



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
12 September 2019	
1:30pm	<u>Public</u>

INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2019/20

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1. Summary

This report provides members with an update of work undertaken by Internal Audit in the four and a half months since the beginning of the financial year and the start of Shropshire Council's approved audit plan implementation. Thirty five 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.

Four good, 19 reasonable, seven limited and four unsatisfactory assurance opinions have been issued. The 34 final reports contained 360 recommendations, two of which were fundamental.

This report proposes significant/minor revisions reducing the overall audit plan from 2,362 days, as reported in February 2019, to 2,258 days. Changes to the planned activity reflect adjustments in both risks and a reduction in available resources, recruitment is ongoing and 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 2019/20 Audit Plan set out in this report and any action it wishes to take in response to any low assurance levels and fundamental recommendations.
- b) The adjustments required to the 2019/20 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, governance, risk management systems and 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

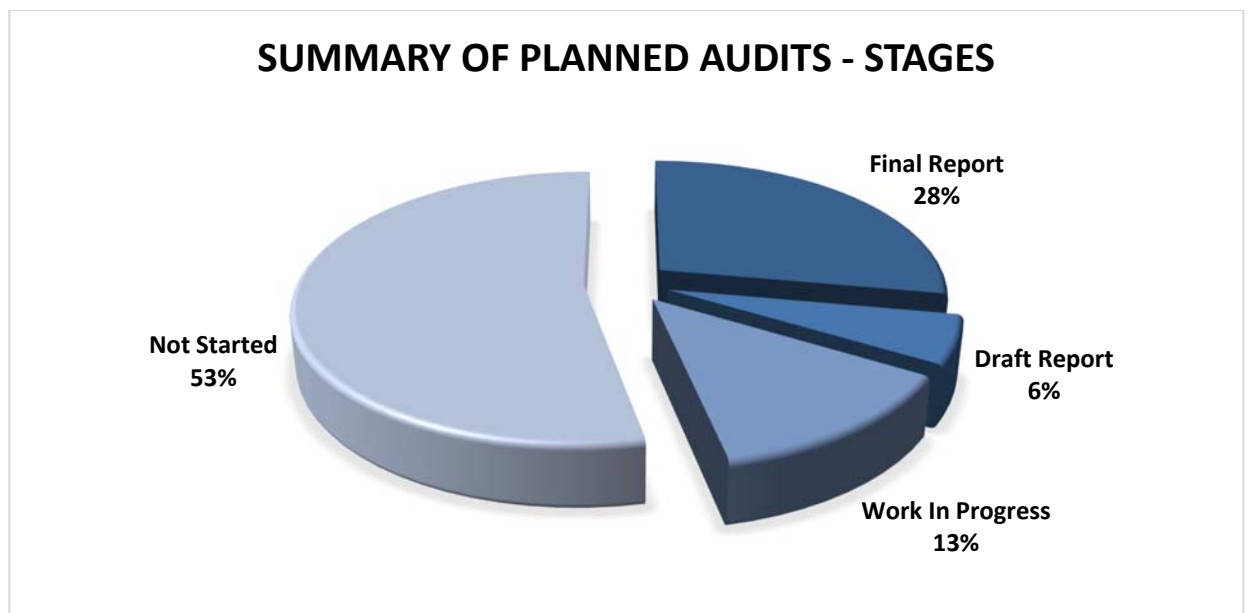
- 4.1 The Internal Audit plan is delivered within approved budgets. The work of Internal Audit contributes to improving the efficiency, effectiveness and economic management of the wider Council and its associated budgets.

