

Internal Audit Update

January 2019

Introduction

1. This report provides an update on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.
2. The report provides an update as at the end of December 2018 on:
 - Internal Audit reports recently issued:
 - Additional Learning Needs, Recoupment & Out of County Placements
 - Registration Service
 - Risk Management
 - IT Procurement;
 - Progress on Internal Audit work to date in 2018–19;
 - Progress with Counter Fraud work including School Fund Certificates;
 - Internal Audit performance standards.

Internal Audit Reports Recently Issued

3. This section provides an overview of recent Internal Audit reports, including the overall Assurance Rating and the number of Risks/Issues raised in the report's action plan.

Additional Learning Needs, Recoupment & Out of County Placements – November 2018

Medium Assurance	
2	Moderate risks/issues
1	Major risks/issues
0	Critical risks/issues

Additional Learning Needs

4. We assessed the ALN service at an early stage in transitioning to a new system as part of the new The Additional Learning Needs and Educational Tribunal (Wales) Act 2018. It was evident that the Service was proactively working towards implementation.
 5. There is a rigorous performance challenge process where actions from current improvement plans and self-evaluations are reviewed twice a year. ALN reforms have already been prioritised within an improvement plan including the continuation of training within schools to prepare for the new system, and the improvement of pupil data to enable earlier identification of ALN children.
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6. In terms of the budget, a new formula was adopted recently for ALN funding for schools so it can be applied more fairly based on the level of need, rather than the stage the pupil is at within the Code of Practice. An ALN Reform reserve is also in place to assist with the funding of implementing the new bill.
7. Our review found that the Service was progressing well with preparing for the implementation of the new system by 2020 and progress can be effectively monitored through their improvement plan.

Recoupment and Out of County Placements

8. Some ALN pupils are placed in schools out of county to ensure that their complex needs are met where the required level of specialist education is not available within Denbighshire's schools. There are considerable pressures with the out of county budget as:
 - Costs have increased where pupils are being placed out of county. Specialist placements costs can be high depending on the complex needs of the pupil and volatile in terms of demand. Where the placement will result in a significant cost, the Head of Education & Children's Services will authorise the expenditure. However, finding appropriate specialist placements is challenging – there are very few providers and demand for placements is high. This means that where there are significant increases in charges, it is difficult to challenge costs, which has a further impact to the budget;
 - There has been an income reduction due to other local authorities wanting to ensure that all ALN pupils are placed within a special educational setting within county where it corresponds to their level of need. This is in keeping with the Social Services and Well-being (Wales) Act 2014; and
 - There has been an increase in the number of pupils being diagnosed with ALN, particularly those having more complex needs.
 9. The budget is being effectively managed under difficult circumstances. The budgetary pressure has been detailed within the Medium Term Financial Plan so that sufficient funding can be made available in the short and medium term, as well as planning for the longer term impact if there is a total loss of income.
 10. Pressures within out of county costs is a national issue that has been extensively reported to members, e.g. full details of placements (case by case) at their budget workshop in November 2017, and Cabinet is kept informed as part of the budget reporting process. As part of its Service Challenge, the Head of Education & Children's Services was tasked with providing an assessment to the
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Corporate Executive Team (CET) on budgetary pressures for the next three years. This update took place at the Reshaping the Council Board meeting in September 2018, which was attended by CET members.

