Committee and Date	Item
Audit Committee 07 September 2017 1:30pm	 Public

INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2017/18

Responsible Officer   Ceri Pilawski
e-mail: ceri.pilawski@shropshire.gov.uk   Telephone: 01743 257739

1. Summary

This report provides members with an update of work undertaken by Internal Audit in the four months since the beginning of the financial year and the start of Shropshire Council's approved audit plan implementation. Thirty four percent of the revised plan has been completed (**see Appendix A, Table 1**), which is in line with previous delivery records. The team is on target to achieve 90% delivery by the year end.

Eleven good, thirteen reasonable, two limited and one unsatisfactory assurance opinions have been issued. The 27 final reports contained 211 recommendations, two of which were fundamental.

This report proposes minor revisions taking the overall audit plan from 2,046 days, as reported in February 2017, to 2,044 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.

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 2017/18 Audit Plan set out in this report.

   b) The adjustments required to the 2017/18 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. 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. In delivering the Plan, 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. Without this, 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   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'.

3.3   'Proper practices' can be demonstrated through compliance with the Public Sector Internal Audit Standards (PSIAS).

3.4   The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998 and 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.
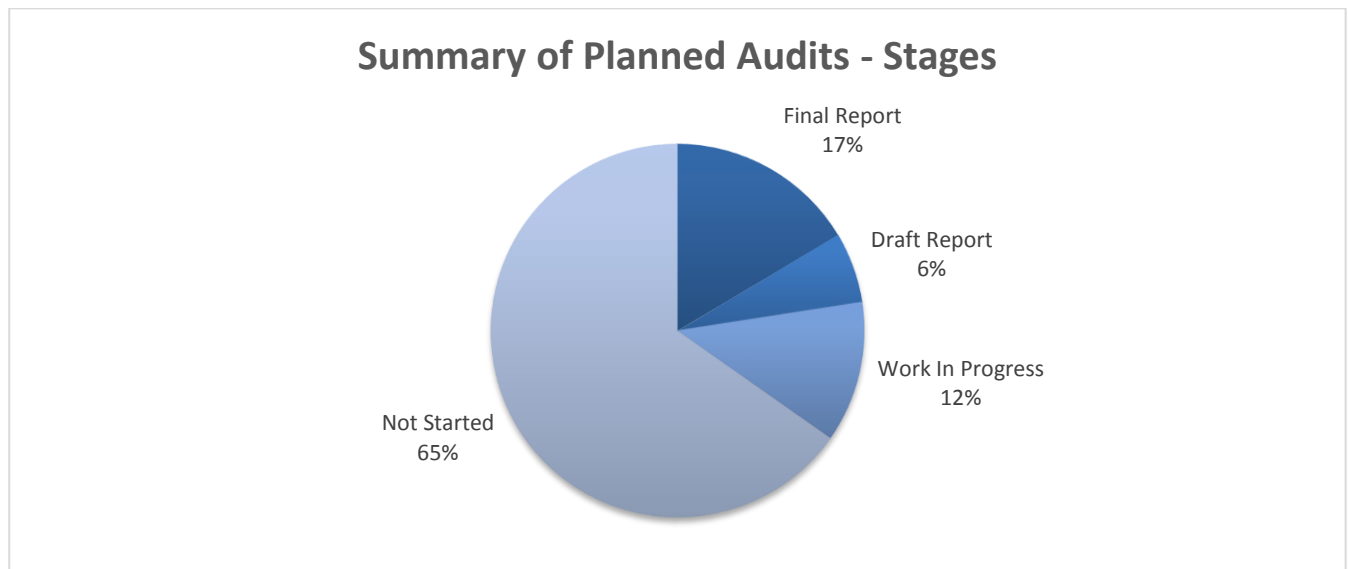
5. Background

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. The Audit Committee is the governing body charged with monitoring progress on the work of Internal Audit.