5. Background

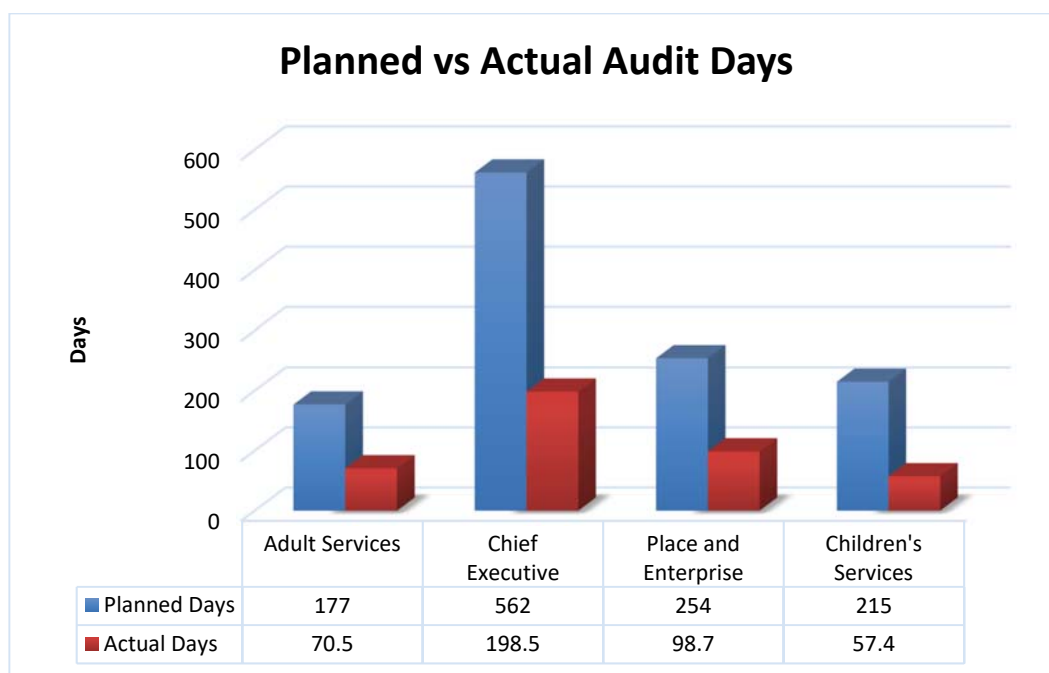
- 5.1 Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews, appraises and reports on the efficiency, effectiveness and economy of financial, governance, risk and other management controls. The Audit Committee is the governing body charged with monitoring progress on the work of Internal Audit.
- 5.2 The 2019/20 Internal Audit Plan was presented to, and approved by, members at the 25th February 2019 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 2019 and includes revisions to the plan.

Performance against the plan 2019/20

- 5.3 Revisions to the 2019/20 plan provide for a total of 2,258 days following a reduction in resources whilst also reflecting adjustments in risks. Performance to date is marginally higher than previous delivery records at 35% (29% 2018/19), overall the team is on track to deliver a minimum of 90% of the annual plan by year end.
- 5.4 Resourcing problems have been experienced during the first four months of the plan. The team has seen unplanned long-term sickness and an appointment of an Auditor has led to a further trainee vacancy within the team, with the associated recruitment delays. Investment in training and mentoring new staff continues to demand resources. Against this several audits were carried over from the previous year reflecting the complexity and nature of the work undertaken. There has also been a high demand for fraud investigations with 49% of the contingency being used compared to 36% last year, across various reviews which has seen the reallocation of resources from planned work. Many reviews are ongoing.
- 5.5 In total, 34 final reports have been issued in the period from 1st April 2019 to 11th August 2019. The following chart shows performance against the approved Internal Audit Plan for 2019/20:



- 5.6 Audits have been completed over several service areas as planned:

