



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
25 <sup>th</sup> February 2020	
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](mailto: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. Seventy nine 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, eight reasonable, five limited and one unsatisfactory assurance opinions have been issued since the last report. The 18 final reports contained 178 recommendations, one of which was fundamental.

This report proposes minor revisions reducing the overall audit plan from 2,250, as reported in December 2019, to 2,217 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 audit 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 Climate Change Appraisal**

5.1 Energy and Fuel Consumption – This report does not directly make decisions on energy and fuel consumption. Therefore, no effect.

5.2 Renewable Energy Generation – This report does not directly make decisions on renewable energy generation. Therefore, no effect.

5.3 Carbon offsetting or mitigation – This report does not directly make decisions on carbon offsetting or mitigation. Therefore, no effect.

5.4 Climate Change Adaption – This report does not directly make decisions on climate change adaption. Therefore, no effect.

## **6 Background**

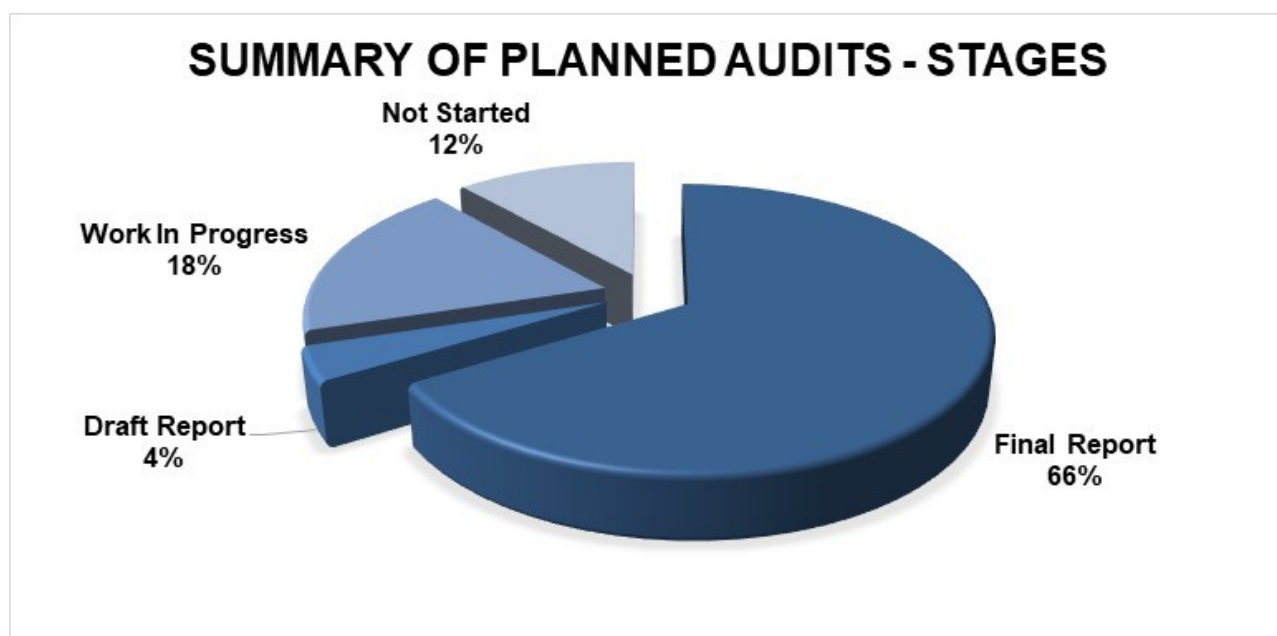
- 6.1 Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal

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.

