Internal Audit Annual Report

2022/23

Contents

1 Introduction

1.1 The Definition and Role of Internal Audit

The definition of Internal Auditing in the Public Sector Internal Audit Standards (PSIAS) is as follows:

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The role and responsibilities of the Flintshire County Council's Internal Audit Service are outlined in the Internal Audit Charter, which has been approved by the Governance and Audit Committee and is part of the Constitution. It also specifies the department's independence, authority, scope of work and reporting arrangements. All audit work is carried out in accordance with the contents of the Charter.

The role of Internal Audit is to provide an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the framework of internal control, risk management and governance. Internal audit is therefore a key part of Flintshire County Council's assurance cycle, and if used effectively, can inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and the Governance and Audit Committee that assists the Council to prepare the Annual Governance Statement.

1.2 Professional Standards

The professional responsibilities for Internal Auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland. Public Sector Internal Audit Standards (PSIAS) are based on these Standards.

The Standards require the Audit Manager to develop a Quality Assurance and Improvement Programme (QAIP), designed to enable an evaluation of Internal Audit's conformance with the Standards. The QAIP must include both internal and external assessments. External assessments must be completed at least every five years. Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity; and
- Periodic self-assessments

Ongoing monitoring of performance is in place. The quality of audit work is ensured by the use of an audit manual, ongoing supervision and management of staff and the review of all audit work. Performance targets are set, and actual performance reported to quarterly Governance and Audit Committee meetings.

An external assessment of Flintshire's Internal Audit Service against the Standards is required every five years. This was last undertaken in September 2022 by the Chief Internal Auditor; Pembrokeshire County Council and the final external assessment report was presented to the Governance and Audit Committee in September 2022. There were no actions identified as part of the external assessment. The next external assessment is due to take place in September 2027.

Due to the external assessment taking place in September 2022 a self-assessment was not undertaken during 2022/23.   The previous self-assessment and the current external

assessment determines that the Internal Audit Service generally conforms to the Public Sector Internal Audit Standards. This is the highest categorisation of conformance with the Standards. The Internal Audit Service continues to maintain a Quality Assurance Improvement Programme (QAIP). The programme includes the evaluation of the Internal Audit Service's conformance with the Standards and an evaluation of whether internal auditors apply The Institute of Internal Auditor's Code of Ethics and the QAIP components to ensure continuous improvement.

QAIP would reflect the actions following the external assessment and the annual self-assessment however there are none this time around.

Overall the external assessment and previous self-assessment concluded:

> **Following both the external assessment and previous self-assessment, the Flintshire Internal Audit Service continues to Generally Conform to the Standards.**
>
> **That means that the relevant structures, policies and procedures for the department, as well as the processes by which they are applied, comply with the requirements of the Standards and of the Code of Ethics in all materials respects.**
>
> **General Conformance does not require complete / perfect conformance, the ideal situation etc.**

1.3   Declaration of Independence

During the year 2022/23, all Auditors have acted with integrity and objectivity and at no point has their independence been compromised.

Annually each Auditor completes an independence and pecuniary interest declaration to identify any pecuniary or non-pecuniary interests they have. Where declarations are made work is allocated on a basis which ensures a conflict does not exist.

Internal Audit is well positioned within the Council to ensure independence. The Internal Audit, Performance and Risk Manager reports direct to the Chief Officer, Governance and the Council's Monitoring Officer and has direct access to and meets bimonthly with the Chief Executive and the Leader of the Council.

2   Internal Audit Assurance for 2022/23

2.1   Context

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Governance and Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In giving that opinion it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

There have been no limitations made on the scope of Internal Audit coverage during the year.

2.2   Resources

Following a successful secondment from Senior Auditor to Principal Auditor, this position has been made permanent.

In early 2021 our application for a further Graduate Trainee was successful, recruitment took place in June 2021 and the Graduate Trainee started in the position in September 2021. In December 2022 the Graduate Trainee left the Council after gaining permanent employment elsewhere.

