



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
26 November 2015	
09:30am	<u>Public</u>

## INTERNAL AUDIT PERFORMANCE REPORT 2015/16

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### 1. Summary

This report provides members with an update of the work undertaken by Internal Audit in the two months since the last report in September 2015 summarising progress against the Internal Audit Plan. 58% of the revised plan has been completed which is in line with previous delivery records to achieve the target of 90% by year end.

Twelve good and reasonable assurances, 11 limited and one unsatisfactory assurance opinions were issued. The 24 final reports contained 335 recommendations. No fundamental recommendations have been identified.

This report proposes revisions to the revised Internal Audit Plan presented in September 2015 amounting to 2,068 days. The new plan will provide 1,939 days across the Council's services and our external clients. The reduction in days available reflects the resignation of a member of the Audit team and planned maternity leave for another member of staff from March 2016. In addition, there have been changes to the planned activity to include a number of transformation projects and advisory reviews that were unknown and therefore not included in the original plan. The changes have been discussed with and agreed by the Section 151 Officer.

### 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 an essential part of ensuring probity and soundness of the Council's control, financial, risk management systems and

governance procedures, and is closely aligned to the Council's strategic and operational risk registers. The Plan is delivered in an effective manner; where Internal Audit independently and objectively examine, evaluate and report on the adequacy of its customers' control environments as a contribution to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control systems, by identifying areas for improvement or potential weaknesses, and engaging with management to address these in respect of current systems and during system design. Failure to maintain robust internal control, financial, 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 have been identified following a risk assessment process which has considered the Council's risk register information and involved discussions with managers around their key risks. These are refreshed throughout the period of the plan as the environment changes and impacts on risks and their 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 which 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 and the Accounts and Audit Regulations 2015.
- 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 and approved by members at the 17<sup>th</sup> September Audit Committee with the caveat that further adjustments may be necessary.

This report provides an update on progress made against the plan up to the 31<sup>st</sup> October 2015 and minor revisions to the plan.

- 5.4 Part of the internal audit plan continues to be provided by external providers.

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

- 5.5 The revised September 2015 plan provided for a total of 2,068 days and has required revisions to reflect changing risks and resources. The new plan will provide 1,939 days across the Council's services and our external clients. It has been necessary to reduce the available audit days due to the resignation of a member of the Audit team and planned maternity leave for another member of staff from March 2016. In addition the team have contributed to a number transformation projects and advisory work that was unknown at the time and therefore not included in the original plan. Performance to date has been good with 58% 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 Added value provided by the service through transformation and advisory work has included:

#### **Advice on pre-paid cards**

Internal Audit have provided advice to the project group in respect of a trial of pre-paid cards for direct payments. This has included attendance at project group meetings, presentations from the provider and the provision of consultancy advice in relation to controls, IT and information governance.

#### **Review of direct payments audit team**

In order to improve the reporting of social care fraud Internal Audit have been working with the Direct Payments Audit team and Financial Assessment team to review their processes and procedures. Through this review a number of changes to existing processes have been identified to streamline the process, reduce backlogs, and improve the recording and reporting of fraud.

#### **IT advice**

Specialist IT audit support and consultancy has been provided for the following: Support on the network resilience issues with the current wide area network provider; Advice and guidance around material system hosting arrangements and contract queries with hosted service suppliers; IT operations management support during the transformation process; Assurance assessments on contractual documentation with suppliers; Project input and IT advisory work on the assessment of new initiatives and technologies; Assurance and advice on the migration of data from on premise systems to hosted environments and support to the IT consultant as service delivery is reviewed.

#### **Fulcrum/ inspire to learn / ip&e Ltd/ P2P<sup>1</sup>**

Attendance on the ip&e annual business plan working group, review of key documents such as business plans; annual reports; performance records; minutes; cabinet and management reports and the provision of advice around governance controls and wider commissioning activities have been provided.

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<sup>1</sup> People to people

### **Transfer of county training**

Audit assurance and support was provided on the externalisation of County Training project. Specific advice and guidance covered: IT migration, inventory management, IT management, user and account management migration and email transfer.

### **Department of Transport asset management**

The award of local highways maintenance funding from the Department of Transport is changing from 2016/17 based on an assessment against 22 criteria. Internal Audit are involved in reviewing the evidence put forward in respect of the assessment and acting as a critical friend to ensure that the Council's assessment is robust and accurately reflects the current position of the Council. The base platform established will allow the Council to undertake a cost analysis of the requirements to move to the next level against the level of funding increased that would be available in future years.

### **Schools self-assessment document**

Internal Audit are preparing pages to appear on the Schools Learning Gateway. Schools will be able to use them to access self-help tools which enable them to check their internal controls, prepare for audit, and recognise and counter the risks of fraud, plus general audit information and advice.