11. The Service is also clear of the risks in terms of the budget, but this has not been documented within its risk register to confirm that adequate measures are being put in place to manage the risk. However, we have been advised that the resource provision for ALN pupils is being reviewed as part of the 21st Century School Band B project.
 12. While we are satisfied that there is engagement with providers, there needs to be a co-ordinated approach with local authorities regionally as resource provisions are reviewed to assist with predicting future demand (where possible), and planning capacity and budgets for the longer term. It could also provide an opportunity for working together to negotiate fees and to standardise paperwork and processes across local authorities in North Wales.
 13. In terms of the governance arrangements, a multi-agency referral panel meets regularly to agree requests for out of county pupils to be placed within Denbighshire as well as to approve pupils being placed out of county. Placements are kept under review to ensure that the resource provision continues to meet the needs of the pupil.
 14. Finance are involved operationally to monitor costings for out of county placements and to raise invoices for recovery of recoupment income, and there are regular discussions between the Service and Finance to raise awareness of any changes with placements that may impact the budget.
 15. Despite the efforts of staff, there are delays in other providers sending information detailing the costs of out of county placements, so sometimes accurate costs are unknown until the invoice has been received and a purchase order has to be raised retrospectively. However, we consider that the process for charging fees for placements could be improved by having a documented protocol with out of county providers. This should provide more transparency over costs charged and provide a basis so that invoicing is carried out promptly. It will rely on engagement with providers in developing the protocol and effective monitoring arrangements will be required once the protocol has been implemented.
 16. Having an agreed protocol may alleviate some of the existing issues when recovering recoupment income. For instance, local authorities could have
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requested replacement invoices unnecessarily because of insufficient detail on the original invoice, and there are a number of delays in paying for costs for out of county placements in Denbighshire. We recommend that further analysis is carried out to fully understand the reasons for delays or non-payment, so that measures can be put in place (e.g. specified within the protocol) to address them. This could be co-ordinated regionally as similar issues may exist in other local authorities.

17. This has been an extremely complex area to review. Overall, there are some good controls in place, hence our medium assurance rating. Education & Children’s Services is preparing well for the implementation of the new ALN system and there are good governance arrangements and monitoring of out of county placements. However, improvements are needed with the out of county placement process, some of which relies on other organisations engaging in the development of a protocol and in ensuring that there is a co-ordinated approach when reviewing resource provision.

Registration Service – December 2018

18. As this is a ‘low assurance’ report, the full report is shown on the committee’s agenda separately.

Low Assurance	
2	Moderate Risks/Issues
2	Major Risks/Issues
0	Critical Risks/Issues

Risk Management – January 2019

19. Our review provides assurance to senior management and the Corporate Governance Committee that the risk management framework is robust with good processes in place.

Medium Assurance	
5	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

20. Risk management is working well overall with several areas showing evidence that it is embedded within the organisation, particularly at the senior management level with clear top level commitment and support to ensure its effective delivery.
21. The Risk Management guidance entitled “Managing risk for better service delivery” sets out the Council’s risk management approach and specifies the

roles and responsibilities of relevant persons. The document; however, does not set out the Council's risk appetite, nor does it explain in sufficient detail the Council's approach to taking risks by explaining that effective risk management informs effective decision-making in order to encourage services to exploit available opportunities.

22. Delivery of Corporate Plan 2017-22 is managed via two programme boards, namely: 'Communities & Environment Board' and the 'Young People and Housing Board'. While both boards have a risk register which is monitored at each meeting, the risks relate entirely to the performance of the board itself. As several of the risks recorded on the corporate risk register and service risk registers relate to the programme boards e.g. flood risk management, it would be beneficial to link these together to ensure that the programme boards effectively monitor and oversee the risks within its portfolio.
23. The Council is currently reviewing its register of strategic partnerships and collaborative arrangements. Partnership guidance stipulates that a common risk register is to be used; however, it is not clear how well this is practiced in reality.
24. Services' responses to the self-assessment questionnaire indicate that the Council could do more to capture the outcomes of managing risk on service delivery and improvement. This could be applied through performance review reports by measuring the movement of risks over time e.g. number of risks closed (as within acceptable risk tolerances) or risks reduced.
25. In conclusion, risk management is working well. We highlight areas for improvement which should assist the Council to move to the next level of risk maturity so that risk management becomes more embedded and integrated throughout the organisation. During such periods of uncertainty and change, it is vitally important the risk management is used pragmatically to inform effective decision-making and to maximise the opportunities which are available. We therefore, provide Medium Assurance overall.

IT Procurement – January 2019

26. Our review concludes that the service provided by ICT for the procurement of goods and services is appropriately managed. Overall, there are reasonable systems in place to ensure services

Medium Assurance	
3	Moderate Risks/Issues
1	Major Risks/Issues
0	Critical Risks/Issues

are aware of the processes that must be followed to ensure compliance with the ICT strategy.

