



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
15 <sup>th</sup> September 2022	
10:00am	<u>Public</u>

## INTERNAL AUDIT PERFORMANCE 2022/23

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### 1 Synopsis

*This report summarises Internal Audit's 2022/23 work to date. Delivery is impacted due to resourcing challenges which are currently being recruited to and supported by contractors. Lower assurances from reviews are highlighted, providing members with an opportunity to challenge.*

### 2. Executive Summary

- 2.1 This report provides members with an update of work undertaken by Internal Audit in the first four and a half months of Shropshire Council's approved audit plan, 2022/23. 26% percent of the revised plan has been completed (**see Appendix A, Table 1**), which is below previous delivery records (32% 2021/22; 35% 2020/21).
- 2.2 Two good, four reasonable, five limited and one unsatisfactory assurance opinions have been issued. The 12 final reports contained 141 recommendations, one of which was fundamental.
- 2.3 This report proposes minor revisions in the coverage of planned activity for Shropshire Council with an increase of 138 days from 1,429 days, as reported in February 2022, to 1,567 days. Changes to the planned activity reflect adjustments considering both risks and available resources. There are continuing vacancies within the team following two recruitment exercises and with the loss of experienced auditors and the necessary investment in training and developing auditors new to the role and in trainee positions, delivery is understandably lower than first planned. To offset the delays in recruitment, Internal Audit contractors are engaged to deliver some of the planned activity and current revisions are targeted at providing enough activity to inform an end of year opinion.

- 2.4 Internal Audit continues to add value to the Council in its delivery of bespoke pieces of work, including sharing best practice and providing advice on system developments.

### **3 Decisions**

The Committee is asked to consider and endorse, with appropriate comment;

- 3.1 The performance against the 2022/23 Audit Plan.
- 3.2 Identify any action(s) it wishes to take in response to any low assurance levels and fundamental recommendations, brought to Members' attention, especially where they are repeated. (**Paragraph 8.4 and Appendix A, Table 2**).

## **REPORT**

### **4 Risk Assessment and Opportunities Appraisal**

- 4.1 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 (delivery risks) 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.
- 4.2 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'.
- 4.3 'Proper practices' can be demonstrated through compliance with the Public Sector Internal Audit Standards (PSIAS). Vacancy management and recruitment, whilst an ongoing risk, is being managed proactively and activities undertaken to mitigate and manage this going forward.

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

## **5 Financial Implications**

- 5.1 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.

## **6 Climate Change Appraisal**

- 6.1 This report does not directly make decisions on energy and fuel consumption; renewable energy generation; carbon offsetting or mitigation; or on climate change adaptation. However, the work of the Committee will look at these aspects relevant to the governance, risk management and control environment.

## **7 Background**

- 7.1 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.
- 7.2 The 2022/23 Internal Audit Plan was presented to, and approved by, members at the 22<sup>nd</sup>, February 2022 Audit Committee, with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 7<sup>th</sup> August 2022 and includes revisions to the plan.

## **8 Performance against the plan 2022/23**

- 8.1 Revisions to the 2022/23 plan provide for a total of 1,567 days following the delays experienced in recruiting staff. Recruitment to Auditor posts has been successful but slow, with 1.6 of the five FTE<sup>1</sup> posts being recruited to. In addition, following the resignation of a Principal Auditor, the post is out to recruitment and it is hoped to update Members at the Committee meeting. To offset the vacancy challenge, the s151 Officer has agreed for the Head of Audit to engage with three Internal Audit contractors to provide some support for the current year. Coverage will be the equivalent of 240<sup>2</sup> days and deliver several audits across all Directorates by the end of March 2023. Auditees are fully engaged with the approach and whilst this is a more expensive alternative, it is temporary and will provide a necessary level of assurance to

