Committee and Date	Item
Audit Committee	
01 March 2018	
1:30pm	Public

INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2017/18

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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. Eighty three percent of the revised plan has been completed (**see Appendix A, Table 1**), which is slightly ahead of previous delivery records. The team is on target to achieve 90% delivery by the year end.

Five good, ten reasonable, twelve limited and three unsatisfactory assurance opinions have been issued. The thirty final reports contained 357 recommendations, one of which was fundamental.

This report proposes minor revisions to the audit plan. As reported in November 2017, the number of days available remains static at 2,038 days. Changes to the planned activity reflect adjustments in Council risks. 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**.

c) The action it wishes to take in response to the limited and unsatisfactory areas reported and the residual control environment where a recommendation has been rejected, as detailed in the report.

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 approach 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 may create 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.
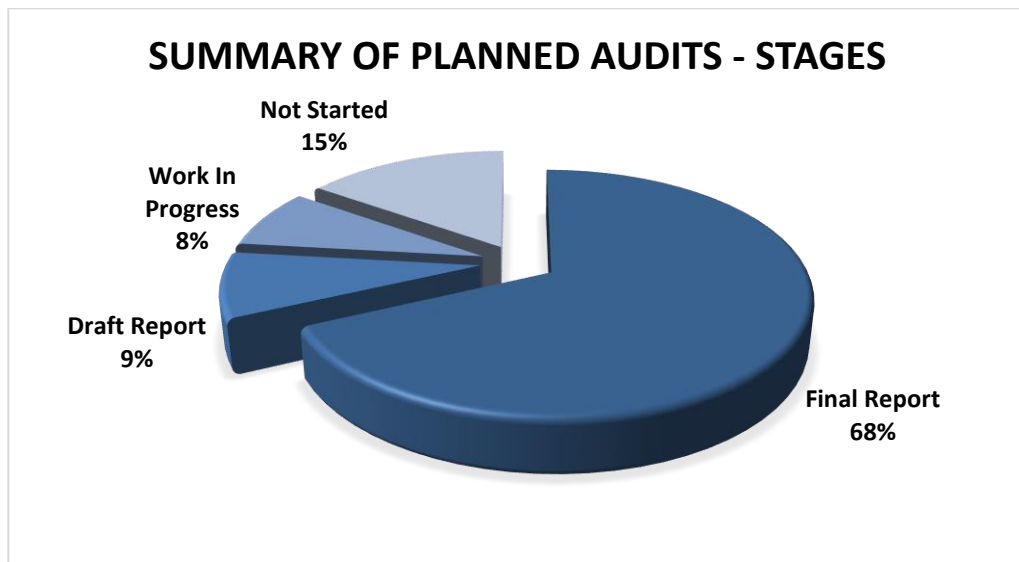
5. Background

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 revised 2017/18 Internal Audit Plan was presented to, and approved by, members at the 30th November 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 31st January 2018 and includes minor revisions to the plan.

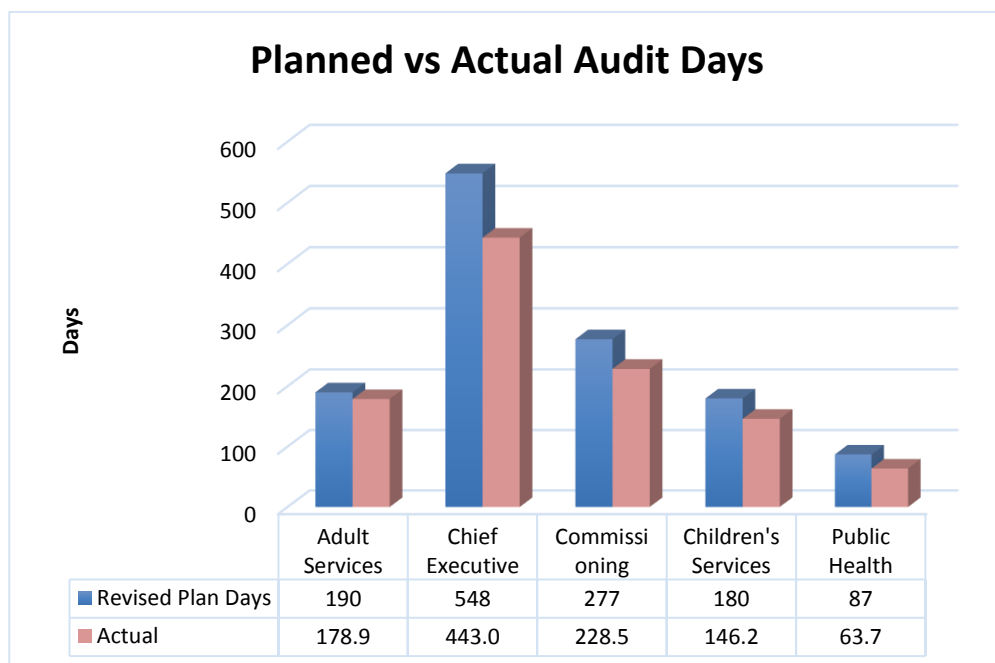5.3   Part of the internal audit plan will be delivered by external providers.

