



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
22 February 2017	
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## INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2016/17

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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 2016 summarising progress against the Internal Audit Plan. Eighty one percent of the revised plan has been completed (**see Appendix A, Table 1**), marginally higher than previous delivery records. The team is on target to achieve 90% delivery by the year end.

Two good, sixteen reasonable, seven limited and four unsatisfactory assurance opinions have been issued. The 29 final reports contained 368 recommendations, three of which were fundamental.

This report proposes minor revisions taking the overall audit plan from 1,790 days, as reported in November 2016, to 1,795 days. Changes to the planned activity reflect adjustments in both risks and resources. 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 inevitable, and continues to be reflected in a reduction in the level of assurance in the internal control environment. Of concern at this stage of the audit plan delivery, is the increased number of audit reviews attracting unsatisfactory assurances compared to previous years. It is important therefore that this situation is kept under review and managed appropriately.

Internal Audit continues to add value to the Council in the delivery of bespoke pieces of work including sharing best practice and providing advice on system developments.

### 2. Recommendations

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

- a) The performance to date against the 2016/17 Audit Plan set out in this report.

- b) The adjustments required to the 2016/17 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, governance, risk 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 24th November 2016 Audit Committee with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 27<sup>th</sup> January 2017 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 2016/17

- 5.5 Revisions to the February 2016 plan provide for a total of 1,795 days following slight changes reflecting adjustments in risks and resources.
- 5.6 In total, 29 final reports have been issued in the period from 31<sup>st</sup> October 2016 to 27<sup>th</sup> January 2017. These are broken down by service area in **Appendix A, Table 2**.
- 5.7 Two good and 16 reasonable assurances were made in the period accounting for 62% of the opinions delivered. This represents an increase in the higher levels of assurance for this period compared to the previous year outturn of 49%. This is offset by a corresponding decrease in limited (7) assurances however unsatisfactory (4) opinions have increased by 5% on the overall year end position for 2015/16.
- 5.8 During this period, IT, financial processes in Adult Services and establishments (schools and leisure centres) continue to show lower assurance levels, the impact of which will be considered as part of Head of Audit's overall year-end opinion. The overall direction of travel throughout the Council is explored in more detail in section 5.17.
- 5.9 Eight 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 a school fund and the certification of two 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 368 recommendations have been made in the 29 final audit reports issued in the three month period; these are broken down by audit area and appear in **Appendix A, Table 6**.
- 5.12 Three fundamental recommendations have been identified:

### **St Giles CE Primary School**

In line with school's financial procedures, expenditure over £10,000 should be subject to formal tender. In addition and as agreed in the Spring Term 2016 meeting, single items of expenditure over £10,000 should be approved by the Governing Body. Evidence of this should be clearly noted in the Governing Body minutes. The school should ensure that Contract Rules are adhered to with any future contracts.

### **Thomas Adams School**

The school should ensure that Contract Rules are adhered to in any future contracts which the school enters into.

### **Highley Primary School**

Contracts should be let in accordance with Financial Rules. The cost of the contract over its whole term including any additional payments should be calculated when determining if verbal quotes, written quotes or a tender process is required.

- 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 fundamental, significant and requires attention recommendations are followed up after six months by seeking an update from management. Cases where fundamental recommendations are not implemented in a timely manner are escalated to directors and Audit Committee.
- 5.14 No recommendations have been rejected by management.
- 5.15 Performance to date is marginally higher than previous delivery records at 81% (79% 2015/16). The team is still currently targeting delivery of a minimum of 90% of the annual plan by year end. Minor changes between chargeable and non-chargeable work accounts for the slight increase in days to 1,795 days. In addition, recruitment processes have begun for an auditor and a trainee auditor. It is hoped to coordinate recruitment to the trainee post with the return from maternity leave of a Principal Auditor to help provide suitable management support.
- 5.16 The following demonstrates areas where Audit have added value with unplanned, project or advisory work, not included in the original plan located at Appendix A, Table 1.
- DFT Funding: Audit have undertaken the role of critical friend in reviewing the Highways Management responses to the Department of Transport Funding Criteria, to ensure that the Council's application for level three funding is evidence based and robust in the event of external scrutiny.
  - Financial Evaluations: Audit have continued to conduct financial assessments on contractors for major contracts including the Highways Maintenance Term Service Contract and phase 2 of the Connecting Shropshire Broadband project in addition to ongoing smaller projects from other service areas. To ensure the stability of potential suppliers.

