



Committee and Date

Audit Committee

28th September 2023

10:00am

Item

Public



Internal Audit Performance 2023/24

Responsible Officer:	Barry Hanson		
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Cabinet Member (Portfolio Holder):	Lezley Picton, Leader of the Council Brian Williams, Chairman of the Audit Committee Gwilym Butler, Portfolio Holder – Finance and Corporate Resources		

1. Synopsis

This report summarises Internal Audit’s 2023/24 work to date. Delivery is impacted by resourcing challenges which are being recruited to supported by external 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 the approved internal audit plan for 2023/24. 34% percent of the revised plan has been completed (**see Appendix A, Table 1**), which is slightly ahead of previous delivery records (26% 2022/23; 32% 2021/22).
- 2.2. Two good, 18 reasonable, seven limited and four unsatisfactory assurance opinions have been issued. The 31 final reports contained 182 recommendations, two of which were fundamental.
- 2.3. This report proposes significant revisions in the coverage of planned activity for Shropshire Council, with a decrease of 510 days from 1,799 days as reported in February 2023 to 1,289 days. Changes to the planned activity are necessitated due to a reduction in available resources whilst talking into account the changing

risk environment. Revisions to the plan are targeted to provide 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

- 3.1. The Committee is asked to consider and endorse, with appropriate comment:
- a) the performance of Internal Audit against the 2023/24 Audit Plan.
 - b) 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.

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 with delegated authority under the Constitution to monitor progress on the work of Internal Audit.
- 7.2. The 2023/24 Internal Audit Plan was presented to, and approved by the Audit Committee at the 14th February 2023 meeting with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 3rd September 2023 and includes revisions to the plan.

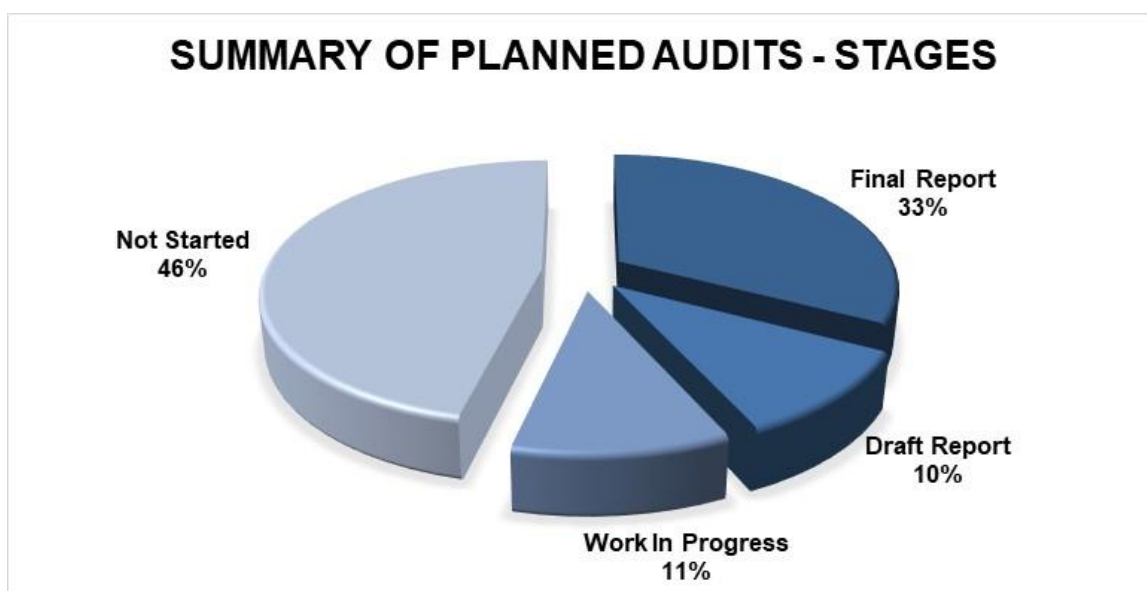
8. Performance Against the Plan 2023/24

- 8.1. Revisions to the 2023/24 plan provide for a total of 1,289 audit days, a reduction of 510 days from those approved by the Committee in February 2023. Changes to the planned activity are necessitated due to a reduction in available resources whilst taking into account the changing risk environment. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.
- 8.2. Since the last update a further two Auditors have left the team and a Principal Auditor is due to leave in October. Whilst additional resource has been secured through buying in from an external provider, this is at a greater cost and therefore less days are available.
- 8.3. There is a need to identify savings within the Internal Audit budget. Currently, this can be met from existing vacancies, however this is not sustainable in the longer term, particularly against a deteriorating control environment and the need to provide appropriate assurances.
- 8.4. In the short term, in light of the reduction in available resources significant changes are required to the planned audit activity and coverage:

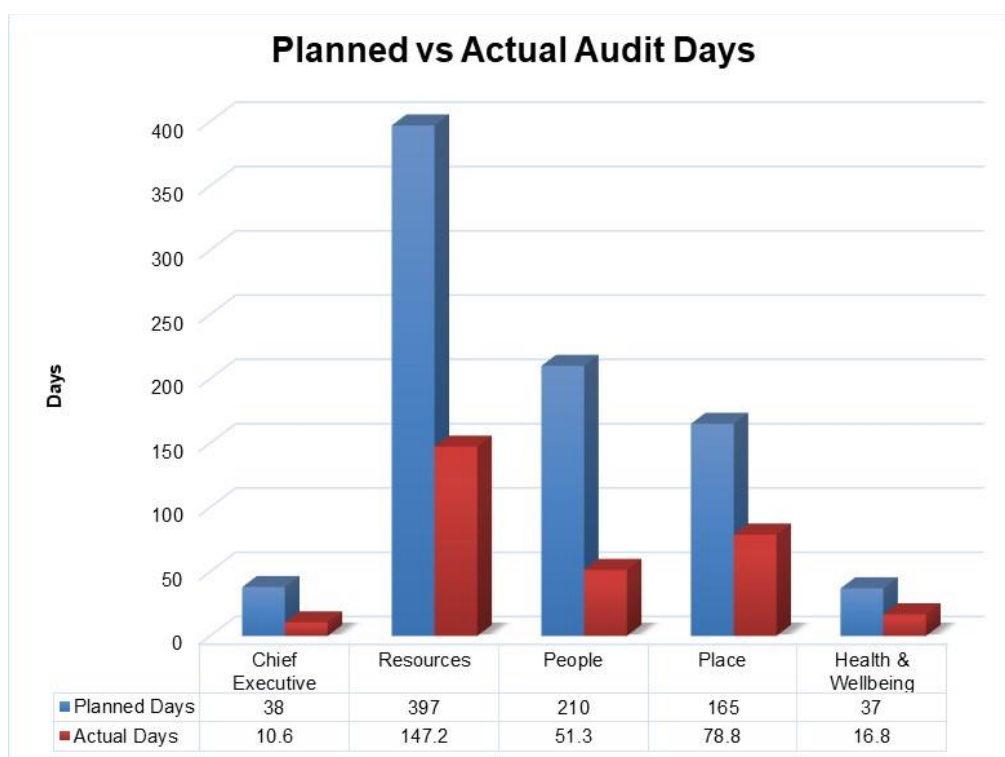
- The contingency / call off list has been removed. A number of audits had been bought on to the plan prior to the resignations and therefore this work needs to be completed.
- Unsatisfactory audits and fundamental recommendation follow ups will be delayed until 2023/24 with the exception of Payroll.
- Fundamental systems audits removed from the plan other than payroll

8.5. Performance is slightly ahead of previous delivery records at 34% (26% 2022/23; 32% 2021/22). However, due to recent resignations significant adjustments to the plan have been made.