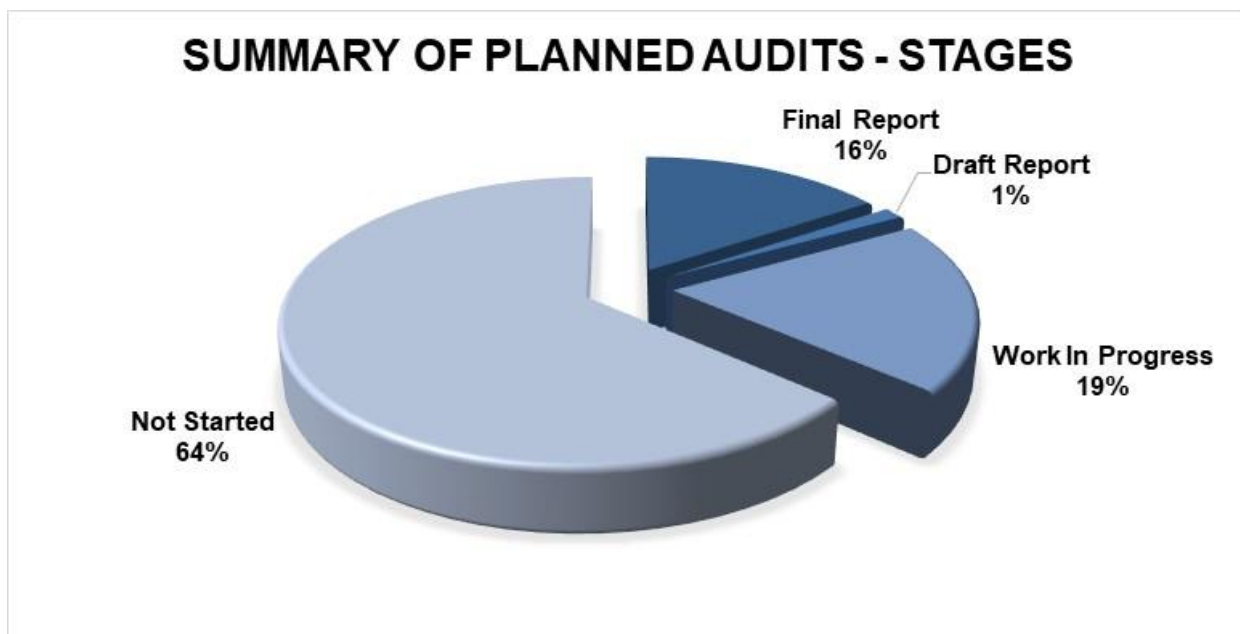
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<sup>1</sup> FTE full time equivalent

