



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
18 February 2016	
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## INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2015/16 – TEN MONTH REPORT

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### 1. Summary

This report provides members with an update of work undertaken by Internal Audit in the three months since the last report in November 2015, summarising progress against the Internal Audit Plan. **79%** of the revised plan has been completed, in line with previous delivery records to achieve a target of 90% by year end.

Eight good and reasonable assurances, nine limited and one unsatisfactory assurance opinions have been issued. The 18 final reports contained 249 recommendations, none of which were fundamental.

This report proposes minor revisions taking the overall audit plan from 1,939 days, as reported in November 2015, to 1,932 days. Changes to the planned activity include a number of unanticipated transformation and advisory projects not included in the original plan. The changes have been discussed with, and agreed by, the Section 151 Officer.

The Council is undergoing significant change in its operational approach and is having to do so under ongoing financial constraint. An increase in risk taking has been evitable, and is reflected in a reduction in the level of assurance in the internal control environment. It is therefore important that this situation is kept under review and managed appropriately.

### 2. Recommendations

The Committee are asked to consider and endorse, with appropriate comment;

- a) The performance to date against the 2015/16 Audit Plan set out in this report.
- b) The adjustments required to the 2015/16 plan to take account of changing priorities set out in **Appendix B**.

## REPORT

### 3. Risk assessment and opportunities appraisal

- 3.1 The delivery of a risk based Internal Audit Plan is essential to ensuring the probity and soundness of the Council's control, financial, risk management systems and governance procedures, and is closely aligned to strategic and operational risk registers. The Plan is delivered in an effective manner in which the adequacy of control environments is

examined, evaluated and reported on independently and objectively by Internal Audit. This contributes to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control systems, by identifying potential weaknesses and areas for improvement, and engaging with management to address these in respect of current systems and during system design. Failure to maintain robust internal control, risk and governance procedures creates an environment where poor performance, fraud, irregularity and inefficiency can go undetected, leading to financial loss and reputational damage.

- 3.2 Areas to be audited are identified following a risk assessment process which considers the Council's risk register information and involves discussions with managers concerning their key risks. These are refreshed throughout the period of the plan as the environment changes and impacts on risks and controls.
- 3.3 Provision of the Internal Audit Annual Plan satisfies the Accounts and Audit Regulations 2015, part 2, section 5(1) in relation to internal audit. These state that:  
  
'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 3.4 'Proper practices' can be demonstrated through compliance with the Public Sector Internal Audit Standards (PSIAS).
- 3.5 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998.
- 3.6 There are no direct environmental, equalities or climate change consequences of this proposal.

#### **4. Financial implications**

- 4.1 The Internal Audit plan is delivered within approved budgets; the work of Internal Audit contributes to improving the efficiency, effectiveness and economic management of the wider Council and its associated budgets.

#### **5. Background**

- 5.1 Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews, appraises and reports on the efficiency, effectiveness and economy of financial and other management controls.
- 5.2 The Audit Committee is the governing body charged with monitoring progress on the work of Internal Audit.
- 5.3 The revised Internal Audit Plan was presented to, and approved by, members at the 26<sup>th</sup> November 2015 Audit Committee with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 25<sup>th</sup> January 2016 and includes minor revisions to the plan.
- 5.4 Part of the internal audit plan continues to be met by external providers.

