

Internal Audit Update

April 2023

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Internal Audit Reports Recently Issued

Since the last Internal Audit Update report in January 2023, Internal Audit has completed:

- Seven reviews and a full copy of each report has been circulated to members of the committee.
- All NFI data for the 2022-23 exercise has now been collected and we will be carrying out the data matching exercise during quarter 1.
- As part of the follow up process, six reviews that had been awarded a high or medium assurance rating have been followed up to ensure progress is being made on the outstanding actions.

The assurance given and number of issues raised for each review is summarised below:

Area of work	Assurance Level	Critical Issues	Major Issues	Moderate Issues
Revenues & Benefits Phase 2	High ●	0	0	0
ALN	High ●	0	0	0
Ysgol Dewi Siant	High ●	0	0	1
Financial Systems - Payroll	High ●	0	0	0
Financial Systems -Accounts Payable	High ●	0	0	1
Financial Systems – Treasury Management	High ●	0	0	0
Financial Systems – Budget Control	High ●	0	0	1

* Follow Up of audits previously awarded a low assurance rating. It should be noted that the updated opinion is based on the assumption that systems and controls as previously identified

during the original audit remain in operation and are being complied with in practice. The purpose of our follow up exercises is not to retest the operation of controls which have already been assessed, but to review how management has responded to the action plans following our initial work.

Revenues and Benefits Phase 2 – February 2023

High Assurance ●

Number of Risk Issues: 0

Processes for Council Tax, Business Rates, Sundry Debtors and Benefits continue to be effective with good system controls, regular reconciliations, quality assessment processes performed and clear separation of duties. The service uses digital communication and has strengthened their relationship with Citizens Advice.

The service has continued to administer a number of grants on behalf of the Welsh Government; examples include the cost-of-living schemes and winter fuel payments. The service identified a fraudulent application was paid, which was not identified during the routine pre-payments checks performed by software. Further enhancements to the system and associated controls have been implemented to prevent further fraudulent payments being process.

A review of Discretionary Housing Payments (DHP) process and testing of a sample of DHP applications confirmed that those payments made to claimants were eligible and in line with the guidance.

The service key performance indicators (KPIs) continue to maintain their amber status. However, the service anticipates potential challenges for 2023-24 KPIs, with the cost-of-living crisis which is likely to have a greater financial impact over Covid with less financial support for taxpayers.

The service has completed all audit actions, with the exception of one follow-up action from a previous audit (appendix 1), revised timescales have been provided, However, the service advised that due to additional pressures within the service this action may not be completed within the revised timescales provided.

ALN – February 2023

High Assurance ●

Number of Risk Issues: 0

Implementation of the ALNET (Wales) Act 2018, supported by regulations and the Additional Learning Needs (ALN) Code for Wales is progressing well. Governance arrangements are effective with clear roles and responsibilities for officers in place and up to date terms of reference are in place for the Teams around the School function. The team regularly communicate and engage with other stakeholders such as Estyn, GWE, Welsh Government representatives and Denbighshire County Council members.

Training has been provided and training materials are accessible on SharePoint to ALNCo, however not all ALNCo have attended relevant training. The service recognise that refresher training is required for schools, due to the timing of the original training provided. which includes sharing areas of good practice and having cluster training champions in place to provide training where necessary.

ALN referrals are recorded on the 'Eclipse' system and discussed with the Senior Leadership Team and the Governing Body where appropriate. Discussion with a sample of ALNCo confirmed there are good communication mechanisms in place within school clusters and with lead officers' other mechanisms for support and guidance as required.

The service is working with officers within Denbighshire's Information Communication Technology (ICT) department in developing a dashboard for a range of key performance indicators (KPIs) extracted from the eclipse system.

Ysgol Dewi Sant– March 2023

High Assurance ●

Number of Risk Issues: 1 Moderate ●

Since the pandemic, the school's governing body's priority is to ensure the school remains safe for staff and pupils, which has changed ways of working. They have adapted

mechanisms and processes where necessary to ensure the governing body and operations remains effective.

Our review identified effective controls in place for the governing body, with good record keeping; examples include detailed minutes and supporting paperwork. However, terms of reference are not in place for all sub-committees.