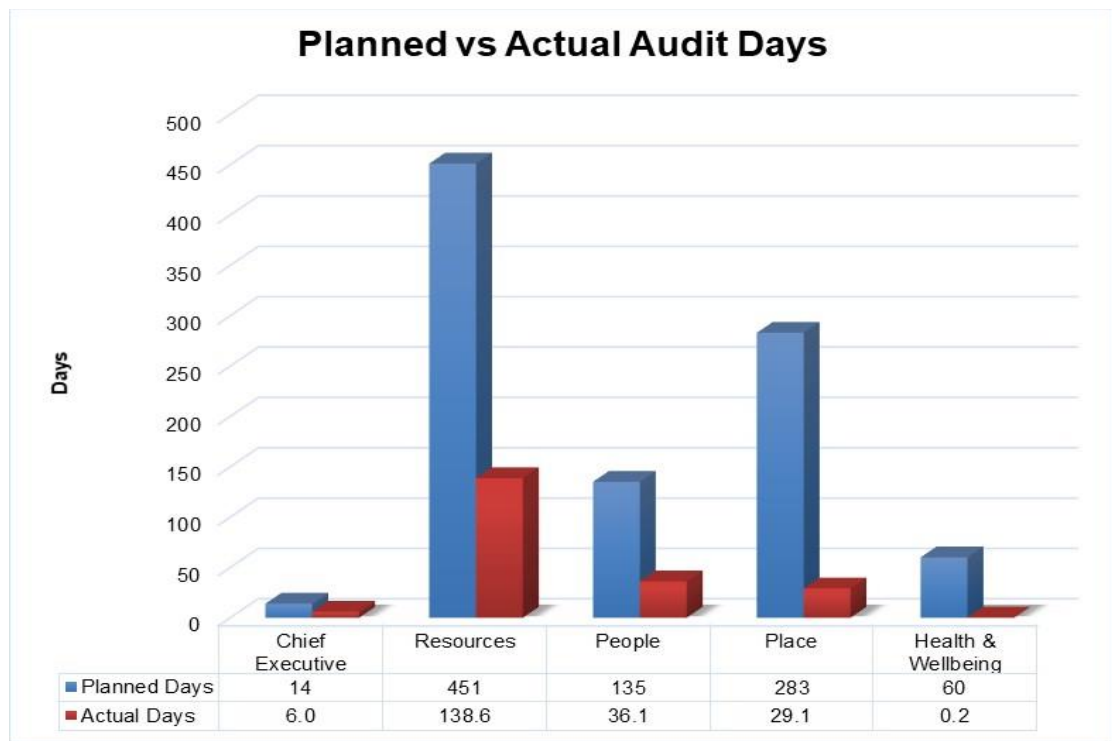
<sup>2</sup> Equal to 1.2 FTE's

the Council. Principal Auditors continue to coach and mentor trainees and newer recruits to Audit, this impacts on delivery but will ensure a sustainable service for the future. As a result, performance to date is slightly below previous delivery records at 26% (32% 2021/22) but overall, it is hoped that the team is on track to deliver a minimum of 90% of the revised annual plan by the year end. There are plans to go out to the market late 2022, for a third time, to attempt to fill the remaining Auditor posts. This delay will allow time for the market to refresh and for the new recruits to be integrated into the team.

8.2 In total, twelve final reports have been issued in the period from 1<sup>st</sup> April to 7<sup>th</sup> August 2022. All are listed with their assurance rating and broken down by service area at **paragraph 8.4**. The following chart shows performance against the approved Internal Audit Plan for 2022/23:



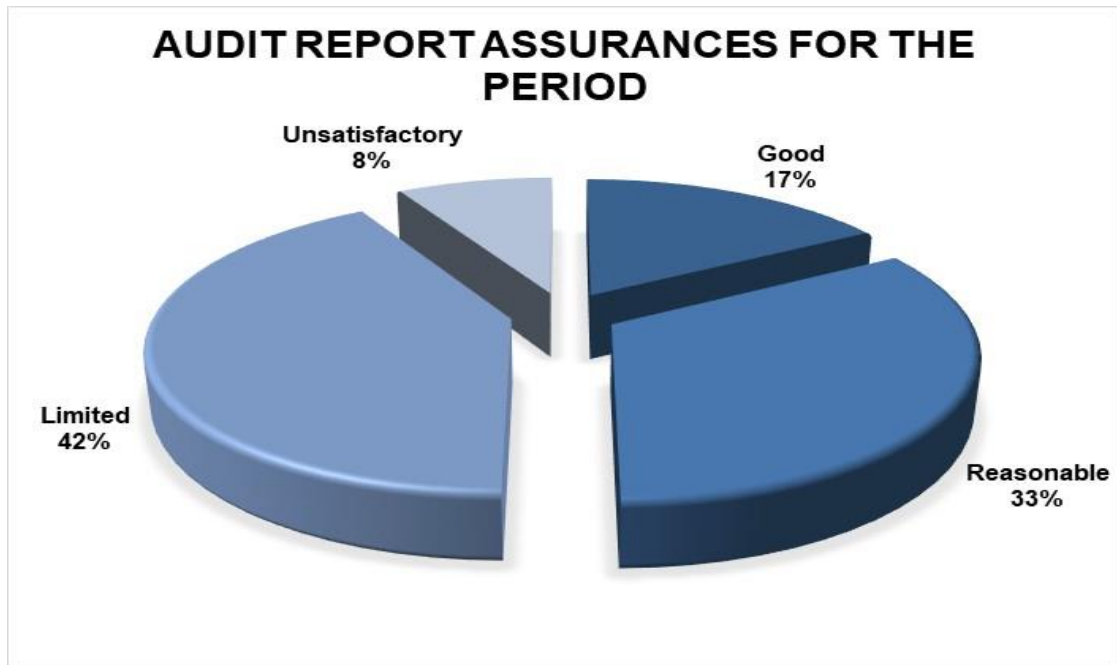
8.3 Audits have been completed over several service areas as planned:



8.4 The following audits have been completed in the period:

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
<b>People - Children</b>								
Supporting Families Grant	1							
Schools Themed Audits 2021/22		1				7	28	
	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>28</b>	<b>0</b>
<b>Place</b>								
Gladstone Application 2021/22		1				6	5	
WSP Contract Management 2021/22			1			2	9	
	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>14</b>	<b>0</b>
<b>Resources - Finance and Technology</b>								
Debt Recovery 2021/22			1			5	4	
General Ledger 2021/22			1			7	11	
Sales Ledger - Periodic Income 2021/22		1				4	2	
Sales Ledger 2021/22		1				3	4	
ERP Development and Administration	1					0	1	
Telecommunications, Contracts and Procurement Follow up 2021/22			1			5	3	
Third Party Contractor Access Controls 2021/22			1			2	4	
	<b>1</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>29</b>	<b>0</b>
<b>Resources - Workforce and Improvement</b>								
Payroll 2021/22				1	1	19	9	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>19</b>	<b>9</b>	<b>0</b>
<b>Grand Total</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>60</b>	<b>80</b>	<b>0</b>
<b>% Total</b>	<b>17%</b>	<b>33%</b>	<b>42%</b>	<b>8%</b>	<b>1%</b>	<b>42%</b>	<b>57%</b>	<b>0%</b>

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



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



8.7 At this stage, given the limited data, it is difficult to look for or rely on any patterns; the mix of audit reviews completed varies to previous years and there is no strong pattern of areas attracting lower assurance levels. Up to the 7<sup>th</sup> August 2022, six reports have been issued providing good or reasonable assurances and accounting for 50% of the opinions delivered.

This represents a significant decrease in the higher levels of assurance for this period, compared to the previous year outturn of 64%. This is offset by a corresponding increase in limited and unsatisfactory assurances, currently 50% compared to the previous year outturn of 36%.

8.8 Members have requested an update from the Information Technology Service to their November meeting, to provide management assurances as to the implementation of recommendations following audit reviews reported with lower assurances to their July meeting. Members may wish to consider the inclusion of audits completed during this period for an update at the same time.

**Question 1: What do Members want to do?**

8.9 The payroll system is unsatisfactory, given the importance of this system to the financial management of the Council, Members may wish to consider receiving a management update at a future meeting.

**Question 2: What do Members want to do?**

8.10 Details of control objectives evaluated and not found to be in place as part of the planned audit reviews that resulted in limited and unsatisfactory assurances, appear in **Appendix A, Table 2**. The appendix also includes descriptions of the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 3 and 4** and provides a glossary of common terms, **Table 5**.

8.11 One draft report, awaiting management responses, will be included in the next performance report. Work has also been completed for external clients in addition to the drafting and auditing of financial statements for several honorary funds and the certification of grant claims. There has been a significant increase in Grant Claims requiring certification; in this period resources have been focused on the following;

- BDUK Grant
- COMFF Grant
- DfE Children's Residential Care Grant
- Inpatient Alcohol and Drug Detoxification grant

Grant certification provides a level of assurance for the supporting systems. At least four other grant reviews are in progress.

8.12A total of 141 recommendations have been made in the 12 final audit reports issued during this period; these are broken down by service area at **paragraph 8.4**. One fundamental recommendation has been identified which is detailed below:

- **Payroll**  
**Recommendation:** An ERP Action Group has been set up to consider the actions required to address the weaknesses in the system as part of

the ERP contract renewal process. It should be ensured that all appropriate stakeholders are represented on the group including but not limited to Payroll Service, Systems Admin, HR and Finance. A full project plan should be developed to incorporate the issues raised by the audit and other issues known to impact the system. Resource requirements in respect of proposed changes should be clearly identified. There should be an appropriate reporting process in place to provide Executive Directors with management assurance regarding improvements made to the system, escalation of and timeframes for issues to be addressed.

