



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
24 th November 2022	
10:00am	<u>Public</u>

INTERNAL AUDIT PERFORMANCE 2022/23

Responsible Officer Katie Williams

e-mail: Katie.williams@shropshire.gov.uk

Telephone: 07584 217067

1 Synopsis

This report summarises Internal Audit's 2022/23 work to date. Delivery is impacted due to recruitment and external contractors being delayed in starting their work. 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 two months since the September Audit Committee. 42% percent of the revised plan has been completed (**see Appendix A, Table 1**), which is below previous delivery records (56% 2021/22; 62% 2020/21).
- 2.2 Six reasonable, one limited and two unsatisfactory assurance opinions have been issued. The 9 final reports contained 125 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 2 days from 1,567 days, as reported in September 2022, to 1,569 days. Changes to the planned activity reflect adjustments considering both risks and available resources. Delivery is lower than anticipated due to resignations earlier in the year and the retirement of the Head of Audit. External contractors have also been delayed starting their work.
- 2.4 There has been an increase in training and developing time as auditors new to the role and in trainee positions have required additional support. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.

- 2.5 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 8.6 and Appendix A, Table 3**).

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 22nd, February 2022 Audit Committee, with adjustments being approved in September. This report provides an update on progress made against the plan up to 30th October 2022 and includes revisions to the plan.

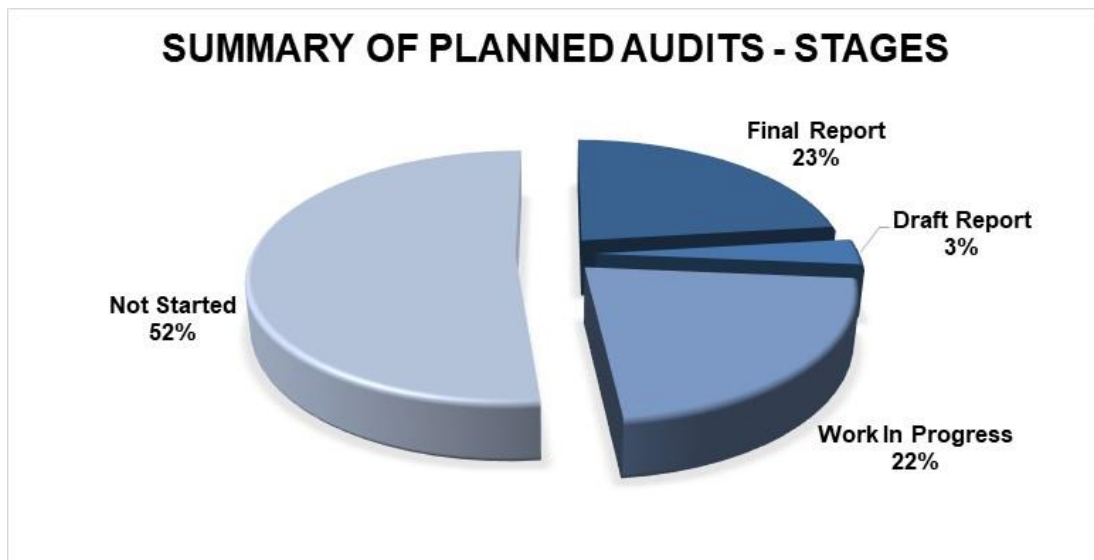
8 Performance against the plan 2022/23

8.1 Revisions to the 2022/23 plan provide for a total of 1,569 days. Following the retirement of the Head of Audit a Head of Governance post will be created which will encompass the previous Head of Audit role, this is yet to be recruited to. As an interim arrangement two of the Principal Auditors have been appointed on a job share basis to cover the Head of Audit role. This has impacted delivery in the short term, however, it is anticipated that this will be mitigated through the recent appointment of two new Principal Auditors. There has been an increase in training and developing time as Auditors new to the role and in trainee positions have required additional support. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.