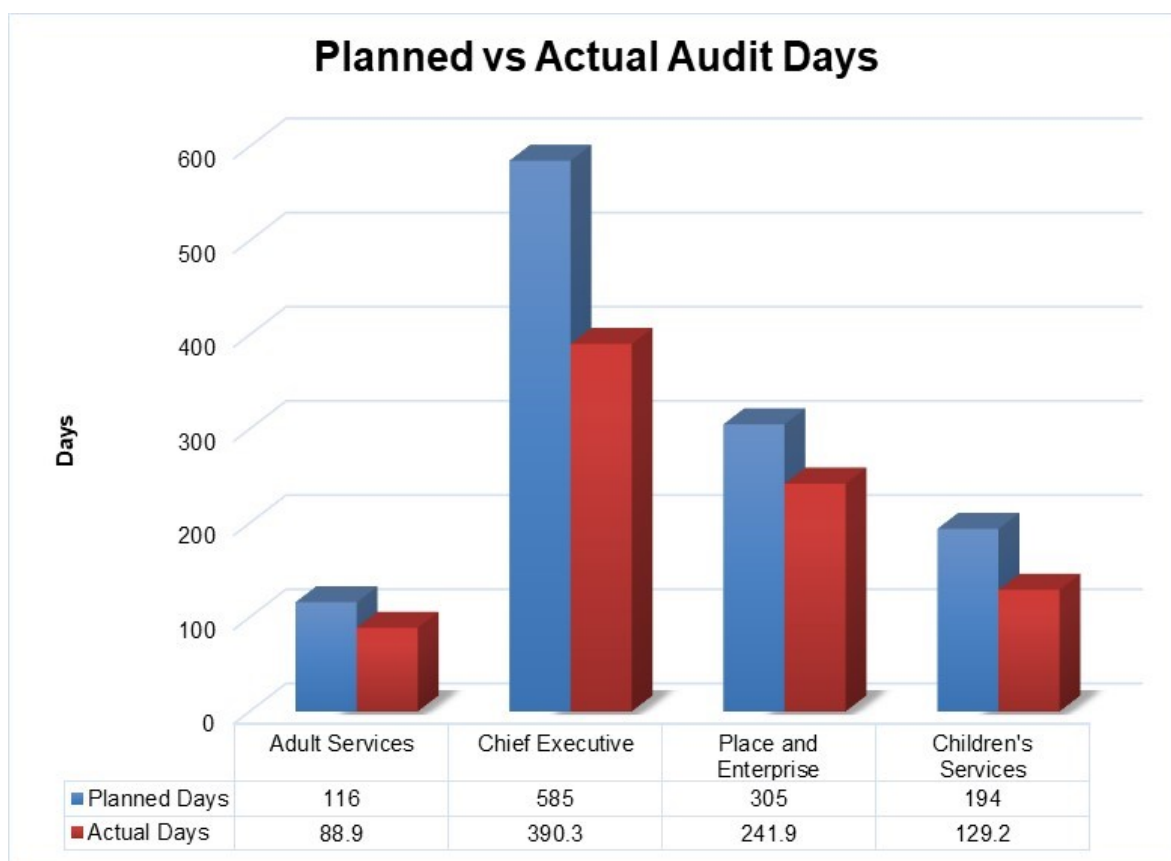
- 6.2 The 2019/20 Internal Audit Plan was presented to, and approved by, members at the 25<sup>th</sup> February 2019 Audit Committee, with adjustments being approved in September and December 2019. This report provides an update on progress made against the plan up to 31<sup>st</sup> January 2020 and includes revisions to the plan to reflect a slight reduction in available resources.

### **Performance against the plan 2019/20**

- 6.3 Minor revisions to the 2019/20 plan provide for a total of 2,217 days (compared to 2,250 as reported in December). Performance to date is in line with previous delivery records at 79% (77% 2018/19), overall the team is on track to deliver a minimum of 90% of the revised annual plan by year end.
- 6.4 In total, 18 final reports have been issued in the period from 1<sup>st</sup> November to 31<sup>st</sup> January 2020. The following chart shows performance against the approved Internal Audit Plan for 2019/20:



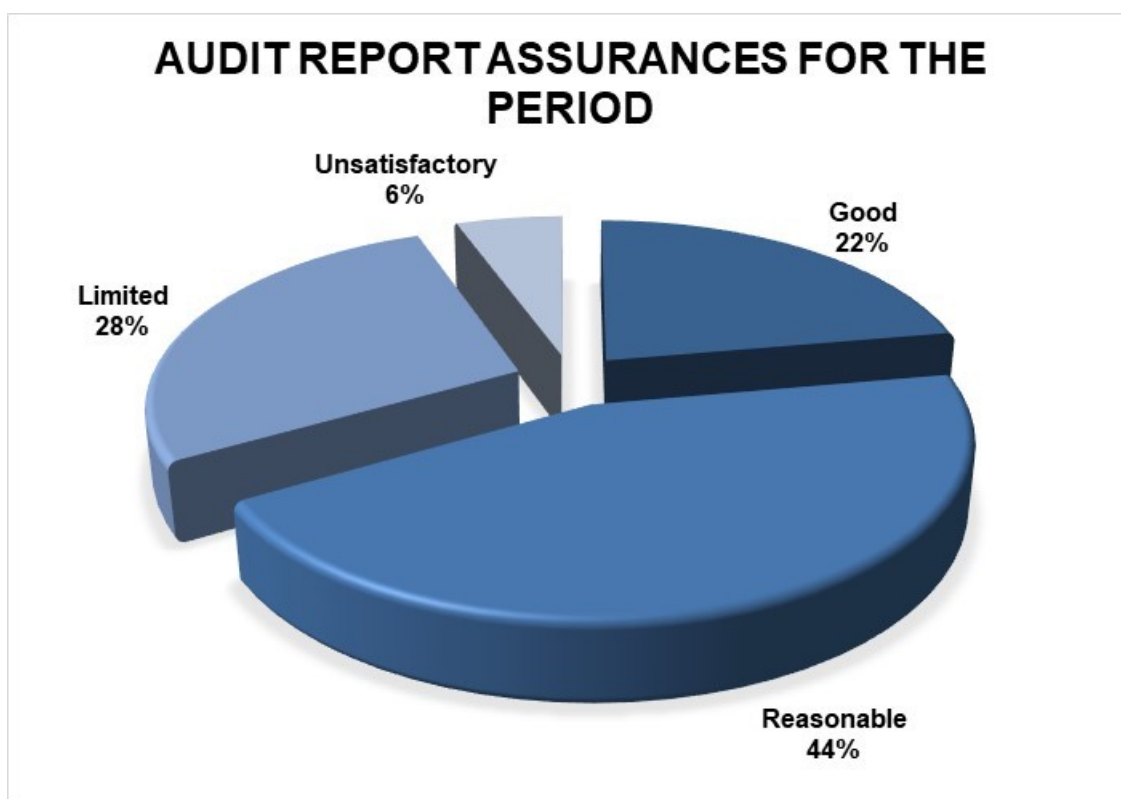
- 6.5 Audits have been completed over several service areas as planned:



6.6 The following audits have been completed since the 31<sup>st</sup> October 2019:

- Abbots Wood Comforts Fund
- Abbots Wood Day Centre
- Pest Control
- Asset Management Strategy
- Contracts and Tendering Property
- Environmental Maintenance Grants
- School Planning and Transport Arrangements
- Bishops Castle Community College
- Tuition Medical Behaviour Support Service (TMBSS)
- Strengthening Families Grant - October Claim
- Strengthening Families Grant - December Claim
- Emergency Planning
- Empty Homes Grant
- Medium Term Financial Strategy
- Risk Management
- Supply Contracts
- Agency and Consultancy Staff
- Microsoft Applications Deployment and Control

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



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



6.9 Up to the 31<sup>st</sup> January 2020, twelve reports have been issued providing good or reasonable assurances and accounting for 66% of the opinions delivered. This represents a minor 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 34% compared to the previous year outturn of 33%.