**Risk:** Failure to develop a system that is fit for purpose increases the use of manual work arounds, places additional demands on staff and has the potential to jeopardise the accuracy of the payments made, figures used in both statutory accounts and returns to the Pension fund.

**Management Response<sup>3</sup>:** Improvements required will be built into contracts and existing issues reviewed with third parties to achieve improvements. Stakeholders are engaged in service re-design and along with Systems Admin the reprioritisation of activities will be agreed. A review of the roles of Systems Admin and Business Owners will be undertaken, to ensure that the lines of responsibility are correct and communicated. As the payroll system for externals is moving to a cloud based solution, the HR Admin and Payroll Manager will initiate an options appraisal, to scope out requirements for a HR and Payroll system, to include the current ERP solution and requirement for a total system wide review and re-design (and approximate costs for this).

**Date to be Actioned:** December 2022 - but reliant upon full stakeholder engagement.

**Question 3:** Do Members wish to receive any updates from managers on any of the remaining low assurances reported in para. 8.4 or the fundamental recommendation?

8.13 It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 6 sets out the approach adopted to following up recommendations** highlighting Audit Committee's involvement.

8.14 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**.

- Briefing note to the Executive Director of Resources (S151) on the debt write off process of adult social care.
- Co-ordination, evaluation and review of the Annual Governance Statement to support the Statement of Accounts and Governance arrangements.
- Provision of advice, counter fraud and other internal control requirements for Council Tax Energy Support Grants.

<sup>3</sup> Paraphrased for reporting in a public report given some commercial sensitivities



- Delivery of counter fraud checks and provision of evidence to the Cabinet Office to demonstrate these in respect of Emergency Business Grants.
- Supporting information and participation as part of the Local Government Association Finance Peer Review.
- Governance, control and risk management advice on the ResourceLink, payroll and HR system.
- **Schools Financial Value Standard (SFVS)**– assessed for maintained schools to inform the programme of financial assessment and audit. Individual SFVS's are referred to as part of specific audits, to evaluate their alignment with Audit's independent judgements. Audit informs the governing body and the local authority of any major discrepancies in judgements and follows up on recommendations in line with agreed processes.
- Provision of a briefing note to the Executive Director of Resources with a summary of the key ICT audit findings from 2021/22.

### Direction of travel

8.15 As noted in paragraph 8.7 above, it is currently too early to reach any sound conclusions on this, in the interim, members are advised to pay initial attention to unsatisfactory assurance areas or fundamental recommendations for updates from management as to improved controls and management of risks.

### Performance measures

8.16 All Internal Audit work has been completed in accordance with agreed plans 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 2022/23 - Audit Committee 22<sup>nd</sup> February 2022

Public Sector Internal Audit Standards (PSIAS)

Audit Management system

Accounts and Audit Regulations 2015, 2018 and Accounts and Audit

(Coronavirus) (Amendment) Regulations 2020, Amendment Regulations 2022

#### **Cabinet Member (Portfolio Holder)**

Lezley Picton, Leader of the Council and Brian Williams, Chairman of the Audit Committee

**Local Member:** All

#### **Appendices**

#### **Appendix A**

Table 1: Summary of actual audit days delivered against plan 1<sup>st</sup> April to 7<sup>th</sup> August 2022

Table 2: Unsatisfactory and limited assurance opinions in the period 1<sup>st</sup> April to 7<sup>th</sup> August 2022

Table 3: Audit assurance opinions

Table 4: Audit recommendation categories

Table 5: Glossary of terms

Table 6: Recommendation follow up process (risk based)

**Appendix B** - Audit plan by service 1<sup>st</sup> April to 7<sup>th</sup> August 2022

**APPENDIX A****Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1<sup>st</sup> April to 7<sup>th</sup> August 2022**

