



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
05 December 2019	
1:30pm	<u>Public</u>

INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2019/20

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

Telephone: 01743 257739

1. Summary

This report provides members with an update of work undertaken by Internal Audit in the three months since the previous Audit Committee. Fifty six percent of the revised plan has been completed (**see Appendix A, Table 1**), which is in line with previous delivery records. The team is on target to achieve 90% delivery by the year end.

Four good, six reasonable, four limited and three unsatisfactory assurance opinions have been issued since the last report. The 17 final reports contained 168 recommendations, five of which were fundamental.

This report proposes minor revisions reducing the overall audit plan from 2,258, as reported in September 2019, to 2,250 days. The changes have been discussed with, and agreed by, the Section 151 Officer and will have no impact on the level of information on which the Head of Audit can reach a year end opinion.

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 and any action it wishes to take in response to any low assurance levels and fundamental recommendations brought to Members attention.
- 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, risk management systems and

governance procedures. Areas to be audited are identified following a risk assessment process which considers the Council's risk register information and involves discussions with managers concerning their key risks. These are refreshed throughout the period of the plan as the environment changes. In delivering the plan, the adequacy of control environments is examined, evaluated and reported on independently and objectively by Internal Audit. This contributes to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control systems, by identifying potential weaknesses and areas for improvement, and engaging with management to address these in respect of current systems and during system design. Without this, failure to maintain robust internal control, risk and governance procedures creates an environment where poor performance, fraud, irregularity and inefficiency can go undetected, leading to financial loss and reputational damage.

3.2 Provision of the Internal Audit Annual Plan satisfies the Accounts and Audit Regulations 2015, part 2, section 5(1) in relation to internal audit. These state that:

'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

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

3.4 The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998 and there are no direct environmental, equalities or climate change consequences of this proposal.

4. Financial implications

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

5. Background

5.1 Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews appraises and reports on the efficiency, effectiveness and economy of financial, governance, risk and other management controls. The Audit Committee is the governing body charged with monitoring progress on the work of Internal Audit.

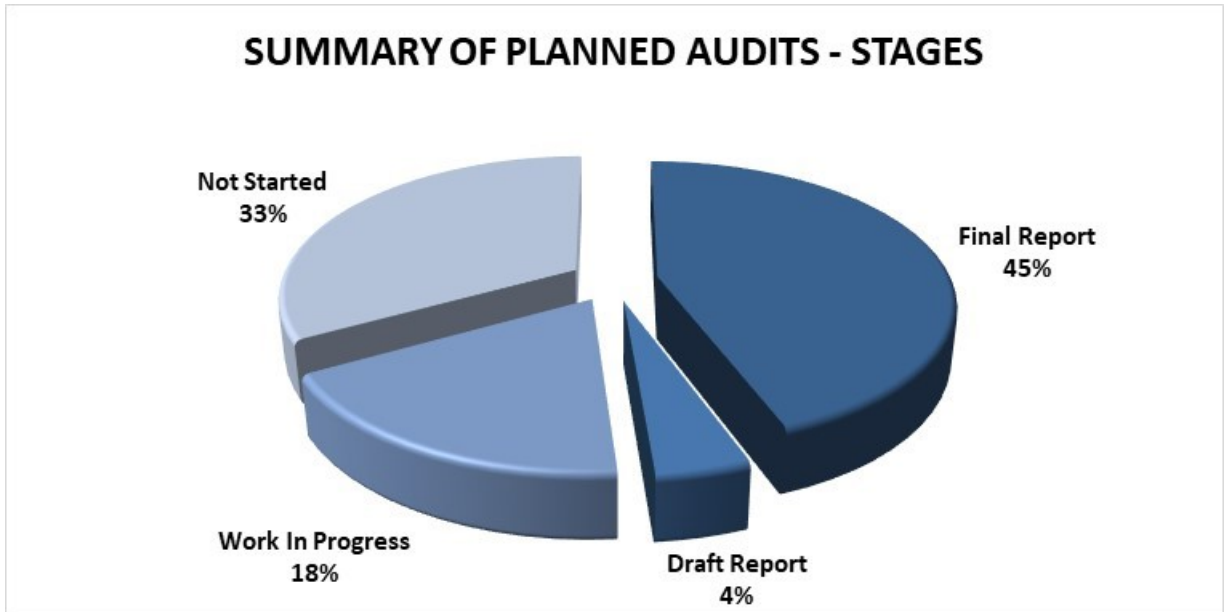
5.2 The 2019/20 Internal Audit Plan was presented to, and approved by, members at the 25th February 2019 Audit Committee, with adjustments being approved in September 2019. This report provides an update on progress made against the plan up to 31st October 2019 and includes revisions to the plan to reflect the ongoing reduction in resources.

