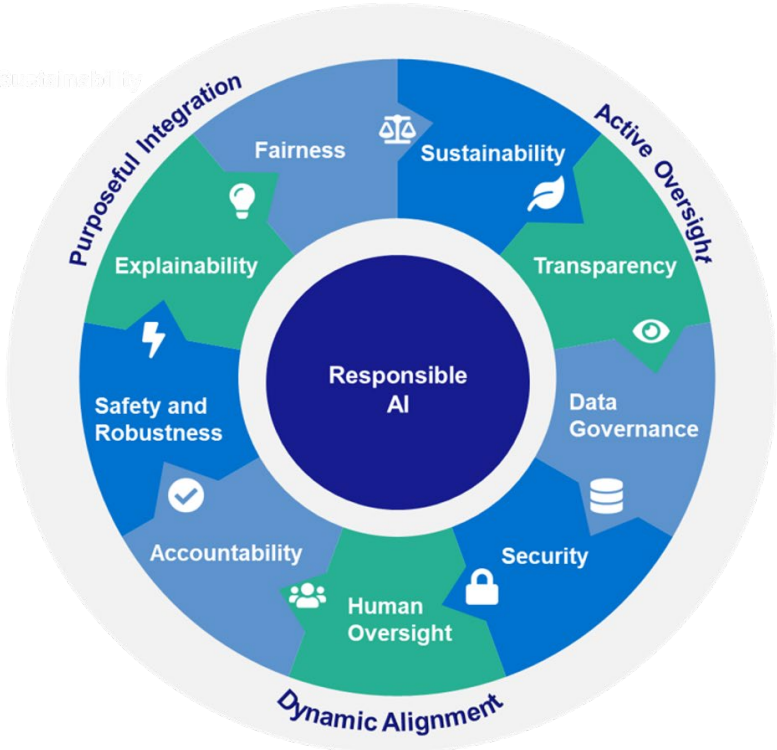
Risk, Compliance and Responsible AI
Are AI-related risks identified, assessed, managed and monitored throughout the AI lifecycle. Is there compliance with relevant legal, regulatory and ethical requirements, including privacy, fairness, transparency and human oversight expectations.

Data, Technology and Security
How does the organisation ensure that the data, technology platforms and security controls supporting AI are reliable, secure and fit for purpose? How effectively does it manage risks relating to access, data quality, resilience, model performance and cybersecurity?

Third Party AI and Supply Chain Risk
Are risks arising from external AI providers, models, platforms and services appropriately governed and controlled. Are due diligence, contracting, ongoing monitoring and assurance arrangements for third-party AI dependencies in place.

Adoption, Change and Value Realisation
How does the organisation equip employees to use AI effectively, responsibly and in line with organisational expectations? How effectively do training, change management and monitoring arrangements support adoption and help the organisation realise the intended benefits?

Our Responsible AI Framework helps organisations build trust and confidence in AI



Selected thought leadership on AI from Forvis Mazars

- [Agentic AI from principles to practice - C-suite guide.pdf](#)
- [AI at scale: from experimentation to real business value - Forvis Mazars](#)
- [AI trends in 2026: What the C suite is – and should be planning](#)
- [What the OpenAI incident tells us about AI governance - Forvis Mazars](#)
- [Preparing for the EU AI Act: practical steps for UK organisations](#)



A1. Latest Reports Issued – Summary of Findings 2026/27

Since our last update, we have issued our final report relating to our review of **Payroll** from the 2026/27 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To assess the control framework in place to manage the risks associated with the administration of Payroll.

Why the Audit is in your 2026/27 Plan A cyclical area of review to assess the adequacy of controls and processes in place to manage the monthly payroll.					Your Strategic Risk There is a risk that payroll is processed inaccurately resulting in financial loss, increased risk of fraud, employee dissatisfaction, and reputational damage to the Council.				
Summary of our opinion									
Adequate Assurance See Appendix A1 for definitions X				Priority 1 (High) 0 Priority 2 (Medium) 1 Priority 3 (Low) 0			Actions agreed by you 100% Priority 2 completion 31 December 2026 Overall completion 31 December 2026		
Summary of findings									
Examples of good practice ✓ The Payroll Team used the Guide to Running Payrolls on SAP, a version-controlled procedural document stored on a central SharePoint. ✓ A walkthrough with senior Payroll Officers demonstrated that segregation of duties existed for employee record changes. (See Section 01 for further details).				Highest Priority Findings • Delays in payroll overpayment recovery and limited senior management oversight.			Key root causes • A culture of late notification by managers of employee changes, particularly leavers, absences and maternity leave, resulting in Payroll not receiving timely information required to stop or amend payments.		