8.6. In total, 31 final reports have been issued in the period from 1st April 2023 to 3rd September 2023, all are listed with their assurance rating and broken down by service area at paragraph 8.8. The following chart shows performance against the approved Internal Audit Plan for 2023/24:



8.7. Audits have been completed over several service areas as planned:

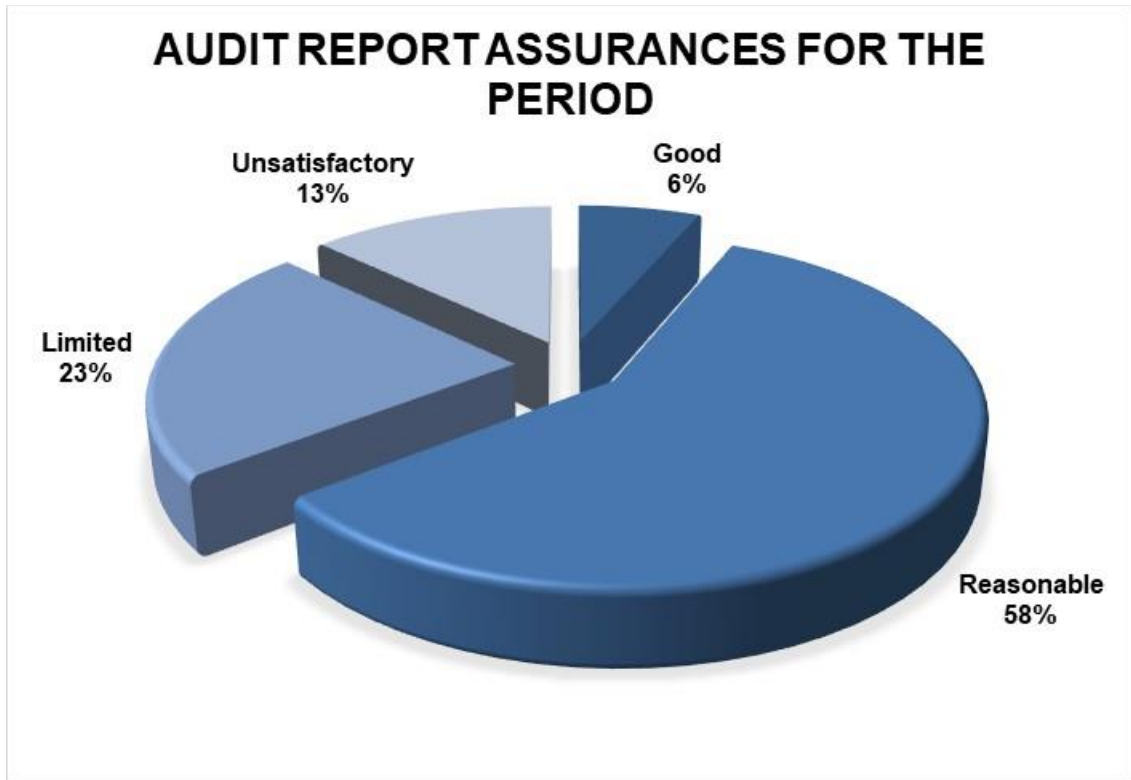


8.8. The following audits have been completed in the period:

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Chief Executive								
Strategic Transformation Partner Framework		1				3	4	
Communications - Brand Roll Out 2022/23		1					3	1
	0	2	0	0	0	3	7	1
Health and Wellbeing								
Community Safety 2022/23		1				1	1	
Health and Wellbeing Board Governance 2022/23		1				2		
	0	2	0	0	0	3	1	0
People - Adults								
Personal Allowances 2022/23		1				1	1	
Comforts Funds Review - Albert Road 2022/23			1			3	4	
Comforts Fund Reviews - Abbots Wood 2022/23				1		5	3	
Comforts Fund Reviews - Aquamira 2022/23				1		5	5	
	0	1	1	2	0	14	13	0
People - Children								
Other, including added value and briefing notes							2	
	0	0	0	0	0	0	2	0
Place								
Property Sales and Acquisitions 2022/23	1							1
Planning 2022/23		1				1	2	
Trading Standards 2022/23		1					4	
Blue Badge Scheme 2022/23			1			1	9	
Licensing 2022/23			1			5	8	
School Planning and Transport Arrangements 2022/23			1			5	3	