Performance against the plan 2019/20

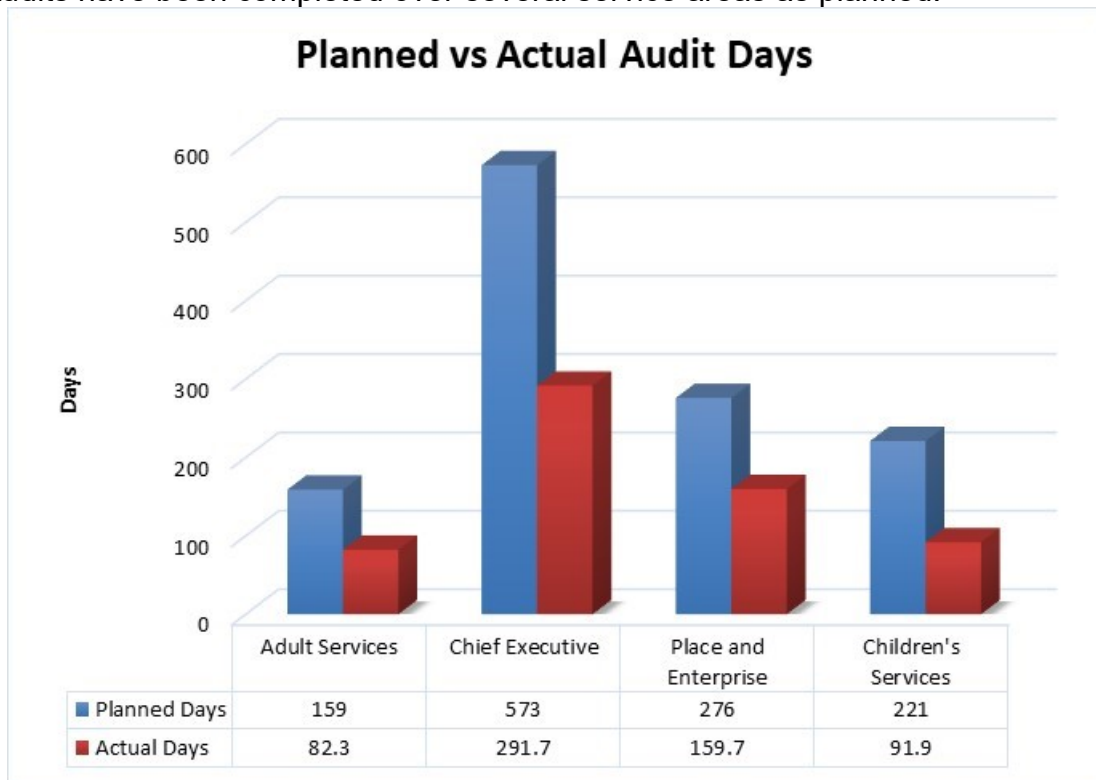
5.3 Minor revisions to the 2019/20 plan provide for a total of 2,250 days (compared to 2,258 as reported in September). Performance to date is in line with previous delivery records

at 56% (52% 2018/19), overall the team is on track to deliver a minimum of 90% of the revised annual plan by year end.

5.4 In total, 17 final reports have been issued in the period from 12th August to 31st October 2019. The following chart shows performance against the approved Internal Audit Plan for 2019/20:



5.5 Audits have been completed over several service areas as planned:

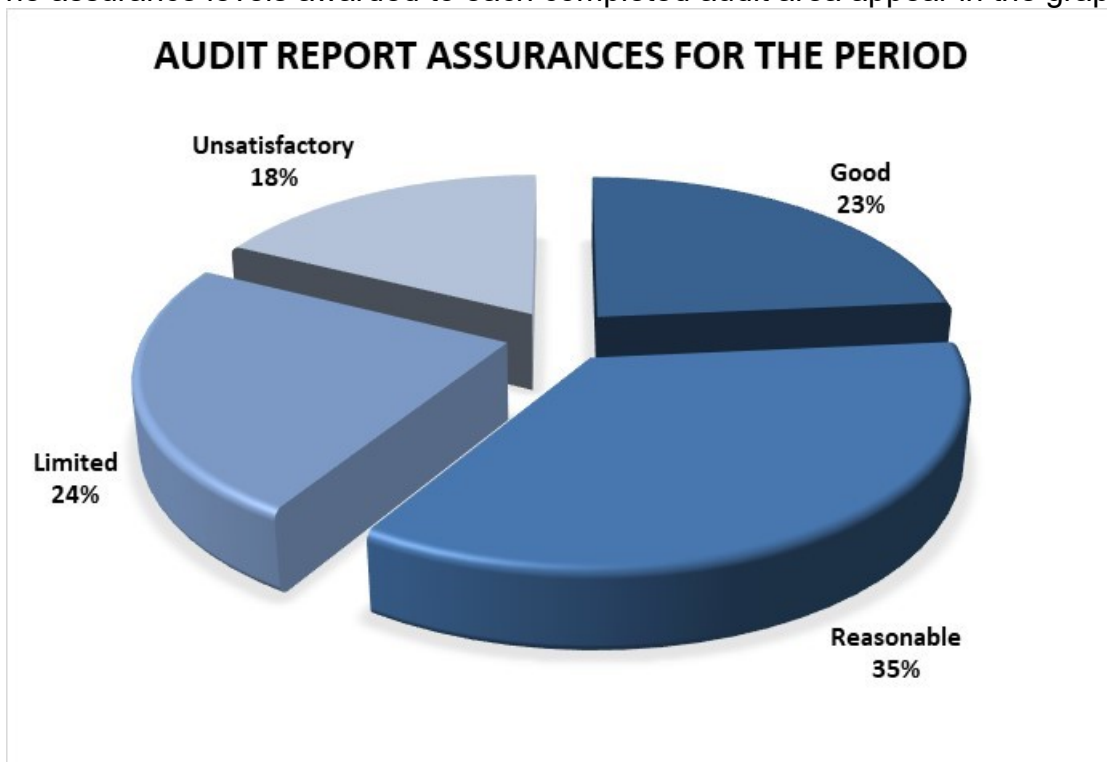


5.6 The following audits have been completed since the 12th August 2019:

- Adult Placements 2018/19

- HomePoint¹ Contract
- Personal Budgets and Direct Payments (Adults) 2018/19
- Security of Council Buildings
- Highways Term Maintenance Contract
- Street Lighting
- Street Scene - Dog Wardens
- The Lantern
- Martin Wilson School
- Minsterley Primary School
- CareFirst Decommissioning
- Section 11² Arrangements
- Strengthening Families³ September Grant Claim
- SAMIS Decommissioning
- Information Security Policy
- Nutanix⁴
- Privileged User Security