A1. Latest Reports Issued – Summary of Findings 2026/27 (continued)

Since our last update, we have issued our final report relating to our review of **Essential Spend (Non-Spend Control Panel)** from the 2026/27 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 the approval of essential spend.

Why the Audit is in your 2026/27 Plan The Council is facing significant financial challenges resulting in being provided with Exceptional Financial Support from the Government. A new process whereby Directors are required to approve essential spending was recently introduced and spend over £1,000 that is deemed essential must be logged as essential via the Spend Control Panel form.		Your Strategic Risk CORP0001: Maintaining and strengthen financial viability/balance across MTFP including failure to deliver identified savings.													
Summary of our opinion															
Limited Assurance See Appendix A1 for definitions X		<table><tr><td>Priority 1 (High)</td><td>1</td></tr><tr><td>Priority 2 (Medium)</td><td>2</td></tr><tr><td>Priority 3 (Low)</td><td>1</td></tr></table>	Priority 1 (High)	1	Priority 2 (Medium)	2	Priority 3 (Low)	1	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>30 September 2026</td></tr><tr><td>Overall completion</td><td>30 September 2026</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	30 September 2026	Overall completion	30 September 2026
Priority 1 (High)	1														
Priority 2 (Medium)	2														
Priority 3 (Low)	1														
Actions agreed by you	100%														
Priority 1 completion	30 September 2026														
Overall completion	30 September 2026														
Summary of findings															
Examples of good practice ✓ Essential spend criteria was defined and communicated through centrally issued guidance. ✓ A standardised Spend Control Panel (SCP) e-form was developed to capture key information, including description of expenditure, dates, amounts, expenditure codes, directors responsible, and a field for why the spend was deemed essential.	Highest Priority Findings • A sample of 25 transactions over £1,000 was reviewed and found that in 23 cases (92%), no SCP e-form was held, resulting in insufficient evidence of approval, challenge, and justification for essential spend.		Key root causes • Limited impact for cases of non-compliance and culture has not adapted to increased scrutiny over expenditure. The Spend Control Panel process has not been consistently embedded across directorates, with inadequate oversight and monitoring to ensure that all qualifying expenditure is submitted through the SCP e-form workflow before transactions are processed.												

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

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

Audit Objective: Assess the design and effectiveness of the control framework for the Project Management of Non-Corporate Savings within Haringey Council (the Council).

Why the Audit is in your 2025/26 Plan To assess whether the Council has an adequate and effective framework for the identification, planning, governance, and delivery of non-corporate savings projects, specifically directorate-owned savings not subject to central corporate governance arrangements.	Your Strategic Risk CORP0001 – Maintaining and strengthening financial viability/balance across the Medium-Term Financial Plan (MTFP), including failure to deliver identified savings.	Your Strategic / Tactical Objective To deliver sustainable service-level savings while maintaining operational resilience, ensuring accountability, and improving the accuracy and transparency of service-level savings reporting.													
Summary of our opinion															
Limited Assurance X	<table><tr><td>Priority 1 (High)</td><td>1</td></tr><tr><td>Priority 2 (Medium)</td><td>1</td></tr><tr><td>Priority 3 (Low)</td><td>1</td></tr></table>	Priority 1 (High)	1	Priority 2 (Medium)	1	Priority 3 (Low)	1	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>Complete</td></tr><tr><td>Overall completion</td><td>30 September 2026</td></tr></table>		Actions agreed by you	100%	Priority 1 completion	Complete	Overall completion	30 September 2026
Priority 1 (High)	1														
Priority 2 (Medium)	1														
Priority 3 (Low)	1														
Actions agreed by you	100%														
Priority 1 completion	Complete														
Overall completion	30 September 2026														
Summary of findings															
Examples of good practice ✓ Sufficient evidence was on file to support the accuracy projected savings for each of the five savings plans in the sample. ✓ Savings plan delivery was monitored on a monthly basis for each of the five savings plans in the sample. ✓ Issues identified in achieving the savings plan had been escalated to Corporate Finance with action taken for each of the five savings plans in the sample.	Highest Priority Findings • Year to Date Savings were not accurately recorded in the Savings Tracker.	Key root causes • Lack of clear guidance over how savings should be reported.													