5.2   The 2017/18 Internal Audit Plan was presented to, and approved by, members at the 22nd February 2017 Audit Committee, with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 11th August 2017 and includes minor revisions to the plan.
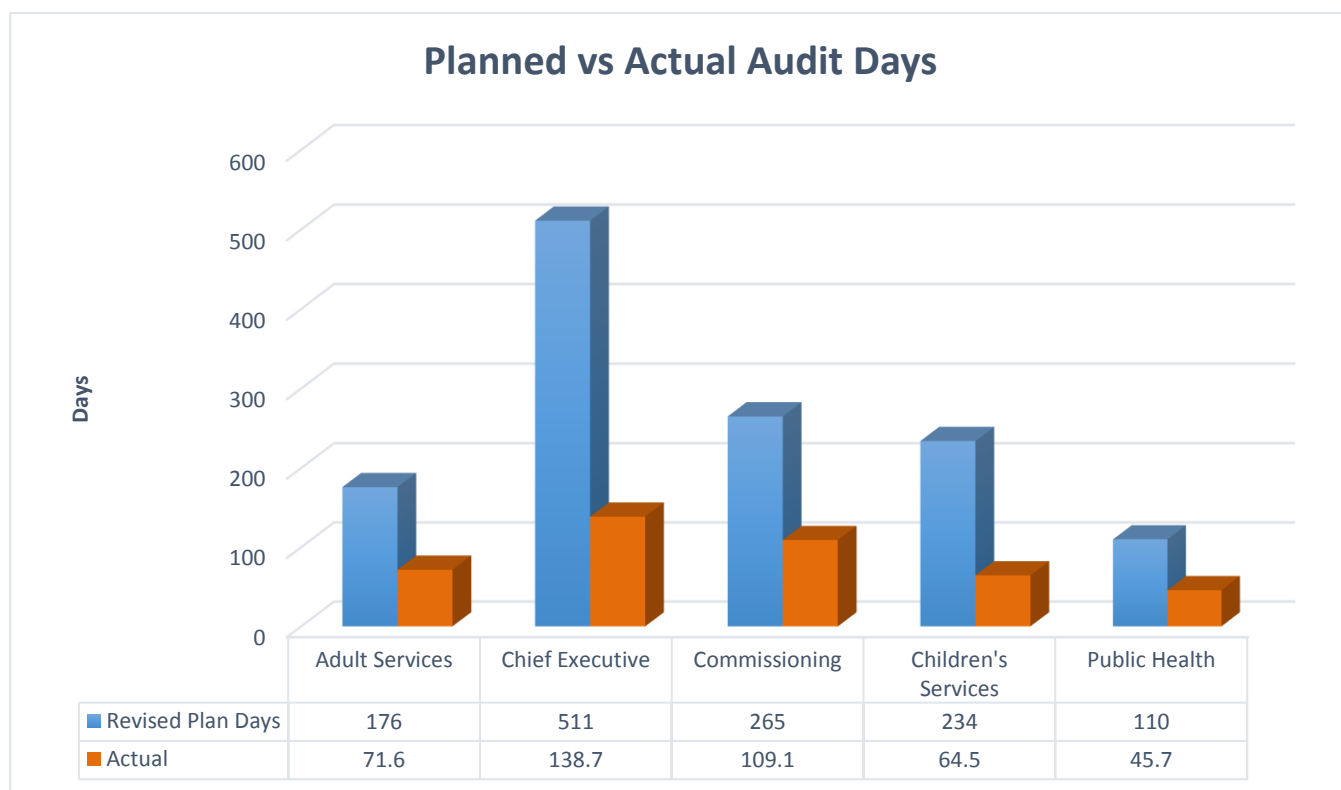
5.3   Part of the internal audit plan will be delivered by external providers.

Performance against the plan 2017/18

5.4   Revisions to the 2017/18 plan provide for a total of 2,044 days following slight changes overall reflecting adjustments in risks and resources. A reduction in days for maternity leave has been offset with the engagement of a Trainee Accountant, recruitment to full time posts and additional days bought in from external contractors following a mini tendering exercise. Minor changes between chargeable and non-chargeable work accounts for the slight decrease in days from 2,046 to 2,044 days. Performance to date is marginally higher than previous delivery records at 34% (29% 2016/17) and overall the team is on track to deliver a minimum of 90% of the annual plan by year end.

