Committee and Date	Item
Audit Committee	
23rd November 2023	
10:00am	Public

Healthy People

Healthy Economy

Healthy Environment

Healthy Organisation

Internal Audit Performance 2023/24

Responsible Officer:	Barry Hanson	
email: barry.hanson@shropshire.gov.uk	Tel:	07990 086409
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 in line with previous delivery records. 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. 50% percent of the revised plan has been completed (**see Appendix A, Table 1**), which is in line with previous delivery records (42% 2022/23; 56% 2021/22).

2.2. One reasonable, four limited and four unsatisfactory assurance opinions have been issued. The nine final reports contained 85 recommendations, two of which were fundamental.

2.3. This report proposes minor revisions in the coverage of planned activity for Shropshire Council, with a decrease of 61 days from 1,289 days as reported in September 2023 to 1,228 days. Changes to the planned activity reflect adjustments considering both risks and available resources.

2.4. 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

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. (**Paragraph 8.5 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 adaption. However, the work of the Committee will look at these aspects relevant to the governance, risk management and control environment.
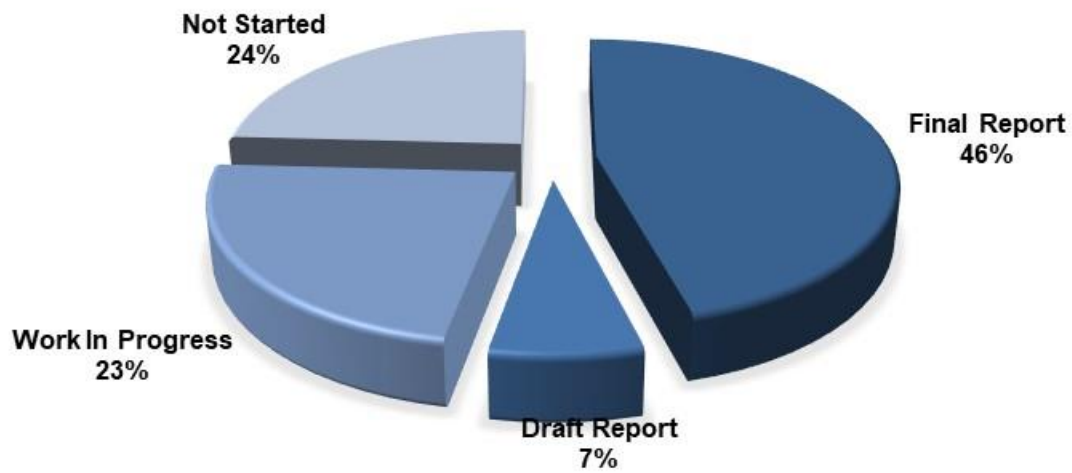
7. Background

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 adjustments being approved in September. This report provides an update on progress made against the plan up to 20th October 2023 and includes revisions to the plan.
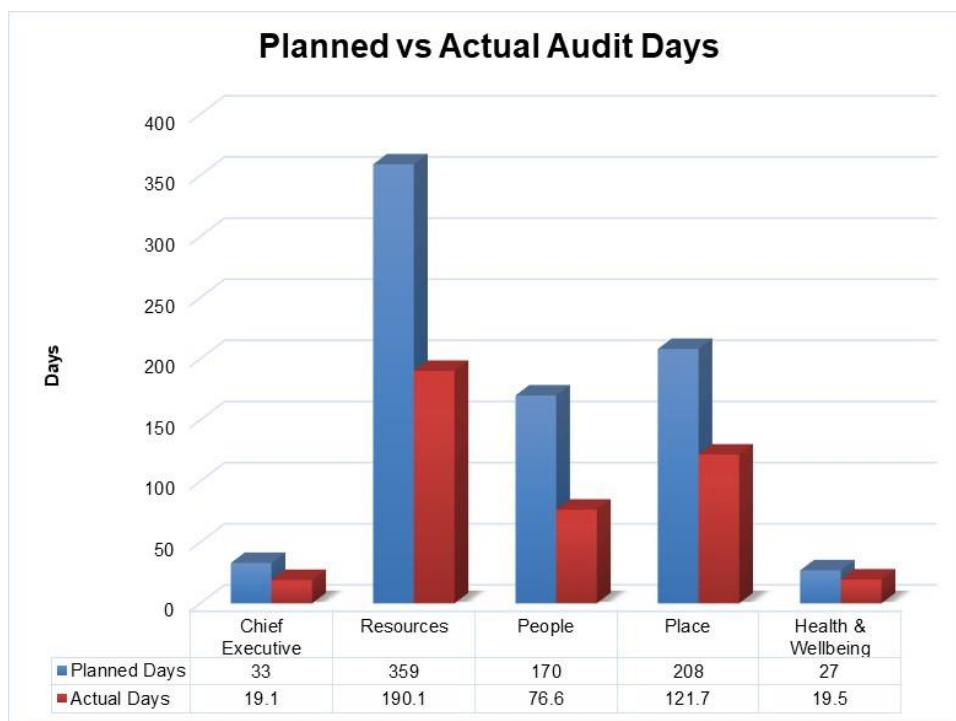
8. Performance Against the Plan 2023/24