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 **Commissioning Arrangements in Children’s and Young People’s 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 control framework in place to manage the risks associated with commissioning in Children’s and Young People’s Services (CYPS). This review was initially intended to review arrangements for commissioning at the corporate level across the Council. However, due to capacity issues in the Adults Directorate, the decision was made to focus on CYPS. Therefore, the opinion does not provide assurance over Adults or Council-wide commissioning.

Why the Audit is in your 2025/26 Plan The Council does not have a standardised framework for commissioning goods and services and there are high levels of costs associated with commissioning in the Adults and CYPS. To assess the Council’s approach to commissioning goods and services in CYPS and whether it is structured to align with the strategic needs and service delivery objectives				Your Strategic Risk There is a lack of a strategic, and corporately adopted commissioning framework, leading to inconsistent practices across services, misalignment with organisational priorities, and failure to achieve value for money (VfM) in service delivery.			
Summary of our opinion							
Limited Assurance X		Priority 1 (High) 1		Actions agreed by you 100%			
		Priority 2 (Medium) 3		Priority 1 completion 31 March 2027			
		Priority 3 (Low) 2		Overall completion 31 March 2027			
Summary of findings							
Examples of good practice ✓ The Contract Monitoring Framework (v3 July 2025) provides a risk-based methodology for provider oversight, including quarterly returns, proactive and reactive monitoring routes.		Highest Priority Findings • Contract register incomplete.			Key root causes • Multiple systems used to oversee contracts which creates administrative difficulty in tracking active contracts.		

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 **Children with Disabilities** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the control framework for managing the Children with Disabilities service

Why the Audit is in your 2025/26 Plan To assess the adequacy of controls and processes in place to manage the children with disabilities service.				Your Strategic Risk CORP0007 - Adequate processes are not in place to safeguard vulnerable children and adults within the borough who were or should have been in receipt of services, either from the Council or a partner agency.			
Summary of our opinion							
Limited Assurance X		Priority 1 (High) 1		Actions agreed by you 100%			
		Priority 2 (Medium) 1		Priority 1 completion 31 January 2027			
		Priority 3 (Low) 1		Overall completion 31 March 2027			
Summary of findings							
Examples of good practice ✓ Statutory guidance was available and accessible to staff via the Council’s TriX portal. ✓ The Council’s website provided guidance for the public on how to access Disabled Children’s Team (DCT) services, including eligibility criteria, short breaks information and contact details.		Highest Priority Findings • Assessments were not completed within statutory timescales.			Key root causes • Assessment delays were due to capacity pressures, competing operational priorities and the absence of a clearly documented local process for monitoring and escalating overdue assessments.		

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 **Case Management (LiquidLogic Children’s System)** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the LiquidLogic System for case management across Children’s Services.

Why the Audit is in your 2025/26 Plan				Your Strategic Risk			
To assess the adequacy of controls in place to ensure that LiquidLogic supports compliant, secure, and accurate case management across Children’s Services.				CORP0007 - Adequate processes are not in place to safeguard vulnerable children and adults within the borough who were or should have been in receipt of services, either from the Council or a partner agency.			
Summary of our opinion							
Adequate Assurance X			Priority 1 (High) -		Actions agreed by you 100%		
			Priority 2 (Medium) 1		Priority 2 completion 31 December 2026		
			Priority 3 (Low) 1		Overall completion 31 December 2026		
Summary of findings							
Examples of good practice ✓ Through a system walkthrough, mandatory fields for key statutory information (such as referral details, assessment dates, decisions and approvals) were clearly flagged as required and could not be bypassed. ✓ Through a system walkthrough, we noted that preventive controls were applied at the point of record creation, whereby the system flagged potential duplicate records based on key identifiers (such as name and demographic details) and alerts users where an existing profile may already exist.			Highest Priority Findings • No proactive, documented oversight of LCS user access and automated duplicate-record monitoring was in place.			Key root causes • Reliance on informal, service-led practices and creation-stage system controls resulted in reactive oversight, with no centrally coordinated or documented process for proactively reviewing user access or duplicate records.	