	Original Plan	Revised Plan	7 <sup>th</sup> August 2022 Actual	% of Original Complete	% of Revised Complete
Chief Executive	14	14	6.0	43%	43%
Health and Wellbeing	10	60	0.2	2%	0%
People	65	135	36.1	56%	27%
Adult Services	15	55	20.4	136%	37%
Children's Services	22	47	4.2	19%	9%
Education and Achievement	28	33	11.5	41%	35%
Place	129	283	29.1	23%	10%
Resources	318	451	138.6	44%	31%
Finance and Technology	202	307	95.5	47%	31%
Legal and Governance	49	49	20.1	41%	41%
Workforce and Improvement	67	95	23.0	34%	21%
<b>S151 Planned Audit</b>	<b>536</b>	<b>943</b>	<b>210.0</b>	<b>39%</b>	<b>22%</b>
Contingencies and other chargeable work	682	413	125.8	18%	30%
<b>Total S151 Audit</b>	<b>1,218</b>	<b>1,356</b>	<b>335.8</b>	<b>28%</b>	<b>25%</b>
External Clients	211	211	70.4	33%	33%
<b>Total</b>	<b>1,429</b>	<b>1,567</b>	<b>406.2</b>	<b>28%</b>	<b>26%</b>

Please note that a full breakdown of days by service area is shown at **Appendix B**

**Table 2: Unsatisfactory and limited assurance opinions issued in the period from 1<sup>st</sup> April to 7<sup>th</sup> August 2022<sup>4</sup>****Unsatisfactory assurance****Resources – Payroll (Unsatisfactory 2019/20)**

- Shropshire Council Payroll System is fit for purpose and able to generate the correct payments to the correct employees at the right time.
- Previous audit recommendations have been implemented.
- Policies and procedures are in place which ensure compliance with legislation and internal regulations.

<sup>4</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.

- Starters are appropriately authorised and set up in line with internal regulations.
- Employees are paid the correct amount each month to reflect contracted hours.
- There is a regular management review of the overpayments data and recoveries are appropriately controlled.
- Annual leave balances are correct.
- Transactions are processed to the ledger and reconciled on a regular basis.

### **Limited assurance**

#### **Place – WSP<sup>5</sup> Contract (Limited 2019/20)**

- The recommendations made and agreed in the previous audit have been implemented as expected.
- The Council have appropriate arrangements in place for the management of the WSP Contract.
- There are suitable arrangements in place to verify that payments to WSP are valid, accurate and correctly authorised.
- There is appropriate segregation of duties in place between the Client and the Contractor.
- Systems access is appropriately controlled, and risk assessed for the contractor.

#### **Resources – Debt Recovery (Unsatisfactory 2019/20)**

- Previous audit recommendations have been implemented.
- 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.

#### **Resources – General Ledger (Limited 2019/20)**

- To establish the extent to which previous recommendations have been implemented.
- Reconciliations are performed to ensure that the general ledger is correct and complete.
- Budget virements are processed to the general ledger in a timely, accurate and controlled manner.
- Payroll data is processed to the general ledger in an accurate, timely, complete and secure manner.
- Council Tax feeder systems are processed to the general ledger in an accurate, timely, complete and secure manner.
- Business Rate feeder systems are processed to the general ledger in an accurate, timely and secure manner.
- Adults and Children's Social Care feeder systems are processed to the general ledger in an accurate, timely and secure manner.
- The reporting function of the general ledger is operating adequately.

<sup>5</sup> WSP provide Highways and Transport Engineering Consultancy Support to the Council.

**Resources – Telecommunications, Contracts and Procurement Follow Up (Limited 2020/21)**

- Formal contract management processes are in place with formally assigned responsibility.
- Appropriate management arrangements are in place to recharge budget managers for usage of fixed line and mobile telephony. Managers are provided with timely reports of usage to support this process.

**Resources – Third Party Contractor Access Controls**

- To ensure only approved and secure methods of third party contractor access are available and these are in line with internal policy, NCSC guidance and current best practice.
- To ensure that third party contractor access to the corporate network is approved, managed, monitored and removed when no longer required. User accounts provided are time restricted based on a limited access requirement.
- To ensure that third party contractor authentication and access devices meet the minimum standards established in the corporate information security policy.
- To ensure that audit/management trails exist in respect of third party access and appropriate monitoring is undertaken on a regular and timely manner.