- Audit have reviewed the insurance policies of a sample of major contractors and the processes for ensuring that they are up to date and monitored, to ensure risks are managed appropriately.
- One off exit reviews have taken place on services that are being transferred to alternative management models to ensure that all assets are accounted for properly.
- Following an Auditors discussions with officers on the monitoring of measurement processes as part of an approved contract, they were prompted to check the contract which confirmed that the supplier had failed to independently inspect measurement processes. Under the contract the Council will now receive a rebate in the region of £10,000 to £20,000 and the contractor is happy as they had not picked up this failure on their part and it has allowed them to revisit their processes.

## Direction of travel

5.17 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
2016/17 to date	6%	47%	28%	19%	100%
2015/16	14%	35%	42%	9%	100%
2014/15	17%	47%	28%	8%	100%
2013/14	30%	45%	15%	10%	100%
2012/13	31%	56%	12%	1%	100%

Comparison of recommendation by categorisation

Categorisation	Best practice	Requires attention	Significant	Fundamental	Total
2016/17 to date	4%	50%	46%	0%	100%
2015/16	4%	54%	42%	0%	100%
2014/15	6%	53%	40%	1%	100%
2013/14	15%	57%	27%	1%	100%
2012/13	23%	57%	20%	0%	100%

5.18 The number of lower level assurances, 47% at this point in the year are roughly comparable with the outturn for 2015/16 of 51%. Representing a significant decrease in assurance from 2012/13 and 2013/14 results and a continuing decrease compared to 2014/15. However, the level of unsatisfactory assurances at the lower level are significantly higher at 19% in the current year to date, compared to 9% in 2015/16, reflecting the increase in the percentage of significant recommendations being raised from 42% in 2015/16 to 46% in the year to date.

5.19 **Appendix A, Table 3**, 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 IT systems, financial administration in Adult

Services and Schools. This needs to be considered in the context of reduced Internal Audit resources that are increasingly focused on the higher level risk areas in terms of delivering the Council's business objectives.

**Performance measures**

5.20 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.

<p><b>List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)</b></p> <p>Draft Internal Audit Risk Based Plan 2016/17 - Audit Committee 18 February 2016                  Internal Audit Performance and Revised Annual Audit Plan 2016/17, 15 September 2016, 24 November 2016                  Public Sector Internal Audit Standards (PSIAS)                  Audit Management system                  Accounts and Audit Regulations 2015</p>
<p><b>Cabinet Member (Portfolio Holder)</b>                  Malcom Pate, Leader of the Council and Tim Barker, Chairman of Audit Committee</p>
<p><b>Local Member:</b> All</p>
<p><b>Appendices</b></p> <p><b>Appendix A</b></p> <p>Table 1: Summary of actual audit days delivered against plan 1<sup>st</sup> April 2016 to the 27<sup>th</sup> January 2017                  Table 2: Final audit report assurance opinions issued in the period 31<sup>st</sup> October 2016 to the 27<sup>th</sup> January 2017                  Table 3: Unsatisfactory and limited assurance opinions in the period 31<sup>st</sup> October 2016 to the 27<sup>th</sup> January 2017                  Table 4: Audit assurance opinions                  Table 5: Audit recommendation categories                  Table 6: Audit recommendations made in the period 31<sup>st</sup> October 2016 to the 27<sup>th</sup> January 2017</p> <p><b>Appendix B</b> - Audit plan by service 1<sup>st</sup> April 2016 to 27<sup>th</sup> January 2017</p>

## APPENDIX A

**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1<sup>st</sup> April 2016 to 27<sup>th</sup> January 2017**

	Original Plan	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	27 January Actual	% of Plan Achieved
Chief Executive	444	3	13	5	465	359.2	77%
Adult Services	140	19	13	-6	166	139.9	84%
Commissioning	102	2	4	25	133	101.2	76%
Children's Services	232	-26	-2	8	212	173.4	82%
Public Health	67	13	-6	2	76	61.1	80%
<b>S151 Planned Audit</b>	<b>985</b>	<b>11</b>	<b>22</b>	<b>34</b>	<b>1,052</b>	<b>834.8</b>	<b>79%</b>
Contingencies and other chargeable work	532	-12	1	-31	490	430.8	88%
<b>Total S151 Audit</b>	<b>1517</b>	<b>-1</b>	<b>23</b>	<b>3</b>	<b>1542</b>	<b>1265.6</b>	<b>82%</b>
External Clients	200	45	6	2	253	188.6	75%
<b>Total</b>	<b>1717</b>	<b>44</b>	<b>29</b>	<b>5</b>	<b>1795</b>	<b>1454.2</b>	<b>81%</b>