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



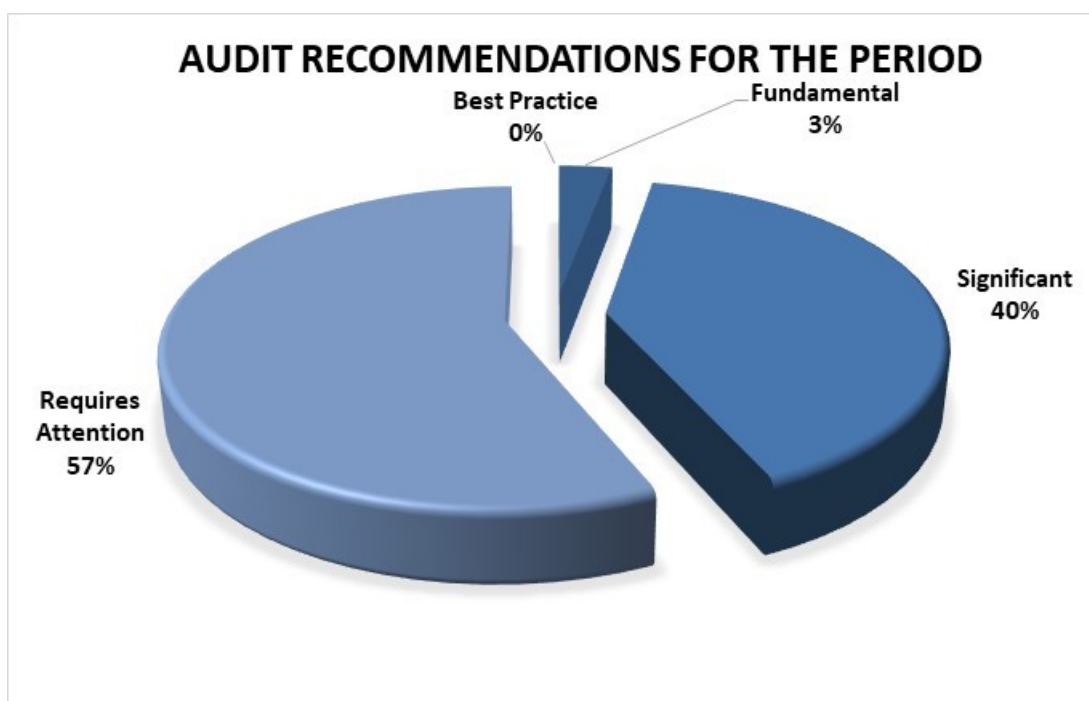
5.8 The overall spread of recommendations agreed with management following each audit review are as follows:

¹ Shropshire HomePoint provides a one-stop solution for people seeking housing and manages the Shropshire Housing Waiting List

² Duties on a range of organisations and individuals to ensure that their functions, and any services that they contract out to others, are discharged regarding the need to safeguard and promote the welfare of children

³ 'Strengthening Families' is the Shropshire interpretation of the national Troubled Families programme. It aims to support families who might need extra help to be happy, healthy and safe with services working together to provide families with the right support at the right time.

⁴ Nutanix is the new server infrastructure platform ensuring ongoing PSN compliance, reducing our server estate footprint, delivering increased stability and freeing third line engineering from management overhead.



- 5.9 Up to the 31st October 2019, ten reports have been issued providing good or reasonable assurances and accounting for 58% of the opinions delivered. This represents a decrease in the higher levels of assurance for this period, compared to the previous year outturn of 67%. This is offset by a corresponding increase in limited and unsatisfactory assurances, currently 42% compared to the previous year outturn of 35%.
- 5.10 Control objectives evaluated and not found to be in place as part of these audit reviews appear in a summary of the planned audit reviews which resulted in unsatisfactory or limited assurance in **Appendix A, Table 3**. The appendix also includes descriptions of the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 4 and 5** and provides a glossary of common terms, **Table 6**. Full consideration of the audit review findings and management responses to the Highways Term Maintenance Contract review are explored in the exempt part of the agenda.
- 5.11 Five 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 grant claims.
- 5.12 A total of 168 recommendations have been made in the 17 final audit reports issued in the period 12th August to 31st October 2019; these are broken down by audit area and appear in **Appendix A, Table 7**.
- 5.13 Five fundamental recommendations have been identified, three are detailed below, the remaining two are covered in the exempt part of the agenda:

1. Martin Wilson 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. The school should ensure that Contract Rules are adhered to with any future contracts. Further advice should be sought from the Commissioning Development and Procurement Manager.

Risk: Inappropriate and unapproved expenditure resulting in a financial loss to the school. Non-compliance with the school's authorisation limits. A potential failure to achieve best value by not appointing the most cost-effective supplier.

Management Response: Contacted Commissioning Development and Procurement Manager's office re. tender process for school meals and photocopier contract. Following finance clerk advice, accessed DfE guidance on tender process. Consider requested Framework Report prepared by Shropshire Council's Procurement and Category Management Officer.

Agreed implementation date: September 2019

2. Street Scene – Dog Wardens

Recommendation: A full management review of the Dog Wardens service should be undertaken to ensure that there are appropriate policies and working practices in place to comply with legislation, Council policy and Financial and Contract Rules. This should include a review of the arrangements with the external service provider to ensure that value for money is obtained and an adequate service is provided.

Risk: Failure to deliver a Dog Wardens service in accordance with legislation and acceptable procedures and standards could lead to complaints about the process which may result in the Council incurring reputational damage. Further financial losses may occur if the Council's policies and procedures are not adhered to.