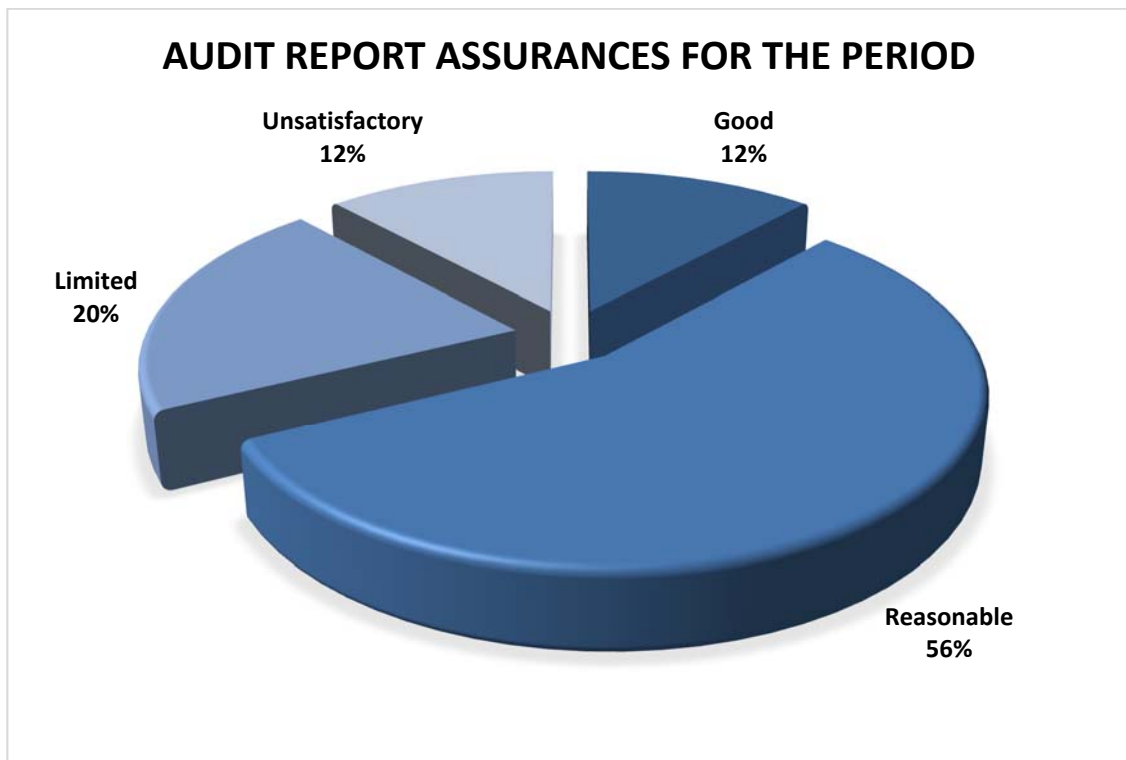


5.7 The following audits have been completed since the beginning of the year:

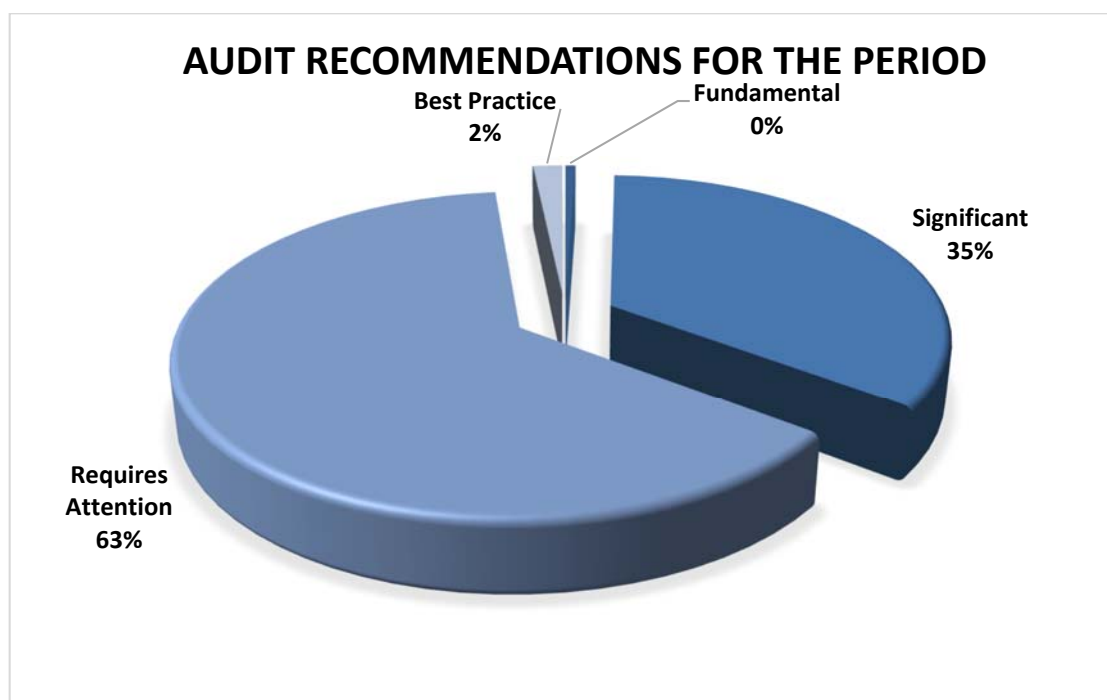
- Help to Change Client Side
- Chipside Parking System Application Review 2018/19
- Parking - Cash Collection 2018/19
- Housing Rents Client Side 2018/19
- Liquid Logic Data Migration
- Albert Road Comforts Fund
- Albert Road Day Centre
- Acton Scott Working Farm Museum
- Technology Forge Property Services System Application Review 2018/19
- Economic Growth Strategy 2018/19
- CONFIRM-Highways Management System Application Review 2018/19
- Bulky Waste
- Brockton CE Primary School 2018/19
- Woodlands School
- Strengthening Families Grant April 2019 Claim
- Strengthening Families Grant June 2019 Claim
- Civica Icon Income Management Application 2018/19
- Debt Recovery 2018/19
- Income Collection 2018/19
- Purchase Ledger 2018/19
- Sales Ledger 2018/19
- Enterprise Resource Planning (ERP) Data Migration Review 2018/19
- General Ledger 2018/19
- Payroll System 2018/19
- Sickness Management 2018/19
- Teacher's Pension Scheme Recommendation Follow Up 2018/19
- IT Project Management Adequacy of Arrangements 2018/19
- Public Services Network (PSN)

- General Data Protection Regulations (GDPR) / Freedom of Information 2018/19
- Monitoring Use of Facilities 2018/19
- Asbestos
- Health and Safety
- Legionella
- Contracts and Tendering - Corporate 2018/19

5.8 The assurance levels awarded to each completed audit area appear below:



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



- 5.10 Up to the 11th August 2019, 23 reports have been issued, providing good or reasonable assurances, accounting for 68% of the opinions delivered. This is comparable with the previous year outturn of 67%. Limited and unsatisfactory assurances are currently 32% compared to the previous year outturn of 33%.