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

**Table 2: Final audit report assurance opinions issued in the period from 31<sup>st</sup> October 2016 to 27<sup>th</sup> January 2017.**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	3	3	0	6
Adult Services	0	0	3	1	4
Commissioning	0	4	0	1	5
Children's Services: Schools	0	2	1	2	5
Children's Services: Other	0	2	0	0	2
Public Health	0	2	0	0	2
<b>Resources and Support</b>					
Commercial Services	0	0	0	0	0
Customer Involvement	0	0	0	0	0
Finance, Governance and Assurance	2	2	0	0	4
Human Resources	0	0	0	0	0
Legal, Strategy and Democratic	0	1	0	0	1
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>2</b>	<b>16</b>	<b>7</b>	<b>4</b>	<b>29</b>
➤ <b>Percentage</b>	<b>7%</b>	<b>55%</b>	<b>24%</b>	<b>14%</b>	<b>100%</b>
<b>% for 2015/16</b>	<b>14%</b>	<b>35%</b>	<b>42%</b>	<b>9%</b>	<b>100%</b>
<b>% for 2014/15</b>	<b>17%</b>	<b>47%</b>	<b>28%</b>	<b>8%</b>	<b>100%</b>

<b>% for 2013/14</b>	<b>30%</b>	<b>45%</b>	<b>15%</b>	<b>10%</b>	<b>100%</b>
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**Table 3: Unsatisfactory and limited assurance opinions issued in the period from 31<sup>st</sup> October 2016 to 27<sup>th</sup> January 2017 listed by service area**

## **UNSATISFACTORY ASSURANCE**

### **Adult Services: Oak Farm, Ditton Priors Trading Account**

1. Income is identified and recorded in a permanent record<sup>1</sup>.
2. Expenditure is appropriate and recorded in a permanent record.
3. Stocks held are appropriate, controlled and can be accounted for.

### **Commissioning: Much Wenlock Leisure Centre**

1. Budget income is identified, collected and banked in accordance with procedures.
2. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
3. The imprest account is operated in accordance with imprest procedures and all monies can be accounted for
4. Payment is made to bona fide employees only for the work performed through the Payroll system.
5. Regular budget monitoring is performed and any significant variations are investigated.
6. Relevant staff have Disclosure and Barring Service (DBS) clearance.
7. Electronically held data is secure and can be restored in the event of IT failure.

### **Children's Services: Schools**

#### **St Giles CE Primary School**

1. Governors and staff clearly understand their respective roles and responsibilities.
2. Budget income is identified, collected and banked in accordance with procedures.
3. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
4. The school fund is operated in accordance with the school fund notes of guidance.
5. Electronically held data is secure and can be restored in the event of IT failure.
6. Only pupils entitled to a free school meal receive them. Adult free meals are authorised.

#### **Highley Primary School**

1. Governors and staff clearly understand their respective roles and responsibilities.
2. Budget income is identified, collected and banked in accordance with procedures.
3. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
4. The imprest account is operated in accordance with Imprest Procedures and all monies can be accounted for.
5. Payment is made to bona fide employees only for the work performed through the Payroll system.
6. The school fund is operated in accordance with the school fund notes of guidance.
7. Electronically held data is secure and can be restored in the event of IT failure.

<sup>1</sup> Listed are the management controls that were reviewed and found not to be in place and/or operating satisfactorily and therefore positive assurance could not be provided for them.



## **LIMITED ASSURANCE**

### **Chief Executive:**

#### **SCCM (System Centre Configuration Manager)**

1. The System complies with all external legislation and policies.
2. The application is secure.
3. Clear procedures are in place for the authorisation of changes and system changes are applied by appropriately qualified staff.

#### **Telephones – Usage and Income**

1. Appropriate internal policies have been formally documented in relation to fixed and mobile communications.
2. Appropriate management arrangements are in place to recharge budget managers for usage of fixed line and mobile telephony. Managers are provided with timely reports of usage to support this process.
3. Formal contract monitoring and billing analysis is undertaken on a regular basis.