#### **Performance against the plan 2015/16**

- 5.5 The revised February 2016 plan provided for a total of 1,932 days and has required revisions to reflect changing risks and resources. The Audit Team have contributed to a number of unanticipated transformation projects and advisory work not included in the original plan. Performance to date has been good with 79% of the revised plan being achieved. This is in line with previous delivery records and is on target to deliver 90% of the annual plan by year end. **Appendix A, Table 1.**
- 5.6 In total 18 final reports have been issued in the period to 25<sup>th</sup> January 2016. These are broken down by service area in **Appendix A, Table 2a.**
- 5.7 Eight good and reasonable assurances were made in the period accounting for 44% of the opinions delivered. This represents a reduction in the higher levels of assurance compared to the previous year outturn of 64%. A corresponding 13% increase in limited (nine) and unsatisfactory (one) opinions make up the remaining 56% of opinions issued in the period.
- 5.8 During this period, Adult and Commissioning Services have attracted limited assurance levels in a number of areas audited. Children's Services and Customer Involvement continue to show lower assurance levels than other areas. As explained in previous reports, Children's Services reflect mainly audit reviews of schools. These are considered low risk to the Council overall and therefore, at this stage, are not expected to affect the Audit Service Manager's overall year-end opinion. The team are continuing to provide support to head teachers, teachers, administrators and governors through forums and area meetings to help improve the control environment. Customer Involvement service reviews include a number of ICT infrastructure reviews. These have been considered previously by officers and members and resulted in the Audit Service Manager giving a qualified opinion in the last two years. The assurance and direction of travel in this area remains a concern given the potential impact on delivering the Council's objectives (**Appendix A, Table 2b**). Further planned reviews in this area will help inform the position of the control environment. The overall direction of travel throughout the Council is explored in more detail in a later section.
- 5.9 Sixteen draft reports, awaiting management responses, will be included in the next quarter results. Work has also been completed for external clients in addition to the drafting and auditing of financial statements in respect of three school funds and the certification of three grant claims.
- 5.10 A summary of the planned audit reviews which resulted in unsatisfactory or limited assurance is included in **Appendix A, Table 3.** The appendix also includes descriptions of the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 4 and 5.**
- 5.11 A total of 249 recommendations have been made in the 18 final audit reports issued in the year; these are broken down by audit area and appear in **Appendix A, Table 6.**
- 5.12 No fundamental recommendations have been identified.
- 5.13 It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. With the exception of annual audits, where recommendations are revisited as a matter of course, progress on recommendations is followed up after six months by obtaining an update from management.
- 5.14 One recommendation has been rejected by management. Pontesbury Primary School were advised to ensure that agendas and supporting documents presented to the Governing Body or any sub-committees, be retained with the meeting's minutes to ensure a full record of the meeting can be evidenced. This was rejected with a comment that the

associated papers are held in school. These were not available to the Auditor at the time of review and as such cannot be independently verified.

## Direction of travel

- 5.15 This section compares the assurance levels (where given), and categorisation of recommendations made, to demonstrate the direction of travel in relation to the control environment.

Comparison of Assurance Levels (where given)

Assurances	Good	Reasonable	Limited	Unsatisfactory	Total
2015/16 to date	14%	37%	43%	6%	100%
2014/15	17%	47%	28%	8%	100%
2013/14	30%	45%	15%	10%	100%

Comparison of recommendation by categorisation

Categorisation	Best practice	Requires attention	Significant	Fundamental	Total
2015/16 to date	4%	55%	40%	1%	100%
2014/15	6%	53%	40%	1%	100%
2013/14	15%	57%	27%	1%	100%

- 5.16 The increased number of lower level assurances, 49% compared at the 2015/16 mid-year point compare to the 2014/15 outturn of 36%, suggest a falling level of overall control. The recommendation classifications at this mid-way point in the year are comparable with the outturn for 2014/15, both representing a significant decrease in assurance from 2013/14 results.
- 5.17 **Appendix A, Table three**, shows a full list of areas that have attracted limited and unsatisfactory assurances to date this year. This demonstrates, at a point in time, issues around control areas such as contract management, IT systems, financial administration in Adult Services and Schools. This needs to be considered in the context of a reduced Internal Audit resource that is increasingly focused on the higher level risk areas in terms of delivering the Council's business objectives.

## Performance measures

- 5.18 All Internal Audit work has been completed in accordance with the agreed plan and the outcomes of final reports have been reported to the Audit Committee.

### List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Draft Internal Audit Risk Based Plan 2015/16 - Audit Committee 23 February 2015  
 Internal Audit Performance Report 2015/16 - Audit Committee 17 September 2015  
 Internal Audit Performance Report 2015/16 - Audit Committee 26 November 2015  
 Public Sector Internal Audit Standards (PSIAS).  
 Various internal documents supporting self-assessment against the PSIAS.  
 Audit Management system.  
 Accounts and Audit Regulations 2015

**Cabinet Member (Portfolio Holder)**

Malcom Pate, Leader of the Council and Brian Williams, Chairman of Audit Committee

**Local Member:** All

**Appendices****Appendix A**

Table 1: Summary of actual audit days delivered against plan 1<sup>st</sup> April 2015 to the 25<sup>th</sup> January 2016

Table 2a: Final audit report assurance opinions issued in the period 1<sup>st</sup> November 2015 to 25<sup>th</sup> January 2016