Management Response: A set of standard operating procedures will be produced for the dog warden service. This will cover all aspects relating to the audit report and the full range of service currently provided. This will ensure that the service can be delivered in a more consistent and effective way. It will also enable a more effective management approach to be adopted in future. In advance of the standard operating procedures being produced and implemented, a risk-based approach to the 34 points highlighted will be implemented. This will involve a RAG score being given and some areas actioned as a priority.

Agreed Implementation Date: April 2020.

3. Workforce and Development: Safe Security

Recommendation: The safe should always be kept locked and the key held securely. The office within the area should be locked when the room is unattended. Management consideration should be given as to whether any disciplinary action should be taken against the officer that left the safe and its contents unsecured and in doing so breached financial rules.

Risk: Income and assets are not secured leading to a potential for theft resulting in a financial loss to the Council. Innocent officers with access to the office may be investigated if income cannot be accounted for.

Management Response: I will write a checklist (to do) and a ‘before leaving the office’, procedure. This will be applied to the door as well as a visual guide on exiting the room. Discussion with the officer on the security and possible implications of not securing money or cheques. Discussion about the potential for theft and what could happen in this situation as well as the reputational damage to the Council with security and data. I will talk about the “what if someone had taken some money from the safe”, and that this could of lead to full disciplinary with potential of having to leave Council employment.

Agreed Implementation Date: August 2019.

- 5.14 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.
- 5.15 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**.
- Feedback given on the Financial transparency of local authority-maintained schools and academy trusts consultation, this outlines the current financial transparency arrangements for academy trusts and local authority maintained schools and considers possible changes.
 - Advice has been provided across several service areas:
 - Management of imprest accounts and school funds, to ensure compliance with financial rules and safety of the financial assets.
 - Council’s Corporate Retention Schedule to ensure information is only retained for as long as it is needed for business, legal or historical purposes, in respect of foster training records.
 - Disposal processes and supporting documentation in respect of Property Services, Warp IT⁵ and the Smoking Cessation service.
 - New system requirements for corporate bookings, nursery providers; waste permits and Sharepoint adoption.
 - Guidance to the Tuition Medical Behavioural Support Service (TMBSS) in relation to updates to their IT Security and Acceptable Use policies.

Direction of travel

- 5.16 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	16%	49%	21%	14%	100%
2018/19	26%	41%	27%	6%	100%
2017/18	20%	44%	29%	7%	100%
2016/17	7%	45%	31%	17%	100%

⁵ Finding new owners for items that would otherwise have to be disposed of

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	1%	61%	37%	1%	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%

- 5.17 The number of lower level assurances 35%, at this point in the year, is comparable to the outturn for 2018/19 of 33%. However, the proportion of areas attracting unsatisfactory assurance (14%) is higher and moving towards the levels seen in 2016/17 (17%). Whilst this does not yet demonstrate a complete picture, it is an early indicator of a weakening control environment across the Council. Reviews in the final quarter of 2019/20 will be concentrating on the main financial, human resource and governance systems. **Appendix A, Table 3**, shows a full list of areas that have attracted limited and unsatisfactory assurances during the period 12th August to 31st October 2019.

Performance measures

- 5.18 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)

Internal Audit Performance and Revised Annual Audit Plan 2019/20 – Audit Committee 12th September 2019

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 12th August to 31st October 2019

Table 2: Final audit report assurance opinions issued in the period 12th August to 31st October 2019

Table 3: Unsatisfactory and limited assurance opinions in the period 12th August to 31st October 2019

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Glossary of terms

Table 7: Audit recommendations made in the period 12th August to 31st October 2019

Table 8: Recommendation follow up process (risk based)

Appendix B - Audit plan by service 12th August to 31st October 2019

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 12th August to 31st October 2019