#### **Tranman Version 8.1.8.4**

1. Management/Audit trails are in place.
2. The system complies with all external legislation and policies.
3. The application is secure.
4. Users have received the required training.
5. Data is accurately input and the authenticity of the data is verified.
6. There are continuity processes are in place to ensure system availability.
7. Changes to the system are managed effectively, recording and documentation is retained for key changes made to the system.

### **Adult Services**

#### **Adult Placements**

1. There are suitable arrangements in place to verify that payments to providers of adult placements are valid and accurate.
2. The contract is monitored by Shropshire Council in accordance with contract requirements.
3. Contract performance management related risks on the risk register are being effectively identified and managed.

#### **Adult Social Care – Financial Assessments**

1. Written procedures and policies are in place in relation to financial assessments.
2. Financial assessments are completed in a timely manner and decisions notified to applicants.
3. A process exists to ensure that clients are regularly reviewed and that a change in circumstances prompts a reassessment.
4. There are processes in place to prevent, detect and investigate fraud.
5. Relevant staff have been appropriately vetted via the Disclosure and Barring Service (DBS).
6. Electronically held data is secure and can be restored in the event of IT failure.

#### **Oak Farm, Ditton Priors Comforts Fund**

1. Income is identified and recorded in a permanent record.
2. Petty cash transactions are recorded in a permanent record.

**Children’s Services: Schools: Thomas Adams School**

1. Budget income is identified, collected and banked in accordance with procedures.
2. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
3. The imprest account is operated in accordance with Imprest Procedures and all monies can be accounted for.

**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.
<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 31<sup>st</sup> October 2016 to 27<sup>th</sup> January 2017**

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	2	12	19	0	33
Adult Services	1	29	28	0	58
Commissioning	0	24	20	0	44
Children's Services: Schools	7	88	64	3	162
Children's Services: Other	0	12	3	0	15
Public Health	0	14	0	0	14
<b>Resources and Support</b>					
Commercial Services	0	2	4	0	6
Customer Involvement	0	0	0	0	0
Finance, Governance and Assurance	0	17	4	0	21
Human Resources	0	0	0	0	0
Legal, Strategy and Democratic	1	7	7	0	15
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>11</b>	<b>205</b>	<b>149</b>	<b>3</b>	<b>368</b>
➤ <b>Percentage</b>	<b>3%</b>	<b>56%</b>	<b>40%</b>	<b>1%</b>	<b>100%</b>
<b>% for 2015/16</b>	<b>4%</b>	<b>54%</b>	<b>42%</b>	<b>0%</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 27<sup>TH</sup> JANUARY 2017

	Original Plan Days	Aug Revision	Nov Revision	Feb Revision	Revised Plan Days	27 Jan 2017 Actuals	% of Revised Plan Achieved
<b>CHIEF EXECUTIVE</b>							
<b>Governance</b>	<b>38</b>	<b>-8</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>12.4</b>	<b>41%</b>
<b>IT</b>	<b>176</b>	<b>6</b>	<b>5</b>	<b>-13</b>	<b>174</b>	<b>134.9</b>	<b>78%</b>
<b>Finance Governance &amp; Assurance</b>							
Finance Transactions	39	9	0	9	57	42.8	75%
Finance and S151 Officer	60	-3	0	0	57	47.8	84%
Financial Management	18	0	0	1	19	10.9	57%
Benefits	34	0	0	4	38	38.1	100%
Risk Management and Business Continuity	13	0	0	-2	11	9.9	90%
Treasury	2	0	0	0	2	0.3	17%
	<b>166</b>	<b>6</b>	<b>0</b>	<b>12</b>	<b>184</b>	<b>149.8</b>	<b>81%</b>
<b>Human Resources</b>	<b>43</b>	<b>3</b>	<b>7</b>	<b>5</b>	<b>58</b>	<b>43.1</b>	<b>74%</b>
<b>Legal, Democratic &amp; Strategic Planning</b>							
Elections	8	0	1	1	10	10.0	100%
Legal Services	13	-4	0	0	9	9.1	102%
	<b>21</b>	<b>-4</b>	<b>1</b>	<b>1</b>	<b>19</b>	<b>19.2</b>	<b>101%</b>
<b>CHIEF EXECUTIVE</b>	<b>444</b>	<b>3</b>	<b>13</b>	<b>5</b>	<b>465</b>	<b>359.2</b>	<b>77%</b>
<b>ADULT SERVICES</b>							
<b>Social Care Operations</b>							
Long Term Support	79	6	5	7	97	79.2	82%
Provider Services - Establishments	20	1	0	-7	14	10.7	76%
Provider Services - Comforts Funds	6	4	1	-3	8	8.6	108%
Provider Services - Trading Accounts	10	5	5	-4	16	15.8	98%
Housing Services	20	-5	1	-10	6	5.6	93%
Short Term Support	0	0	0	5	5	0.0	0%