5.5   In total, 27 final reports have been issued in the period from 1st April 2017 to 11th August 2017. The following chart shows performance against the approved Internal Audit Plan for 2017/18:

Summary of Planned Audits - Stages

Final Report 17%
Draft Report 6%
Work In Progress 12%
Not Started 65%

Audits have been completed over a number of service areas as planned:

Planned vs Actual Audit Days

	Adult Services	Chief Executive	Commissioning	Children's Services	Public Health
Revised Plan Days	176	511	265	234	110
Actual	71.6	138.7	109.1	64.5	45.7

5.6   The following audits have been completed since the beginning of the year:
- Corporate Governance
- Refugee Action Grant
- Disabled Facilities Grant
- Energy Grants
- Electronic Homecare Monitoring – non IT CM2000
- Land Charges
- Estate Management
- Concessionary Fares
- Waste - Veolia Contract
- Crowmoor Primary School
- Assessments and looked after children budget monitoring arrangements
- Children's Social Care Management Controls
- Troubled Families, quarter one and two
- Bereavement Services Contract
- Chipside Parking System application review
- Environmental Service – Pest Control
- Food Safety
- Corporate Budget Management and Control
- Income Collection
- Imprest Administration system
- Cardholder Management system for Blue Badges
- Third Party Audits for Hosted systems
- Payroll System
- Apprenticeship Levy

- Digital Transformation Programme – Governance and Pre Contract Stage Assurance
- IT Strategy
- Patch Management

5.7   The assurance levels awarded to each completed audit area appear in the attached graph:

Audit Report Assurances

- Unsatisfactory 4%
- Limited 7%
- Good 41%
- Reasonable 48%

5.8   The overall spread of recommendations agreed with management following each audit review appear in the attached graph:

Audit Recommendations

- Best Practice 4%
- Fundamental 1%
- Significant 31%
- Requires Attention 64%
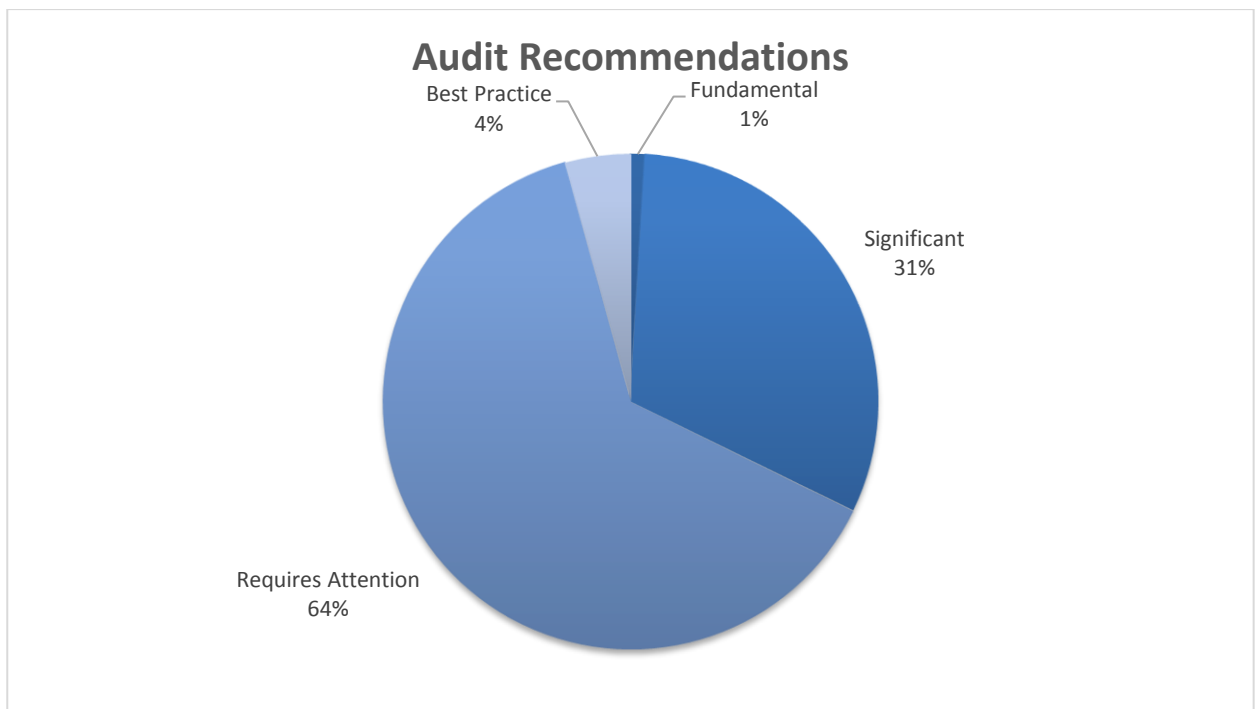
5.9   Up to the 11th August 2017, 24 reports have been issued, providing good or reasonable assurances, accounting for 89% of the opinions delivered. This represents an increase in the higher levels of assurance for this period, compared to the previous year outturn of 52%. This is offset by a corresponding decrease in limited and unsatisfactory assurances, currently 11% compared to the previous year outturn of 48%. Whilst this reflects a positive improvement, caution is advised on the interpretation of this data as to how it reflects the overall control environment, given that only 34% of the plan has been completed and there are currently a high number of draft reviews in production with limited and unsatisfactory assurance levels.