27. There is still work to be done to raise the importance of involving the ICT Team at the start of an ICT procurement project. The team has started to address this issue by the three ICT Business Partners attending each service's monthly management team meetings to understand what ICT procurement projects are being discussed and to assist the service in the procurement process. The service can then explore all possible options available and ensure the best package is purchased and fully tested prior to it being implemented.
 28. Discussion with the ICT Business Partners has confirmed they are now involved in projects at an early stage, although, there is not always supporting documentation to confirm their involvement within the Proactis (Procurement System) contract register.
 29. We noted other issues relating to contract information:
 - At the time of the review, the Quality, Performance and Contracts Manager (ICT) had the responsibility for maintaining and updating the Proactis contract register. This has been a major task as a number of the earlier ICT contracts had very little ICT contract information attached. ICT has been going through manual records to obtain the information and update the register.
 - The Proactis contract register is now at a stage where all information (that could be found) around the old ICT contracts has been updated. The ICT service now needs to consider who should be responsible for maintaining the register, updating the existing contracts and adding new contracts to the register.
 - Information relating to the tendering method used is not always being attached to the Proactis contract register. As mentioned previously, as more than one person can attach the tendering information onto Proactis, there is uncertainty as to who has responsibility for this task.
 - A number of contracts have not been attached or, where the contract is attached, it has not been signed by either one or both parties. Further enquiries revealed that these contracts had not been retained within either service area and, therefore, we were unable to locate the contacts.
 30. The lack of a comprehensive corporate contract register is a corporate issue that was raised in our recent review of the 'Joint Corporate Procurement Unit'
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(report dated May 2018). Efforts to update all contracts to ensure compliance with General Data Protection Regulations (GDPR) is underway as services are updating the Proactis contract register where contract documentation is not currently recorded. If a contract cannot be found, services are required to make arrangements with the supplier where possible. Once complete, it will also ensure that there is a central point where all documentation relating to a contract is stored for easy retrieval.

31. Our review has identified that the IT Procurement Policy and other policies and procedures are currently not on the intranet or elsewhere for staff to be able to access them. This transpired after the update of the intranet system to comply with the Welsh Language Standards and so policies and procedures are available in both Welsh and English. The new intranet system has been operational for over a year and we could find no reason for the delay.
 32. Although some of the ICT policies and procedures have a next review date on the cover, there is no formal database in operation to quickly show when a policy or procedure needs updating. A database would allow an officer to quickly check which policy requires reviewing and ensure a rolling programme is implemented.
 33. Based on the scope of the review, the results show that there are reasonable controls in place. An issue around a corporate contract register highlighted in our review of the 'Joint Procurement Unit' is making progress and revealing instances where contract documents are missing. Given the improvements made during the review, and action is underway to address most of the issues raised, we are providing 'medium' assurance overall.
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Progress in Delivering the Internal Audit Assurance 2018-19

34. The following table shows a summary of Internal Audit’s work to date for this year. This table will be added to during the year as more projects commence.

35. Where projects have been completed since 1 April 2018, the table provides assurance ratings and number of issues raised for the completed reviews.

36. The following projects have not yet commenced but are scheduled for the coming months:

- General Data Protection Regulations (GDPR);
- Cyber Security;
- Financial Services: Accounts Payable, Payroll, Purchasing Cards, Treasury Management, Cash Receipting.
- Contract Management.

Internal Audit Assurance Plan Areas of Work	2018–19 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
2018–19 Projects								
Catering	34	34	Complete	Medium	0	0	2	
Risk Management	7	8	Complete	Medium	0	0	5	
Business Continuity Management	16	18	Final Draft					Nearing completion
Homelessness	5	30	Scoping					Due to commence in Q4
Housing Rents	49	49	Complete	Medium	0	0	4	