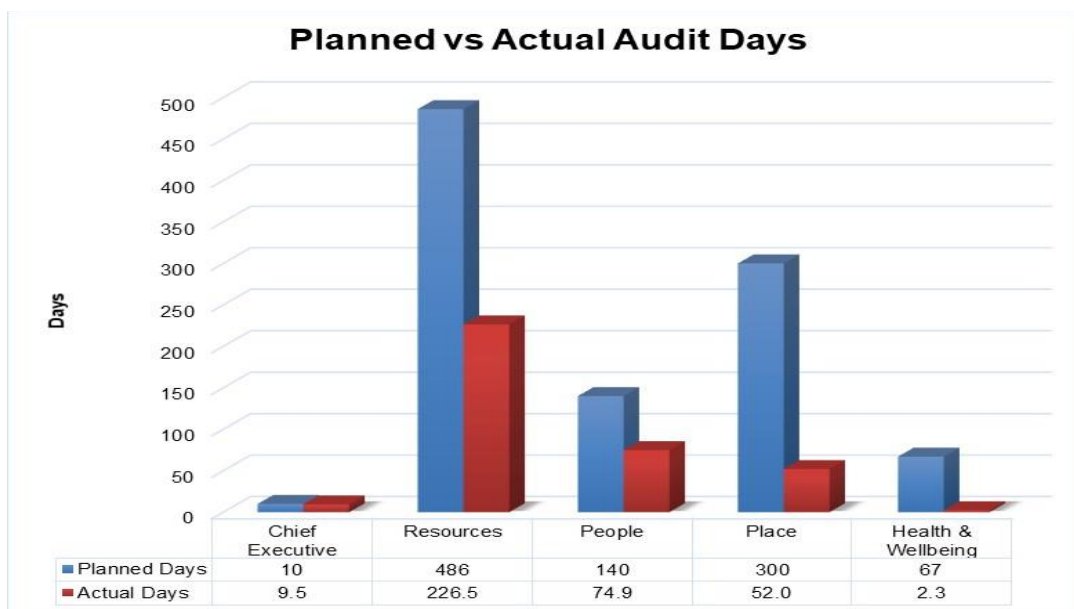
8.2 External Contractors have been delayed in starting their work and their work is not yet reflected in the audit days delivered. Assurances have been received that planned work will be completed by year end.

8.3 As a result, performance to date is slightly below previous delivery records at 42% (56% 2021/22; 62% 2020/21) 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.

8.4 In total, nine final reports have been issued in the period from 8th August to 30th October 2022, the year to date position is show at **Appendix A, Table 2**. All are listed with their assurance rating and broken down by service area at **paragraph 8.6**. The following chart shows performance against the approved Internal Audit Plan for 2022/23:



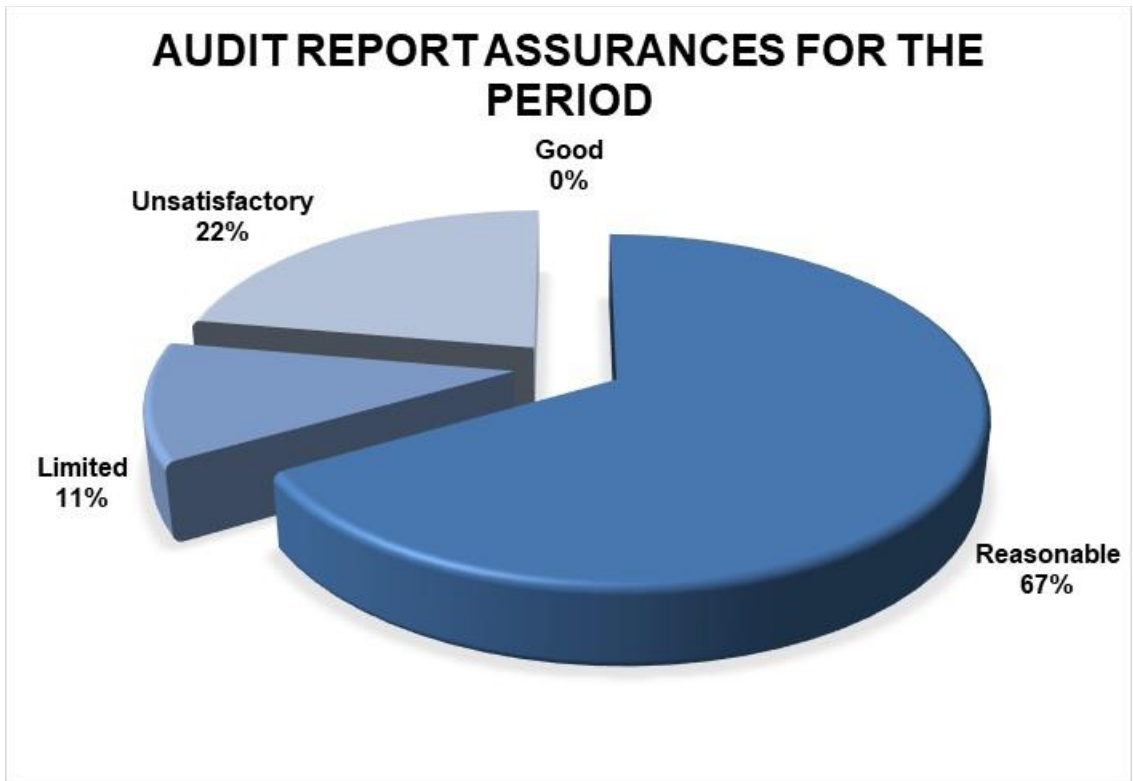
8.5 Audits have been completed over several service areas as planned:



8.6 The following audits have been completed in the period:

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Chief Executive								
Corporate Governance		1						
	0	1	0	0	0	0	0	0
People - Adults								
Individual Service Funds (ISFs)		1			1	1	1	
Other, including added value and briefing notes						1	1	
	0	1	0	0	1	2	2	0
People - Children								
Supporting Families Grant Claim - September Claim		1				1		
	0	1	0	0	0	1	0	0
Place								
Acton Scott Working Farm Museum				1		13	13	
Much Wenlock Leisure Centre				1		21	22	
	0	0	0	2	0	34	35	0
Resources - Finance and Technology								
Encryption		1				2	2	
ResourceLink Database Administration		1				4	1	
SNOW - IT Asset Management		1				2	3	
Purchase Ledger 2021/22			1			9	27	
	0	3	1	0	0	17	33	0
Total	0	6	1	2	1	54	70	0
	0%	67%	11%	22%	1%	43%	56%	0%

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



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



8.9 Up to the 30th October 2022, 12 reports have been issued providing good or reasonable assurances and accounting for 57 % of the opinions delivered. This represents a 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 43% compared to the previous year outturn of 36%. There is no strong overall pattern of areas attracting lower assurances ratings. There are a number of audit areas highlighted below (**paragraphs 8.10 to 8.12**) where low assurance ratings have been repeated.

8.10 Acton Scott is unsatisfactory for a second time. Members may wish to consider receiving a management update at a future meeting.

Question 1: What do Members want to do?

8.11 Much Wenlock Leisure Centre is unsatisfactory for a third time since 2016. Members may wish to consider receiving a management update at a future meeting.

Question 2: What do Members want to do?

8.12 Purchase Ledger is limited for the third time since 2018. Members may wish to consider receiving a management update at a future meeting.

Question 3: What do Members want to do?

8.13 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 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**.

8.14 Three draft reports, 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.

8.15 A total of 125 recommendations have been made in the 9 final audit reports issued during this period; these are broken down by service area at **paragraph 8.6**, the year-to-date position is shown at **Appendix A, Table 2**. One fundamental recommendation has been identified which is detailed below:

Individual Service Funds

Recommendation - The Invest to Save proposal submitted in June 2021 should be revisited to ensure that it reflects the current situation and re-submitted for consideration. The scope of the Invest to Save should be

expanded to include consideration of the following to allow the full financial impact to be clear:

- do nothing;
- writing off potential reclaim values based on time elapsed;
- seeking temporary staff to focus on clearing back log;
- a change in process to increase efficiency which may lead to an increased risk or error or fraud.