8.1. Revisions to the 2023/24 plan provide for a total of 1,228 audit days. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.

8.2. As a result, performance to date is in line previous delivery records at 50% (42% 2022/23; 56% 2021/22), the team are on track to deliver a minimum of 90% of the revised annual plan by the year end.

8.3. In total, nine final reports have been issued in the period from 4th September to 20th October 2023, all are listed with their assurance rating and broken down by service area at paragraph 8.5. The year-to-date position is shown at **Appendix A, Table 2**. The following chart shows performance against the approved Internal Audit Plan for 2023/24:

SUMMARY OF PLANNED AUDITS - STAGES

Not Started 24%
Final Report 46%
Work In Progress 23%
Draft Report 7%

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

Planned vs Actual Audit Days

	Chief Executive	Resources	People	Place	Health & Wellbeing
Planned Days	33	359	170	208	27
Actual Days	19.1	190.1	76.6	121.7	19.5

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

Audit Name	Audit Opinion					Recommendations			
	Good	Reasonable	Limited	Unsatisfactory		Fundamental	Significant	Requires Attention	Best Practice
Health and Wellbeing									
Private Water Supplies 2022/23			1				3	6	
	0	**0**	**1**	**0**		**0**	**3**	**6**	**0**
People - Children									
Brockton Primary School			1				11	8	
Other, including added value and briefing notes							1		
	0	**0**	**1**	**0**		**0**	**12**	**8**	**0**
Place									
Grey Fleet 2022/23		1					1	6	
Security of Council Buildings - Health and Safety			1				4	6	
Montagu Evans Contract Management				1			3		
Leisure Services Contracts				1			12	9	
Highways - Other Major Contracts 2022/23				1		1	2	1	
	0	**1**	**1**	**3**		**1**	**22**	**22**	**0**
Resources - Workforce and Improvement									
Travel and Expenses 2022/23			1				3	3	
Other, including added value and briefing notes							3	1	
	0	**0**	**1**	**0**		**0**	**6**	**4**	**0**
Resources - Legal and Governance									
WhatsApp				1		1			
	0	**0**	**0**	**1**		**1**	**0**	**0**	**0**
Total	**0**	**1**	**4**	**4**		**2**	**43**	**40**	**0**
	0%	12%	44%	44%		2%	51%	47%	0%