- 5.7 In total 24 final reports have been issued in the period to 31<sup>st</sup> October 2015. These are broken down by service area in **Appendix A, Table 2a**.
- 5.8 Twelve good and reasonable assurances were made in the period accounting for 50% of the opinions delivered. This represents a reduction in the higher levels of assurance compared to the previous year outturn of 64%, offset by a 14% increase in limited and unsatisfactory opinions. Eleven limited opinions and one unsatisfactory assurance opinion have been issued, 50% of those issued in the period.
- 5.9 Children's Services and Customer Involvement continue to show lower assurance levels than others. Children's Services reflect audit reviews of schools. These are considered low risk to the Council overall and will therefore, at this stage, not be expected to affect the Audit Service Manager's overall year-end opinion. The team are continuing to provide some educational support to head teachers, teachers, administrators and governors through forums and area meetings in respect of the control environment to help improve it. Customer Involvement service reviews include a number of ICT infrastructure reviews. The results of these have been considered previously by officers and members and resulted in the Audit Service Manager's opinion being qualified for the last two years. The overall assurance and direction of travel remains a concern given the systems' impact on delivering the Council's objectives. Further reviews in this area will help inform the position of the control environment. **(Appendix A, Table 2b)**.
- 5.10 Twelve draft reports have been issued and management responses are awaited, these 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 four voluntary bodies.
- 5.11 A summary of the planned audit reviews conducted, resulting in an unsatisfactory or limited assurance is included in **Appendix A, Table 3**. The appendix also includes

descriptions for the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 4 and 5**.

- 5.12 A total of 335 recommendations have been made in the 24 final audit reports issued in the year; these are broken down by audit area and appear in **Appendix A, Table 6**.
- 5.13 No fundamental recommendations have been identified.
- 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, recommendations are followed up after six months by obtaining an update from management on progress made.
- 5.15 No recommendations have been rejected.

**Direction of travel**

- 5.16 This section compares the Assurance Levels (where given) and categorisation of recommendations made at the Council to demonstrate a 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	8%	45%	41%	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%	56%	40%	0%	100%
2014/15	6%	53%	40%	1%	100%
2013/14	15%	57%	27%	1%	100%

The statistics continue to suggest a falling level of overall control demonstrated by the increased number of lower level assurances (47% compared at the 2015/16 mid-year point compare to the 2014/15 outturn of 36%). The recommendation classifications at this mid-way point in the year are comparative with the outturn for 2014/15, a significant decrease in assurance from 2013/14 results.

**Performance measures**

- 5.17 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  
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)**

Keith Barrow, 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 to the 31<sup>st</sup> October 2015

Table 2a: Final audit report assurance opinions issued in the period 24<sup>th</sup> August to 31<sup>st</sup> October 2015

Table 2b: Final audit report assurance opinions issued between 1<sup>st</sup> April and 31<sup>st</sup> October 2015

Table 3: Unsatisfactory and limited assurance opinions in the period 24<sup>th</sup> August to the 31<sup>st</sup> October 2015 listed by service area

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Audit recommendations made in the period 24<sup>th</sup> August to the 31<sup>st</sup> October 2015

**Appendix B** - Audit plan by service 1<sup>st</sup> April to 31<sup>st</sup> October 2015

## APPENDIX A

**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1<sup>st</sup> April to 31<sup>st</sup> October 2015**

	Original Plan	August Revision	November Revision	Revised Plan Days	Oct 31 Actual	% of Plan Achieved
Chief Executive	58	0	-15	43	11.8	27%
Adult Services	110	23	-1	132	74.8	57%
Commissioning	118	10	-17	111	59.0	53%
Children's Services	399	9	-28	380	258.8	68%
Public Health	32	0	-5	27	1.4	5%
Resources and Support	517	-5	-37	475	246.7	52%
<b>S151 Planned Audit</b>	<b>1,234</b>	<b>37</b>	<b>-103</b>	<b>1,168</b>	<b>652.5</b>	<b>56%</b>
Contingencies and other chargeable work	595	-19	-28	548	340.3	62%
<b>Total S151 Audit</b>	<b>1,829</b>	<b>18</b>	<b>-131</b>	<b>1,716</b>	<b>992.8</b>	<b>58%</b>
External Clients	221	0	2	223	131.3	59%
<b>Total</b>	<b>2,050</b>	<b>18</b>	<b>-129</b>	<b>1,939</b>	<b>1,124.1</b>	<b>58%</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 24<sup>th</sup> August to 31<sup>st</sup> October 2015**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	0	0	0	0
Adult Services	0	1	1	1	3
Commissioning	0	0	3	0	3
Children's Services	0	7	2	0	9
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	0	0	1	0	1
Customer Involvement	0	0	4	0	4
Finance, Governance and Assurance	1	2	0	0	3
Human Resources	0	1	0	0	1
Legal, Strategy and Democratic	0	0	0	0	0
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>1</b>	<b>11</b>	<b>11</b>	<b>1</b>	<b>24</b>
➤ <b>Percentage</b>	<b>4%</b>	<b>46%</b>	<b>46%</b>	<b>4%</b>	<b>100%</b>
<b>% for 2015/16 to date</b>	<b>8%</b>	<b>45%</b>	<b>41%</b>	<b>6%</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>