(Updated from recommendations made and agreed in 2016/17).

Risk - The completion of reconciliations and subsequent reclaim of overpayments may place an additional unmanageable burden on the care sector leading to financial collapse. It is acknowledged that the providers should not spend the overpayment but where reconciliations are not completed in a timely manner the risk of being unable to recover the funds increases. It is unfeasible for the current backlog to be cleared without a change to process or resources. Continuation of the status quo will lead to the backlog increasing and potentially to staff losing motivation or making errors whilst under pressure.

Management Response - the Invest to Save proposal submitted in June 2021 will be revisited to ensure that it reflects the current situation and re-submitted for consideration.

Agreed Implementation Date - Prepare & Submit Proposal target date February 2023

Question 4: 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?

8.16 It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 7 sets out the approach adopted to following up recommendations** highlighting Audit Committee's involvement.

8.17 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**.

- **Payroll Data Analytics** – Analysis of payroll data was undertaken to identify data quality improvements. This information was shared with the HR/Payroll Manager to enable the HR Business Partners to support those not using the system correctly.
- **Climate Change Policy** – Advice was provided in relation to the compliance with Climate Change Policy and how this is embedded across the Council.
- **Financial Stability** – Financial and suitability checks were completed in relation to the financial stability of a social care provider.
- **National Fraud Initiative** (NFI) – The team co-ordinated the collation and submission of data for the 2022/23 NFI process.

Direction of travel

8.18 As noted in paragraph 8.9 above, there is no overall pattern of audit areas attracting lower assurance ratings. 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

8.19 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)

Internal Audit Performance and Revised Annual Audit Plan 2022/23 – Audit Committee 15th September 2022

Draft Internal Audit Risk Based Plan 2022/23 - Audit Committee 22nd 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 1st April to 30th October 2022

Table 2: Final audit report assurance opinions and recommendation summary 1st April to 30th October 2022

Table 3: Unsatisfactory and limited assurance opinions in the period 8th August to 30th October 2022

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Glossary of terms

Table 7: Recommendation follow up process (risk based)

Appendix B - Audit plan by service 1st April to 30th October 2022

APPENDIX A**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 30th October 2022**

	Original Plan	Revised Plan	30 th October 2022 Actual	% of Original Complete	% of Revised Complete
Chief Executive	14	10	9.5	68%	95%
Health and Wellbeing	10	67	2.3	23%	3%
People	65	140	74.9	115%	54%
Adult Services	15	55	36.2	259%	66%
Children's Services	22	47	9.6	44%	20%
Education and Achievement	28	38	29.1	104%	77%
Place	129	300	52.0	40%	17%
Resources	318	486	226.5	71%	47%
Finance and Technology	202	312	151.2	75%	48%
Legal and Governance	49	49	28.5	58%	58%
Workforce and Improvement	67	125	46.8	70%	37%
S151 Planned Audit	536	1,003	365.2	68%	36%
Contingencies and other chargeable work	682	355	188.8	28%	53%
Total S151 Audit	1,218	1,358	554.0	45%	41%
External Clients	211	211	108	51%	51%
Total	1,429	1,569	662	46%	42%

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

Table 2: Final audit report assurance opinions and recommendation summary - 1st April to 30th October 2022

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Chief Executive								
Corporate Governance		1						
	0	1	0	0	0	0	0	0
People - Adults								
Individual Service Funds (ISFs)		1			1	1	1	
Other, including added value and briefing notes						1	1	
	0	1	0	0	1	2	2	0
People - Children								
Supporting Families Grant - June Claim	1							
Supporting Families Grant - September Claim		1				1		
Schools Themed Audits 2021/22		1				7	28	
	1	2	0	0	0	8	28	0
Place								
Gladstone Application 2021/22		1				6	5	
WSP Contract Management 2021/22			1			2	9	
Acton Scott Working Farm Museum				1		13	13	
Much Wenlock Leisure Centre				1		21	22	
	0	1	1	2	0	42	49	0
Resources - Finance and Technology								
ERP Development and Administration	1						1	
Sales Ledger - Periodic Income 2021/22		1				4	2	
Sales Ledger 2021/22		1				3	4	
Encryption		1				2	2	
ResourceLink Database Administration		1				4	1	
SNOW - IT Asset Management		1				2	3	
Debt Recovery 2021/22			1			5	4	