Declarations of Interests (DOI) were not received by all governors for 2021-22 but has now been addressed and are up to date for 2022-23. All governors require a DBS check in accordance with the 'Disclosure and Barring Service (DBS) Checks; Guidance for Governing Bodies in Denbighshire Schools'. Our testing identified that not all governors have completed the DBS checks and risk assessments are in place until the DBS process has been completed.

The governing body currently has three governor vacancies and are in the process of recruiting. Although the governing body perform an informal skills set analysis, this should be formally recorded to clearly identify any areas where further training and development is required. The chair, vice chair and clerk have completed appropriate training for their roles. Not all governors have completed the mandatory training, however, these governors are still within 12 months of starting in their post.

Governing body meetings have been held virtually, going forward the governing body will continue to hold meetings virtually. All the supporting documents, including agendas and minutes, are shared with the governors in advance of meetings.

All statutory policies are in place and are accessible to staff and governors in electronic and paper format. Although the Governing Body reviews the schools' policies, some policies are due to be reviewed; it would be beneficial to have a policy timetable in place to ensure policies are reviewed on a regular basis.

The school have prioritised Covid risks and issues as a replacement for reviewing the School Development Plan. The School Development Plan will now be reviewed and monitored following the pandemic.

The school uses corporate systems for processing income, purchasing and invoicing. There is appropriate separation of duty in place and regular reconciliations being performed. School fund certificates are audited annually and are up to date. Regular

monitoring of the budget is performed, this includes annual reviews of financial limits, staffing costs and the school's financial position. The latter is currently forecasting a surplus balance until 2023-24 and it is important for the school to maintain this surplus.

Works required on site are procured through the corporate buildings maintenance team who perform relevant checks of approved suppliers. Grant funding received by the school is monitored by the school and by the Council's finance officers to ensure compliance with relevant terms and conditions.

There are good security controls in place at the school including CCTV cameras on site, regular fire drills and visitors are required to 'sign in' when visiting the school.

Fire safety and health and safety assessments are also in place. ICT security arrangements appear to be effective; staff have individual usernames and passwords and all external devices are encrypted and password protected. The school maintain an asset register for all ICT equipment purchased.

Corporate carbon targets have been agreed to help the council become a Net Carbon Zero and Ecologically Positive Council and to reduce carbon emissions by 2030, which include purchasing of goods and services in the council's supply chain. However, the governing body was not aware of the agreed targets. Audit Wales' recent review of climate change within the council highlighted a lack of awareness of the agreed targets within schools. We confirmed that actions are already in the process of being implemented.

Financial Systems – Payroll – March 2023

High Assurance ●

Number of Risk Issues: 0

The review identified there were effective controls in place for the payroll function. Examples include detailed audit trail for a change to staff records on the system as well as regular reconciliations, which are performed before each pay cycle. Testing performed confirmed payroll processes such as new starter, leavers and deductions continue to be effective.

Documented procedures are in place, which are accessible to the payroll team. Procedures include user guidance for key processes, such as pay cycle checks and variances in relation to additional payments.

A review of the access list for the payroll system confirmed controls are effective, where access to the payroll system is appropriate based on specific job roles and tasks performed.

Staff have a clear understanding of their role and have access to appropriate training opportunities. Staff are required to complete Declaration of Interest (DOI) forms periodically to ensure controls can be implemented to restrict access to data where required.

Since our last review of payroll there have been some minor changes in the structure, which have not impacted on the operational function of the team where controls and processes have continued to be robust.

Financial Systems – Accounts Payable – March 2023

High Assurance ●

Number of Risk Issues: 1 Moderate ●

The review of Accounts Payable, which included reviewing system controls and processes confirmed arrangements continued to be effective. There is a clear separation of duty for processes performed and a declaration of interest form been completed by every member of the team where there are connections to creditors. Duplicate payment software is working well in identifying duplicate payments, Sample testing of duplicate payments, duplicate suppliers and emergency payments confirmed system controls are robust.