5.10   During this period, there is no strong pattern of areas attracting lower assurance levels. The two limited audit areas are the Chipside Parking system application (Public Health) and Veolia Contract (Commissioning); the unsatisfactory audit is Estate Management (Commissioning). Control objectives evaluated and not found to be in place as part of these audit reviews appear in a summary of the planned audit reviews which resulted in unsatisfactory or limited assurance 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** and provides a glossary of common terms, **Table 6**.

5.11   Ten 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 an honorary fund and the certification of a grant claim.

5.12   A total of 211 recommendations have been made in the 27 final audit reports issued in the four month period; these are broken down by audit area and appear in **Appendix A, Table 7**.

5.13   Two fundamental recommendations have been identified:

Children's Social Care Management Controls 2016/17
A full review of all driver documentation should be undertaken and any omissions or errors addressed in accordance with the policy. In addition, the process is reviewed to ensure that going forward the system is embedded and any exceptions reported immediately. Licensing should provide assurance to Children's and Adult Services that this recommendation has been implemented within a reasonable period to be agreed between both parties.

Estates Management 2016/17
The data in 'Technology Forge' should be reviewed and brought up to date. In particular the information on the spreadsheet 'databases' of leases and properties should be reviewed against the information in 'Technology Forge' and corrections should be made as required to produce a single, complete and accurate record of all leases and properties.

5.14   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.

5.15   Two recommendations have been rejected by management.

Chipside Parking System Application Review 2016/17
Recommendation - A formal review of job descriptions specifically related to the administration of the Chipside application should be undertaken and reaffirmed as soon as possible.
Response – No. Job Descriptions deliberately do not specify which systems are administered to avoid amendments being required should systems change.
Audit comment - Accountability is not formally assigned for system administration leading to poor management of systems in place to comply with legislation leading to fines for non-compliance.

Disability Facilities Grants
Recommendation - Procedure notes on how to extract a user list from Civica should be written. These should be dated, version controlled and stored securely either electronically or in manual file. (This recommendation is directed to the PPO Lead Technical Officer).
Response – I do not accept this recommendation as it is extremely low risk and the information is available from the APP system provider CIVICA.
Audit Comment - There are two system administrators for Civica. Neither officer was able to provide a user list to the auditor however, it is noted that the responsibility for adding/amending and deleting users lies with the Administrators. The Environmental Health System Application Review in 2014/15 (recommendation 9) identified that there is currently no regular check of the users on the Civica APP system and a recommendation was made to address this weakness. If the user list is to be checked on a regular basis to ensure all users are currently employed members of staff who require access, a user list should be available from the system without the need to go back to the supplier.

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.**

- Internal Audit were requested to support the Client Property and Appointeeship Team to review planned spend for a vulnerable adult by their carers in relation to a proposed holiday.   The holiday costs and areas of expenditure appeared excessive and research showed that the proposed holiday was accommodating the carer's family and the client. Officers intervened and appropriate holiday arrangements were agreed.

- Prior to a library closure Internal Audit provided a checklist for officers to run through to ensure that all assets were accounted for appropriately.

- Support has been provided to the Digital Transformation Project. The Principal IT Auditor has been selected to sit on the Assurance Group and has contributed to a clear terms of reference and early exception reports to the overall programme board.

The group will bring challenge in the areas of controls, information governance and risk.

- Every school submits annually a schools financial value standard (SFVS) and assurance form to the Council. The SFVS helps schools to manage their finances and to provide assurance to the local authority and their governors that they have secure financial management in place. The Council uses this information to inform their programme of financial assessment and audit. Internal audit analyse the results received for the Section 151 Officer to submit the dedicated schools grant assurance form, covering all maintained schools in the area, to the Department for Education.

- The Information Governance (IG) Toolkit is a Department of Health single standard that sets out the information governance requirements the Council needs to complete a self-assessment against to demonstrate its suitability to share data between the two bodies. The Principal IT Auditor has helped by reviewing the evidence providing assurance of the Council's compliance against the IG requirements.