Performance against the plan 2017/18

5.4   Revisions to the 2017/18 plan have been made to reflect adjustments in risk, the total days available remaining static at 2,038. In carrying out our audits we have not identified any unexpected restrictions to the scope of the work. The team presently has an Auditor vacancy under recruitment. Performance to date is marginally higher than previous delivery records at 83% (81% 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, thirty final reports have been issued in the period from 1st November 2017 to 31st January 2018. The following chart shows performance against the approved Internal Audit Plan for the first ten months of 2017/18:

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

	Adult Services	Chief Executive	Commissioning	Children's Services	Public Health
Revised Plan Days	190	548	277	180	87
Actual	178.9	443.0	228.5	146.2	63.7

A further breakdown of Chief Executive is provided below:

Chief Executive - Breakdown

	Governance	Finance Governance & Assurance	Human Resources	Legal and Democratic
Revised Plan Days	25	186	316	21
Actual	13.5	167.2	241.6	20.7
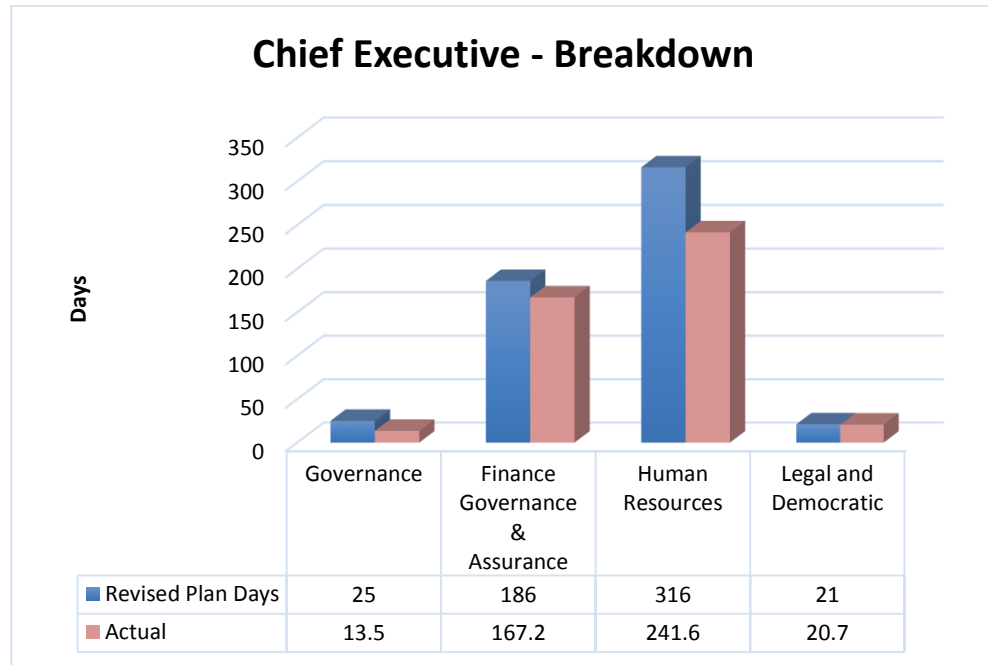
5.6   The following audits have been completed since the 31st October 2017:

- Adult Social Care - Financial Assessments
- Deprivation of Liberty Safeguards (DOLS)
- Local Enterprise Partnership
- Shrewsbury Library
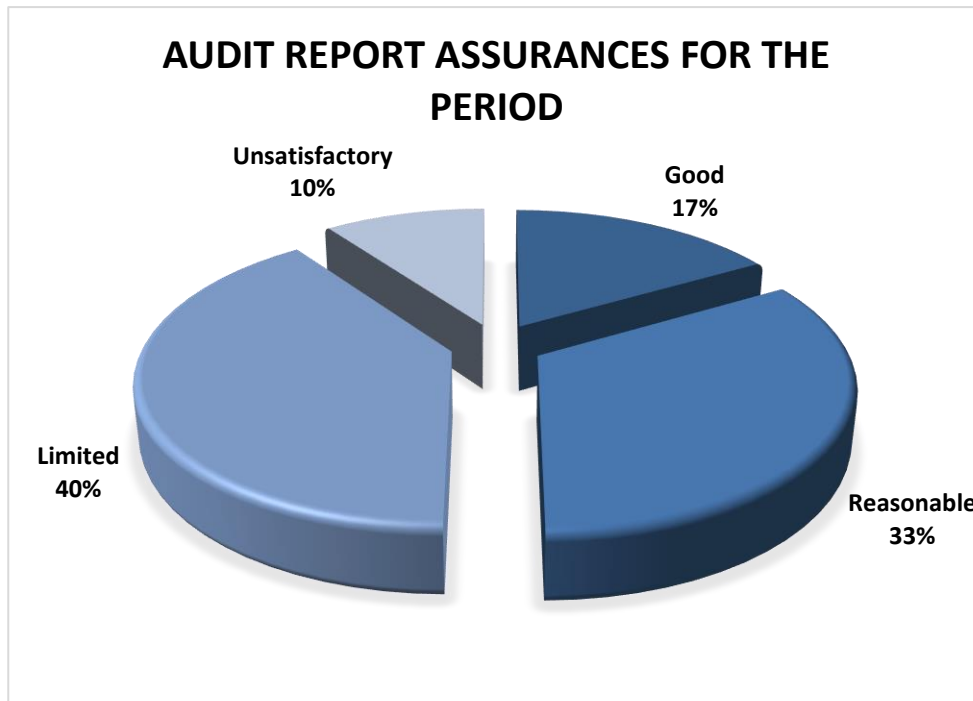- Property Repair and Maintenance
- Special Transport / Routing Arrangements
- Special Transport Contract Arrangements
- Shire Services Menu Planning System - Saffron
- Theatre Ticketing and Online Booking System - Spektrix
- Brockton CE Primary School
- Cockshutt CE (Controlled) Primary School
- Greenacres Primary School
- St Giles CE Primary School
- Education Management System - One
- Inspire to Learn
- Strengthening Families 2017/18 April - October 2017
- Strengthening Families Grant - December Claim
- Strengthening Families Grant - January 2018
- Private Water Supplies
- Capital Accounting System
- General Ledger
- Council Tax Collection
- Risk Management
- Treasury Management
- Back-up Arrangements
- Corporate Networking - Active Directory

- Digital Transformation Programme: Governance and Pre contract stage assurance follow-up
- Electronic Data Records Management (EDRM) – Sharepoint
- Data Protection / Freedom of Information
- IT Security Policy

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

AUDIT REPORT ASSURANCES FOR THE PERIOD

- Unsatisfactory 10%
- Good 17%
- Reasonable 33%
- Limited 40%

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

AUDIT RECOMMENDATIONS FOR THE PERIOD

- Best Practice 3%
- Fundamental 0%
- Significant 41%
- Requires Attention 56%

5.9   Between the 1st November 2017 and 31st January 2018, fifteen reports were issued, providing good or reasonable assurances, accounting for 50% of the opinions delivered in the period. This is offset by 50% limited and unsatisfactory assurances for the period.

5.10   During this period, Commissioning has attracted lower assurance levels in 67% of cases as have schools. Details of the twelve limited and three unsatisfactory audits, along with the control objectives evaluated and not found to be in place, appear in a summary of the audit reviews 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**.

Audit Committee are asked to advise what action they wish to follow in relation to the limited and unsatisfactory areas reported?

5.11   Twelve 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 various grant claims.

5.12   A total of 357 recommendations have been made in the thirty final audit reports issued in the three month period; these are broken down by audit area and appear in **Appendix A, Table 7**.

5.13   One fundamental recommendation has been identified during the period 1st November 2017 to 31st January 2018, detailed below.

St Giles CE Primary School
Expenditure over £50,000 should be subject to formal tender. The cost of the contract over its whole term should be included when calculating the value. In addition, and as agreed in the Autumn Term 2017 meeting, 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. Further advice should be sought from Nigel Denton (Commissioning Development and Procurement Manager). (Updated from recommendation made and agreed in 2016/17).