Whilst there has been some long-term sickness in the service, overall there has been sufficient resources within the team to draw a reasonable conclusion on the adequacy and effectiveness of Flintshire County Council's governance, risk management and internal control arrangements as the internal audit plan was adjusted to reflect the available resources.
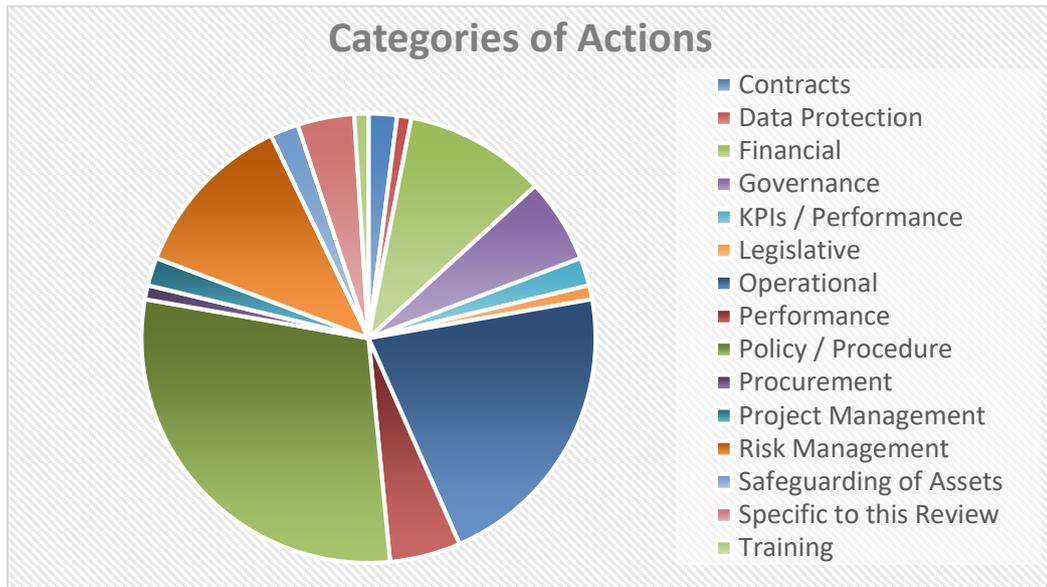
2.3   Internal Audit Opinion

For the year ending 31 March 2023, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has an adequate and effective framework of governance, risk management and internal control.

During 2022/23 there were no 'Red / Limited assurance' opinions issued (compared to previous years 2021/22 three audits, 2020/21 zero audits, 2019/20 one audit, 2018/19 two audits, 2017/18 three audits, 2016/17 four audits & 2015/16 six audits), where an urgent system revision was required.

Overall 82% of assurance opinions issued were either Green or Amber Green providing the Committee assurance that of the audits undertaken this year in the main there are effective arrangements in place for governance, risk management and internal control.

An analysis of the category of actions raised during 2022/23 show actions primarily relate to policy and / or operational matters of the service. The graph below provides you with further information of the other category of actions raised during 2022/23.

Categories of Actions

- Contracts
- Data Protection
- Financial
- Governance
- KPIs / Performance
- Legislative
- Operational
- Performance
- Policy / Procedure
- Procurement
- Project Management
- Risk Management
- Safeguarding of Assets
- Specific to this Review
- Training

2.4 Scope of the Internal Audit Opinion

In arriving at this opinion, I have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2023 (see Appendix B for a summary of audit opinions and number of agreed actions);
- The results of follow-up action taken in respect of audits from previous years;
- The appropriateness of the proposed action by management to address control weaknesses and consequent risks;
- Matters arising from previous reports or other assurance providers to the Governance and Audit Committee and/or Council;
- External assurance from Audit Wales;
- No limitations have been placed on the scope of Internal Audit;
- No resource constraints have been imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation; and
- Where weaknesses have been identified I am happy that appropriate action plans are in place to address those weaknesses and to mitigate risks.
- During 2022/23, 79 actions were raised and 144* were implemented to date. * *Some relate to previous years audit reviews.*

2.5 The Basis of the Opinion

In reaching this opinion the following factors were taken into particular consideration:

Corporate Governance

A Corporate Governance Working Group operated during the year and were tasked with updating and co-ordinating the annual governance self-assessment and preparing it in line with the seven principals from the CIPFA/SOLACE guidance on 'delivering good governance' in Local Authorities in Wales released in 2016.