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

AUDIT REPORT ASSURANCES FOR THE PERIOD

Good 0%
Reasonable 12%
Limited 44%
Unsatisfactory 44%
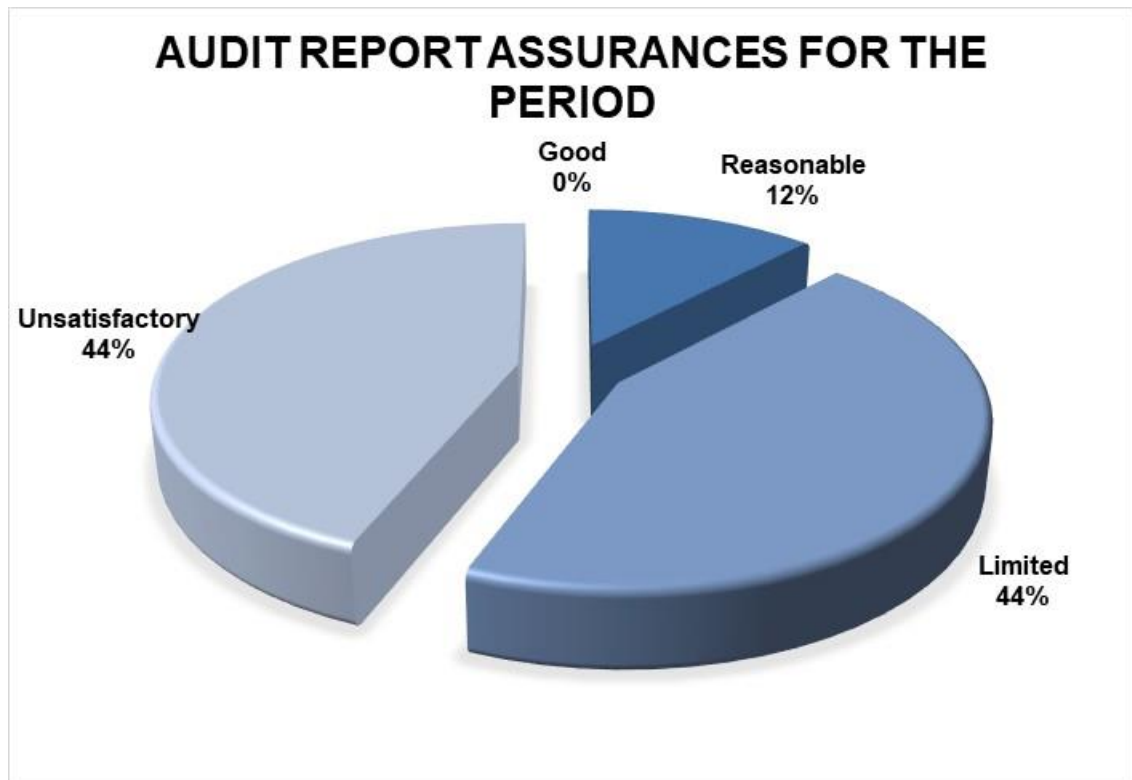
8.7. The overall spread of recommendations agreed with management following each audit review are as follows:

AUDIT RECOMMENDATIONS FOR THE PERIOD

Best Practice 0%
Fundamental 2%
Requires Attention 47%
Significant 51%

8.8. In the period up to the 20th October 2023, one report has been issued providing reasonable assurances and accounting for 12% of the opinions delivered. This represents a decrease in the higher levels of assurance for this period, compared to the previous year outturn of 59%. This is offset by a corresponding increase in limited and unsatisfactory assurances, currently 88% for the period compared to the previous year outturn of 41%. Details of the year-to-date picture can be found in paragraphs 8.14 to 8.15.

8.9. 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**.

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

8.10. Six 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.

8.11. A total of 85 recommendations have been made in the nine final audit reports issued during this period; these are broken down by service area at paragraph 8.5, the year-to-date position is show at **Appendix A, Table 2**. Two fundamental recommendations have been identified, one of which is detailed below, the other will be covered in the private agenda:

WhatsApp
Recommendation - The issues with ongoing use of WhatsApp highlighted in this audit should be considered by management.
Any decision made to continue using the application should be supported by an appropriate approvals process and consider the inherent risks of the application:
- No appropriate licence.
- Non-compliance with the Data Protection Act 2018 due to the potential storage of data outside the EU, lack of transparency, known data leaks.
- Non-compliance with Shropshire Council Privacy Notice.
- No control over the distribution of data shared and no ability to apply a Data Loss Protection or Retention policy.
- No control over the use of the application once installed.
- No centralised control over security updates and patch management.
- Lack of audit trail or management information.

Should the decision be made to continue using WhatsApp there should be clearly defined roles and responsibilities, including user management (new users, approval, and review), application management (updates, CVEs) and ongoing evaluations against business needs and risks.
Risk - Security weaknesses are exploited within WhatsApp leading to malware being installed. Security weaknesses are exploited leading to data security being compromised. Non-compliance with the Data Protection Act 2018 leading to fines and reputational damage in the event of a data breach.