Table 2b: Final audit report assurance opinions issued between 1<sup>st</sup> April 2015 and 25<sup>th</sup> January 2016

Table 3: Unsatisfactory and limited assurance opinions in the period 1<sup>st</sup> November 2015 to the 25<sup>th</sup> January 2016

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Audit recommendations made in the period 1<sup>st</sup> November 2015 to the 25<sup>th</sup> January 2016

**Appendix B** - Audit plan by service 1<sup>st</sup> April 2015 to 25<sup>th</sup> January 2016

**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1<sup>st</sup> April to 25<sup>th</sup> January 2016**

	Original Plan	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	25 Jan 16 Actual	% of Plan Achieved
Chief Executive	58	0	-15	12	55	23.5	43%
Adult Services	110	23	-1	-31	101	90.8	90%
Commissioning	118	10	-17	-10	101	75.8	75%
Children's Services	399	9	-28	53	433	376.8	87%
Public Health	32	0	-5	-10	17	1.4	8%
Resources and Support	517	-5	-37	-27	448	323.6	72%
<b>S151 Planned Audit</b>	<b>1,234</b>	<b>37</b>	<b>-103</b>	<b>-13</b>	<b>1,155</b>	<b>891.9</b>	<b>77%</b>
Contingencies and other chargeable work	595	-19	-28	-10	538	445.8	83%
<b>Total S151 Audit</b>	<b>1,829</b>	<b>18</b>	<b>-131</b>	<b>-23</b>	<b>1,693</b>	<b>1,337.7</b>	<b>79%</b>
External Clients	221	0	0	16	239	195.0	82%
<b>Total</b>	<b>2,050</b>	<b>18</b>	<b>-131</b>	<b>-7</b>	<b>1,932</b>	<b>1,532.7</b>	<b>79%</b>

Please note that a full breakdown of days by service area is shown at **Appendix B**

**Table 2a: Final audit report assurance opinions issued in the period from 1<sup>st</sup> November 2015 to 25<sup>th</sup> January 2016.**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	0	0	0	0
Adult Services	0	0	3	0	3
Commissioning	0	0	1	0	1
Children's Services	2	1	4	0	7
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	1	0	0	0	1
Customer Involvement	0	0	1	1	2
Finance, Governance and Assurance	3	1	0	0	4
Human Resources	0	0	0	0	0
Legal, Strategy and Democratic	0	0	0	0	0
<b>Total for the period</b>					
➤ Numbers	<b>6</b>	<b>2</b>	<b>9</b>	<b>1</b>	<b>18</b>
➤ Percentage	<b>33%</b>	<b>11%</b>	<b>50%</b>	<b>6%</b>	<b>100%</b>
% for 2015/16 to date	<b>14%</b>	<b>37%</b>	<b>43%</b>	<b>6%</b>	<b>100%</b>
% for 2014/15	<b>17%</b>	<b>47%</b>	<b>28%</b>	<b>8%</b>	<b>100%</b>
% for 2013/14	<b>30%</b>	<b>45%</b>	<b>15%</b>	<b>10%</b>	<b>100%</b>

**Table 2b: Final audit report assurance opinions issued between 1<sup>st</sup> April 2015 and 25<sup>th</sup> January 2016**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	0	0	0	0
Adult Services	0	1	6	1	8
Commissioning	0	0	5	0	5
Children's Services	3	16	13	1	33
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	1	1	1	0	3
Customer Involvement	0	1	10	2	13
Finance, Governance and Assurance	7	8	0	1	16
Human Resources	0	2	0	0	2
Legal, Strategy and Democratic	0	1	0	0	1
<b>Total for year to date</b>					
➤ Numbers	<b>11</b>	<b>30</b>	<b>35</b>	<b>5</b>	<b>81</b>
➤ Percentage	<b>14%</b>	<b>37%</b>	<b>43%</b>	<b>6%</b>	<b>100%</b>
% for 2014/15	<b>17%</b>	<b>47%</b>	<b>28%</b>	<b>8%</b>	<b>100%</b>
% for 2013/14	<b>30%</b>	<b>45%</b>	<b>15%</b>	<b>10%</b>	<b>100%</b>

**Table 3: Unsatisfactory and limited assurance opinions issued in the period from 1<sup>st</sup> April 2015 to 25<sup>th</sup> January 2016 listed by service area**