- 5.11 During this period, there is no strong pattern of areas attracting lower assurance levels. 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 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**.
- 5.12 Seven 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 several honorary funds and the certification of a grant claims.
- 5.13 A total of 360 recommendations have been made in the 34 final audit reports issued this year; these are broken down by audit area and appear in **Appendix A, Table 7**.
- 5.14 Two fundamental recommendations have been identified in relation to Brockton CE Primary School and Legionella which are detailed below:

**Brockton CE Primary School
Recommendation**

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 2018 meeting, expenditure over £5,000 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 2017/18).

Management response

Multiple quotes to be obtained for 2020/21.

Audit comment:

This was discussed during the audit debrief meeting in February 2019, therefore this should have been actioned prior to entering into a contract for 2019/20 unless a contract had already been signed prior to the audit visit

Agreed implementation date

September 2019

The school has attracted two unsatisfactory audits previously and there has been little action demonstrated to address the system control issues identified, this is being communicated to Children's Services and Members are asked to consider appropriate options.

Legionella

Recommendation

Urgent action should be taken to ensure quarterly, and annual legionella checks are carried out throughout the Shirehall, Old Vicarage and Crown Court buildings. This should be added to the schedule of checks carried out under contract by Graham Asset Management Ltd or by training in-house staff to manage this appropriately.