**Table 2b: Final audit report assurance opinions issued between 1<sup>st</sup> April and 31<sup>st</sup> October 2015**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	0	0	0	0
Adult Services	0	1	3	1	5
Commissioning	0	0	4	0	4
Children's Services	1	15	9	1	26
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	0	1	1	0	2
Customer Involvement	0	1	9	1	11
Finance, Governance and Assurance	4	7	0	1	12
Human Resources	0	2	0	0	2
Legal, Strategy and Democratic	0	1	0	0	1
<b>Total for year to date</b>					
➤ <b>Numbers</b>	<b>5</b>	<b>28</b>	<b>26</b>	<b>4</b>	<b>63</b>
➤ <b>Percentage</b>	<b>8%</b>	<b>45%</b>	<b>41%</b>	<b>6%</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>

**Table 3: Unsatisfactory and limited assurance opinions issued in the period from 24<sup>th</sup> August to 31<sup>st</sup> October 2015 listed by service area**

**Unsatisfactory assurance**

**Adult Services**

Appointeeships and Deputyships / Court of Protection

**Limited assurance**

**Adult Services**

CM2000 Electronic Homecare Monitoring – Application Review

**Commissioning**

Leisure Services Contract

EDRM Sharepoint

Waste – Specialist Disposal Contracts

**Children's Services**

One – Education Management System

Hadnall Primary School

**Commercial Services**

Contracts and Tendering – Premises Services

**Customer Involvement**

Disposal of IT equipment

Internet Security

IT Registration and Deregistration Procedures

Network Perimeter Defences



**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 24<sup>th</sup> August to 31<sup>st</sup> October 2015**

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	0	0	0	0	0
Adult Services	0	12	29	0	41
Commissioning	0	9	15	0	24
Children's Services	11	110	78	0	199
Public Health	0	0	0	0	0
<b>Resources and Support</b>					
Commercial Services	0	5	4	0	9
Customer Involvement	3	20	14	0	37
Finance, Governance and Assurance	0	9	1	0	10
Human Resources	0	11	4	0	15

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Legal, Strategy and Democratic	0	0	0	0	0
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>14</b>	<b>176</b>	<b>145</b>	<b>0</b>	<b>335</b>
➤ <b>Percentage</b>	<b>4%</b>	<b>53%</b>	<b>43%</b>	<b>0%</b>	<b>100%</b>
<b>% for 2015/16 to date</b>	<b>4%</b>	<b>56%</b>	<b>40%</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 31<sup>ST</sup> OCTOBER 2015**

	Original Plan Days	Aug. Revision	Nov. Revision	Revised Plan Days	31 Oct. 2015 Actual	% of Revised Plan Achieved
<b>CHIEF EXECUTIVE</b>						
<b>Governance</b>	<b>58</b>	<b>0</b>	<b>-15</b>	<b>43</b>	<b>11.8</b>	<b>27%</b>
<b>ADULT SERVICES</b>						
<b>Social Care Operations</b>						
Long Term Support	55	7	3	65	38.2	59%
Provider Services - Establishments	13	11	-2	22	8.4	38%
Housing Services	29	1	-8	22	6.7	30%
	<b>97</b>	<b>19</b>	<b>-7</b>	<b>109</b>	<b>53.3</b>	<b>49%</b>
<b>Social Care Efficiency and Improvement</b>						
Development Support	13	4	6	23	21.5	93%
<b>ADULT SERVICES</b>	<b>110</b>	<b>23</b>	<b>-1</b>	<b>132</b>	<b>74.8</b>	<b>57%</b>
<b>COMMISSIONING</b>						
Waste & Bereavement	10	0	-3	7	7.1	101%
Leisure Services	13	0	-3	10	10.3	103%
Highways	14	1	1	16	6.8	43%
Development Management	18	3	-10	11	1.9	17%
Visitor Economy	5	0	4	9	9.0	100%
Business & Enterprise	15	0	0	15	0.0	0%
Project Development	5	0	-5	0	0.0	0%
Community Safety	23	6	4	33	17.2	52%
Environmental Protection and Prevention	15	0	-5	10	6.7	67%
<b>COMMISSIONING</b>	<b>118</b>	<b>10</b>	<b>-17</b>	<b>111</b>	<b>59.0</b>	<b>53%</b>
<b>CHILDREN'S SERVICES</b>						
<b>Safeguarding</b>						
Assessment & Looked After Children	5	2	1	8	8.0	100%
Safeguarding	20	0	-11	9	4.4	49%
Children's Placement and Joint Adoption	58	-5	7	60	59.0	98%
	<b>83</b>	<b>-3</b>	<b>-3</b>	<b>77</b>	<b>71.4</b>	<b>93%</b>
<b>Learning and Skills</b>						
Business Support	17	7	-10	14	14.6	104%
Education Improvements	16	0	0	16	14.8	93%