Audit Name	Service Area	Audit Opinion
<b>Adult Services</b>		
Appointeeships and Deputyships / Court of Protection	Developmental Support	Unsatisfactory
Homepoint IT System	Housing Services	Limited
Adult Social Care Financial Assessments 2014/15	Long Term Support	Limited
CM2000 Electronic Homecare Monitoring - Application Review 2015-16	Long Term Support	Limited
Adult Social Care Management Controls	Developmental Support	Limited
Direct Payments - Adults	Long Term Support	Limited
Church Stretton Day Centre Transfer - Exit Audit	Provider Services - Establishments	Limited
<b>Commissioning</b>		
CIVICA Environmental Health System Application Review 2014/15	Environmental Health	Limited
Leisure Services Contract	Leisure Services	Limited
EDRM Sharepoint	Visitor Economy	Limited
Waste - Specialist Disposal Contracts	Waste & Bereavement	Limited
Parking - Cash Collection	Environmental Protection and Prevention	Limited
<b>Children's Services</b>		
ONE - Education Management System 2015-16	Business Support	Limited
Leaving Care	Children's Placement Services & Joint Adoption	Limited

<b>Audit Name</b>	<b>Service Area</b>	<b>Audit Opinion</b>
Bicton CE (Controlled) Primary School	Primary/Special Schools	Limited
Bomere Heath CE (Controlled) Primary School	Primary/Special Schools	Limited
Gobowen Primary School	Primary/Special Schools	Limited
Hadnall Primary School 2014/15	Primary/Special Schools	Limited
Our Lady & St Oswald's Catholic Primary School 2014/15	Primary/Special Schools	Limited
Radbrook Primary School	Primary/Special Schools	Limited
Grove School 2014/15	Secondary Schools	Unsatisfactory <sup>1</sup>
Ludlow CE School Specialist Technology and Sports College 2014/15	Secondary Schools	Limited
Myddle CE Primary School 2014/15	Primary/Special Schools	Limited
Pontesbury CE Primary School	Primary/Special Schools	Limited
Whitchurch CE (Controlled) Junior School	Primary/Special Schools	Limited
Section 17 Payments Children	Assessment & Looked After Children	Limited

#### **Commercial Services**

Contracts and Tendering - Premises Services	Property Services	Limited
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#### **Customer Involvement**

Cardholder Management System for Blue Badges	Customer Services	Limited
Mobile Devices - iPads, iPhone, Windows Phone 2014/15	ICT	Limited
Remote Support 2014/15	ICT	Limited
Hardware Replacement Programme Follow Up 2014/15	ICT	Unsatisfactory
Corporate Networking - Active Directory	ICT	Limited
Patch Management	ICT	Limited
Disposal of IT Equipment 2015-16	ICT	Limited
Internet Security 2015-16	ICT	Limited
IT Registration and Deregistration Procedures 2015-16.	ICT	Limited
Network Perimeter Defences 2015-16	ICT	Limited
Antivirus Controls	ICT	Limited
Social Media	Customer Services	Unsatisfactory

#### **Finance Governance and Assurance**

Sales Ledger 2014/15	Finance Transactions	Unsatisfactory
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**Table 4: Audit assurance opinions: awarded on completion of audit reviews reflecting the efficiency and effectiveness of the controls in place, opinions are graded as follows**

<b>Good</b>	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is a sound system of control in place which is designed to address relevant risks, with controls being consistently applied.
<b>Reasonable</b>	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is generally a sound system of control but there is evidence of non-compliance with some of the controls.

<sup>1</sup> NB The Grove has been re-audited and attained a 'Good' level of assurance but has not been taken out of these statistics in order not to distort them since both the 2014/15 and 2015/16 results have been finalised and reported this year.



<b>Limited</b>	Evaluation and testing of the controls that are in place performed in the areas examined identified that, whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
<b>Unsatisfactory</b>	Evaluation and testing of the controls that are in place identified that the system of control is weak and there is evidence of non-compliance with the controls that do exist. This exposes the Council to high risks that should have been managed.

**Table 5: Audit recommendation categories: an indicator of the effectiveness of the Council's internal control environment and are rated according to their priority**

<b>Best Practice (BP)</b>	Proposed improvement, rather than addressing a risk.
<b>Requires Attention (RA)</b>	Addressing a minor control weakness or housekeeping issue.
<b>Significant (S)</b>	Addressing a significant control weakness where the system may be working but errors may go undetected.
<b>Fundamental (F)</b>	Immediate action required to address major control weakness that, if not addressed, could lead to material loss.