Comprehensive procedure documents are in place, which are reviewed where there are changes in software or legislation. The documents are accessible to staff on the function's shared drive, which provides sufficient business continuity. We observed a number of documents on the shared drive, which had not been modified for a number of years. General housekeeping of all policies and procedures on this drive is advised. (See Risk Issue 1).

The NFI data matches will be reviewed by Internal Audit during the summer, where the results will be reported back to NFI accordingly.

Since our last review, there have changes in the reporting lines for the Accounts Payable function which has not impacted on the operational processes.

Financial Systems – Treasury Management – March 2023

High Assurance ● Number of Risk Issues: 0

The review confirmed arrangements continue to be effective. Detailed procedures are in place for treasury management processes, which are accessible to the team to provide sufficient succession planning and ensure that completed transactions comply with the organisation's agreed lending and investment policies. Although policies have been reviewed regularly it is not always clear when they were last reviewed. We advise that policies record date of review and when next review is due. From our testing we confirmed that treasury management transactions were in line with organisation's policies and procedures, correct and bona fide, recorded correctly and promptly and regularly reconciled.

A review of relevant committees and supporting documentation confirmed effective communication mechanisms are in place for treasury management. Quarterly strategy meetings are held with Independent Treasury Management advisors to discuss treasury management associated risks and seek guidance where necessary. From reviewing supporting minutes there was evidence of discussions held, recommendations provided and regular reviews of risks.

There are robust controls in place for treasury management processes, including separation of duty for officers involved in the treasury management deals. A schedule for performing treasury management deals is in place ensuring staff have the relevant knowledge of various processes to maintain business continuity. Authorisation levels for the Logotech system used for treasury management transactions are regularly reviewed. We noted there is currently only one user who can set up and maintain user access on the Logotech system. To strengthen business continuity, it would be advantageous to have a

second user to maintain continuity in the event of absence, retirement etc. The service already recruited an officer for when the Capital Finance Manager retires to minimise disruption to the service.

Financial Systems – Budgetary Control – March 2023

High Assurance ●

Number of Risk Issues: 1 Moderate ●

Our review identified effective controls in place for the monitoring of the council's budget, both revenue and capital. There are clear guidelines in place which details individual responsibilities and reporting mechanisms, examples include the Council's Constitution and Financial Regulations., The Financial Regulations are reviewed regularly and are due to be reviewed in March 2023. However, there are no documented procedures in place for the processes for the general day-to-day budget monitoring.


A review of relevant committees and supporting documentation confirmed effective communication mechanisms are in place for budget monitoring. Examples include regular meetings between finance officers and services, where emerging issues or risks are escalated to the appropriate officers and committees as required, monthly budget board meetings, monthly budget reports submitted to County Council and Full Council for approval. It was also evident that reserves and the Medium Term Financial Plan are regularly discussed and included in the council's financial budgets.

The service identified a risk in relation to the economic and financial environment, which could have a significant impact on services and reduce income. The project management system needs to update regularly to ensure the risk is reviewed and monitored periodically.

Audit Wales' recent review of DCC's financial sustainability assessment suggested a need for better alignment of budgets and operational activity. We confirmed that actions have already been implemented and will be reviewed in the next audit.

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WAO reports update for 2022/23

Review	Start Date	Date Report out	Report status	Link to report
Financial Statement Audit	27 th June 2022	September 2023		
Assurance and Risk Assessment	On-going throughout the year	End of January 2023	Meeting took place on 26 January 2023	 JARA Workshop Presentation Denbig
Cross-sector review focusing on the flow of patients out of hospital	October 2022	May 2023		
Corporate Support Function	15 th August 2022	April 2023	Draft	
Annual Audit Summary	Annual Report	March 2023	Draft	
'Together we can' Community resilience and self-reliance	All Wales Review	January 2023	Final	https://www.audit.wales/sites/default/files/publications/Together_we_can_Community_resilience_and_self_reliance_English_2.pdf
Digital Inclusion in Wales	All Wales Review	March 2023	Final	https://www.audit.wales/sites/default/files/publications/digital-inclusion-eng.pdf

WAO reports update for 2023/24

Review	Start Date	Date Report out	Report status	Link to report
Digital Strategy Review				
Examination of the Setting of Well-being Objectives by Denbighshire County Council				