Internal Audit Assurance Plan Areas of Work	2018-19 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
AONB Grant Certification	2	2	Complete	N/a				
Welsh Government Grant Certification: <ul style="list-style-type: none"> Pupil Deprivation Grant Education Improvement Grant 	12	12	Complete	N/a				
Section 106	42	44	Final Draft					Nearing completion
Welsh Transport Grant	14	14	Complete	Medium	0	0	3	
Single Access Route to Housing (SARTH)	1	10	On hold					Awaiting matches from NFI exercise 2018-19. Rescheduled to Q4.
Revenues and Benefits: <ul style="list-style-type: none"> Sundry Debtors Overpayments 	49	55	Draft					Nearing completion
School Governance	6	25	Fieldwork					Fieldwork nearing completion
Grants Management	24	30	Fieldwork					Fieldwork nearing completion
School Fund Management	20	25	Fieldwork					Nearing completion
Bridges and Structures	8	12	Fieldwork					
Waste Management	2	10	Fieldwork					New Waste and recycling collection model

Internal Audit Assurance Plan Areas of Work	2018-19 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Legal Services Collaboration	7	10	Fieldwork					
Programme and Project Management	11	20	Fieldwork					Focus on benefit realisation
Financial Services: <ul style="list-style-type: none"> Treasury Management Payroll Accounts Payable Cash Receipting 	1	40	Scoping					Due to commence in January 2019
Supported Budgets (Direct Payments)	3	20	Fieldwork					
General Data Protection Regulations	1	20	Scoping					Due to commence shortly
Cyber Security	1	15	Scoping					Due to commence shortly
Contract Management	1	25	Scoping					Joint review with Flintshire County Council. Due to commence shortly
Projects Brought Forward from 2017-18								
Procurement	7	7	Complete	Low	0	1	1	Joint audit with Flintshire County Council of the shared service.
Project Management	5	5	Complete	Medium	0	1	1	

Internal Audit Assurance Plan Areas of Work	2018-19 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Learner Transport	24	24	Complete	Medium	0	0	5	
Health & Safety in Schools	10	10	Complete	Low	0	1	4	
Travel & Subsistence	1	1	Complete	Medium	0	1	3	
CCTV Partnership	1	1	Complete	Medium	0	0	3	
IT Procurement of Resources	17	18	Complete	Medium	0	1	3	
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	54	55	Complete	Medium	0	1	2	
Pooled Budgets	2	5	Fieldwork					Awaiting result of Welsh Government consultation
Registrars	30	30	Complete	Low	0	2	2	
Court of protection	45	50	Draft					Additional work requested.
Fraud & Corruption Work								
National Fraud Initiative	21	40	Ongoing					Data upload for 2018-19 exercise complete.
Housing Tenancy Fraud	5	20	On hold					Awaiting matches from NFI exercise 2018-19. Rescheduled to Q4.
General fraud enquiries and counter fraud work	56	60	Ongoing					

Internal Audit Assurance Plan Areas of Work	2018-19 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Follow-up Reviews								
IA project follow-ups	24	30	Ongoing					Includes devising new follow up process
Management of follow-ups	20	30						
Other Areas of Work								
School Fund admin & audits	33	40	In progress					
Corporate Governance Framework	16	20	2017-18 complete					See separate report on progress to date with the improvement actions.
Corporate working groups	16	35	In progress					
Consultancy & corporate areas	35	45	In progress					
IA Support & Management								
Team Meetings / 1:1s	54	60						
Management	30	40						
Training & development	25	40						
Total Days	817	1194						

Progress with Counter Fraud Work

37. Counter fraud work carried out since the last internal audit update includes:
- a. Providing advice on counter fraud to officers on request;
 - b. Coordinating the upload of data in preparation for the National Fraud Initiative (NFI) exercise 2018–19, and closing down the NFI exercise 2016–17.
 - c. Coordinating a fraud investigation skills course for internal audit officers within Denbighshire and neighbouring Councils across North Wales to improve standards and contribute to continual professional development.
 - d. Visiting schools that have several years of outstanding voluntary school fund certificates to bring them up-to-date and to ensure that no errors or wrongdoings has taken place.