The group was chaired by the Internal Audit, Performance and Risk Manager and members included the Democratic Services Manager, Strategic Performance Advisor, IT Business Services Manager, Senior Manager Human Resources and Organisational Development, Executive

Officer, Customer Contact Manager and a Principal Accountant. The group updated the Council's Code of Corporate Governance, then prepared and drafted the Annual Governance Statement. The group issued corporate governance self-assessment assurance questionnaires to the Chairs of Overview and Scrutiny Committees and Cabinet and facilitated a challenge workshop with members of the Governance and Audit Committee. This process provided an opportunity for senior officers and members to consider the effectiveness of governance arrangements. The group also considered the overall assurance framework.

The Annual Governance Statement explains how Flintshire County Council complies with its own Code of Corporate Governance, in line with the seven principles and also meets the requirements of the Accounts and Audit (Wales) Regulations 2018.   The Annual Governance Statement includes actions to cover:

- Emerging risks and areas for improvement following a review against the Code of Corporate Governance.
- Enhance on the performance already made.
- Strategic risks of the Council.

The Council is subject to external inspections by Audit Wales (AW), Estyn, and Care Inspectorate Wales (CIW). Assessments undertaken by AW are both on a local and national level where the Council may be part of thematic review. Regardless of whether the Council is directly involved, the Council performs a self-assessment against the reports' findings. All actions from external inspections are monitored. During 2022/23 the Council has undergone reviews and received reports from Audit Wales (AW), Care Inspectorate Wales (CIW) and the Information Commissioner Office (ICO):

Reports Received:
- Direct Payments for Adult Social Care (AW)
- Public Sector Readiness for Net Zero Carbon by 2030 (AW)
- Equality Impact Assessments: More than a Tick Box Exercise (AW)
- Welsh Language Report 2021-22 (AW)
- National Fraud Initiative 20-21(AW)
- Time for change – Poverty in Wales (AW)
- 'A missed opportunity' – Social Enterprises (National Report) (AW)
- A Picture of Flood Risk Management (AW)
- 'Together we can' – Community resilience and self-reliance (National Report) (AW)
- Adult Community Learning Provision (Jointly provided with Wrexham) (Estyn)
- Information Commissioner's Annual Report 2021-22 (ICO)

External Reviews:
- Audit of the Council's 2022-23 statement of accounts (AW)
- Grants Certification 2021/22 (AW)
- Springing Forward Report (AW)
- Assurance and Risk Assessment – focusing on Financial position, capital programme management, use of performance information, setting of well-bring objectives (AW)
- Homelessness Prevention (AW)
- Unscheduled Care (National review) (AW)
- Digital (National review) (AW)

The outcome of these reviews and any national reports are managed in accordance with the External Regulation Reporting Protocol. In March 2023, a summary of all reports, actions and progress against these action from the above reports were presented to Governance and Audit Committee for consideration. Actions have either been implemented or are in progress.

In June 2023, the Annual Audit Summary 2022 (AW) will be presented to Governance and Audit Committee. The report summarises the audit and regulatory work undertaken at the Council by Audit Wales during 2021/22. From the report published there are no significant issues or recommendations made.

Information Governance

Information Governance is a major component to the overall governance framework of the Council. To ensure the Council's IT infrastructure is secure, IT Services is subject to a number of external inspections and these are detailed in the table on the following page.