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Review	Start Date	Date Report out	Report status	Link to report
Use of Performance Information – Service User Perspective and Outcomes				

Estyn visits / reports update for 2022/23

Area of work	Assurance Level	Critical Issues	Major Issues	Moderate Issues
Christ the Word	16/05/22	20/07/22	Special Measures	https://www.estyn.gov.wales/provider/6635902
Ysgol Uwchradd Glan Clwyd	May 2022		LA to review	https://www.estyn.gov.wales/system/files?file=2022-
Ysgol Llywelyn	June 2022		No Follow Up	https://www.estyn.gov.wales/system/files?file=2022-
Denbigh High School	27/09/22	N/A	N/A	N/A
Ysgol Y Castell	10/10/22		Not follow Up	https://www.estyn.gov.wales/system/files/2022-
Rhyl High	17/10/22		No Follow Up	https://www.estyn.gov.wales/system/files/2022-
Ysgol Borthyn	Oct 2022		No Follow Up	https://www.estyn.gov.wales/system/files/2022-
Ysgol Carrog	Nov 2022		No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-

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Area of work	Assurance Level	Critical Issues	Major Issues	Moderate Issues
Ysgol Caer Drewyn	Nov 2022		No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-
Denbigh High School	Follow up due			
Christ the Word	Follow up due			
Prestatyn High School	06/02/23			
Denbighshire LA	06/02/23			
Denbigh High School	07 to 09 February 20223		Monitoring Visit	
Ysgol Penmorfa	13/02/23			
Ysgol Pendref	13/02/23			
Ysgol Gymraeg Pentrecelyn	27/02/23			

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CIW reports update for 2022/23

Area Reviewed	Date of Review	Date Report Issued	Report Status	Link to Report
Dolwen Care Home	28 February 2022	April 2022		https://www.careinspectorate.wales/sites/default/files/inspection-reports/00009247-mgnd_c_27042022_e.pdf
Cysgod Y Gaer	30 March 2022	May 2022		https://www.careinspectorate.wales/sites/default/files/inspection-reports/00009248-hclp_c_05052022_e.pdf

Other reports update for 2022/23

Area Reviewed	Date of Review	Date Report Issued	Report Status	Link to Report
Joint Inspection of Child Protection Arrangements: Denbighshire County Council, Betsi Cadwaladr University Health Board, North Wales Police	February 2023			

Progress in Delivering the Internal Audit Assurance

Since the last Internal Audit update in January 2023, the consultation paper on the review of the Senior Leadership Team (SLT) has been approved and as of the 1 April 2023; Internal Audit has moved over to the newly named Finance and Audit Service and will report to Steve Gadd S.151 officer and HoS.

The current staffing position in the January update was Internal Audit had appointed a new Principal Auditor and the two Senior Auditor post had been converted to Career Pathway Auditors and had been filled. This meant by the middle of February Internal Audit would have its full complement of staff. Unfortunately, after just two weeks, the Principal Auditor resigned, leaving a vacancy. This post had been difficult to fill on the two previous occasions it had been advertised. After discussions with our HR specialist, the post has been changed to a Career Pathway – Principal Auditor and interviews will be taking place on the 27 April.

The last 12 months has seen Internal Audit carrying at least one vacancy at any one time. Due to these vacancies, a member of staff being off sick for four months and three special investigations, which have taken up a considerable amount of audit time, it has meant we have not been able to complete the Audit Plan for 2022/23 and will therefore, be carrying over a number of reviews into the new financial year.

A couple of audits have needed to be postponed due to legislative delays or other accepted factors, and a few audits are no longer required due to assurance provided by the council's external regulators. The table on the next page provides an update on progress against the Audit Plan for 2022/23.

Based on the work completed during 2022/23, the Chief Internal Auditor is satisfied that internal audit will have provided adequate coverage of corporate risks and services areas, together with assurances gained from elsewhere, to enable the Internal Audit Annual Report 2022-23 to provide assurance without any limitations.