**Table 3: 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 4: 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 5: 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 6: 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 Executive 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.

**AUDIT PLAN BY SERVICE – PERFORMANCE REPORT FROM 1<sup>st</sup> APRIL to 7<sup>th</sup> AUGUST 2022**

	<b>Original Plan Days</b>	<b>August Revision</b>	<b>Revised Plan Days</b>	<b>7th August 2022 Actual</b>	<b>% of Original Complete</b>	<b>% of Revised Complete</b>
<b>CHIEF EXECUTIVE</b>						
Governance	14	0	14	6.0	43%	43%
<b>CHIEF EXECUTIVE</b>	<b>14</b>	<b>0</b>	<b>14</b>	<b>6.0</b>	<b>43%</b>	<b>43%</b>
<b>RESOURCES</b>						
<b>Finance and Technology</b>						
Finance Transactions	30	54	84	51.5	172%	61%
Finance and S151 Officer	22	2	24	10.3	47%	43%
Financial Management	30	11	41	18.3	61%	45%
ICT	104	18	122	15.2	15%	12%
Information Governance	8	0	8	0.0	0%	0%
Revenues and Benefits	8	20	28	0.2	3%	1%
	<b>202</b>	<b>105</b>	<b>307</b>	<b>95.5</b>	<b>47%</b>	<b>31%</b>
<b>Workforce and Improvement</b>						
Risk Management and Insurance	10	10	20	0.0	0%	0%
Human Resources	57	18	75	23.0	40%	31%
	<b>67</b>	<b>28</b>	<b>95</b>	<b>23.0</b>	<b>34%</b>	<b>24%</b>
<b>Legal and Governance</b>						
Procurement	33	0	33	20.1	61%	61%
Information Governance	16	0	16	0.0	0%	0%
	<b>49</b>	<b>0</b>	<b>49</b>	<b>20.1</b>	<b>41%</b>	<b>41%</b>
<b>RESOURCES</b>	<b>318</b>	<b>133</b>	<b>451</b>	<b>138.6</b>	<b>44%</b>	<b>31%</b>



	<b>Original Plan Days</b>	<b>August Revision</b>	<b>Revised Plan Days</b>	<b>7th August 2022 Actual</b>	<b>% of Original Complete</b>	<b>% of Revised Complete</b>
<b>PEOPLE</b>						
<b>Joint Commissioning</b>						
Community and Partnerships	15	0	15	7.8	52%	52%
Business Support	0	20	20	12.6	0%	63%
	<b>15</b>	<b>20</b>	<b>35</b>	<b>20.4</b>	<b>136%</b>	<b>58%</b>
<b>Adult Social Care</b>						
Long Term Support	0	20	20	0.0	0%	0%
	<b>0</b>	<b>20</b>	<b>20</b>	<b>0.0</b>	<b>0%</b>	<b>0%</b>
<b>Education and Achievement</b>						
Education and Achievement	8	0	8	4.6	58%	58%
Primary/Special Schools	20	0	20	6.9	35%	35%
Business Support	0	5	5	0.0	0%	0%
	<b>28</b>	<b>5</b>	<b>33</b>	<b>11.5</b>	<b>41%</b>	<b>35%</b>
<b>Children's Social Care and Safeguarding</b>						
Safeguarding	14	0	14	4.1	29%	29%
Children's Placement Services & Joint Adoption	8	25	33	0.1	1%	0%
	<b>22</b>	<b>25</b>	<b>47</b>	<b>4.2</b>	<b>19%</b>	<b>9%</b>
<b>PEOPLE</b>	<b>65</b>	<b>70</b>	<b>135</b>	<b>36.1</b>	<b>56%</b>	<b>27%</b>