Referrals 2018/19

Date Referred	Investigation Details	Outcome
Ongoing from 2017/18		
September 2017	Concern raised regarding emptying of property as well as other allegations.	Ongoing.
Referrals from 2018/19		
April 2018	Conflict of interest, employee using their position to gain work for their own company.	Employee dismissed.
April 2018	Potential abuse of the Council's Cycle to Work Scheme	Unproven allegation. Additional controls put in place over the Cycle to Work Scheme.
May 2018	Allegation that external company gaining work through deception and false claims.	Matter referred to Welsh Government for investigation.
May 2018	Allegation of theft involving a school caretaker.	Unproven allegation. Officer dismissed in relation to non-compliance issues.
May 2018	Member of staff stole money from a safe with intention of returning it before it was due to be banked.	Money recovered and member of resigned.
July 2018	Allegation of money stolen using prepaid cards	Matter referred to North Wales Police for investigation.

July 2018	Allegation that members of staff committing fraud.	Investigation ongoing.
August 2018	Allegation involving a member of staff with relation to illegal trade.	Investigation concluded. Nothing proved.
October 2018	Allegation that a member of staff is stealing money	Matter referred to North Wales Police for investigation.

Outstanding School Fund Certificate Results

38. Schools raise money for school trips and special activities or to supplement the delegated budget allocated to the school. At a time of continued austerity, Voluntary School Funds are relied upon to relieve the impact of rising costs and reduced government funding and can assist schools to provide resources and equipment which directly support children's education or improve the teaching and learning environment.
39. Given the risk that Voluntary School Funds can be subject to misuse and sometimes fraud, our review initially targeted those schools that had most outstanding certificates. In some cases, arranging a meeting with the school was sufficient for the certificates to be sent in. In others, Internal Audit obtained the paperwork relating to the school fund from the school for it to be audited at the standard cost for auditing school fund certificates. This work is ongoing and schools with fewer years outstanding are now being visited with meetings being arranged for the near future.

School name	Comment
Secondary Schools	
Ysgol Dinas Brân, Llangollen	Certificates up to date
Ysgol Brynhyfryd, Ruthin	
Rhyl High School	
Prestatyn High School	Certificates up to date with one query outstanding with the 2017-18 certificate.
Ysgol Glan Clwyd, St Asaph	Awaiting 2017/18 certificate.
Denbigh High School	5 years outstanding. Following visit to the school agreed that Internal Audit (IA) will review and bring up to date. IA review complete and certificates returned to the school for signing.
Blessed Edward Jones High School, Rhyl	3 years outstanding. Following a visit to the school agreed that IA will review and bring up to date.
Additional Learning Needs Schools	
Ysgol Plas Brondyffryn, Denbigh	Certificates up to date.
Ysgol Tir Morfa, Rhyl	
3-19 Provision Schools	

School name	Comment
St Brigid's School, Denbigh	Certificates up to date.
Primary Schools	
Ysgol Bryn Collen, Llangollen	Up-to-date. 2017-18 certificate – request for it to be signed by the Chair of Governors.
Ysgol y Faenol, Bodelwyddan	Awaiting 2017/18 certificate
Ysgol Betws Gwerfil Goch	
Ysgol Carreg Emlyn, Clocaenog & Cyffylliog	
Ysgol Bro Dyfrdwy, Cynwyd	
Ysgol Twm o'r Nant, Denbigh	
Ysgol Hiraddug, Dyserth	
Ysgol Esgob Morgan, St Asaph	
Ysgol Henllan	
Ysgol Bryn Clwyd, Llandyrnog.	
Ysgol Bro Cinmeirch, Llanrhaeadr	
Ysgol Clawdd Offa, Prestatyn	
Ysgol Christchurch, Rhyl	
Ysgol Emmanuel, Rhyl	
Ysgol St Asaph Infants	3 years outstanding. Following a school visit, agreed that IA will review and bring up-to-date
Ysgol Rhewl	2 years outstanding. This school has now closed and the auditor is waiting for the cheques to clear at the bank and then these two certificates and the closing balance certificate will be sent in.
Ysgol Pant Pastynog, Prion	2 years outstanding.
Ysgol Bro Famau, Llanarmon yn Iâl	3 years outstanding – queries regarding the treatment of unpaid cheques
Ysgol Trefnant	6 years outstanding. Internal audit will be auditing these. <ul style="list-style-type: none"> • 2012/13 and 2013/14 certificates received but with queries. • 2014/15 and 2015/16 have not been completed and paperwork, cheques etc are not available at the school. • 2016/17 certificate received and provisionally accepted • Awaiting 2017/18 certificate.
Remaining 27 schools, all certificates are up-to-date.	