	<b>Original Plan Days</b>	<b>Aug. Revision</b>	<b>Nov. Revision</b>	<b>Revised Plan Days</b>	<b>31 Oct. 2015 Actual</b>	<b>% of Revised Plan Achieved</b>
Primary/Special Schools	250	7	-1	256	148.9	58%
Secondary Schools	23	3	-9	17	8.3	49%
	<b>306</b>	<b>17</b>	<b>-20</b>	<b>303</b>	<b>186.6</b>	<b>62%</b>
<b>Learning Employment and Training</b>	<b>10</b>	<b>-5</b>	<b>-5</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>380</b>	<b>258.8</b>	<b>68%</b>
<b>PUBLIC HEALTH</b>	<b>32</b>	<b>0</b>	<b>-5</b>	<b>27</b>	<b>1.4</b>	<b>5%</b>
<b>RESOURCES AND SUPPORT</b>						
<b>Customer Care, Commercial and Support Services</b>						
Estates & Facilities	5	4	0	9	0.1	1%
Property Services	23	11	0	34	14.6	43%
Shire Services	23	3	-5	21	20.3	97%
	<b>51</b>	<b>18</b>	<b>-5</b>	<b>64</b>	<b>35.0</b>	<b>55%</b>
<b>Service Support, Marketing and Engagement</b>						
Customer Services	34	1	-6	29	18.2	63%
ICT	83	6	-13	76	38.9	51%
	<b>117</b>	<b>7</b>	<b>-19</b>	<b>105</b>	<b>57.1</b>	<b>54%</b>
<b>Finance Governance &amp; Assurance</b>						
Finance Transactions	69	-13	-8	48	5.8	12%
Finance and S151 Officer	65	-10	5	60	51.7	86%
Financial Management	37	3	-5	35	10.1	29%
Procurement and Contract Management	25	0	-5	20	11.4	57%
Benefits	29	-5	0	24	3.3	14%
Revenues	40	-10	1	31	17.4	56%
Risk Management and Business Continuity	5	1	0	6	0.0	0%
Treasury	10	4	1	15	15.0	100%
	<b>280</b>	<b>-30</b>	<b>-11</b>	<b>239</b>	<b>114.7</b>	<b>48%</b>
<b>Payroll and Human Resources</b>	<b>52</b>	<b>-7</b>	<b>0</b>	<b>45</b>	<b>27.3</b>	<b>61%</b>
<b>Legal, Democratic &amp; Strategic Planning</b>						
Information Governance	7	5	-2	10	0.5	5%
Legal Services	10	2	0	12	12.1	101%
	<b>17</b>	<b>7</b>	<b>-2</b>	<b>22</b>	<b>12.6</b>	<b>57%</b>

	<b>Original Plan Days</b>	<b>Aug. Revision</b>	<b>Nov. Revision</b>	<b>Revised Plan Days</b>	<b>31 Oct. 2015 Actual</b>	<b>% of Revised Plan Achieved</b>
<b>RESOURCES AND SUPPORT</b>	<b>517</b>	<b>-5</b>	<b>-37</b>	<b>475</b>	<b>246.7</b>	<b>52%</b>
<b>Total Shropshire Council Planned Work</b>	<b>1,234</b>	<b>37</b>	<b>-103</b>	<b>1,168</b>	<b>652.5</b>	<b>56%</b>
<b>CONTINGENCIES</b>						
Advisory Contingency	40	0	0	40	30.1	75%
Fraud Contingency	250	-34	-63	153	82.8	54%
Unplanned Audit Contingency	45	0	15	60	56.3	94%
Other non-audit Chargeable Work	260	15	20	295	171.1	58%
<b>CONTINGENCIES</b>	<b>595</b>	<b>-19</b>	<b>-28</b>	<b>548</b>	<b>340.3</b>	<b>62%</b>
<b>Total for Shropshire</b>	<b>1,829</b>	<b>18</b>	<b>-131</b>	<b>1,716</b>	<b>992.8</b>	<b>58%</b>
<b>EXTERNAL CLIENTS</b>	<b>221</b>	<b>0</b>	<b>2</b>	<b>223</b>	<b>131.3</b>	<b>59%</b>
<b>Total Chargeable</b>	<b>2,050</b>	<b>18</b>	<b>-129</b>	<b>1,939</b>	<b>1,124.1</b>	<b>58%</b>