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 by seeking an update from management. Cases where fundamental and significant recommendations are not implemented in a timely manner are escalated to directors. Fundamental recommendations, not implemented after a revised date, will be reported to Audit Committee.

5.15   There are no issues in respect of the implementation of fundamental recommendations to be reported.

5.16   Two recommendations have been rejected by management.

Greenacres Primary School

Recommendation 1 - Consideration should be given to involving another senior member of staff in the purchasing process, in order to provide greater segregation of duties.

Management Response - We do not have any other senior members of staff. NH/SH are joint head teachers and SH is the deputy head teacher. Both members of the admin team are also involved in the segregation of duties.

Audit Comment - It is accepted that there is a sufficient number of people involved in the purchasing process, however, the recommendation relates to orders and invoices being authorised only by Mr and Mrs Hey. Authorisation of orders by the Deputy Head Teacher and authorisation of the subsequent invoices by the Head Teacher means, in this instance, that the process is controlled totally by a married couple. This would leave the school open to additional and unnecessary criticism in the event of any financial discrepancy. The Administrators may feel that it is inappropriate for them to challenge senior members of staff over purchases, especially given the personal as well as close working relationship of the two officers. It would be sufficient for a senior teacher, for example Head of KS1/KS2 to be involved in this process to improve the level of segregation.

Recommendation 2 - The school fund accounts should be presented to Governors and recorded in the minutes of the meeting at which they are presented.

Management Response – Presented to GPC 13/6/16 & FGB 29/6/17 and signed by the Chair, and minuted.

Audit Comment - It is accepted that there is evidence in the minutes that the school fund was discussed by the Governing Body on 29/06/2017, however there is no evidence of the accounts being presented.

Audit Committee are asked to advise what action they wish to follow in relation to the residual control environment with the managers of these areas?

5.17 The following demonstrates areas where Audit have added further value with unplanned, project or advisory work, not included in the original plan located at **Appendix A, Table 1.**
- Responding to:
    - A money laundering query from a member of the public in relation to a Community Infrastructure Levy enquiry;
    - A query from a member of the public in respect of a land covenant and compliance with its terms and conditions.
- Providing guidance on internal control requirements:
    - For charity collections and fund raising accounts;
    - For another authority in relation to audit planning;
    - For DTP assurance processes and refining them as learning dictates;
    - For segregation of duties and online payments at schools
    - To approve an approach for an advanced payment for a major contract and other smaller contract due diligence enquiries;
    - To complete due diligence checks for the Shopping Centre purchases;

- o When closing a service or passing it to a new provider.
- Creation of and application of a cyber security health check for clients, currently being trialled with a town council;
- Review of planning consultation processes in respect of a specific piece of land that led to lessons learnt being identified and communicated to officers.
- Ensuring the processes between two IT systems (ResourceLink and iconnect) were working and the data transferred was reconciled accurately.
- Supporting and participating in business continuity exercises, to ensure the team and Council knows how best to respond in the event of an actual disaster.
- Sharing best practice across the Council in respect of conflict of interest forms.

Direction of travel

5.18 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	*20%*	*39%*	*32%*	*9%*	*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	*3%*	*56%*	*41%*	*0%*	*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%

5.19 The number of lower level assurances 41%, at this point in the year, is lower than the outturn for 2016/17 of 49%. **Appendix A, Table 3**, shows a full list of areas that have attracted limited and unsatisfactory assurances in the period 1st November 2017 to 31st January 2018. This does not currently demonstrate any one area of concern.

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.

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
Internal Audit Performance And Revised Annual Audit Plan 2017/18, September 2017
Internal Audit Performance And Revised Annual Audit Plan 2017/18, November 2017

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 31st January 2018
Table 2: Final audit report assurance opinions issued in the period 1st November 2017 to 31st January 2018
Table 3: Unsatisfactory and limited assurance opinions in the period 1st November 2017 to 31st January 2018
Table 4: Audit assurance opinions
Table 5: Audit recommendation categories
Table 6: Glossary of terms
Table 7: Audit recommendations made in the period 1st November 2017 to 31st January 2018
Appendix B - Audit plan by service 1st April 2017 to 31st January 2018

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1st April 2017 to 31st January 2018