	<b>Original Plan Days</b>	<b>August Revision</b>	<b>Revised Plan Days</b>	<b>7th August 2022 Actual</b>	<b>% of Original Complete</b>	<b>% of Revised Complete</b>
<b>PLACE</b>						
<b>Business Enterprise and Commercial Services</b>						
Property and Development	0	31	31	0.8	0%	3%
Development Management	0	15	15	0.0	0%	0%
	<b>0</b>	<b>46</b>	<b>46</b>	<b>0.8</b>	<b>0%</b>	<b>2%</b>
<b>Economy and Place</b>						
Business Growth and Investment	10	15	25	0.0	0%	0%
Environment and Sustainability	5	0	5	0.0	0%	0%
Planning and Corporate Policy	0	10	10	0.0	0%	0%
	<b>15</b>	<b>25</b>	<b>40</b>	<b>0.0</b>	<b>0%</b>	<b>0%</b>
<b>Infrastructure and Communities</b>						
Highways	26	35	61	2.5	10%	4%
Public Transport	0	15	15	0.0	0%	0%
Library Services	15	0	15	0.0	0%	0%
	<b>41</b>	<b>50</b>	<b>91</b>	<b>2.5</b>	<b>6%</b>	<b>3%</b>
<b>Culture and Heritage</b>						
Theatre Severn and OMH	15	0	15	0.6	4%	4%
Leisure Services	33	3	36	15.3	46%	43%
Outdoor Recreation	10	0	10	9.9	99%	99%
	<b>58</b>	<b>3</b>	<b>61</b>	<b>25.8</b>	<b>44%</b>	<b>42%</b>
<b>Homes and Communities</b>						
Superintendent Registrar	15	0	15	0.0	0%	0%
Business and Consumer Protection	0	30	30	0.0	0%	0%
	<b>15</b>	<b>30</b>	<b>45</b>	<b>0.0</b>	<b>0%</b>	<b>0%</b>
<b>PLACE</b>	<b>129</b>	<b>154</b>	<b>283</b>	<b>29.1</b>	<b>23%</b>	<b>10%</b>

	<b>Original Plan Days</b>	<b>August Revision</b>	<b>Revised Plan Days</b>	<b>7th August 2022 Actual</b>	<b>% of Original Complete</b>	<b>% of Revised Complete</b>
<b>HEALTH AND WELLBEING</b>						
<b>Public Health</b>						
Public Health	10	10	20	0.2	2%	1%
Ecology and Pest Control	0	10	10	0.0	0%	0%
Community Safety	0	15	15	0.0	0%	0%
Environmental Protection	0	15	15	0.0	0%	0%
	<b>10</b>	<b>50</b>	<b>60</b>	<b>0.2</b>	<b>2%</b>	<b>0%</b>
<b>HEALTH AND WELLBEING</b>	<b>10</b>	<b>50</b>	<b>60</b>	<b>0.2</b>	<b>2%</b>	<b>0%</b>
<b>Total Shropshire Council Planned Work</b>	<b>536</b>	<b>407</b>	<b>943</b>	<b>210.0</b>	<b>39%</b>	<b>22%</b>
<b>CONTINGENCIES</b>						
Advisory Contingency	50	0	50	27.3	55%	55%
Fraud Contingency	50	0	50	25.4	51%	51%
Unplanned Audit Contingency	383	-269	114	0.0	0%	0%
Other non audit Chargeable Work	199	0	199	73.1	37%	37%
<b>CONTINGENCIES</b>	<b>682</b>	<b>-269</b>	<b>413</b>	<b>125.8</b>	<b>18%</b>	<b>30%</b>
<b>Total for Shropshire</b>	<b>1,218</b>	<b>138</b>	<b>1,356</b>	<b>335.8</b>	<b>28%</b>	<b>25%</b>
<b>EXTERNAL CLIENTS</b>	<b>211</b>	<b>0</b>	<b>211</b>	<b>70.4</b>	<b>33%</b>	<b>33%</b>
<b>Total Chargeable</b>	<b>1,429</b>	<b>138</b>	<b>1,567</b>	<b>406.2</b>	<b>28%</b>	<b>26%</b>