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
	1	2	3	0	0	12	26	1
Resources - Finance and Technology								
Construction Industry Tax Deduction Scheme (CIS) 2022/23	1						3	
Debt Recovery 2022/23		1				3	4	
Sales Ledger 2022/23		1				2	4	
Budget Management and Control 2022/23		1				1	2	
Insurance 2022/23		1				1	4	
End User Computing 2022/23		1					2	
Internet Security follow up 2022/23		1				1	5	
Management of Log Files 2022/23		1					6	
Housing Benefits 2022/23		1				2	8	
Northgate - Revenues and Benefits Application 2022/23		1					3	
Physical & Environmental Controls			1			3	5	
Disposal of IT Equipment				1	1	3	4	
IT Contract Management 2022/23				1	1	2	1	
	1	9	1	2	2	18	51	0
Resources - Workforce and Improvement								
Sickness Management and Other Leave 2022/23		1				1	7	1
Occupational Health 2022/23		1				1	3	
Diversity Arrangements 2022/23			1			3	4	
Recruitment Arrangements 2022/23			1			3	5	
	0	2	2	0	0	8	19	1
Total	2	18	7	4	2	58	119	3
%	6%	58%	23%	13%	1%	32%	65%	2%

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



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



8.11. 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. In the period up to the 3rd September 2023, 20 reports have been issued providing good or reasonable assurances and accounting for 64% of the opinions delivered. This represents a

slight increase in the higher levels of assurance for this period, compared to the previous year outturn of 62%. This is offset by a corresponding decrease in limited and unsatisfactory assurances, currently 36% for the period compared to the previous year outturn of 38%.

- 8.12. 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**.

[Question 1: Do Members wish to receive any updates from managers in relation to the limited and unsatisfactory assurances opinions?](#)

- 8.13. Ten draft reports, awaiting management responses, will be included in the next performance report. Work has also commenced for external clients in addition to the drafting and auditing of financial statements for several honorary funds and the certification of grant claims.
- 8.14. A total of 182 recommendations have been made in the 31 final audit reports issued during this period; these are broken down by service area at paragraph 8.8. Two fundamental recommendations have been identified which is detailed below:

IT Contract Management

Recommendation: Signed contract documentation should be located for all contracts entered into and managed by ICT. Once located, copies should be retained centrally and be available to officers involved in the management of the contract to ensure that:

- Payments are accurate and in accordance with the contract terms.
- Contract management meetings are held regularly.
- Officers are aware of the KPIs and requirements of the contract.
- Officers are aware of the reporting that should be provided by the supplier.

Risk: Without a contract/agreement as a reference document staff may be unaware of the performance requirements and reporting requirements leading to sub-par performance not being identified or incorrect invoices being authorised for payments.

Management Response: Managers who are responsible for contracts will be educated on the importance of keeping contracts and saving them in the centralised local. Payments and KPIs etc will be reviewed in line with the contract at contract management meetings. Quarterly contract meetings held with suppliers unless specified differently in contract.

Date to be Actioned: June 2023

Disposal of IT Equipment

Recommendation: A formal contract for disposal of IT equipment which includes the following should be put in place as soon as possible:

- explicit direction on the services to be undertaken and that it may only act in accordance with your instructions;
- an approved specification for IT asset disposal which is aligned to your disposal/security policy; and

- full details of all downstream partners involved in the service. Any downstream partner contracts should include the same data controller specification for IT asset disposal as the minimum service level to be met.

Risk: Non-compliance with the Data Protection Act 2018 which could lead to fines being imposed by the Information Commissioner's Office.

Management Response: Will review and arrange a new contract for this service.