	Original Plan	Revised Plan	31 October 2019 Actual	% of Original Complete	% of Revised Complete
Chief Executive	520	573	291.7	56%	51%
Finance, Governance and Assurance	293	334	150.5	51%	45%
Governance	14	14	8.9	64%	64%
Workforce and Development	213	207	114.2	54%	55%
Legal and Democratic	0	18	18.1	0%	101%
Adult Services	158	159	82.3	52%	52%
Social Care	96	124	65.3	68%	53%
Public Health	42	25	10.3	25%	41%
Public Protection	20	10	6.7	34%	67%
Place and Enterprise	310	276	159.7	52%	58%
Children's Services	252	221	91.9	36%	42%
Schools	113	135	69.6	62%	52%
Other	139	86	22.3	16%	26%
S151 Planned Audit	1,240	1,229	625.6	50%	51%
Contingencies and other chargeable work	894	784	465.0	52%	59%
Total S151 Audit	2,134	2,013	1,090.6	51%	54%
External Clients	228	237	169.4	74%	71%
Total	2,362	2,250	1,260.0	53%	56%

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 12th August to 31st October 2019

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	1	2	1	0	4
Finance, Governance and Assurance	0	0	1	0	1
Governance	0	0	0	0	0
Workforce and Development	1	2	0	0	3
Legal and Democratic	0	0	0	0	0
Adult Services	0	2	1	0	3
Social Care	0	2	1	0	3

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Public Health	0	0	0	0	0
Public Protection	0	0	0	0	0
Place and Enterprise	0	1	1	3	5
Children's Services	3	1	1	0	5
Children's Services: Schools	0	1	1	0	2
Children's Services: Others	3	0	0	0	3
Total for the period					
➤ Numbers	4	6	4	3	17
➤ Percentage	23%	35%	24%	18%	100%
Percentage 2019/20 to date	16%	49%	21%	14%	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 12th August to 31st October 2019⁶

Unsatisfactory assurance

Place and Enterprise: Highways Term Maintenance Contract – Considered in the exempt part of the agenda

Place and Enterprise: The Lantern

- 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.
- Regular budget monitoring is performed and any significant variations are investigated.
- Assets held are recorded, can be accounted for and are safeguarded against loss.

Place and Enterprise: Street Scene – Dog Wardens

- The system is operated in accordance with up to date policies, procedures, Financial Rules, statutory regulations and legislation.
- There is an appropriate recording process in place for Dog Warden activities.
- 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.
- Disclosure and Barring Service (DBS) checks have been performed for relevant staff.
- Adequate management information is obtained and reviewed at an appropriate level.
- Information / data processing risks are managed appropriately.

Limited assurance

⁶ 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.

Adult Services: Personal Budgets and Direct Payments (Adults)

- Previous audit recommendations have been implemented.
- The system is operated in accordance with up to date policies, procedures, Financial Rules, statutory regulations and legislation, to which relevant staff have access.
- Contractual agreements are in place between all parties involved in the scheme.
- Expenditure by Service Users is monitored on a regular basis and the recovery of monies made where appropriate.
- Satisfactory arrangements are in place to make accurate payments to Service Users.

Children's Services: Martin Wilson Primary School

- 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.

Finance Governance and Assurance: SAMIS Decommissioning

- Management processes are in place to facilitate the transfer of data from the SAMIS database to an appropriate readable archive format.
- Project progress is monitored against defined timescales with opportunities to reassess the project plan against the business case if amendments are required.

Place and Enterprise: Security of Council Buildings

- Appropriate management arrangements are in place governing the security of Council buildings.
- Security of buildings is in line with policy.
- Council buildings are secure when unoccupied.

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 12th August to 31st October 2019

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	0	12	9	0	21
Finance, Governance and Assurance	0	6	2	0	8
Governance	0	0	0	0	0
Workforce and Development	0	6	7	0	13
Legal and Democratic	0	0	0	0	0
Adult Services	0	16	13	1	30
Social Care	0	16	13	1	30
Public Health	0	0	0	0	0
Public Protection	0	0	0	0	0
Place and Enterprise	0	31	31	3	65
Children's Services	0	36	15	1	52
Children's Services: Schools	0	32	14	1	47
Children's Services: Others	0	4	1	0	5
Total for the period					
➤ Numbers	0	95	68	5	168
➤ Percentage	0%	57%	40%	3%	100%
Percentage 2019/20 to date	1%	61%	37%	1%	100%
Percentage 2018/19	2%	60%	37%	1%	100%
Percentage 2017/18	3%	56%	41%	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 12th AUGUST to 31st OCTOBER 2019