Management response

Quotes for the three sites have been received from Grahams Compliance Services; the quotes were acceptable and the three sites added to the schedule on 18/6/19.

Agreed implementation date

18/06/19

A follow up audit will be scheduled for 2020/21.

- 5.15 It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 8 sets out the approach adopted to following up recommendations** highlighting Audit Committees involvement.
- 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**.
- Enterprise Resource Planning (ERP) is a management methodology and software; its administration is more than just technical or operational, it is a full business process to support the Council. An Administration Health Check was conducted on the Enterprise Resource Planning (ERP) System Administration, the function that manages the software. The Health check looked at where the Council was and what was required to ensure that the administration could support the new system appropriately moving forward.
 - Several financial evaluations have been conducted providing information prior to engaging with new suppliers and in assessing the financial stability of existing

suppliers to evaluate the need to engage business continuity plans where necessary.

- Schools financial value standards (SFVS) have been assessed for grant maintained schools to inform the programme of financial assessment and audit. SFVS are referred to as part of specific audits to see if it is in line with Audit's independent judgements. Audit makes the governing body and the local authority aware of any major discrepancies in judgements and follows up on recommendations in line with agreed processes.
- The Head of Internal Audit supported the Highways Service in a recruitment exercise.
- Advice has been provided on mobile phone disposal and re-use; sale of assets at a school; inappropriate use of imprest at school; electric car expense reimbursements; retention policies; inappropriate use of budget and school fund money; and business world functions.
- The draft Direct Payments policy has been considered and commented upon.
- Work has been undertaken to review the corporate approach to security incidents.

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
2019/20 to date	12%	56%	20%	12%	100%
2018/19	26%	41%	27%	6%	100%
2017/18	20%	44%	29%	7%	100%
2016/17	7%	45%	31%	17%	100%
2015/16	14%	35%	42%	9%	100%
2014/15	17%	47%	28%	8%	100%

Comparison of recommendation by categorisation

Categorisation	Best practice	Requires attention	Significant	Fundamental	Total
2019/20 to date	2%	63%	35%	0%	100%
2018/19	2%	60%	37%	1%	100%
2017/18	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%

5.18 The number of lower level assurances 32%, at this point in the year, is slightly lower than the outturn for 2018/19 of 33%. **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.

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 2019/20 - Audit Committee 25th February 2019
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 2019 to 11th August 2019
Table 2: Final audit report assurance opinions issued in the period 1st April 2019 to 11th August 2019
Table 3: Unsatisfactory and limited assurance opinions in the period 1st April 2019 to 11th August 2019
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 2019 to 11th August 2019
Table 8: Recommendation follow up process (risk based)

Appendix B - Audit plan by service 1st April 2019 to 11th August 2019

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period 1st April 2019 to 11th August 2019

	Original Plan	Revised Plan	11 August 2019 Actual	% of Original Complete	% of Revised Complete
Chief Executive	520	562	198.5	38%	35%
Finance, Governance and Assurance	293	309	86.4	29%	28%
Governance	14	14	8.9	64%	64%
Workforce and Transformation	213	221	85.1	40%	39%
Legal and Democratic	0	18	18.1	0%	101%
Adult Services	158	177	70.5	45%	40%
Social Care	96	130	60.0	63%	46%
Public Health	42	37	9.8	23%	26%
Public Protection	20	10	0.7	4%	7%
Place and Enterprise	310	254	98.7	32%	39%
Children's Services	252	215	57.4	23%	27%
Schools	113	122	42.9	38%	35%
Other	139	93	14.5	10%	16%
S151 Planned Audit	1,240	1,208	425.1	34%	35%
Contingencies and other chargeable work	894	814	282.5	32%	35%
Total S151 Audit	2,134	2,021	707.6	33%	35%
External Clients	228	237	80.9	35%	34%
Total	2,362	2,258	778.5	33%	35%