	Original Plan	Revised Plan	31 January 2018 Actual	% of Original Complete	% of Revised Complete
Chief Executive	548	548	443.0	81%	81%
Finance, Governance and Assurance	204	186	167.2	82%	90%
Governance	18	25	13.5	75%	54%
Human Resources	305	316	241.6	79%	76%
Legal and Democratic	21	21	20.7	99%	99%
Adult Services	156	190	178.9	115%	94%
Commissioning	261	277	228.5	88%	82%
Children's Services	185	180	146.2	79%	81%
Public Health	110	87	63.7	58%	73%
S151 Planned Audit	**1,260**	**1,282**	**1,060.3**	**84%**	**83%**
Contingencies and other chargeable work	563	512	423.1	75%	83%
Total S151 Audit	**1,823**	**1,794**	**1,483.4**	**81%**	**83%**
External Clients	223	238	207.2	93%	87%
Total	**2,046**	**2,032**	**1,690.6**	**83%**	**83%**

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 November 2017 to 31st January 2018

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	3	5	3	0	11
Finance, Governance and Assurance	3	2	0	0	5
Governance	0	0	0	0	0
Human Resources	0	1	3	0	4
Legal and Democratic	0	2	0	0	2
Adult Services	0	0	2	0	2
Commissioning	0	3	4	0	7
Children's Services	2	2	2	3	9
Children's Services: Schools	0	1	1	2	4
Children's Services: Others	2	1	1	1	5
Public Health	0	0	1	0	1
Total for period ➢ **Numbers**	**5**	**10**	**12**	**3**	**30**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
➢ **Percentage**	17%	33%	40%	10%	100%
Percentage 2017/18 YTD	*20%*	*39%*	*32%*	*9%*	*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 November 2017 to 31st January 2018 listed by service area[1]**

UNSATISFACTORY ASSURANCE

Children's Services Schools: Brockton CE Primary School (2015/16 unsatisfactory audit).
1. Previous audit recommendations have been implemented.
2. Governors and staff clearly understand their respective roles and responsibilities.
3. Budget income is identified, collected and banked in accordance with procedures.
4. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
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.

Children's Services Schools: Greenacres 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. Payment is made to bona fide employees only for the work performed through the Payroll system.
5. The school fund is operated in accordance with the school fund notes of guidance.
6. Electronically held data is secure and can be restored in the event of IT failure.
7. Income from school meals is properly recorded, fully accounted for and banked promptly and intact by the cash collection agent.

Children's Services: Inspire to Learn
1. An approved business case/ service plan is in place.
2. Resources are available to ensure that services can meet their objectives as set out in the business case/ service plan.
3. Risks to services, the Council and the customers have been identified.
4. Reporting arrangements and performance measurements are in place.

LIMITED ASSURANCE

Adult Services: Financial Assessments (2016/17 and 2014/15 limited audit).

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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.

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

Adult Services: Deprivation of Liberty Safeguards (DoLS) (2016/17 unsatisfactory audit).
1. The Deprivation of Liberty Safeguard (DoLS) requirements for the Authority have been set up and agreed.
2. Accountability and governance arrangements have been put in place.
3. Reporting and Monitoring of DoLS cases and assessments is completed on a regular basis.

Commissioning: Local Enterprise Partnership
1. The recommendations made and agreed in the previous audit have been implemented.
2. There are adequate performance and project management arrangements.

Commissioning: Shrewsbury Library
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. Payment is made to bona fide employees only for the work performed through the Payroll system.
4. Assets held are recorded, can be accounted for and are safeguarded against loss.

Commissioning: Shire Services Menu Planning System - Saffron
1. The application is secure.
2. There are continuity processes are in place to ensure system availability.

Commissioning: Theatre Ticketing and Online Booking System - Spektrix
1. The System complies with all external legislation and policies.
2. The application is secure.
3. Users have received the required training.
4. Parameter Data is correct, updated in a timely manner and access is restricted.
5. Data is processed in a timely manner and validated.
6. There are continuity processes in place to ensure system availability.
7. Management/Audit trails are in place.
8. Interfaces with the system are secure, efficient and effective

Children's Services: Education Management System – One (2015 limited audit).
1. To follow up the previous recommendations.
2. The application is secure.
3. Users have received the required training.
4. There are continuity processes are in place to ensure system availability.
5. Changes to the system are managed effectively.

Children's Services Schools: St Giles CE Primary School (2016/17 unsatisfactory audit).
1. Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.