- 6.10 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**.
- 6.11 Four 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.
- 6.12 A total of 178 recommendations have been made in the 18 final audit reports issued in the period 1<sup>st</sup> November to 31<sup>st</sup> January 2020; these are broken down by audit area and appear in **Appendix A, Table 7**.
- 6.13 One fundamental recommendation has been identified, which is detailed below:

### **Supply contracts**

#### **Recommendation**

To change the approach to contract management, improve the culture and ensure compliance with Contract Procedure Rules, the Council should establish a system that at a corporate level identifies the execution position of all contracts for the purposes of overview and scrutiny. It is acknowledged that the Council's Contract Register should meet most of these requirements, but it is dependent upon all directorates keeping procurement informed of all changes in a timely manner. In respect of major contracts, the contract execution position should be monitored so that appropriate action can be taken to escalate issues to Service Managers and Directors in a timely manner to ensure that the Council has signed contracts or Letters of Intent for all contracts in line with the requirements of Contract Procedure Rules.

This is considered fundamental for major contracts and good professional practice for all smaller contracts.

#### **Risk**

The system is documented within Contract Procedure Rules but there is a culture of non-compliance with those rules and no transparent system for raising awareness of the breach. Without a legally binding contract or Letter of Intent in place, disputes could lead to financial loss and reputational damage to the Council. There is a risk that this behaviour will repeat given the lack of action taken.

#### **Management Response**

To assist with improving the culture of compliance with Contract Procedure Rules and accountability for contracts, the Commissioning Development and Procurement Manager, will discuss with the Commissioning Assurance Board and Directors the options to develop a process whereby Directors confirm to him on monthly basis that contracts within their service areas have been signed.

Any failure of Directors to respond will be escalated to the Chief Executive on a quarterly basis to ensure full accountability is maintained.

#### **Agreed Implementation Date**

31/12/19

- 6.14 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.

### Direction of travel

- 6.15 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
<b>2019/20 to date</b>	<b>17%</b>	<b>48%</b>	<b>23%</b>	<b>12%</b>	<b>100%</b>
<b>2018/19</b>	<b>26%</b>	<b>41%</b>	<b>27%</b>	<b>6%</b>	<b>100%</b>
<b>2017/18</b>	<b>20%</b>	<b>44%</b>	<b>29%</b>	<b>7%</b>	<b>100%</b>
<b>2016/17</b>	<b>7%</b>	<b>45%</b>	<b>31%</b>	<b>17%</b>	<b>100%</b>
<b>2015/16</b>	<b>14%</b>	<b>35%</b>	<b>42%</b>	<b>9%</b>	<b>100%</b>
<b>2014/15</b>	<b>17%</b>	<b>47%</b>	<b>28%</b>	<b>8%</b>	<b>100%</b>

#### Comparison of recommendation by categorisation

Categorisation	Best practice	Requires attention	Significant	Fundamental	Total
<b>2019/20 to date</b>	<b>1%</b>	<b>60%</b>	<b>38%</b>	<b>1%</b>	<b>100%</b>
<b>2018/19</b>	<b>2%</b>	<b>60%</b>	<b>37%</b>	<b>1%</b>	<b>100%</b>
<b>2017/18</b>	<b>3%</b>	<b>56%</b>	<b>41%</b>	<b>0%</b>	<b>100%</b>
<b>2016/17</b>	<b>4%</b>	<b>50%</b>	<b>46%</b>	<b>0%</b>	<b>100%</b>
<b>2015/16</b>	<b>4%</b>	<b>54%</b>	<b>42%</b>	<b>0%</b>	<b>100%</b>
<b>2014/15</b>	<b>6%</b>	<b>53%</b>	<b>40%</b>	<b>1%</b>	<b>100%</b>

- 6.16 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 (12%) 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 1<sup>st</sup> November to 31<sup>st</sup> January 2020.