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 2019 to 11th August 2019

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	1	12	3	2	18
Finance, Governance and Assurance	0	5	1	1	7
Governance	0	0	0	0	0
Workforce and Transformation	1	6	0	1	8
Legal and Democratic	0	1	2	0	3
Adult Services	1	5	1	0	7
Social Care	1	3	0	0	4

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Public Health	0	1	0	0	1
Public Protection	0	1	1	0	2
Place and Enterprise	0	2	2	1	5
Children's Services	2	0	1	1	4
Children's Services: Schools	0	0	1	1	2
Children's Services: Others	2	0	0	0	2
Total for 2019/20 to date					
➤ Numbers	4	19	7	4	34
➤ Percentage	12%	56%	20%	12%	100%
Percentage 2018/19	26%	41%	27%	6%	100%
Percentage 2017/18	20%	44%	29%	7%	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%

Table 3: Unsatisfactory and limited assurance opinions issued in the period from 1st April 2019 to 11th August 2019 listed by service area¹

Unsatisfactory assurance

Children's Services: Brockton Primary School (Unsatisfactory 2015/16 and 2017/18)

- Previous audit recommendations have been implemented.
- Governors and staff clearly understand their respective roles and responsibilities.
- Budget income is identified, collected and banked in accordance with procedures.
- Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
- The imprest account is operated in accordance with Imprest Procedures and all monies can be accounted for.
- Payment is made to bona fide employees only for the work performed through the Payroll system.
- The school fund is operated in accordance with the school fund notes of guidance.

Finance, Governance and Assurance: Debt Recovery (Unsatisfactory 2017/18)

- There are adequate policies and procedures in place in respect of the recovery of debts.
- There are effective debt recovery actions carried out in practice which are in accordance with the policies and procedures.
- There is accurate and effective communication with relevant parties regarding debt recovery actions, the details of the outstanding debts and progress to collect the outstanding amounts.

Place and Enterprise: Acton Scott Working Farm Museum (Limited 2017/18)

- Previous audit recommendations have been implemented.
- Budget income is identified, collected and banked in accordance with procedures.

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.

- Purchases are appropriate, authorised, recorded correctly and comply with
- Financial Regulations and Contract Procedure Rules.
- The imprest account is operated in accordance with Imprest Procedures and all monies can be accounted for.
- Payment is made to bona fide employees only for the work performed through the Payroll system.
- Regular budget monitoring is performed and any significant variations are investigated.
- Stocks held are appropriate, controlled and can be accounted for.
- Assets held are recorded, can be accounted for and are safeguarded against loss.
- Appropriate procedures are in place for the security of staff and material assets
- Electronically held data is secure and can be restored in the event of IT failure.

Workforce and Development: Legionella

- There are up to date contracts to carry out monitoring, surveying and risk assessments procedures to control the risk of Legionella.
- There are procedures to monitor the information and reports received from contractors and ensure that where appropriate, remedial works are ordered and carried out on a timely basis.

Limited assurance

Adult Services, Public Protection: Chipside Parking System Application Review (Limited 2016/17)

- The application is secure.
- Users have received the required training.
- There are continuity processes are in place to ensure system availability.
- Management/Audit trails are in place.
- Clear procedures are in place for the authorisation of changes and system changes are applied by appropriately qualified staff.
- Interfaces with the system are secure, efficient and effective.

Finance, Governance and Assurance: Purchase Ledger (Reasonable 2017/18)

- The recommendations made in the previous audit have been implemented.
- Purchase orders are raised in accordance with Financial Rules.
- Goods received procedures are defined and are operated effectively.
- Prepayment checks ensure that payments are made only to bona fide creditors on properly authorised invoices.
- Payments made are accurate, complete, have not been previously paid and are made at the optimal time.

Legal and Democratic: GDPR / Freedom of Information (Reasonable 2017/18)

- Appropriate organisational measures have been taken to ensure the compliance requirements are met for GDPR (General Data Protection Regulation).
- An information audit has been completed identifying all personal data held, processed and shared.
- Internal procedures have been amended across the organisation to take account of GDPR.
- Guidance and training has been provided for all levels of the organisation on GDPR.