Area of IT Independently Assessed	Independent Assessor	Supporting Information
IT Infrastructure:	Public Services Network (PSN)	To assess the Council's infrastructure and ensure it is meeting best practices as defined by the Cabinet Office in Line with National Cyber Security Centre (NCSC) Guidance. The assessment is undertaken annually. The Council's current certificate expired in March 2023 and whilst a submission has been made to the Cabinet Office, they are unhappy to issue a further certificate until certain outstanding actions are complete (end July 2023) as such we are in a state of remediation. An action plan is in place to resolve required actions but there are key dependencies with corporate technology changes and also on 3rd parties where we have had little control. There is a high degree of confidence that timescales will be met.
IT Infrastructure:	Cyber Essentials Plus (CEP)	It had been the intention of the Council to pursue Cyber Essentials Plus accreditation in September 2022. A supplier was engaged and worked with the Council to conduct a gap analysis of current state against accreditation requirements. It became clear that there were a number of gaps that required significant resource to address. Plans are in place to review these areas through resource planning within the service. This has proved challenging due to capacity issues within the service as we migrate to cloud-based Microsoft Services
Information Management & Address Standards:	Geoplace	Monthly assessment undertaken of the Council's address data to ensure the addresses used to populate the National Land and Property Gazetteer meet the required Standards. The Council has maintained its Gold Standard.
Information, Processes and Procedures around Financial Systems	Audit Wales	As part of the annual audit, Audit Wales considers the adequacy of the Council's security and interfaces with the Council's financial systems. No actions have been raised following this review.
Website Accessibility	Government Digital Service (GDS)	All public sector websites must reach Web Content Accessibility Guidelines (WCAG) 2.1. The Council's website meets this standard.

Ensuring that our Information and Infrastructure are secure is both a significant priority but also an increasing challenge as the national cyber security alert level continues to increase. Whilst the status of our accreditations may seem concerning compared to previous years, the requirements of the various associated standards change to reflect this and keeping pace with these changes whilst also delivering a key underlying service is extremely challenging. Resources have become extremely stretched and whilst there are technologies available to assist with combating the increased threats, they also require additional resource to implement, manage and monitor. Both of these come with significant cost and whilst these will be reflected through financial bids as part of the Council's Medium Term Financial Strategy, there is no guarantee that the service will be able to recruit in an increasingly competitive market.

It should be noted however that the Council's approach to security accreditations has not been to narrow the scope of the assessments such that accreditation becomes more straightforward, but to use the process in a proactive way to identify threats and weaknesses across the majority of the Council's IT estate and to mitigate these threats. A great deal of resource is already in place to try to combat the increasing threat and any new system or service goes through rigorous assessment with security at its core.

The Council has recently participated in a pilot commissioned by Welsh Government looking at the development and possible adoption of a new security accreditation process called the Cyber Assessment Framework. This could potentially become a required standard by Welsh Government and is seen as a potential replacement to PSN and Cyber Essentials as a single standard moving forward. The outcomes are yet to be published but the report back to Flintshire has been extremely positive in terms of the approach taken by the Council to combating cyber security risk.

Any actions arising from these external assessments are monitored and managed by IT Services ensuring any developments required are implemented to support and compliment the role out of the Digital Strategy.

Risk Management

During the year following a review by the Internal Audit Service the Risk Management Framework was revised and approved by the Governance and Audit Committee. The new Framework was shared at Senior Leadership Academi and all Portfolios were tasked with reviewing their risks.

These will be transferred into the new Risk Management system and managed and updated.

The Performance and Risk Management team have worked closely with Zurich, the Council's insurers to develop a e learning module on risk management.

The Strategic Risks are considered when identifying the audit work for the forthcoming year. My annual opinion is also informed by the number of risk-based audit assignments completed during the year.

Internal Control

Audits were carried out in all areas of the Council during the year. The overall level of control found in audit assignments this year was good. 82% of audits resulted in a 'green' or 'amber green' assurance level. No area stood out as being worse than the others. In all cases the findings were reported to the Governance and Audit Committee. During 2022/23, 79 actions report raised to improve the internal control, risk management and governance arrangements across the authority. During the year a total 144 actions have been implemented. Some of these relate to actions raised in previous years. All actions are monitored and progress reported to Chief Officers monthly and at each Governance and Audit Committee meeting. Summary results are given in Appendix B, together with definitions of the assurance levels (Appendix A).

2.6 Level of audit coverage during the year

The number of reviews / audit work completed and presented to Governance and Audit Committee in each area of the Council is detailed in the table below.