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 **SEN (Special Educational Needs) Transport** 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 SEN transport at the Council.

Why the Audit is in your 2025/26 Plan The SEN Transport service has experienced substantial modifications since 2021. In response to these developments, a review was commissioned by management to ascertain the effectiveness of certain aspects of the newly implemented processes. Management seeks confirmation that the procedures introduced since 2021 are functioning as intended. Additionally, the service is facing increased costs, primarily attributed to rising demand for SEN transport provision.		Your Strategic Risk Failure to achieve value for money and safeguard children using the SEN Transport service.														
Summary of our opinion																
Limited Assurance See Appendix A1 for definitions X		<table><tr><td>Priority 1 (High)</td><td>1</td></tr><tr><td>Priority 2 (Medium)</td><td>4</td></tr><tr><td>Priority 3 (Low)</td><td>1</td></tr></table>		Priority 1 (High)	1	Priority 2 (Medium)	4	Priority 3 (Low)	1	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>31 October 2026</td></tr><tr><td>Overall completion</td><td>30 April 2027</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	31 October 2026	Overall completion	30 April 2027
Priority 1 (High)	1															
Priority 2 (Medium)	4															
Priority 3 (Low)	1															
Actions agreed by you	100%															
Priority 1 completion	31 October 2026															
Overall completion	30 April 2027															
Summary of findings																
Examples of good practice ✓ The evaluation criteria for bids were outlined clearly in the DPS Entry and Operation Guide. ✓ Service review forms include DBS and driving licence numbers for all drivers provided by a supplier. ✓ Complaints evidence was saved centrally in passenger files.		Highest Priority Findings • Onsite inspections of suppliers were not completed on a regular basis.		Key root causes • Absence of the Contract Compliance Manager.												

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 and Collection of Client Contributions** 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 adequacy of controls in place to manage the collection of income via client contributions for the provision of care packages following a financial assessment.

Why the Audit is in your 2025/26 Plan To assess the adequacy of controls in place to manage the collection of income via client contributions for the provision of care packages following a financial assessment.		Your Strategic Risk FR0001 - Our financial sustainability and risk of s114. Unable to set a balanced budget for 2025/26 and beyond.													
Summary of our opinion															
Limited Assurance See Appendix A1 for definitions X		<table><tr><td>Priority 1 (High)</td><td>1</td></tr><tr><td>Priority 2 (Medium)</td><td>3</td></tr><tr><td>Priority 3 (Low)</td><td>0</td></tr></table>	Priority 1 (High)	1	Priority 2 (Medium)	3	Priority 3 (Low)	0	<table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Priority 1 completion</td><td>31 January 2027</td></tr><tr><td>Overall completion</td><td>31 January 2027</td></tr></table>	Actions agreed by you	100%	Priority 1 completion	31 January 2027	Overall completion	31 January 2027
Priority 1 (High)	1														
Priority 2 (Medium)	3														
Priority 3 (Low)	0														
Actions agreed by you	100%														
Priority 1 completion	31 January 2027														
Overall completion	31 January 2027														
Summary of findings															
Examples of good practice ✓ Review of a sample of ten financial assessments found in all cases that assessors had obtained and reviewed supporting evidence for all applicable assessments. ✓ ContrOCC automatically triggered financial assessment uplifts each April and updated benchmarks centrally. Testing confirmed that for all 12 samples, annual uplift letters were issued for all cases using standard templates.	Highest Priority Findings • Financial assessments were not consistently completed in a timely manner.		Key root causes • Prioritisation of clearing the longstanding backlog of financial assessment cases resulted in delays in completing financial assessments to the 28-day target.												

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 Garages** 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 control framework in place for the Management of Garages.