**Table 6: Audit recommendations made in the period from the 1<sup>st</sup> November 2015 to 25<sup>th</sup> January 2016**

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	0	0	0	0	0
Adult Services	1	20	14	0	35
Commissioning	0	3	7	0	10
Children's Services	4	88	65	0	157
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	0	3	0	0	3
Customer Involvement	3	14	17	0	34
Finance, Governance and Assurance	1	7	2	0	10
Human Resources	0	0	0	0	0
Legal, Strategy and Democratic	0	0	0	0	0
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>9</b>	<b>135</b>	<b>105</b>	<b>0</b>	<b>249</b>
➤ <b>Percentage</b>	<b>4%</b>	<b>54%</b>	<b>42%</b>	<b>0%</b>	<b>100%</b>
<b>% for 2015/16 to date</b>	<b>4%</b>	<b>55%</b>	<b>40%</b>	<b>1%</b>	<b>100%</b>
<b>% for 2014/15</b>	<b>6%</b>	<b>53%</b>	<b>40%</b>	<b>1%</b>	<b>100%</b>
<b>% for 2013/14</b>	<b>15%</b>	<b>57%</b>	<b>27%</b>	<b>1%</b>	<b>100%</b>

**AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1<sup>st</sup> APRIL TO 25<sup>th</sup> JANUARY 2016**

	Original Plan Days	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	25 Jan 16 Actual	% of Revised Plan Achieved
<b>CHIEF EXECUTIVE</b>							
<b>Governance</b>	<b>58</b>	<b>0</b>	<b>-15</b>	<b>12</b>	<b>55</b>	<b>23.5</b>	<b>43%</b>
<b>ADULT SERVICES</b>							
<b>Social Care Operations</b>							
Long Term Support	55	7	3	-7	58	47.3	82%
Provider Services - Establishments	13	11	-2	-12	10	10.4	104%
Housing Services	29	1	-8	-15	7	6.9	99%
	<b>97</b>	<b>19</b>	<b>-7</b>	<b>-34</b>	<b>75</b>	<b>64.6</b>	<b>86%</b>
<b>Social Care Efficiency and Improvement</b>							
Development Support	13	4	6	3	26	26.2	101%
<b>ADULT SERVICES</b>	<b>110</b>	<b>23</b>	<b>-1</b>	<b>-31</b>	<b>101</b>	<b>90.8</b>	<b>90%</b>
<b>COMMISSIONING</b>							
Waste & Bereavement	10	0	-3	0	7	7.1	101%
Leisure Services	13	0	-3	0	10	10.3	103%
Highways	14	1	1	1	17	7.6	45%
Development Management	18	3	-10	4	15	15.1	101%
Visitor Economy	5	0	4	0	9	9.0	100%
Business & Enterprise	15	0	0	0	15	0.0	0%
Project Development	5	0	-5	0	0	0.0	0%
Community Safety	23	6	4	-14	19	17.7	93%
Environmental Protection and Prevention	15	0	-5	-1	9	9.0	100%
<b>COMMISSIONING</b>	<b>118</b>	<b>10</b>	<b>-17</b>	<b>-10</b>	<b>101</b>	<b>75.8</b>	<b>75%</b>
<b>CHILDREN'S SERVICES</b>							
<b>Safeguarding</b>							
Assessment & Looked After Children	5	2	1	0	8	8.5	106%
Safeguarding	20	0	-11	0	9	6.9	77%
Children's Placement and Joint Adoption	58	-5	7	0	60	59.0	98%
	<b>83</b>	<b>-3</b>	<b>-3</b>	<b>0</b>	<b>77</b>	<b>74.4</b>	<b>97%</b>
<b>Learning and Skills</b>							
Business Support	17	7	-10	0	14	14.6	104%
Education Improvements	16	0	0	0	16	15.1	94%
Primary/Special Schools	250	7	-1	52	308	254.1	83%
Secondary Schools	23	3	-9	1	18	17.8	99%
	<b>306</b>	<b>17</b>	<b>-20</b>	<b>53</b>	<b>356</b>	<b>301.6</b>	<b>85%</b>