	Original Plan Days	September Revision	November Revision	Revised Plan Days	31st October 2019 Actual	% Revised Plan Achieved
CHIEF EXECUTIVE						
Governance	14	0	0	14	8.9	64%
Finance Governance & Assurance						
Finance Transactions	85	18	0	103	24.4	24%
Finance and S151 Officer	88	-20	2	70	50.0	71%
Financial Management	73	18	7	98	34.1	35%
Procurement and Contract Management	40	0	4	44	30.7	70%
Risk Management and Insurance	7	0	12	19	11.3	59%
	293	16	25	334	150.5	45%
Workforce and Development						
Human Resources	70	1	8	79	31.9	40%
Information Governance	8	0	-4	4	3.6	90%
ICT	110	-6	-18	86	40.2	47%
Occupational Health & Safety	25	11	0	36	36.4	101%
Print Services	0	2	0	2	2.1	105%
	213	8	-14	207	114.2	55%
Legal and Democratic						
Legal Services	0	18	0	18	18.1	101%
CHIEF EXECUTIVE	520	42	11	573	291.7	51%
ADULT SERVICES						
Social Care Operations						
Long Term Support	53	17	0	70	38.0	54%
Assistive Services	10	0	0	10	0.0	0%
Provider Services - Comforts Funds	6	6	0	12	9.6	80%
Provider Services - Establishments	12	1	0	13	8.2	63%
Housing Services	15	10	-6	19	9.5	50%
	96	34	-6	124	65.3	53%

	Original Plan Days	September Revision	November Revision	Revised Plan Days	31st October 2019 Actual	% Revised Plan Achieved
Public Health	42	-5	-12	25	10.3	41%
Environmental Protection and Prevention	20	-10	0	10	6.7	67%
ADULT SERVICES	158	19	-18	159	82.3	52%
PLACE AND ENTERPRISE Business, Enterprise and Commercial Services						
Commercial Services	10	-3	0	7	0.0	0%
Strategic Asset Services	45	-2	7	50	30.6	61%
	55	-5	7	57	30.6	54%
Economic Development						
Business Growth and Investment	35	-2	0	33	2.4	7%
Development Management	15	-10	0	5	2.9	58%
Project Development	15	-15	0	0	0.0	0%
	65	-27	0	38	5.3	14%
Infrastructure and Communities						
Highways	70	3	9	82	64.9	79%
Environmental Maintenance	8	0	2	10	9.7	97%
Library Services	5	4	1	10	10.0	100%
Public Transport	20	-10	3	13	12.6	97%
Waste	8	0	0	8	8.6	108%
	111	-3	15	123	105.8	86%
Culture and Heritage						
Theatre Severn and OMH	14	0	0	14	0.3	2%
Leisure Services	38	-16	0	22	1.2	5%
Outdoor Recreation	6	-6	0	0	0.0	0%
Visitor Economy	21	1	0	22	16.5	75%
	79	-21	0	58	18.0	31%
PLACE AND ENTERPRISE	310	-56	22	276	159.7	58%

	Original Plan Days	September Revision	November Revision	Revised Plan Days	31st October 2019 Actual	% Revised Plan Achieved
CHILDREN'S SERVICES						
Safeguarding						
Children's Placement Services & Joint Adoption	69	-10	-6	53	12.3	23%
Safeguarding	16	0	0	16	5.9	37%
	85	-10	-6	69	18.2	26%
Learning and Skills						
Education Improvements	54	-37	0	17	4.1	24%
Primary/Special Schools	87	3	12	102	36.8	36%
Secondary Schools	26	6	1	33	32.8	99%
	167	-28	13	152	73.7	48%
CHILDREN'S SERVICES	252	-38	7	221	91.9	42%
Total Shropshire Council Planned Work	1,240	-33	22	1,229	625.6	51%
CONTINGENCIES						
Advisory Contingency	60	0	0	60	17.6	29%
Fraud Contingency	200	0	0	200	155.5	78%
Unplanned Audit Contingency	100	-95	0	5	0.0	0%
Other non audit Chargeable Work	534	15	-30	519	291.9	56%
CONTINGENCIES	894	-80	-30	784	465.0	59%
Total for Shropshire	2,134	-113	-8	2,013	1,090.6	54%
EXTERNAL CLIENTS	228	9	0	237	169.4	71%
Total Chargeable	2,362	-104	-8	2,250	1,260.0	56%