- Microsoft Azure is Microsoft's public cloud computing platform which provides a range of cloud services including those for compute, analytics, storage and networking. Internal Audit provided a note of control areas for review to support the Infrastructure and Security Team Manager in their review of the way in which Azure is currently being used and its future potential.

- Audit worked with a service area to provide learning and to conduct a health check for an area transferring services back into the Council.

- A review of till procedures was conducted at a facility to ensure that controls were robust enough to prevent any loss of funds. Whilst there was no evidence of any losses, control improvements were recommended and adopted by the service.

- A review of the application of travel and subsistence policies identified some areas of non-compliance, a number of which were down to conflicting and confusing information. Issues identified have been shared with Directors who will remind officers of their responsibility and improved guidance has also been made available.

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
2017/18 to date	41%	48%	7%	4%	100%
2016/17	7%	45%	31%	17%	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
2017/18 to date	4%	64%	31%	1%	100%
2016/17	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 11%, at this point in the year, is significantly lower than the outturn for 2016/17 of 48%. **Appendix A, Table 3**, shows a full list of areas that have attracted limited and unsatisfactory assurances to date this year. This does not currently demonstrate any one area of concern which is a positive result, however, Members should note that only a proportion of the plan has been completed to date and the main financial and governance areas are yet to be completed. In addition, there have been two fundamental recommendations made as set out in paragraph 5.13 above.

Performance measures

5.19   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 2017/18 - Audit Committee 22nd February 2017
Public Sector Internal Audit Standards (PSIAS)
Audit Management system
Accounts and Audit Regulations 2015

Cabinet Member (Portfolio Holder)
Peter Nutting, Leader of the Council and Peter Adams, Chairman of Audit Committee

Local Member: All

Appendices

Appendix A
Table 1: Summary of actual audit days delivered against plan 1st April 2017 to 11th August 2017
Table 2: Final audit report assurance opinions issued in the period 1st April 2017 to 11th August 2017
Table 3: Unsatisfactory and limited assurance opinions in the period 1st April 2017 to 11th August 2017
Table 4: Audit assurance opinions
Table 5: Audit recommendation categories
Table 6: Glossary of terms
Table 7: Audit recommendations made in the period 1st April 2017 to 11th August 2017
Appendix B - Audit plan by service 1st April 2017 to 11th August 2017

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1st April 2017 to 11th August 2017

	Original Plan	Revised Plan	11 August 2017 Actual	% of Original Complete	% of Revised Complete
Chief Executive	552	511	138.7	25%	27%
Commercial Services					
Finance, Governance and Assurance	204	154	35.4	17%	23%
Governance	18	25	8.6	48%	34%
Human Resources	309	316	94.4	31%	30%
Legal and Democratic	21	16	0.3	1%	2%
Adult Services	156	176	71.6	46%	41%
Commissioning	257	265	109.1	42%	41%
Children's Services	185	234	64.5	35%	28%
Public Health	110	110	45.7	42%	42%
S151 Planned Audit	**1,260**	**1,296**	**429.6**	**34%**	**33%**
Contingencies and other chargeable work	563	512	196	35%	38%
Total S151 Audit	**1,823**	**1,808**	**625.6**	**34%**	**35%**
External Clients	223	236	61.6	28%	26%
Total	**2,046**	**2,044**	**687.2**	**34%**	**34%**

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 1st April 2017 to 11th August 2017

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	6	5	0	0	11
Commercial Services					
Finance, Governance and Assurance	2	1	0	0	3
Governance	1	0	0	0	1
Human Resources	3	4	0	0	7
Legal and Democratic					
Adult Services	1	3	0	0	4
Commissioning	1	1	1	1	4
Children's Services	2	2	0	0	4
Children's Services: Schools	0	1	0	0	1
Children's Services: Others	2	1	0	0	3
Public Health	1	2	1	0	4

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Total for 2017/18 to date ➢ **Numbers**	**11**	**13**	**2**	**1**	**27**
➢ **Percentage**	**41%**	**48%**	**7%**	**4%**	**100%**
Percentage 2016/17	**7%**	**45%**	**31%**	**17%**	**100%**
Percentage 2015/16	**14%**	**35%**	**42%**	**9%**	**100%**
Percentage 2014/15	**17%**	**47%**	**28%**	**8%**	**100%**
Percentage 2013/14	**30%**	**45%**	**15%**	**10%**	**100%**
Percentage 2012/13	**31%**	**56%**	**12%**	**1%**	**100%**

Table 3: **Unsatisfactory and limited assurance opinions issued in the period from 1st April 2017 to 11th August 2017 listed by service area[1]**

UNSATISFACTORY ASSURANCE

Commissioning: Estate Management 2016/17
1. There are adequate processes in operation where a lease has been granted by the Council.
2. There are appropriate processes in operation where a lease has been taken out by the Council.
3. There are appropriate processes in operation for processing invoices and recovery of arrears.