### Performance measures

- 6.17 All Internal Audit work has been completed in accordance with the agreed plan and the outcomes of final reports have been reported to the Audit Committee.

#### List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Internal Audit Performance and Revised Annual Audit Plan 2019/20 – Audit Committee 5th December 2019

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 25<sup>th</sup> 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 1<sup>st</sup> November 2019 to 31<sup>st</sup> January 2020

Table 2: Final audit report assurance opinions issued in the period 1<sup>st</sup> November 2019 to 31<sup>st</sup> January 2020

Table 3: Unsatisfactory and limited assurance opinions in the period 1<sup>st</sup> November 2019 to 31<sup>st</sup> January 2020

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Glossary of terms

Table 7: Audit recommendations made in the period 1<sup>st</sup> November 2019 to 31<sup>st</sup> January 2020

Table 8: Recommendation follow up process (risk based)

**Appendix B** - Audit plan by service 1<sup>st</sup> November 2019 to 31<sup>st</sup> January 2020



**APPENDIX A****Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st November 2019 to 31st January 2020**

	Original Plan	Revised Plan	31 January 2020 Actual	% of Original Complete	% of Revised Complete
Chief Executive	520	585	390.3	75%	67%
Finance, Governance and Assurance	293	357	37.1	44%	36%
Governance	14	14	8.9	64%	64%
Workforce and Development	213	196	135.5	64%	69%
Legal and Democratic	0	18	18.1	0%	101%
Adult Services	158	116	88.9	56%	77%
Social Care	96	95	67.9	71%	71%
Public Health	42	11	10.3	25%	94%
Public Protection	20	10	10.7	54%	107%
Place and Enterprise	310	305	241.9	78%	79%
Children's Services	252	194	129.2	51%	67%
Schools	113	128	102.5	91%	80%
Other	54	17	4.8	9%	28%
<b>S151 Planned Audit</b>	<b>1,240</b>	<b>1,200</b>	<b>850.3</b>	<b>69%</b>	<b>71%</b>
Contingencies and other chargeable work	894	781	661.5	74%	85%
<b>Total S151 Audit</b>	<b>2,134</b>	<b>1,980</b>	<b>1,511.8</b>	<b>71%</b>	<b>76%</b>
External Clients	228	237	234.2	103%	99%
<b>Total</b>	<b>2,362</b>	<b>2,217</b>	<b>1,746</b>	<b>74%</b>	<b>79%</b>

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 2019 to 31st January 2020**

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	2	2	3	0	7
Finance, Governance and Assurance	2	1	2	0	5
Governance	0	0	0	0	0
Workforce and Development	0	1	1	0	2
Legal and Democratic	0	0	0	0	0
Adult Services	0	3	0	0	3
Social Care	0	2	0	0	2

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Public Health	0	0	0	0	0
Public Protection	0	1	0	0	1
Place and Enterprise	0	2	2	0	4
Children's Services	2	1	0	1	4
Children's Services: Schools	0	1	0	1	2
Children's Services: Others	2	0	0	0	2
<b>Total for the period</b>					
➤ Numbers	4	8	5	1	18
➤ Percentage	22%	44%	28%	6%	100%
<b>Percentage 2019/20 to date</b>	17%	48%	23%	12%	100%
<b>Percentage 2018/19</b>	26%	41%	27%	6%	100%
<b>Percentage 2017/18</b>	20%	44%	29%	7%	100%
<b>Percentage 2016/17</b>	7%	45%	31%	17%	100%
<b>Percentage 2015/16</b>	14%	35%	42%	9%	100%
<b>Percentage 2014/15</b>	17%	47%	28%	8%	100%

**Table 3: Unsatisfactory and limited assurance opinions issued in the period from 1st November 2019 to 31st January 2020<sup>1</sup>**

### Unsatisfactory assurance

#### **Children's Services: Bishops Castle Community College**

- The Schools Financial Value Statement and Self-Assessment are complete and up to date.
- 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.
- Regular budget monitoring is performed and any significant variations are investigated.
- The school fund is operated in accordance with the school fund notes of guidance.
- Electronically held data is secure and can be restored in the event of IT failure.