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Internal Audit FWP

Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
AONB Grant 2021/22	Complete	High ●	0	0	0	Annual accounts audit
Fostering	Not yet started					
Looked after children – Independent Reviewing Officer	Not yet started					
Programme & Project Management	Not yet started					
Liberty Protection Safeguards	Not yet started					
Procurement – pre tender stage	Not yet started					
Mediquip	Not yet started					
Rhuddlan Town Council 2022-23	Complete	N/a	N/a	N/a	N/a	Annual accounts audit
National Fraud Initiative	Complete	N/a	N/a	N/a	N/a	Annual accounts audit
Revenues & Benefits 2021/22	Complete	High ●	0	0	0	
Financial Services 2021-22	Complete	High ●	0	0	2	
Court of Protection	Not yet started					
Community Equipment Service	Not yet started					
Partnership Arrangements	Not yet started					
Youth Service	Not yet started					
Blue Badges	Process Review	N/a	N/a	N/a	N/a	To revisit and carry out a review in Q4 2023/24
Workforce Planning	Fieldwork					
Tackling Poverty	Not yet started					

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Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Equalities	Complete	Medium ●	0	0	3	
Asset Management	Not yet started					
IT Asset Management	Draft					
Health and Wellbeing	Not yet started					
Flood Risk Strategy	Not yet started					
Insurance	Scope					
Planning Applications	Not yet started					
Post 16 Education Grant	Not yet started					
Ysgol Brynhyfryd	Complete	High ●	0	0	2	
Ysgol Dewi Sant	Complete	High ●	0	0	1	
Ysgol Melyd	Complete	Medium ●	0	1	2	
Ysgol Hiraddug	Complete	High ●	0	0	2	
Ysgol Y Castell	Complete	High ●	0	0	1	
Ysgol Tremeichion	Complete	High ●	0	0	1	
Homelessness	Not yet started					
Financial Systems - Payroll	Complete	High ●	0	0	0	
Financial Systems - Accounts Payable	Complete	High ●	0	0	0	
Financial Systems – Treasury Management	Complete	High ●	0	0	1	
Financial Systems – Budget Control	Complete	High ●	0	0	0	
Revenues & Benefits 2022-23 Phase 1	Complete	High ●	0	0	0	
Revenues & Benefits 2022-23 Phase 2	Complete	High ●	0	0	0	
Cefndy Healthcare	Scope					
Risk Management	Not yet started					

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Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Highways Maintenance	Complete	Medium ●	0	0	4	
Health & Wellbeing	Scoping					
Commercial Waste	Complete	Medium ●	0	1	2	
Families First	Complete	High ●	0	0	0	
Community Safety Partnership	Complete	Medium ●	0	1	2	
Denbigh High School	Scope					
Esgob Morgan	Scope					
Bryn Clwyd and Gellifor	Complete	Medium ●	0	0	5	
Ysgol Carrog and Yagol Caer Drweyn	Complete	High ●	0	0	3	
Pentrecelyn	Scope					
Christchurch	Complete	High ●	0	0	2	
Christ the Word	Draft Report					
Library fees & charges	Not yet started					
Cash Collection	Scoped					
ALN	Scoped					
Direct Payments for Children 2 nd follow up	Complete	Medium ●	0	0	0	
Payment Card Industry – Data Security Standards 3 rd follow up	Complete	Medium ●	0	2	1	
Project Management: Queen’s Building 2 nd follow up	Complete	High ●	0	0	0	
Housing Support Grant	Scope					
Contract Management 3 rd Follow Up	Complete	High ●	0	11	1	1 Major, but significant progress made since the last follow up

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Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Exceptions, Exemptions and Variations from the Contract Procedure follow up	Not yet started					Service is still sorting out recruitment issue.
Support Budgets & Direct Payments: Adults 3 rd Follow Up	Complete	Medium ●	0	0	0	
Provision of Homeless Accommodation 3 rd Follow Up	Complete	High ●	0	9	7	1 Major & 1 Moderate, but significant progress made since the last follow up
Whistleblowing Investigation	Fieldwork	N/a	N/a	N/a	N/a	
Follow up audits	Ongoing	N/a	N/a	N/a	N/a	
School fund audits	Ongoing	N/a	N/a	N/a	N/a	