LIMITED ASSURANCE

Commissioning: Waste – Veolia Contract
1. To establish the extent to which previous recommendations have been implemented.
2. There are suitable arrangements in place to verify that payments to Veolia are valid and accurate.
3. The 2015/16 contract reconciliation work has been completed with all elements understood, mitigated for risk and fully documented.

Public Health: Chipside Parking System Application Review 2016/17
1. There are continuity processes in place to ensure system availability.
2. Management/Audit trails are in place.

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[1] 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.

Appendix A continued

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**

Good	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.
Reasonable	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.
Limited	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.
Unsatisfactory	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**

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

Table 6: **Glossary of terms**

Significance
The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

Head of Internal Audit Annual Opinion
The rating, conclusion and/or other description of results provided by the Head of Internal Audit addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the Head of Internal Audit based on the results of a number of individual engagements and other activities for a specific time interval.

Governance
Comprises the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the outcomes for intended stakeholders are defined and achieved.

Risk
The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Control
Any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.

Management - plans, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

Impairment
Impairment to organisational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel and properties and resource limitations (funding).

Table 7: Audit recommendations made in the period from the 1st April 2017 to 11th August 2017

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	3	27	19	0	49
Commercial Services					
Finance, Governance and Assurance	1	10	7	0	18
Governance	0	0	0	0	0
Human Resources	2	17	12	0	31
Legal and Democratic					
Adult Services	4	25	6	0	35
Commissioning	1	40	26	1	68
Children's Services	1	13	9	1	24
Children's Services: Schools	1	9	7	0	17
Children's Services: Others	0	4	2	1	7
Public Health	0	29	6	0	35
Total for 2017/18 to date ➢ **Numbers**	**9**	**134**	**66**	**2**	**211**
➢ **Percentage**	**4**	**64**	**30**	**1**	**100%**
Percentage 2016/17	**4%**	**50%**	**46%**	**0%**	**100%**
Percentage 2015/16	**4%**	**54%**	**42%**	**0%**	**100%**
Percentage 2014/15	**6%**	**53%**	**40%**	**1%**	**100%**
Percentage 2013/14	**15%**	**57%**	**27%**	**1%**	**100%**
Percentage 2012/13	**23%**	**57%**	**20%**	**0%**	**100%**

APPENDIX B

AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1st APRIL TO 11th AUGUST 2017

	Original Plan Days	September Revision	Revised Plan Days	11 August 2017 Actual	% Original Plan Achieved	% Revised Plan Achieved
CHIEF EXECUTIVE						
Governance	**18**	**7**	**25**	**8.6**	**48%**	**34%**
Finance Governance & Assurance						
Finance Transactions	37	-8	29	0.0	0%	0%
Finance and S151 Officer	73	-23	50	28.8	39%	58%
Financial Management	31	-8	23	0.0	0%	0%
Revenues and Benefits	35	-15	20	0.0	0%	0%
Risk Management and Business Continuity	5	2	7	0.1	2%	1%
Treasury	23	2	25	6.5	28%	26%
	204	**-50**	**154**	**35.4**	**17%**	**23%**
Human Resources						
Human Resources	104	-17	87	30.8	30%	35%
Customer Services	15	-2	13	7.6	51%	58%
ICT	190	26	216	56.0	29%	26%
	309	**7**	**316**	**94.4**	**31%**	**30%**
Legal and Democratic						
Information Governance	**21**	**-5**	**16**	**0.3**	**1%**	**2%**
CHIEF EXECUTIVE	**552**	**-41**	**511**	**138.7**	**25%**	**27%**
ADULT SERVICES						
Social Care Operations						
Long Term Support	86	-11	75	34.4	40%	46%
Provider Services - Establishments	0	7	7	6.2	0%	89%
Provider Services - Group Homes	8	0	8	0.1	1%	1%
Provider Services - Trading Accounts	4	11	15	5.9	148%	39%
Housing Services	43	4	47	22.6	53%	48%
	141	**11**	**152**	**69.2**	**49%**	**46%**
Social Care Efficiency and Improvement						
Developmental Support	**15**	**9**	**24**	**2.4**	**16%**	**10%**
ADULT SERVICES	**156**	**20**	**176**	**71.6**	**46%**	**41%**