- Appropriate management arrangements are in place to collate, review and issue responses to both subject access and FOI requests within the legislative timescales and to the required quality

Legal and Democratic: Monitoring use of Facilities (Not previously audited)

- Appropriate management arrangements are in place which include appropriate risk assessment and definition of which Council’s IT facilities are to be monitored.
- Procedures are in place to follow up on suspicious activity, which is logged and remedial action is taken where required.

Place and Enterprise: Confirm Highways Management System (Limited 2017/18)

- To ensure that the recommendations made in the 2017/18 audit have been implemented as per the original management responses.
- The System complies with all external legislation and policies.
- The application is secure.
- Users have received the required training.
- There are continuity processes are in place to ensure system availability.
- Management/Audit trails are in place.
- Interfaces with the system are secure, efficient and effective.

Place and Enterprise: Economic Growth Strategy (Not previously audited)

- An Economic Growth Strategy has been formally documented.
- An appropriate governance structure is in place.
- Performance reports are produced and disseminated appropriately.

Children’s Services: Woodlands School (Limited 2014/15)

- Governors and staff clearly understand their respective roles and responsibilities.
- Budget income is identified, collected and banked in accordance with procedures.
- Purchases are appropriate, authorised, recorded correctly and comply with Financial Regulations and Contract Procedure Rules.
- Payment is made to bona fide employees only for the work performed through the Payroll system.
- Electronically held data is secure and can be restored in the event of IT failure.

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 several 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 2019 to 11th August 2019

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	6	103	41	1	151
Finance, Governance and Assurance	1	46	18	0	65
Governance	0	0	0	0	0
Workforce and Transformation	4	36	13	1	54
Legal and Democratic	1	21	10	0	32
Adult Services	0	44	9	0	53
Social Care	0	25	5	0	30
Public Health	0	15	4	0	19
Public Protection	0	4	0	0	4
Place and Enterprise	0	38	33	0	71
Children's Services	0	42	42	1	85
Children's Services: Schools	0	42	41	1	84
Children's Services: Others	0	0	1	0	1
Total for 2019/20 to date					
➤ Numbers	6	227	125	2	360
➤ Percentage	2%	63%	35%	0%	100%
Percentage 2018/19	2%	60%	37%	1%	100%
Percentage 2017/18	0%	41%	56%	3%	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%

Table 8: Recommendation follow up process (risk based)

When recommendations are agreed the responsibility for implementation rests with management. There are four categories of recommendation: fundamental, significant, requires attention and best practice and there are four assurance levels given to audits: unsatisfactory, limited, reasonable and good.

The process for *fundamental recommendations* will continue to be progressed within the agreed time frame with the lead Director being asked to confirm implementation. Audit will conduct testing, either specifically on the recommendation or as part of a re-audit of the whole system. Please note that all agreed fundamental recommendations will continue to be reported to Audit Committee. Fundamental recommendations not implemented after the agreed date, plus one revision to that date where required, will in discussion with the Section 151 Officer be reported to Audit Committee for consideration.

APPENDIX B

AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1st APRIL TO 11th AUGUST 2019

	Original Plan Days	Sept. Revision	Revised Plan Days	11th August 2019 Actual	% Original Plan Achieved	% Revised Plan Achieved
CHIEF EXECUTIVE						
Governance	14	0	14	8.9	64%	64%
Finance Governance & Assurance						
Finance Transactions	85	18	103	23.3	27%	23%
Finance and S151 Officer	88	-20	68	20.3	23%	30%
Financial Management	73	18	91	22.3	31%	25%
Procurement and Contract Management	40	0	40	20.5	51%	51%
Risk Management and Insurance	7	0	7	0.0	0%	0%
	293	16	309	86.4	29%	28%
Workforce and Development						
Human Resources	70	1	71	21.8	31%	31%
Information Governance	8	0	8	0.8	10%	10%
ICT	110	-6	104	24.1	22%	23%
Occupational Health & Safety	25	11	36	36.4	146%	101%
Print Services	0	2	2	2.0	0%	100%
	213	8	221	85.1	40%	39%
Legal and Democratic						
Legal Services	0	18	18	18.1	0%	101%
CHIEF EXECUTIVE	520	42	562	198.5	38%	35%
ADULT SERVICES						
Social Care Operations						
Long Term Support	53	17	70	34.3	65%	49%
Assistive Services	10	0	10	0.0	0%	0%
Provider Services - Comforts Funds	6	6	12	8.2	137%	68%
Provider Services - Establishments	12	1	13	4.9	41%	38%
Housing Services	15	10	25	12.6	84%	50%
	96	34	130	60.0	63%	46%
Public Health						