Progress with Counter Fraud Work

Counter fraud work carried out since the last internal audit update includes:

1. Providing advice on counter fraud to officers on request. This has included the emergency Covid-19 related grants for businesses. However, this work is now being replaced by the Cost of Living Crisis.
2. The National Fraud Initiative (NFI) data uploading exercise for 2022-23 has now been completed and work is scheduled to start reviewing the matches in quarter 1 of 2023/24 financial year.
3. Continue to assist Education Support with ensuring that schools continue to complete school fund certificates promptly.
4. The Strategy for the Prevention and Detection of Fraud, Corruption and Bribery and Fraud Response Plan was endorsed by Cabinet in September 2021. This is now available on the Council's website. E-learning is being developed to advise staff on what to do should they suspect fraud.

5. A template Counter Fraud Policy and procedural guidance has been produced for schools and the first training session was rolled out on the 19 January in conjunction with Education Support. The feed back has been very positive with over 90 people accessing the training on-line.
6. Alerts from the National Anti-Fraud Network (NAFN) reviewed with the relevant service and response taken accordingly.
7. Responding to whistle blowing responses and counter responses of concerns of potential fraud. Two of the three reviews have been completed and the third review is on-going.
8. Attendance at the North & Mid Wales Audit Partnership sub-group focusing on taking action to address the matters raised in the Audit Wales report 'Raising Our Game – Tackling Fraud in Wales' <https://www.audit.wales/publication/raising-our-game-tackling-fraud-wales>

Referrals 2022/23

While it is not Internal Audit's role to identify or investigate fraud, as this responsibility rests with management, Internal Audit keeps abreast of potential fraud from a view of ensuring that any governance, risk management or control weaknesses are addressed in line with Financial Regulations and the Strategy for the Prevention and Detection of Fraud, Bribery & Corruption.

Three allegations relating to potential fraud have been referred to Internal Audit during the financial year 2022/23. The first two allegations have been investigated and recommendations for internal controls to be put in place or strengthened have been agreed. The third allegation is currently being investigated.

Whistleblowing concerns are reported separately to Committee as part of the Annual Whistleblowing Report but are detailed above should there be an element relating to potential fraud.

Internal Audit Performance Standards

The table below shows Internal Audit's performance to date for 2022/23.

Performance Measure	Target	Current Performance
Send a scoping document before the start of every audit	100%	100%
Issue draft report within 10 days of the closing meeting	Average days less than 10	2.8 days
Issue final report within 5 days after agreeing the draft report and action plan	Average days less than 5	2.1 day
Percentage of audit agreed actions that have been implemented by services	75%	Please see explanation below

The audit agreed actions that have been implemented by service figure has been left blank because currently School reviews have not been entered on Verto which means that we are not picking up all actions and secondly, we have noted that not all Services are updating their action status on Verto. To gather all the information required, the Chief Internal Auditor is proposing to review how Internal Audit currently gather the information and what then needs to be done to ensure all information is captured going forward.

There have been a number of capacity issues over the last 12 months with staffing that has meant Internal Audit has not been able to complete all the reviews agreed for the financial year 2022/23. We are currently going through our fifth recruitment exercise due to the last Principal Auditor resigning in the second week. As this has proven to be a difficult position to fill, our HR specialist has provided advice to Internal Audit to put the vacancy out as a Career Pathway - Principal Auditor role and we are due to interview for the position on the 27 April.

Appendix 1 – Assurance Level Definition

Assurance Level	Definition	Management Intervention
High Assurance ●	Risks and controls well managed and objectives being achieved	Minimal action required, easily addressed by line management
Medium Assurance ●	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives.	Management action required and containable at service level. Senior management and SLT may need to be kept informed.
Low Assurance ●	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk.	Management action required with intervention by SLT.
No Assurance ●	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives.	Significant action required in a number of areas. Required immediate attention from SLT.

Risk Issue Category	Definition
Critical ●	Significant issues to be brought to the attention of SLT, Cabinet Lead Members and Governance and Audit Committee.
Major ●	Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT.
Moderate ●	Operational issues that are containable at service level.