Review Type	High	Medium	Annual / Follow Up	Advisory & Consultancy	New	Near Completion	Deferred / NLR	Total
Corporate	0	0	0	2	0	2	3	7
Education and Youth	3	0	0	3	2	5	2	15
Governance	3	1	0	1	0	2	1	8
Housing & Assets	2	0	2	0	0	2	4	10
People and Resources	2	1	2	1	3	1	4	14
Planning, Environment & Economy	2	0	0	1	0	1	2	6
Social Services	1	0	0	1	0	2	1	5
Streetscene and Transportation	3	0	0	1	1	2	2	9
External	0	0	0	4	0	1	0	5
Total	16	2	4	14	6	18	**19**	79
				60				

The original approved plan contained 72 audits / areas of work to be undertaken (including carry forward work). The plan continued to be reviewed quarterly with Chief Officers and their senior management teams. It was agreed all high priority audits would be undertaken and any new requests for audit assistance would be considered and replace (where applicable) medium priority audits. As a result of reviewing the plan 19 audits were deferred or no longer relevant and replaced with seven audits. Any changes to the plan were reported back to Governance and Audit Committee.

Status of 2022/23 Audit Plan						
Priority	**Planned**	**Completed**	**Near Completion**	**Deferred**	**NLR ***	**Total**
High	32	16	7	3	1	27
Medium	21	2	8	8	2	20
Annual / Follow Up	10	4	2	4	1	11
Advice & Consultancy	9	14				14
New		6	1			7
Position of Plan	**72**	**42**	**18**	**15**	**4**	**79**

* No Longer Relevant. This is where the service requested the work and this was no longer needed or the audit has been combined within another review.

There is always a time lag in terms of the dates of audits. The audit plan for the following financial year will always include work carried over.

Within 2022/23, including carry forward work, 42 final audits were brought to the Governance and Audit Committee and at the time of this report a further 18 are near completion or with management awaiting finalisation. Given the flexibility of the plan and the ability to move reviews based on risk overall the 2022/23 plan was substantially completed.

All the deferred audits were considered during the planning meetings for the 2023/24 to 2025/26 Strategic Audit Plan and all 15 deferred audits from 2022/23 have been included within the 2023/24 to 2024/25 Strategic Audit Plan.

2.7 Assurance Levels

The definitions for the assurance levels are given in Appendix A of this report. The tables in Appendix B show the assurance opinions and number of agreed actions made in 2022/23.

2.8 Other Internal Audit Work

In addition to the reviews analysed in Appendix B, we have also carried out the following internal audit work during the year.

Area of Work	Comments
Schools Audits	3 Individual thematic school audits 37 returned Control Risk Self-Assessment (CRSA) questionnaires sent to all schools 4 School Fund Audits
Investigations	See 2.9 below
Anti-Fraud & Corruption	6 days National Fraud Initiative 5 days Proactive Fraud 43 days on Investigations
Advisory work	177 days on advisory work in the year
Grant audits	2 audits of grants
COVID19	Internal Audit, Performance and Risk Manager involved in specific workstreams detailed in 2.10

2.9 Anti-Fraud and Corruption and Investigations

At the start of the year there were no live investigations. During the year seven investigations were started. All were reviewed and investigated. Five were completed leaving two ongoing investigations at the end of the year. Out of the seven investigations, five were as a result of whistleblowing, and two were referrals from management. In total 43 days was spent on investigations. The nature of these investigations is covered in the table below:

Nature of the Investigations	No.	Outcome
Contract Management and Governance Arrangements (WB)	1	Ongoing
HR Related (2 x WB)	2	1) Ongoing 2) Handed over HR to investigate
Planning Arrangements (WB)	1	No case to answer
Compliance with Process (R)	2	No case to answer but advice for operational improvement
Theft of Petty Cash / Jewellery (monetary value £2302) (R)	1	No case to answer but advice for operational improvement

The seven investigations occurred across all portfolios and not concentrated in one specific area.