### Limited assurance

#### **Finance, Governance and Assurance: Supply Contracts**

- There are contracts in place that clearly set out responsibilities and liabilities
- Adequate arrangements are in place to ensure Compliance Checks are made to ensure the Contractor is complying with all the conditions set out in the contract.

#### **Finance, Governance and Assurance: Empty Homes**

<sup>1</sup> 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.

- Shropshire Council has a Housing Strategy that incorporates the Empty Homes Bonus and has been approved by the appropriate body.
- A suitable process exists to follow up on complaints received about empty homes.
- Empty Property Incentive Grants are available to enable individuals and agencies to bring empty properties back into use.

#### **Place and Enterprise: Asset Management Strategy (Good 2015/16)**

- An Asset Management Strategy has been formally documented and approved.
- There is adequate funding in place to deliver the asset management strategy.
- A financial return is being generated.
- Performance reports are produced and disseminated appropriately.

#### **Place and Enterprise: School Planning and Transport Arrangements**

- There are procedures to ensure that transport companies, drivers and passenger assistants are aware of the requirements of the passengers and are appropriately trained.
- There are agreements with transport providers and the most appropriate provider is appointed in accordance with Council Contract Rules.
- There are procedures to ensure that complaints are dealt with appropriately and in a timely manner.

#### **Workforce and Development: Agency and Consultancy Staff (Limited 2016/17)**

- Previous audit recommendations have been implemented.
- The Council has a clear policy in place regarding the engaging and use of temporary workers.
- The Council has clear procedures in place regarding the engaging and use of temporary workers.
- There are adequate controls in place to ensure that payments made are correct and appropriately authorised.

**Table 4: Audit assurance opinions: awarded on completion of audit reviews reflecting the efficiency and effectiveness of the controls in place, opinions are graded as follows**

<b>Good</b>	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is a sound system of control in place which is designed to address relevant risks, with controls being consistently applied.
<b>Reasonable</b>	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is generally a sound system of control but there is evidence of non-compliance with some of the controls.
<b>Limited</b>	Evaluation and testing of the controls that are in place performed in the areas examined identified that, whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
<b>Unsatisfactory</b>	Evaluation and testing of the controls that are in place identified that the system of control is weak and there is evidence of non-compliance with the controls that do exist. This exposes the Council to high risks that should have been managed.

**Table 5: Audit recommendation categories: an indicator of the effectiveness of the Council's internal control environment and are rated according to their priority**

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

**Table 6: 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 1st November 2019 to 31st January 2020**

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	0	14	15	1	30
Finance, Governance and Assurance	0	9	7	1	17
Governance	0	0	0	0	0
Workforce and Development	0	5	8	0	13
Legal and Democratic	0	0	0	0	0
Adult Services	0	28	7	0	35
Social Care	0	19	5	0	24
Public Health	0	0	0	0	0
Public Protection	0	9	2	0	11
Place and Enterprise	1	19	16	0	36
Children's Services	0	41	36	0	77
Children's Services: Schools	0	41	36	0	77
Children's Services: Others	0	0	0	0	0
<b>Total for the period</b>					
➤ <b>Numbers</b>	<b>1</b>	<b>102</b>	<b>74</b>	<b>1</b>	<b>178</b>
➤ <b>Percentage</b>	<b>1%</b>	<b>57%</b>	<b>41%</b>	<b>1%</b>	<b>100%</b>
<b>Percentage 2019/20 to date</b>	<b>1%</b>	<b>60%</b>	<b>38%</b>	<b>1%</b>	<b>100%</b>
<b>Percentage 2018/19</b>	<b>2%</b>	<b>60%</b>	<b>37%</b>	<b>1%</b>	<b>100%</b>
<b>Percentage 2017/18</b>	<b>3%</b>	<b>56%</b>	<b>41%</b>	<b>3%</b>	<b>100%</b>
<b>Percentage 2016/17</b>	<b>4%</b>	<b>50%</b>	<b>46%</b>	<b>0%</b>	<b>100%</b>
<b>Percentage 2015/16</b>	<b>4%</b>	<b>54%</b>	<b>42%</b>	<b>0%</b>	<b>100%</b>
<b>Percentage 2014/15</b>	<b>6%</b>	<b>53%</b>	<b>40%</b>	<b>1%</b>	<b>100%</b>