2. Payment is made to bona fide employees only for the work performed through the Payroll system.
3. The school fund is operated in accordance with the school fund notes of guidance.
4. Electronically held data is secure and can be restored in the event of IT failure.

Human Resources: Corporate Networking – Active Directory (2015 audit limited).
1. Follow-up of previous recommendations
2. Windows was deployed in a controlled manner.
3. Users and groups are managed proactively.
4. Event logs are appropriately defined and monitored on an ongoing basis.

Human Resources: Electronic Data Records Management (EDRM) – Sharepoint (2015 audit limited).
1. To follow up the recommendations made in the 2015/16 audit.
2. Users have received the required training.
3. There are continuity processes are in place to ensure system availability.

Human Resources: Digital Transformation Programme: Governance and Pre contract stage assurance follow up (2016/17 audit reasonable).
1. To ensure that recommendations made in previous audits in relation to the following areas have been implemented as per the original management responses:
   a. Adequate governance arrangements are in place to ensure that the outcomes are adequately defined and approved by senior management and members.
   b. The project management activity should provide appropriate oversight and process to ensure the timely execution of the plan, mitigation of risks as they are identified, issues are resolved or escalated to the appropriate management level, quality of process is maintained, costs are monitored and minimised, and a go/no-go decision is made at each critical milestone.

Public Health: Private Water Supplies
1. A prioritised programme of private water sampling inspections is maintained.
2. Adequate documentation is maintained relating to private water inspections carried out.
3. Income due in respect of private water supply sampling is received.

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 November 2017 to 31ˢᵗ January 2018

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	8	36	15	0	59
Finance, Governance and Assurance	6	19	0	0	25
Governance	0	0	0	0	0
Human Resources	2	13	15	0	30
Legal and Democratic	0	4	0	0	4
Adult Services	1	13	22	0	36
Commissioning	0	53	36	0	89
Children's Services	2	92	65	1	160
Children's Services: Schools	2	85	56	1	144
Children's Services: Others	0	7	9	0	16
Public Health	1	5	7	0	13
Total for the period ➢ **Numbers**	**12**	**199**	**145**	**1**	**357**
➢ **Percentage**	**3%**	**56%**	**41%**	**0%**	**100%**
Percentage 2017/18 YTD	*3%*	*56%*	*41%*	*0%*	*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 31ˢᵗ JANUARY 2018

	Original Plan Days	September Revision	November Revision	February Revision	Revised Plan Days	31 January 2018 Actual	% Revised Plan
CHIEF EXECUTIVE							
Governance	**18**	**7**	**0**	**0**	**25**	**13.5**	**54%**
Finance Governance & Assurance							
Finance Transactions	37	-8	6	7	42	40.1	95%
Finance and S151 Officer	73	-23	0	0	50	50.1	100%
Financial Management	31	-8	0	2	25	18.4	74%
Revenues and Benefits	35	-15	2	0	22	12.4	56%
Risk Management and Business Continuity	5	2	0	1	8	7.7	96%
Treasury	23	2	12	2	39	38.5	99%
	204	**-50**	**20**	**12**	**186**	**167.2**	**90%**
Human Resources							
Human Resources	104	-17	2	-4	85	71.1	84%
Customer Services	15	-2	0	0	13	12.6	97%
ICT	186	21	23	-12	218	157.9	72%
	305	**2**	**25**	**-16**	**316**	**241.6**	**76%**
Legal and Democratic							
Information Governance	**21**	**-5**	**3**	**2**	**21**	**20.7**	**99%**
CHIEF EXECUTIVE	**548**	**-46**	**48**	**-2**	**548**	**443.0**	**81%**
ADULT SERVICES							
Social Care Operations							
Long Term Support	86	-11	11	21	107	95.7	89%
Provider Services - Establishments	0	7	0	0	7	7.1	101%
Provider Services - Group Homes	8	0	0	-8	0	0.5	0%
Provider Services - Trading Accounts	4	11	0	0	15	15.0	100%
Housing Services	43	4	8	-5	50	49.8	100%
	141	**11**	**19**	**8**	**179**	**168.1**	**94%**