Date to be Actioned: September 2023

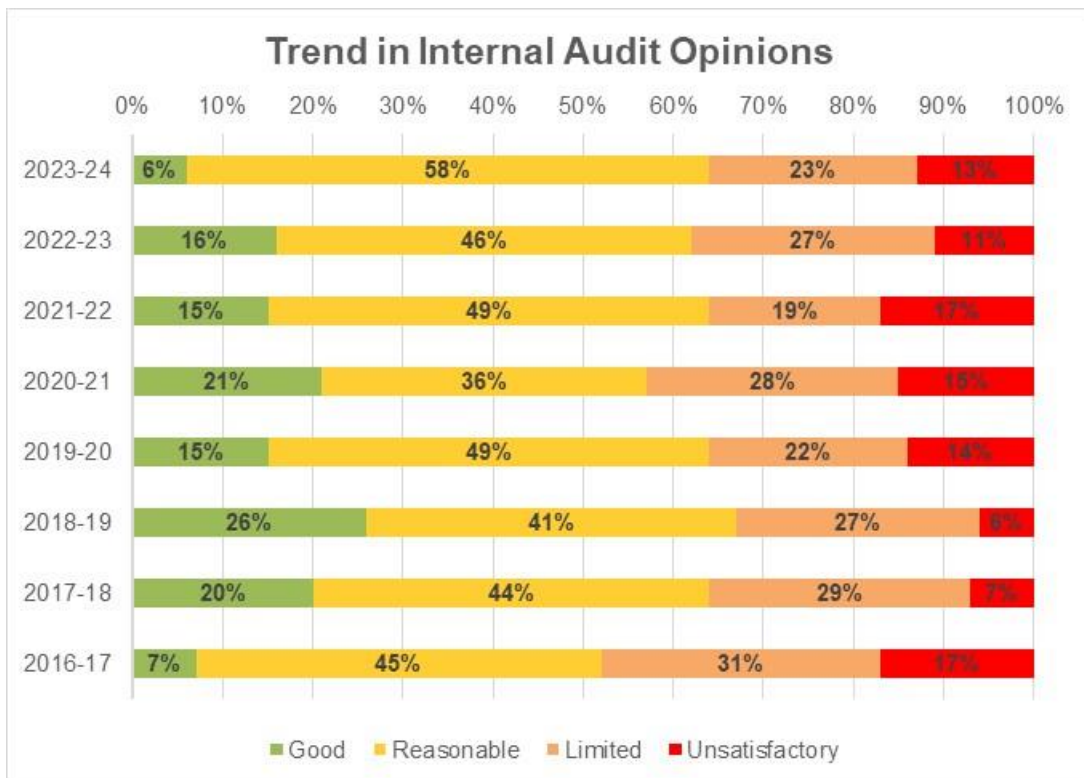
Question 2: Do Members wish to receive any updates from managers regarding the fundamental recommendations?

8.15. It is the identified manager'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.

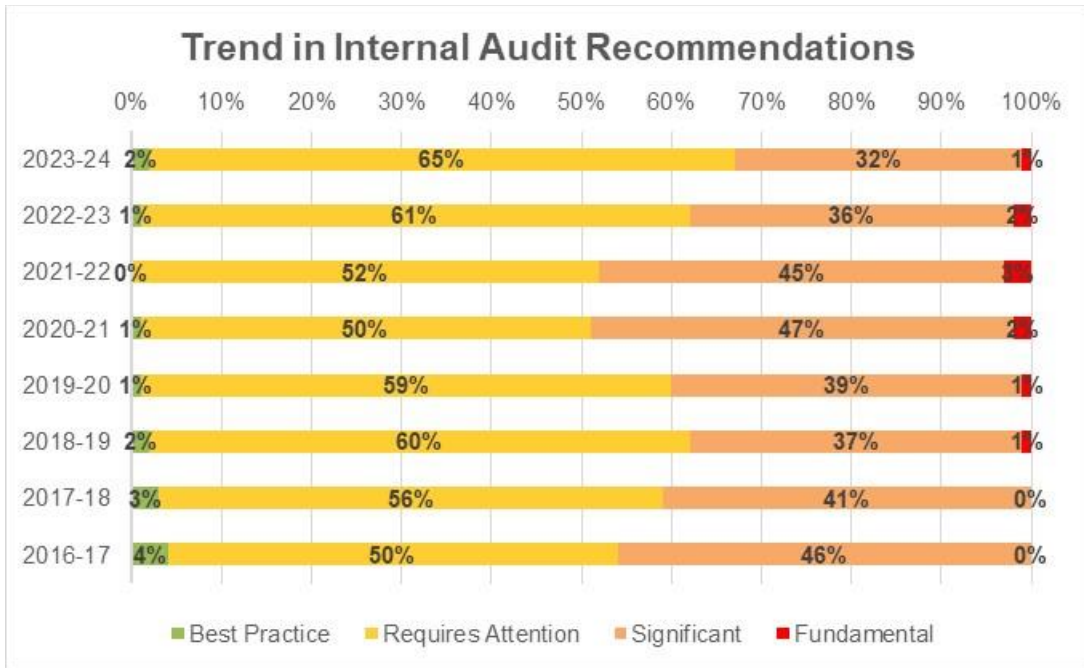
Direction of travel

8.16. This section compares the assurance levels (where given), and categorisation of recommendations made, to demonstrate the direction of travel in relation to the control environment.