	Original Plan Days	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	25 Jan 16 Actual	% of Revised Plan Achieved
<b>Learning Employment and Training</b>	<b>10</b>	<b>-5</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0.8</b>	<b>0%</b>
<b>CHILDREN'S SERVICES</b>	<b>399</b>	<b>9</b>	<b>-28</b>	<b>53</b>	<b>433</b>	<b>376.8</b>	<b>87%</b>
<b>PUBLIC HEALTH</b>	<b>32</b>	<b>0</b>	<b>-5</b>	<b>-10</b>	<b>17</b>	<b>1.4</b>	<b>8%</b>
<b>RESOURCES AND SUPPORT</b>							
<b>Customer Care, Commercial and Support Services</b>							
Estates & Facilities	5	4	0	1	10	1.1	11%
Property Services	23	11	0	-6	28	15.0	54%
Shire Services	23	3	-5	0	21	20.4	97%
	<b>51</b>	<b>18</b>	<b>-5</b>	<b>-5</b>	<b>59</b>	<b>36.5</b>	<b>62%</b>
<b>Service Support, Marketing and Engagement</b>							
Customer Services	34	1	-6	-3	26	20.8	80%
ICT	83	6	-13	-7	69	53.8	78%
	<b>117</b>	<b>7</b>	<b>-19</b>	<b>-10</b>	<b>95</b>	<b>74.6</b>	<b>79%</b>
<b>Finance Governance &amp; Assurance</b>							
Finance Transactions	69	-13	-8	-9	39	6.6	17%
Finance and S151 Officer	65	-10	5	-2	58	57.9	100%
Financial Management	37	3	-5	0	35	18.1	52%
Procurement and Contract Management	25	0	-5	-3	17	13.7	81%
Benefits	29	-5	0	-4	20	4.1	21%
Revenues	40	-10	1	2	33	33.4	101%
Risk Management and Business Continuity	5	1	0	0	6	6.6	110%
Treasury	10	4	1	0	15	15.0	100%
	<b>280</b>	<b>-30</b>	<b>-11</b>	<b>-16</b>	<b>223</b>	<b>155.4</b>	<b>70%</b>
<b>Payroll and Human Resources</b>	<b>52</b>	<b>-7</b>	<b>0</b>	<b>3</b>	<b>48</b>	<b>43.5</b>	<b>91%</b>
<b>Legal, Democratic &amp; Strategic Planning</b>							
Information Governance	7	5	-2	1	11	1.5	14%
Legal Services	10	2	0	0	12	12.1	101%
	<b>17</b>	<b>7</b>	<b>-2</b>	<b>1</b>	<b>23</b>	<b>13.6</b>	<b>59%</b>

	Original Plan Days	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	25 Jan 16 Actual	% of Revised Plan Achieved
<b>RESOURCES AND SUPPORT</b>	<b>517</b>	<b>-5</b>	<b>-37</b>	<b>-27</b>	<b>448</b>	<b>323.6</b>	<b>72%</b>
<b>Total Shropshire Council Planned Work</b>	<b>1,234</b>	<b>37</b>	<b>-103</b>	<b>-13</b>	<b>1,155</b>	<b>891.9</b>	<b>77%</b>
<b>CONTINGENCIES</b>							
Advisory Contingency	40	0	0	0	40	36.0	<b>90%</b>
Fraud Contingency	250	-34	-63	-20	133	103.0	<b>77%</b>
Unplanned Audit Contingency	45	0	15	10	70	67.6	<b>97%</b>
Other non-audit Chargeable Work	260	15	20	0	295	239.2	<b>81%</b>
<b>CONTINGENCIES</b>	<b>595</b>	<b>-19</b>	<b>-28</b>	<b>-10</b>	<b>538</b>	<b>445.8</b>	<b>83%</b>
<b>Total for Shropshire</b>	<b>1,829</b>	<b>18</b>	<b>-131</b>	<b>-23</b>	<b>1,693</b>	<b>1,337.7</b>	<b>79%</b>
<b>EXTERNAL CLIENTS</b>	<b>221</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>239</b>	<b>195.0</b>	<b>82%</b>
<b>Total Chargeable</b>	<b>2,050</b>	<b>18</b>	<b>-131</b>	<b>-7</b>	<b>1,932</b>	<b>1,532.7</b>	<b>79%</b>