2.10 Advisory / Consultancy work

This includes work that, in some cases, does not result in an audit report and or assurance opinion however adds value to the Authority by contributing to working groups or providing advice. Examples include:

- Advice on GDPR Project Group and Board
- Membership of the Corporate Governance Working Group
- Membership of Accounts Governance Group
- Membership of the Programme Co-ordinating Group
- COVID19 - Managing the Test Trace Protect Service (ceased 31 March 2023)
- COVID19 - TTP Regional Tracing, Operation and Performance Group
- COVID19 - TTP Regional Oversight Group
- COVID19 - TTP Flintshire Oversight Group
- COVID19 - Prevention & Surveillance Group
- Corporate Health & Safety Group
- Corporate Data Protection Group
- External PSIAS assessor for Isle of Anglesey Council

It should be noted that the number of days spent on advisory work (177 for 2022/23) continues to increase (133 2021/22, 111 2020/21, 97 2019/20, 91, 2018/19, 124 days for 2017/18, 79 days for 2016/17) and demonstrates the noticeable rise in requests for Internal Audit to become involved in emerging issues, supporting the business to ensure a robust control environment is in place.

2.11 Audit of Third Parties

Following the transformation changes of services and the creation of Aura Leisure and Libraries and NEWydd in 2016/17 the Internal Audit Service has a SLA to deliver 10 days of internal audit service to these organisations which is reviewed every three years.

During 2022/23 both Aura Leisure and Libraries and NEWydd were audited.

2.12 Internal Audit Performance

The performance of the department against performance measures and targets is set out below.

Performance against target is reported to each Governance and Audit Committee and is summarised in the table below. Overall all internal performance targets were achieved or exceeded apart services taking longer to return their agreed actions to reports and respond to questionnaires.

Currently there is no benchmarking data finalised, however this is something the Welsh Chief Auditors Group is looking at as part of a Task and Finish Group which Flintshire are leading on.

The table below identifies the performance of the service against the internal performance indicators.

Internal Audit Performance Indicators

Performance Measure	Reporting Period				Overall Average Performance 22/23	22/23 Target
Reported to Committee	Qtr 1	Qtr 2	Qtr 3	Qtr 4		
Audits completed within planned time	76%	100%	88%	63%	82%	80%
Average number of days from end of fieldwork to debrief meeting	15	25	15	18	18	20
Average number of days from debrief meeting to the issue of draft report	4	0	1	3	2	5
Days for departments to return draft reports	7	5	5	13	8	7
Average number of days from response to issue of final report	1	1	1	1	1	2
Total days from end of fieldwork to issue of final report	32	10	18	37	24	34
Productive audit days	91%	91%	96%	80%	86%	75%
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	95%
Return of client satisfaction questionnaires	71%	100%	67%	64%	76%	80%

Levels of Assurance – Standard Audit Reports   Appendix A

The audit opinion is the level of assurance that Internal Audit can give to managements and all other stakeholders on the adequacy and effectiveness of controls within the areas audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits will be reported to the Governance and Audit Committee.

Level of Assurance	Explanation
Red – Limited	**Urgent system revision required (one or more of the following)** • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. Conclusion: a lack of adequate or effective controls.
	Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.
Amber Red – Some	**Significant improvement in control environment required (one or more of the following)** • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. Conclusion: key controls are generally inadequate or ineffective.
	Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.
Amber Green – Reasonable	**Key Controls in place but some fine tuning required (one or more of the following)** • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments Conclusion: key controls generally operating effectively.
	Follow Up Audit: 51-75% of actions have been implemented. All high priority actions have been implemented.
Green – Substantial	**Strong controls in place (all or most of the following)** • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.
	Follow Up Audit: 75%+ of actions have been implemented. All high priority actions have been implemented.

Categorisation of Actions	Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses
Value for Money	The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.

Internal Audit Opinions and Recommendations 2022/23

Appendix B

Auditable Area	Number of Reports & Audit Opinions					
	Red	**Amber -**	**Amber +**	**Green**	**Advisory / Grant - No Opinion Given**	**In Total ***
Corporate					2	2
Education and Youth			3	1	4	8
Governance		1	1	2	1	5
Housing & Communities			2	1	1	4
People and Resources			4		3	7
Planning, Environment & Economy		1	1		1	3
Social Services			1		1	2
Streetscene and Transportation		2	1		2	5
External			2		4	6
Total	**0**	**4**	**15**	**4**	**19**	**42**

	Priority & Number of Agreed Actions			
	High	**Medium**	**Low**	**In Total**
				0
		9	5	14
	2	7	5	14
		4	3	7
		9	4	13
	1	7		8
		1	1	2
	5	6	1	12
		4	5	9
	8	**47**	**24**	**79**