Comparison of Assurance Levels (where given)



Comparison of recommendation by categorisation



8.17. The number of lower-level assurances to date, 36%, is slightly lower than the outturn for 2022/23 of 38%. It should be noted that at this point the number of good assurances is significantly lower, currently 6% compared with the previous year outturn of 16%, whilst the number of unsatisfactory assurances is currently 13% against a previous year outturn of 13%. There are also six limited and three unsatisfactory audits at draft stage, this represents a deteriorating control environment.

8.18. It is also important to note that audit reviews for fundamental systems are yet to be completed and there are some significant areas of risk in progress and in draft that may impact upon this. Full details of the audits completed and their assurance opinions can be found at paragraph 8.8.

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)

Draft Internal Audit Risk Based Plan 2023/24 - Audit Committee 14th February 2023
 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

Local Member: All

Appendices

Appendix A

Table 1: Summary of actual audit days delivered against plan 1st April to 3rd September 2023

Table 2: Unsatisfactory and limited assurance opinions in the period 1st April to 3rd September 2023

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 1st April to 3rd September 2023

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 3rd September 2023

	Original Plan	Revised Plan	3 rd Sept. 2023 Actual	% of Original Complete	% of Revised Complete
Chief Executive	28	38	10.6	38%	28%
Health and Wellbeing	25	37	16.8	67%	45%
People	131	210	51.3	39%	24%
Adult Services	36	63	10.0	28%	16%
Children's Services	54	99	12.8	24%	13%
Education and Achievement	41	48	28.5	70%	59%
Place	211	165	78.8	37%	48%
Resources	325	397	147.2	45%	37%
Finance and Technology	235	259	100.2	43%	39%
Legal and Governance	38	48	12.3	32%	26%
Workforce and Improvement	52	90	34.7	67%	39%
S151 Planned Audit	720	847	304.7	42%	36%
Contingencies and other chargeable work	880	202	71.5	8%	35%
Total S151 Audit	1,600	1,049	376.2	24%	36%
External Clients	199	240	58.9	30%	25%
Total	1,799	1,289	435.1	24%	34%

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 1st April 2023 to 3rd September 2023¹**Unsatisfactory assurance****Resources– IT Contract Management**

- There are signed and up to date contracts in place.
- The contracts include key performance indicators which are monitored in accordance with the contract.

Resources– Disposal of IT Equipment (Reasonable 2017/18)

- Appropriate management arrangements are in place, governing the processes around disposals.

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.

- All IT disposal requests are made via the ICT Helpdesk.
- Equipment marked for disposal is recorded.
- Security vulnerabilities have been considered.
- Personal data is removed prior to the disposal of IT equipment.
- Proof of disposal is obtained from the asset disposal service.

People– Abbots Wood Comforts Fund (Reasonable 2019/20)

- Previous audit recommendations have been implemented.
- Income is identified and recorded in a permanent record.
- Expenditure is appropriate and recorded in a permanent record.
- Petty cash transactions are recorded in a permanent record.
place for the control of stocks.
- Accounts are prepared summarising the transactions for the year.
- Analytical review of income and expenditure is performed to identify and investigate anomalies.

People – Aquamira Comforts Fund

- Income is identified and recorded in a permanent record.
- Expenditure is appropriate and recorded in a permanent record.
- Petty cash transactions are recorded in a permanent record.
- Accounts are prepared summarising the transactions for the year.
- Analytical review of income and expenditure is performed to identify and investigate anomalies.

Limited assurance

Resources– Recruitment Arrangements (Limited 2017/18)

- Previous audit recommendations have been implemented.
- The need to recruit into vacant or new posts is fully evaluated.
- Staff involved in recruitment and selection are sufficiently trained and have the appropriate experience.
- Management information is produced on a regular basis and is subject to independent review in a timely manner.
- New members of staff adhere to the terms and conditions set out in employment contracts.