Audit Name	Audit Opinion				Recommendations				
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice	
General Ledger 2021/22			1			7	11		
Telecommunications, Contracts and Procurement Follow up 2021/22			1			5	3		
Third Party Contractor Access Controls 2021/22			1			2	4		
Purchase Ledger 2021/22			1			9	27		
Other, including added value and briefing notes									
	1	5	5	0	0	43	62	0	
Resources - Workforce and Improvement									
Payroll 2021/22				1		1	19	9	
	0	0	0	1		1	19	9	0
Total	2	10	6	3		2	114	150	0
	9%	48%	29%	14%		1%	43%	56%	0%

Table 3: Unsatisfactory and limited assurance opinions issued in the period from 8th August to 30th October 2022¹

Unsatisfactory assurance

Place – Acton Scott Working Farm Museum (Unsatisfactory 2019/20)

- The recommendations made in previous audit have been implemented.
- 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.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.
- Regular budget monitoring is performed and any significant variations are investigated.
- Stocks held are appropriate, controlled and can be accounted for.
- Assets held are recorded, can be accounted for and are safeguarded against loss.

¹ Listed are the management controls that were reviewed and found not to be in place and/or operating satisfactorily and therefore positive assurance could not be provided for them.

- Appropriate procedures are in place for the security of staff and material assets.
- The Risk Register is updated and reviewed on a regular basis.

Place – Much Wenlock Leisure Centre (Unsatisfactory 2019/20, Limited 2017/18 and Unsatisfactory 2016/17)

- Previous audit recommendations have been implemented.
- 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.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.
- Relevant staff have Disclosure Barring Service (DBS) clearance.
- Regular budget monitoring is performed and any significant variations are investigated.
- Stocks held are appropriate, controlled and can be accounted for.
- Assets held are recorded, can be accounted for and are safeguarded against loss.
- Appropriate procedures are in place for the security of staff and material assets.

Limited assurance

Resources – Purchase Ledger (Limited 2020/21, 2019/20 and 2018/19)

- The recommendations made in the previous audit have been implemented.
- Orders are raised in accordance with Financial Rules.
- Goods received procedures are defined and are operated effectively.
- Prepayment checks ensure that payments are made only to bona fide creditors on properly authorised invoices.
- Appropriate input controls are in place and are operated effectively.
- Payments made are accurate, complete, have not been previously paid and are made at the optimal time.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.

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.
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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: 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 1st APRIL to 30th OCTOBER 2022

	Original Plan Days	August Revision	November Revision	Revised Plan Days	30th October 2022 Actual	% of Original Complete	% of Revised Complete
CHIEF EXECUTIVE							
Governance	14	0	-4	10	9.5	68%	95%
CHIEF EXECUTIVE	14	0	-4	10	9.5	68%	95%
RESOURCES							
Finance and Technology							
Finance Transactions	30	54	4	88	59.4	198%	68%
Finance and S151 Officer	22	2	0	24	19.0	86%	79%
Financial Management	30	11	0	41	24.5	82%	60%
ICT	104	18	0	122	47.1	45%	39%
Information Governance	8	0	0	8	0.3	4%	4%
Revenues and Benefits	8	20	1	29	0.9	11%	3%
	202	105	5	312	151.2	75%	48%
Workforce and Improvement							
Risk Management and Insurance	10	10	0	20	1.4	14%	7%
Human Resources	57	18	30	105	45.4	80%	43%
	67	28	30	125	46.8	70%	37%
Legal and Governance							
Procurement	33	0	0	33	28.3	86%	86%
Information Governance	16	0	0	16	0.2	1%	1%
	49	0	0	49	28.5	58%	58%
RESOURCES	318	133	35	486	226.5	71%	47%