	135	11	12	-12	146	119.8	82%
<b>Social Care Efficiency and Improvement</b>							
Development Support	5	8	1	6	20	20.0	100%
<b>ADULT SERVICES</b>	<b>140</b>	<b>19</b>	<b>13</b>	<b>-6</b>	<b>166</b>	<b>139.9</b>	<b>84%</b>
<b>COMMISSIONING</b>							
Library Services	5	3	0	1	9	8.8	98%
Waste & Bereavement	14	-4	2	2	14	13.8	99%
Highways	20	8	6	3	37	35.3	95%
Public Transport	0	0	0	8	8	0	0%
Business & Enterprise Development	5	0	-5	0	0	0.2	0%
Management	14	0	1	1	16	16.1	101%
Theatre Severn and OMH	0	0	0	8	8	0	0%
Community Safety	15	-5	0	0	10	0.7	7%
Environmental Protection and Prevention	4	0	0	0	4	0.0	0%
Procurement and Contract Management	25	0	0	2	27	26.4	98%
<b>COMMISSIONING</b>	<b>102</b>	<b>2</b>	<b>4</b>	<b>25</b>	<b>133</b>	<b>101.2</b>	<b>76%</b>
<b>CHILDREN'S SERVICES</b>							
<b>Safeguarding</b>							
Safeguarding	20	0	-11	0	9	6.0	66%
Children's Placement and Joint Adoption	38	-2	1	4	41	32.5	79%
	<b>58</b>	<b>-2</b>	<b>-10</b>	<b>4</b>	<b>50</b>	<b>38.4</b>	<b>77%</b>
<b>Learning and Skills</b>							
Business Support	2	0	-2	0	0	0.0	0%
Education Improvements	14	3	0	2	19	9.3	49%
Primary/Special Schools	128	-31	9	2	108	90.9	84%
Secondary Schools	20	4	2	0	26	26.0	100%
	<b>164</b>	<b>-24</b>	<b>9</b>	<b>4</b>	<b>153</b>	<b>126.2</b>	<b>82%</b>
<b>Learning Employment and Training</b>	<b>10</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>9</b>	<b>8.7</b>	<b>97%</b>
<b>CHILDREN'S SERVICES</b>	<b>232</b>	<b>-26</b>	<b>-2</b>	<b>8</b>	<b>212</b>	<b>173.4</b>	<b>82%</b>

**PUBLIC HEALTH**

Public Health	22	13	1	0	36	33.6	93%
Customer Services	5	0	1	0	6	6.3	105%
Shire Services	17	0	-1	2	18	18.3	102%
Property Services	23	0	-7	0	16	3.0	19%
<b>PUBLIC HEALTH</b>	<b>67</b>	<b>13</b>	<b>-6</b>	<b>2</b>	<b>76</b>	<b>61.1</b>	<b>80%</b>

**Total Shropshire**

<b>Council Planned Work</b>	<b>985</b>	<b>11</b>	<b>22</b>	<b>34</b>	<b>1,052</b>	<b>834.8</b>	<b>79%</b>
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**CONTINGENCIES**

Advisory Contingency	40	0	-8	-13	19	16.65	88%
Fraud Contingency	200	-20	-20	-17	143	122.64	86%
Unplanned Audit Contingency	45	0	5	5	55	54.48	99%
Other non-audit Chargeable Work	247	8	24	-6	273	237.06	87%
<b>CONTINGENCIES</b>	<b>532</b>	<b>-12</b>	<b>1</b>	<b>-31</b>	<b>490</b>	<b>430.8</b>	<b>88%</b>

**Total for Shropshire**

<b>1,517</b>	<b>-1</b>	<b>23</b>	<b>3</b>	<b>1,542</b>	<b>1,265.6</b>	<b>82%</b>
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**EXTERNAL CLIENTS**

<b>200</b>	<b>45</b>	<b>6</b>	<b>2</b>	<b>253</b>	<b>188.6</b>	<b>75%</b>
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**Total Chargeable**

<b>1,717</b>	<b>44</b>	<b>29</b>	<b>5</b>	<b>1,795</b>	<b>1,454.2</b>	<b>81%</b>
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