School name	Comment
<p>Namely: Bodnant Community School, Prestatyn; Rhos Street School, Ruthin; Ysgol Bodfari; Ysgol Borthyn, Ruthin; Ysgol Bro Elwern, Gwyddelwern; Ysgol Bryn Hedydd, Rhyl; Ysgol Caer Drewyn, Clawdd Poncen; Ysgol Carrog; Ysgol Cefn Meiriadog; Ysgol Dewi Sant, Rhyl; Ysgol Dyffryn Iâl, Llandegla; Ysgol Frongoch, Denbigh; Ysgol Gellifor; Ysgol Gymraeg y Gwernant, Llangollen; Ysgol Llanbedr; Ysgol Llanfair; Ysgol Llywelyn, Rhyl; Ysgol Mair, Rhyl; Ysgol Melyd, Meliden; Ysgol Pen Barras, Ruthin; Ysgol Pendref, Denbigh; Ysgol Penmorfa, Prestatyn; Ysgol Pentrecelyn; Ysgol Tremeirchion; Ysgol y Castell, Rhuddlan; Ysgol y Llys, Prestatyn; and Ysgol y Parc, Denbigh</p>	

40. We found that balancing and completing of the school fund accounts were seen as a low priority despite this being an area where frauds can occur. Where schools had several years of certificates outstanding, it was clear that the Headteacher and/or Governing Body were not monitoring their completion properly. School Fund certificates approval should be a standard item for Finance sub-committee or the Governing Body meeting at each school at the September or October meeting of each year.

41. Once our review is fully complete, the results will be reported to schools and the School Support team for their information and to take action where required. The School Support team has agreed to take responsibility for monitoring completion and chasing outstanding schools fund certificates in future. Internal Audit can then focus on targeting schools where they may be concerns.

Internal Audit Performance Standards

42. Internal Audit measures its performance in two key areas:

- Follow-up audit work – Two measures to ensure that Internal Audit carries out its follow-up work promptly and that services implement agreed improvement actions.
- Customer Standards – A range of indicators to ensure that Internal Audit delivers a good service to its customers.

43. The table below shows Internal Audit's performance to date for 2018/19.

Customer Service Standard	Target	Current Performance
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Internal Audit will discuss, agree and send services the Internal Audit Project Scoping Document before it commences work.	100%	100%
At the conclusion of its work, Internal Audit will hold a closing meeting with all relevant people to discuss the outcome of its work, and then send services a draft report as soon as possible after that meeting.	Avg. Days (less than 10)	8.8
Internal Audit will issue a final audit report as soon as possible after agreeing the report and its action plan with services.	Avg. Days (less than 5)	3.1

Follow Up Action Plans & Service Improvement	Target	Current Performance
Using performance management system (Verto), Internal Audit will monitor and report on the % of agreed improvement actions that have been implemented by services to show that Internal Audit's service is effective in helping to deliver improvement.	75%	73%

CIPFA Practical Guidance for Audit Committees – Update

44. The terms of reference have been revised to reflect the template recommended by the new CIPFA guidance¹. These are submitted separately for approval and form part of the Annual Report on the Constitution agenda item.
45. An online evaluation survey based on the CIPFA Guidance template for evaluating the effectiveness of the committee has been developed. It will shortly be circulated to members of the Committee, Lead Members and Lead Officers who have attended the Committee. The results will be presented as part of the Internal Audit Update in March 2019 to allow time for responses to come through.
46. The North Wales Internal Audit Partnership has agreed to compare the results from each Council's committee self-evaluation and effectiveness survey to explore the potential for coordinating training for members with neighbouring councils.
47. A review of the Committee's forward work programme is underway and a proposal for the future schedule of standard reports will be presented at the committee's meeting in March 2019.

¹ *'Audit Committees, Practical Guidance for Local Authorities and Police'*, 2018 Edition, Chartered Institute of Public Finance and Accountancy