Place– Licensing (Limited 2018/19)

- The recommendations made in the previous audit have been implemented
- Applications for licenses are processed in accordance with the criteria established.
- Upon revocation or expiry all plates and licences are recovered. There is adequate control over the enforcement process.
- A register is maintained detailing all licences issued, and what they have been issued for, date of issue etc.
- Management information is produced on a regular basis and is subject to independent review in a timely manner.
- There are appropriate arrangements in place for the prevention and detection of fraud. Suspected or attempted fraudulent activity is investigated and action is taken where appropriate.

Place – School Planning and Transport Arrangements (Limited 2019/20)

- There are appropriate procedures and policies in respect of the school transport arrangements.
- There are agreements with transport providers and the most appropriate provider is appointed in accordance with Council Contract Rules.
- There are appropriate financial procedures and initiatives to control expenditure which include where possible attempts to reduce the reliance on the service.
- There are procedures to ensure that complaints are dealt with appropriately and in a timely manner.

Place– Blue Badge Scheme (Limited / 2015/16)

- Written procedures are up-to-date and made available to relevant staff.
- Applications are processed accurately and promptly.
- Income due is identified, collected, receipted and banked promptly into nominated accounts.
- Reviews (appeals) are dealt with promptly through an independent process and the outcomes are communicated to individuals.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.

Resources– Diversity Arrangements

- Appropriate management arrangements are in place which govern Equality, Diversity and Inclusion within the Council.
- Administration of Equality, Diversity and Inclusion is undertaken in line with the Corporate Policies.
- Manager and staff awareness of Equality, Diversity and Inclusion in relation to roles and responsibilities

People– Albert Road Comforts Fund (Reasonable 2019/20)

- Previous audit recommendations have been implemented.
- Income is identified and recorded in a permanent record.
- Petty cash transactions are recorded in a permanent record.
- Accounts are prepared summarising the transactions for the year.

Resources– Physical and Environmental Controls (Reasonable 2017/18)

- To ensure that recommendations made in the 2017/18 Physical and environmental controls audit have been implemented.
- The authority complies with internal and external policies and legislation.
- Siting of computer equipment is planned to take all risks into account.
- Equipment is maintained effectively.

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

Good	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is a sound system of control in place which is designed to address relevant risks, with controls being consistently applied.
Reasonable	Evaluation and testing of the controls that are in place confirmed that, in the areas examined, there is generally a sound system of control but there is evidence of non-compliance with some of the controls.

Limited	Evaluation and testing of the controls that are in place performed in the areas examined identified that, whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.
Unsatisfactory	Evaluation and testing of the controls that are in place identified that the system of control is weak and there is evidence of non-compliance with the controls that do exist. This exposes the Council to high risks that should have been managed.

Table 4: 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 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.

Chief Audit Executive Annual Opinion

The rating, conclusion and/or other description of results provided by the Chief Audit Executive addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the Chief Audit Executive 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 1st APRIL TO 3rd SEPTEMBER 2023

	Original Plan Days	August Revision	Revised Plan Days	3rd Sept 2023 Actual	% of Original Complete	% of Revised Complete
CHIEF EXECUTIVE						
Governance	28	10	38	10.6	38%	28%
Communications	0	0	0	0.0	0%	0%
CHIEF EXECUTIVE	28	10	38	10.6	38%	28%
RESOURCES						
Finance and Technology						
Finance Transactions	20	13	33	33.4	167%	101%
Finance and S151 Officer	63	-21	42	8.0	13%	19%
Financial Management	36	-18	18	6.0	17%	33%
ICT	100	30	130	44.3	44%	34%
Information Governance	16	4	20	4.2	26%	21%
Revenues and Benefits	0	4	4	4.2	0%	105%
Treasury	0	12	12	0.1	0%	1%
	235	24	259	100.2	43%	39%
Workforce and Improvement						
Insurance	10	1	11	1.6	16%	15%
Human Resources	42	33	75	29.4	70%	39%
Occupational Health & Safety	0	4	4	3.7	0%	93%
	52	38	90	34.7	67%	39%
Legal and Governance						
Procurement	38	0	38	12.2	32%	32%
Elections	0	10	10	0.1	0%	1%
	38	10	48	12.3	32%	26%
RESOURCES	325	72	397	147.2	45%	37%