**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 1<sup>st</sup> NOVEMBER 2019 to 31<sup>st</sup> JANUARY 2020**

	Original Plan Days	September Revision	November Revision	January Revision	Revised Plan Days	31st January 2020 Actual	% Revised Plan Achieved
<b>CHIEF EXECUTIVE</b>							
<b>Governance</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>8.9</b>	<b>64%</b>
<b>Finance Governance &amp; Assurance</b>							
Finance Transactions	85	18	0	0	103	37.1	36%
Finance and S151 Officer	88	-20	2	15	85	71.1	84%
Financial Management	73	18	7	10	108	65.3	60%
Procurement and Contract Management	40	0	4	0	44	37.2	85%
Risk Management and Insurance	7	0	12	-2	17	17.1	101%
	<b>293</b>	<b>16</b>	<b>25</b>	<b>23</b>	<b>357</b>	<b>227.8</b>	<b>64%</b>
<b>Workforce and Development</b>							
Human Resources	70	1	8	-2	77	38.1	49%
Information Governance	8	0	-4	0	4	3.6	90%
ICT	110	-6	-18	-9	77	55.3	72%
Occupational Health & Safety	25	11	0	0	36	36.4	101%
Print Services	0	2	0	0	2	2.1	105%
	<b>213</b>	<b>8</b>	<b>-14</b>	<b>-11</b>	<b>196</b>	<b>135.5</b>	<b>69%</b>
<b>Legal and Democratic</b>							
Legal Services	<b>0</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>18.1</b>	<b>101%</b>
<b>CHIEF EXECUTIVE</b>	<b>520</b>	<b>42</b>	<b>11</b>	<b>12</b>	<b>585</b>	<b>390.3</b>	<b>67%</b>
<b>ADULT SERVICES</b>							
Long Term Support	53	17	0	-19	51	39.2	77%
Assistive Services	10	0	0	0	10	0.0	0%
Provider Services - Comforts Funds	6	6	0	0	12	10.1	84%
Provider Services - Establishments	12	1	0	0	13	9.1	70%
Housing Services	15	10	-6	-10	9	9.5	106%
	<b>96</b>	<b>34</b>	<b>-6</b>	<b>-29</b>	<b>95</b>	<b>67.9</b>	<b>71%</b>
<b>Public Health</b>	<b>42</b>	<b>-5</b>	<b>-12</b>	<b>-14</b>	<b>11</b>	<b>10.3</b>	<b>94%</b>