	Original Plan Days	August Revision	November Revision	Revised Plan Days	30th October 2022 Actual	% of Original Complete	% of Revised Complete
PEOPLE							
Joint Commissioning							
Community and Partnerships	15	0	0	15	17.0	113%	113%
Business Support	0	20	0	20	19.2	0%	96%
	15	20	0	35	36.2	241%	103%
Adult Social Care							
Long Term Support	0	20	0	20	0.0	0%	0%
	0	20	0	20	0.0	0%	0%
Education and Achievement							
Education and Achievement	8	0	0	8	4.7	59%	59%
Primary/Special Schools	20	0	0	20	21.2	106%	106%
Business Support	0	5	5	10	3.2	0%	32%
	28	5	5	38	29.1	104%	77%
Children's Social Care and Safeguarding							
Safeguarding	14	0	0	14	9.5	68%	68%
Children's Placement Services & Joint Adoption	8	25	0	33	0.1	1%	0%
	22	25	0	47	9.6	44%	20%
PEOPLE	65	70	5	140	74.9	115%	54%

PLACE	Original Plan Days	August Revision	November Revision	Revised Plan Days	30th October 2022 Actual	% of Original Complete	% of Revised Complete
Business Enterprise and Commercial Services							
Property and Development	0	31	0	31	1.0	0%	3%
Development Management	0	15	0	15	0.0	0%	0%
	0	46	0	46	1.0	0%	2%
Economy and Place							
Business Growth and Investment	10	15	0	25	3.0	30%	12%
Environment and Sustainability	5	0	0	5	0.3	6%	6%
Planning and Corporate Policy	0	10	0	10	0.0	0%	0%
	15	25	0	40	3.3	22%	8%
Infrastructure and Communities							
Highways	26	35	1	62	13.1	50%	21%
Public Transport	0	15	10	25	2.4	0%	10%
Library Services	15	0	0	15	0.0	0%	0%
	41	50	11	102	15.5	38%	15%
Culture and Heritage							
Theatre Severn and OMH	15	0	0	15	0.6	4%	4%
Leisure Services	33	3	0	36	13.2	40%	37%
Outdoor Recreation	10	0	0	10	10.8	108%	108%
	58	3	0	61	24.6	42%	40%

	Original Plan Days	August Revision	November Revision	Revised Plan Days	30th October 2022 Actual	% of Original Complete	% of Revised Complete
Homes and Communities							
Superintendent Registrar Business and Consumer Protection	15	0	0	15	0.0	0%	0%
	0	30	6	36	7.6	0%	21%
	15	30	6	51	7.6	51%	15%
PLACE	129	154	17	300	52.0	40%	17%
HEALTH AND WELLBEING							
Public Health							
Public Health	10	10	2	22	1.6	16%	7%
Ecology and Pest Control	0	10	5	15	0.6	0%	4%
Community Safety	0	15	0	15	0.0	0%	0%
Environmental Protection	0	15	0	15	0.1	0%	1%
	10	50	7	67	2.3	23%	3%
HEALTH AND WELLBEING	10	50	7	67	2.3	23%	3%
Total Shropshire Council Planned Work	536	407	60	1,003	365.2	68%	36%
CONTINGENCIES							
Advisory Contingency	50	0	0	50	35.4	71%	71%
Fraud Contingency	50	0	0	50	38.8	78%	78%
Unplanned Audit Contingency	383	-269	-56	58	0.0	0%	0%
Other non audit Chargeable Work	199	0	-2	197	114.6	58%	58%
CONTINGENCIES	682	-269	-58	355	188.8	28%	53%

	Original Plan Days	August Revision	November Revision	Revised Plan Days	30th October 2022 Actual	% of Original Complete	% of Revised Complete
Total for Shropshire	1,218	138	2	1,358	554.0	45%	41%
EXTERNAL CLIENTS	211	0	0	211	108.0	51%	51%
Total Chargeable	1,429	138	2	1,569	662.0	46%	42%