Why the Audit is in your 2025/26 Plan Area of historic poor performance which has been subject to an improvement plan. A planned organisational restructure affecting the Garages service was not fully implemented.				Your Strategic Risk CORP0008 - Failure to instigate arrangements for the proper management of Council property (including commercial and administrative buildings).			
Summary of our opinion							
Limited Assurance See Appendix A1 for definitions X				Priority 1 (High) 2 Priority 2 (Medium) 2 Priority 3 (Low) 4		Actions agreed by you 100% Priority 1 completion 31 December 2026 Overall completion 31 December 2026	
Summary of findings							
Examples of good practice ✓ Prioritisation criteria were transparent and accessible to tenants when applying for a garage. ✓ Each application was given a unique reference number so that they could be tracked by customers contacting the Council.				Highest Priority Findings • Garage voids not effectively monitored, prioritised, or managed. • Where garage management data is inaccurate, incomplete, or not consistently reconciled across systems, there is a risk that rental income is not fully identified, garages are incorrectly recorded/classified as occupied, or voids and management decisions are made based on unreliable information.		Key root causes • Garage voids have been deprioritised relative to housing repairs activity due to greater regulatory pressures within housing services, combined with capacity issues and the absence of formal monitoring arrangements. • Garage management data lacks consistency and reliability due to a fragmented and siloed service model, where responsibility for Garage records is split across multiple teams/systems without clear ownership, standardisation or coordination.	

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 **Parking Operations** 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 at the London Borough of Haringey (LBH) to manage the PCN Lifecycle

Why the Audit is in your 2025/26 Plan

Parking and Penalty Charge Notices (PCNs) is a regulated area, and this review assessed the controls in place over revenue collection (which is ringfenced for specific purposes in line with Section 55 of the Road Traffic Regulation Act 1984), compliance with statutory regulations, and the effectiveness of controls preventing fraud, error, and reputational risk.

Your Strategic Risk

FR0001 - Our financial sustainability and risk of s114. Unable to set a balanced budget for 2025/26 and beyond.

Summary of our opinion

Adequate Assurance

See Appendix A1 for definitions

X

Priority 1 (High)	-
Priority 2 (Medium)	2
Priority 3 (Low)	3

Actions agreed by you	100%
Priority 2 completion	14 August 2026
Overall completion	14 August 2026

Summary of findings

Areas with controls working as expected

- ✓ Performance monitoring and Quality Assurance (QA) arrangements were in place, with managers routinely applying QA checks of letters sent by Investigations Team.
- ✓ Operational guidance was in place across key stages of the PCN lifecycle.
- ✓ Power BI dashboards utilised for performance monitoring across Parking directorate.

Highest Priority Findings

- There were KPI inaccuracies within Parking Operations.
- Absence of a repeat offender policy within PCN cancellations.

Key root causes

- Policy development has prioritised high-volume cancellation categories.
- Manual Excel spreadsheets are being used as the primary mechanism for KPI calculation which contain underlying calculation errors.

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 **Repairs & Maintenance of Commercial Property** from the 2025/26 Plan. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: Assess the design and effectiveness of the control framework, processes and governance arrangements in place to ensure repairs, maintenance and statutory compliance are appropriately managed across its commercially leased property portfolio.

Why the Audit is in your 2025/26 Plan To assess the adequacy of controls and processes in place to manage repairs and maintenance of commercially leased property.					Your Strategic Risk CORP0008 - Failure to instigate arrangements for the proper management of Council property (including commercial and administrative buildings).				
Summary of our opinion									
Limited Assurance See Appendix A1 for definitions X			Priority 1 (High)2 Priority 2 (Medium)9 Priority 3 (Low)0			Actions agreed by you100% Priority 1 completion31 March 2028 Overall completion31 March 2028			
Summary of findings									
Areas with controls working as expected ✓ We reviewed ten leases from January to November 2025 and found that all set out health and safety responsibilities, including tenants’ obligations to comply with statutory requirements and fire safety duties.			Highest Priority Findings • The Council lacked a central compliance monitoring system preventing the Council from evidencing full health and safety compliance across its commercial estate. • Sample review of ten Corporate Landlord managed properties found 24 missing certificates out of 60, covering six statutory compliance areas. These included, seven LGSRs, two EICRs, two asbestos inspections, four WRAs, six LOLERs, and three FRAs.			Key root causes • The Head of Property explained that the Commercial Property Team does not hold statutory health and safety certificates or track related remedial works, as some of these responsibilities rest with tenants under the terms of their leases. • Responsibilities for retaining statutory compliance documentation were unclear between Corporate Landlord and the Commercial Property Team			

Contact

Forvis Mazars

Mark Chalkley

Associate Director

Tel: +44 (0)7811 036 681

Mark.Chalkley@mazars.co.uk

Nathan Bradshaw

Assistant Manager

Tel: +44 (0) 7816 209778

Nathan.Bradshaw@mazars.co.uk

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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