	Original Plan Days	September Revision	November Revision	January Revision	Revised Plan Days	31st January 2020 Actual	% Revised Plan Achieved
<b>Environmental Protection and Prevention</b>	<b>20</b>	<b>-10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>10.7</b>	<b>107%</b>
<b>ADULT SERVICES</b>	<b>158</b>	<b>19</b>	<b>-18</b>	<b>-43</b>	<b>116</b>	<b>88.9</b>	<b>77%</b>
<b>PLACE AND ENTERPRISE Business, Enterprise and Commercial Services</b>							
Commercial Services	10	-3	0	0	7	1.8	26%
Strategic Asset Services	45	-2	7	4	54	52.7	98%
	<b>55</b>	<b>-5</b>	<b>7</b>	<b>4</b>	<b>61</b>	<b>54.5</b>	<b>89%</b>
<b>Economic Development</b>							
Business Growth and Investment	35	-2	0	-4	29	13.6	47%
Development Management	15	-10	0	2	7	7.0	100%
Project Development	15	-15	0	0	0	0.0	0%
	<b>65</b>	<b>-27</b>	<b>0</b>	<b>-2</b>	<b>36</b>	<b>20.6</b>	<b>57%</b>
<b>Infrastructure and Communities</b>							
Highways	70	3	9	17	99	77.0	78%
Environmental Maintenance	8	0	2	0	10	10.0	100%
Library Services	5	4	1	0	10	10.0	100%
Public Transport	20	-10	3	3	16	16.2	101%
Waste	8	0	0	0	8	8.6	108%
	<b>111</b>	<b>-3</b>	<b>15</b>	<b>20</b>	<b>143</b>	<b>121.8</b>	<b>85%</b>
<b>Culture and Heritage</b>							
Theatre Severn and OMH	14	0	0	12	26	20.8	80%
Leisure Services	38	-16	0	-5	17	7.5	44%
Outdoor Recreation	6	-6	0	0	0	0.0	0%
Visitor Economy	21	1	0	0	22	16.7	76%
	<b>79</b>	<b>-21</b>	<b>0</b>	<b>7</b>	<b>65</b>	<b>45.0</b>	<b>69%</b>
<b>PLACE AND ENTERPRISE</b>	<b>310</b>	<b>-56</b>	<b>22</b>	<b>29</b>	<b>305</b>	<b>241.9</b>	<b>79%</b>
<b>CHILDREN'S SERVICES Safeguarding</b>							

	Original Plan Days	September Revision	November Revision	January Revision	Revised Plan Days	31st January 2020 Actual	% Revised Plan Achieved
Children's Placement Services & Joint Adoption	69	-10	-6	-18	35	12.3	35%
Safeguarding	16	0	0	-2	14	9.6	69%
	<b>85</b>	<b>-10</b>	<b>-6</b>	<b>-20</b>	<b>49</b>	<b>21.9</b>	<b>45%</b>
<b>Learning and Skills</b>							
Education Improvements	54	-37	0	0	17	4.8	28%
Primary/Special Schools	87	3	12	-7	95	69.0	73%
Secondary Schools	26	6	1	0	33	33.5	102%
	<b>167</b>	<b>-28</b>	<b>13</b>	<b>-7</b>	<b>145</b>	<b>107.3</b>	<b>74%</b>
<b>CHILDREN'S SERVICES</b>	<b>252</b>	<b>-38</b>	<b>7</b>	<b>-27</b>	<b>194</b>	<b>129.2</b>	<b>67%</b>
<b>Total Shropshire Council Planned Work</b>	<b>1,240</b>	<b>-33</b>	<b>22</b>	<b>-29</b>	<b>1,200</b>	<b>850.3</b>	<b>71%</b>
<b>CONTINGENCIES</b>							
Advisory Contingency	60	0	0	-28	32	22.0	69%
Fraud Contingency	200	0	0	40	240	209.8	87%
Unplanned Audit Contingency	100	-95	0	-5	0	0.0	0%
Other non audit Chargeable Work	534	15	-30	-10	487	429.7	88%
<b>CONTINGENCIES</b>	<b>894</b>	<b>-80</b>	<b>-30</b>	<b>-3</b>	<b>781</b>	<b>661.5</b>	<b>85%</b>
<b>Total for Shropshire</b>	<b>2,134</b>	<b>-113</b>	<b>-9</b>	<b>-32</b>	<b>1,980</b>	<b>1,511.8</b>	<b>76%</b>
<b>EXTERNAL CLIENTS</b>	<b>228</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>237</b>	<b>234.2</b>	<b>99%</b>
<b>Total Chargeable</b>	<b>2,362</b>	<b>-104</b>	<b>-9</b>	<b>-32</b>	<b>2,217</b>	<b>1,746.0</b>	<b>79%</b>