	Original Plan Days	September Revision	November Revision	February Revision	Revised Plan Days	31 January 2018 Actual	% Revised Plan
Social Care Efficiency and Improvement							
Developmental Support	**15**	**9**	**-7**	**-6**	**11**	**10.8**	**98%**
ADULT SERVICES	**156**	**20**	**12**	**2**	**190**	**178.9**	**94%**
COMMISSIONING							
Places and Enterprise	**10**	**0**	**0**	**0**	**10**	**0.0**	**0%**
Business, Enterprise and Commercial Services							
Commercial Services	5	0	0	0	5	1.0	20%
Property Services	8	0	0	4	12	12.2	102%
Estates & Facilities	5	0	2	-5	2	1.4	70%
Shire Services	12	6	0	-5	13	13.3	102%
	30	**6**	**2**	**-6**	**32**	**27.9**	**87%**
Economic Growth							
Business & Enterprise Development	19	0	0	-1	18	13.0	72%
Management	18	-5	5	0	18	17.7	98%
Planning & Corporate Policy	8	-8	0	0	0	0.0	0%
Project Development	8	-3	0	0	5	0.1	2%
	53	**-16**	**5**	**-1**	**41**	**30.8**	**75%**
Infrastructure and Communities							
Public Transport	10	-10	0	0	0	0.0	0%
Highways	60	19	3	2	84	62.0	74%
Library Services	12	0	3	-1	14	14.1	101%
Public Transport	26	9	1	1	37	36.7	99%
Theatre Severn and OMH	13	8	2	1	24	24.0	100%
Visitor Economy	7	-7	0	0	0	0.0	0%
Waste & Bereavement	10	0	0	0	10	10.3	103%
	138	**19**	**9**	**3**	**169**	**147.1**	**87%**
Procurement	**30**	**0**	**-5**	**0**	**25**	**22.7**	**91%**
COMMISSIONING	**261**	**9**	**11**	**-4**	**277**	**228.5**	**82%**

	Original Plan Days	September Revision	November Revision	February Revision	Revised Plan Days	31 January 2018 Actual	% Revised Plan
CHILDREN'S SERVICES							
Safeguarding							
Children's Placement Services & Joint Adoption	29	-5	-5	0	19	8.1	43%
Safeguarding	6	4	0	9	19	15.4	81%
	35	**-1**	**-5**	**9**	**38**	**23.5**	**62%**
Education, Improvement and Efficiency							
Business Support	7	0	0	0	7	7.0	100%
Education Improvements	31	0	-14	-14	3	3.5	117%
Primary/Special Schools	112	44	-21	-13	122	112.2	92%
Secondary Schools	0	10	0	0	10	0.0	0%
	150	**54**	**-35**	**-27**	**142**	**122.7**	**86%**
CHILDREN'S SERVICES	**185**	**53**	**-40**	**-18**	**180**	**146.2**	**81%**
PUBLIC HEALTH							
Environmental Protection and Prevention	10	0	0	1	11	11.0	100%
Public Health	37	0	-9	-10	18	0.1	1%
	47	**0**	**-9**	**-9**	**29**	**11.1**	**38%**
Public Protection							
Community Safety	8	0	0	-8	0	0.0	0%
Environmental Health	15	-13	0	0	2	1.6	80%
Environmental Protection and Prevention	20	16	3	0	39	33.8	87%
Health Protection and Prevention	15	-3	0	0	12	11.8	98%
	58	**0**	**3**	**-8**	**53**	**47.2**	**89%**
Bereavement	**5**	**0**	**0**	**0**	**5**	**5.4**	**108%**
PUBLIC HEALTH	**110**	**0**	**-6**	**-17**	**87**	**63.7**	**73%**

	Original Plan Days	September Revision	November Revision	February Revision	Revised Plan Days	31 January 2018 Actual	% Revised Plan
Total Shropshire Council Planned Work	**1,260**	**36**	**25**	**-39**	**1,282**	**1,060.3**	**83%**
CONTINGENCIES							
Advisory Contingency	40	0	0	0	40	33.4	84%
Fraud Contingency	200	-55	-37	17	125	96.8	77%
Unplanned Audit Contingency	47	-35	0	0	12	12.2	102%
Other non audit Chargeable Work	276	39	7	13	335	280.7	84%
CONTINGENCIES	**563**	**-51**	**-30**	**30**	**512**	**423.1**	**83%**
Total for Shropshire	**1,823**	**-15**	**-5**	**-9**	**1,794**	**1,483.4**	**83%**
EXTERNAL CLIENTS	**223**	**13**	**0**	**2**	**238**	**207.2**	**87%**
Total Chargeable	**2,046**	**-2**	**-5**	**-7**	**2,032**	**1,690.6**	**83%**