	Original Plan Days	Sept. Revision	Revised Plan Days	11th August 2019 Actual	% Original Plan Achieved	% Revised Plan Achieved
Emergency Planning	12		12	0.5	4%	4%
Help to Change Client Side	10		10	9.3	93%	93%
Public Health Contracts	10	-10	0	0.0	0%	0%
Public Health Projects (include CCG links)	10	5	15	0.0	0%	0%
	42	-5	37	9.8	23%	26%
Public Protection						
Environmental Protection and Prevention- Public Protection	20	-10	10	0.7	4%	7%
ADULT SERVICES	158	19	177	70.5	45%	40%
PLACE AND ENTERPRISE						
Business, Enterprise and Commercial Services						
Commercial Services	10	-3	7	0.0	0%	0%
Strategic Asset Services	45	-2	43	11.3	25%	26%
	55	-5	50	11.3	21%	23%
Economic Development						
Business Growth and Investment	35	-2	33	0.4	1%	1%
Development Management	15	-10	5	1.3	9%	26%
Project Development	15	-15	0	0.0	0%	0%
	65	-27	38	1.7	3%	4%
Infrastructure and Communities						
Highways	70	3	73	47.3	68%	65%
Environmental Maintenance	8	0	8	2.2	28%	28%
Library Services	5	4	9	7.3	146%	81%
Public Transport	20	-10	10	3.8	19%	38%
Waste	8	0	8	8.6	108%	108%
	111	-3	108	69.2	62%	64%
Culture and Heritage						
Theatre Severn and OMH	14	0	14	0.0	0%	0%
Leisure Services	38	-16	22	0.0	0%	0%
Outdoor Recreation	6	-6	0	0.0	0%	0%
Visitor Economy	21	1	22	16.5	79%	75%
	79	-21	58	16.5	21%	28%
PLACE AND ENTERPRISE	310	-56	254	98.7	32%	39%

	Original Plan Days	Sept. Revision	Revised Plan Days	11th August 2019 Actual	% Original Plan Achieved	% Revised Plan Achieved
CHILDREN'S SERVICES						
Safeguarding						
Children's Placement Services & Joint Adoption	69	-10	60	8.0	12%	13%
Safeguarding	16	0	16	3.6	23%	23%
	85	-10	76	11.6	14%	15%
Learning and Skills						
Education Improvements	54	-37	17	2.9	5%	17%
Primary/Special Schools	87	3	90	12.6	14%	14%
Secondary Schools	26	6	32	30.3	117%	95%
	167	-28	139	45.8	27%	33%
CHILDREN'S SERVICES	252	-38	215	57.4	23%	27%
Total Shropshire Council Planned Work	1,240	-33	1,208	425.1	34%	35%
CONTINGENCIES						
Advisory Contingency	60	0	60	10.0	17%	17%
Fraud Contingency	200	0	200	97.1	49%	49%
Unplanned Audit Contingency	100	-95	5	0.0	0%	0%
Other non-audit Chargeable Work	534	15	549	175.4	33%	32%
CONTINGENCIES	894	-80	814	282.5	32%	35%
Total for Shropshire	2,134	-113	2,021	707.6	33%	35%
EXTERNAL CLIENTS	228	9	237	80.9	35%	34%
Total Chargeable	2,362	-104	2,258	788.5	33%	35%