14

	Original Plan Days	September Revision	Revised Plan Days	11 August 2017 Actual	% Original Plan Achieved	% Revised Plan Achieved
COMMISSIONING						
Places and Enterprise	**10**	**0**	**10**	**0.0**	**0%**	**0%**
Business, Enterprise and Commercial Services						
Commercial Services	5	0	5	0.2	4%	4%
Property Services	8	0	8	0.0	0%	0%
Estates & Facilities	5	0	5	0.8	16%	16%
Shire Services	12	6	18	6.3	53%	35%
	30	**6**	**36**	**7.3**	**24%**	**20%**
Economic Growth						
Business & Enterprise	19	0	19	0.1	1%	1%
Development Management	18	-5	13	7.1	39%	55%
Planning & Corporate Policy	8	-8	0	0.0	0%	0%
Project Development	8	-3	5	0.1	1%	2%
	53	**-16**	**37**	**7.3**	**14%**	**20%**
Infrastructure and Communities						
Public Transport	10	-10	0	0.0	0%	0%
Highways	56	18	74	32.8	59%	44%
Library Services	12	0	12	0.3	3%	3%
Public Transport	26	9	35	27.4	105%	78%
Theatre Severn and OMH	5	9	14	11.8	236%	84%
Visitor Economy	15	-8	7	0.0	0%	0%
Waste & Bereavement	10	0	10	10.3	103%	103%
	134	**18**	**152**	**82.6**	**62%**	**54%**
Procurement	**30**	**0**	**30**	**11.9**	**40%**	**40%**
COMMISSIONING	**257**	**8**	**265**	**109.1**	**42%**	**41%**
CHILDREN'S SERVICES						
Safeguarding						
Children's Placement Services & Joint Adoption	29	-5	24	0.6	2%	3%
Safeguarding	6	0	6	2.5	42%	42%
	35	**-5**	**30**	**3.1**	**9%**	**10%**
Education, Improvement and Efficiency						
Business Support	7	0	7	0.0	0%	0%
Education Improvements	31	0	31	1.9	6%	6%
Primary/Special Schools	112	44	156	59.5	53%	38%

	Original Plan Days	September Revision	Revised Plan Days	11 August 2017 Actual	% Original Plan Achieved	% Revised Plan Achieved
Secondary Schools	0	10	10	0.0	0%	0%
	150	**54**	**204**	**61.4**	**41%**	**30%**
CHILDREN'S SERVICES	**185**	**49**	**234**	**64.5**	**35%**	**28%**
PUBLIC HEALTH						
Environmental Protection and Prevention	10	0	10	0.7	7%	7%
Public Health	37	0	37	0.1	0%	0%
	47	**0**	**47**	**0.8**	**2%**	**2%**
Public Protection						
Community Safety	8	0	8	0.0	0%	0%
Environmental Health	15	-13	2	1.6	11%	80%
Environmental Protection and Prevention	20	16	36	26.1	131%	73%
Health Protection and Prevention	15	-3	12	11.8	79%	98%
	58	**0**	**58**	**39.5**	**68%**	**68%**
Bereavement	**5**	**0**	**5**	**5.4**	**108%**	**108%**
PUBLIC HEALTH	**110**	**0**	**110**	**45.7**	**42%**	**42%**
Total Shropshire Council Planned Work	**1,260**	**36**	**1,296**	**429.6**	**34%**	**33%**
CONTINGENCIES						
Advisory Contingency	40	0	40	14.4	36%	36%
Fraud Contingency	200	-55	145	43.4	22%	30%
Unplanned Audit Contingency	47	-35	12	11.9	25%	99%
Other non-audit Chargeable Work	276	39	315	126.3	46%	40%
CONTINGENCIES	**563**	**-51**	**512**	**196.0**	**35%**	**38%**
Total for Shropshire	**1,823**	**-15**	**1,808**	**625.6**	**34%**	**35%**
EXTERNAL CLIENTS	**223**	**13**	**236**	**61.6**	**28%**	**26%**
Total Chargeable	**2,046**	**-2**	**2,044**	**687.2**	**34%**	**34%**