	Original Plan Days	August Revision	Revised Plan Days	3rd Sept 2023 Actual	% of Original Complete	% of Revised Complete
PEOPLE						
Joint Commissioning						
Commissioning and Governance	8	-8	0	0.0	0%	0%
Community and Partnerships	0	18	18	8.1	0%	45%
Business Support	5	-5	0	0.0	0%	0%
	13	5	18	8.1	62%	45%
Adult Social Care						
Long Term Support	15	8	23	1.7	11%	7%
Housing Services	8	14	22	0.2	3%	1%
	23	22	45	1.9	8%	4%
Education and Achievement						
Business Support	0	0	0	0.0	0%	0%
Education and Achievement	8	11	19	9.5	119%	50%
Primary/Special Schools	33	-14	19	18.8	57%	99%
Secondary Schools	0	10	10	0.2	0%	2%
	41	7	48	28.5	70%	59%
Children's Social Care and Safeguarding						
Children's Placement Services & Joint Adoption	40	31	71	6.0	15%	8%
Assessment & Looked After Children	0	12	12	0.1	0%	1%
	40	43	83	6.1	15%	7%
Early Help, Partnership and Commissioning						
	14	2	16	6.7	48%	42%
PEOPLE	131	79	210	51.3	39%	24%

	Original Plan Days	August Revision	Revised Plan Days	3rd Sept 2023 Actual	% of Original Complete	% of Revised Complete
PLACE						
Business Enterprise and Commercial Services						
Property and Development	26	7	33	14.7	57%	45%
Development Management	0	0	0	0.0	0%	0%
	26	7	33	14.7	57%	45%
Economy and Place						
Business Growth and Investment	8	14	22	13.5	169%	61%
Development Management	0	8	8	0.2	0%	3%
Environment and Sustainability	5	-5	0	0.2	4%	0%
Project Development	15	-14	1	1.1	7%	110%
	28	3	31	15.0	54%	48%
Infrastructure and Communities						
Highways	68	-22	46	13.6	20%	30%
Public Transport	10	-2	8	8.4	84%	105%
Library Services	10	-10	0	0.0	0%	0%
	88	-34	54	22.0	25%	41%
Homes and Communities						
Superintendent Registrar	10	-10	0	0.0	0%	0%
Business and Consumer Protection	8	12	20	9.0	113%	45%
Bereavement	15	-15	0	0.0	0%	0%
Leisure Services	18	9	27	17.9	99%	66%
Theatre Severn and OMH	10	-10	0	0.0	0%	0%
Visitor Economy	8	-8	0	0.2	3%	0%
	69	-22	47	27.1	39%	58%
PLACE	211	-46	165	78.8	37%	48%

	Original Plan Days	August Revision	Revised Plan Days	3rd Sept 2023 Actual	% of Original Complete	% of Revised Complete
HEALTH AND WELLBEING						
Public Health						
Public Health	25	-10	15	4.5	18%	30%
Ecology and Pest Control	0	12	12	11.9	0%	99%
Community Safety	0	10	10	0.4	0%	4%
	25	12	37	16.8	67%	45%
HEALTH AND WELLBEING	25	12	37	16.8	67%	45%
Total Shropshire Council Planned Work						
	720	127	847	304.7	42%	36%
CONTINGENCIES						
Advisory Contingency	60	-40	20	3.8	6%	19%
Fraud Contingency	50	0	50	21.7	43%	43%
Unplanned Audit Contingency	573	-573	0	0.0	0%	0%
Other non audit Chargeable Work	197	-65	132	46.0	23%	35%
CONTINGENCIES	880	-678	202	71.5	8%	35%
Total for Shropshire	1,600	-551	1,049	376.2	24%	36%
EXTERNAL CLIENTS	199	41	240	58.9	30%	25%
Total Chargeable	1,799	-510	1,289	435.1	24%	34%