Management Response - A working group will be convened to review the use of WhatsApp on Council managed devices which will include technical and operational matters consisting of IT, legal, Information Governance and key WhatsApp user representatives. The review will include the assessment of alternative communication technologies. A report will be prepared for IGLOO (Information Governance Leadership and Organisational Oversight) summarising the findings and decision made as to whether its use will continue, with the appropriate mitigating controls implemented or an alternative technology is utilised. Where it is deemed a required business tool, the risks highlighted will be considered and appropriate mitigation implemented to ensure compliance with legislation, licence requirements, security, and operational controls.
Date to be Actioned – March 2024

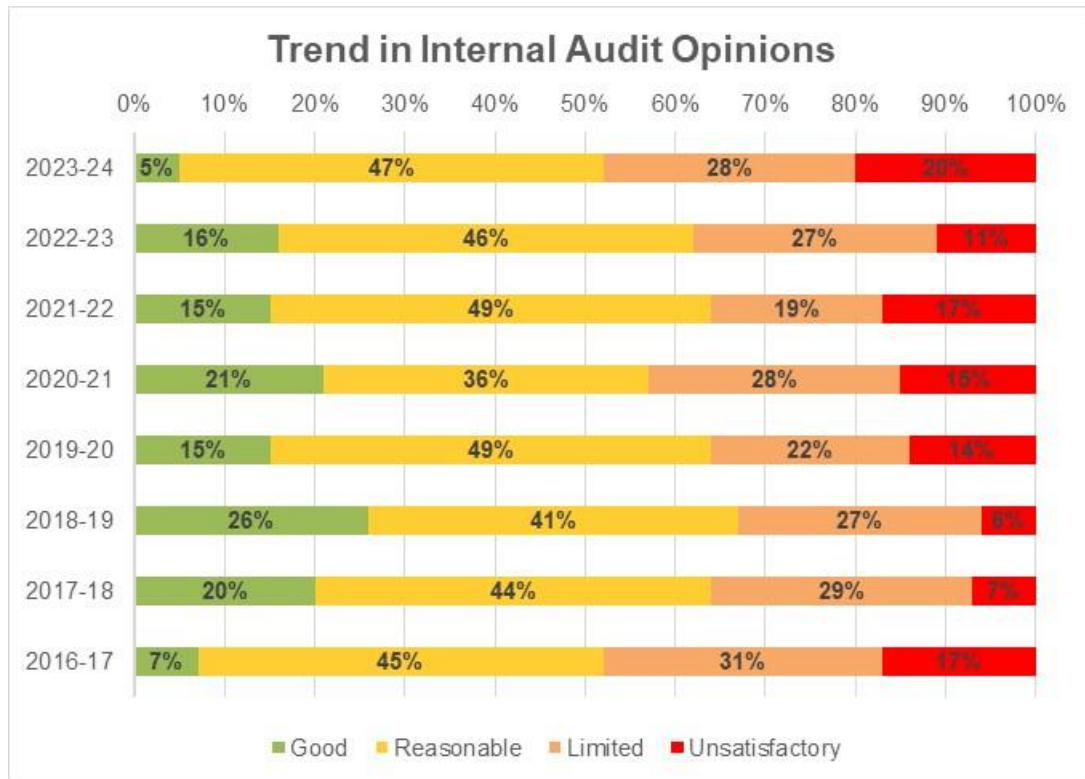Question 2: Do Members wish to receive any updates from managers regarding the fundamental recommendation?

8.12. It is the identified manager'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.

8.13. 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.

- **Weekly Travel Claim Review** – Following the introduction of weekly mileage claims in October 2022 Internal Audit were asked to review the controls in place due to concerns regarding duplicate and excessive claims. The review identified several issues, and a recommendation has been made to consider the benefit of continuing with the weekly process considering the administrative overhead, cost, and control weaknesses.
- **Payroll verification to establishment**- A counter-fraud review was undertaken to verify that all employee included on departmental establishment lists within the ERP (Enterprise Resource Planning) system are genuine employees. Due to limitations with the way data is stored within various Council systems it was not possible to verify all employees using data analytics. Recommendations have been made to improve the quality of data held to improve controls in this area.
- **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.
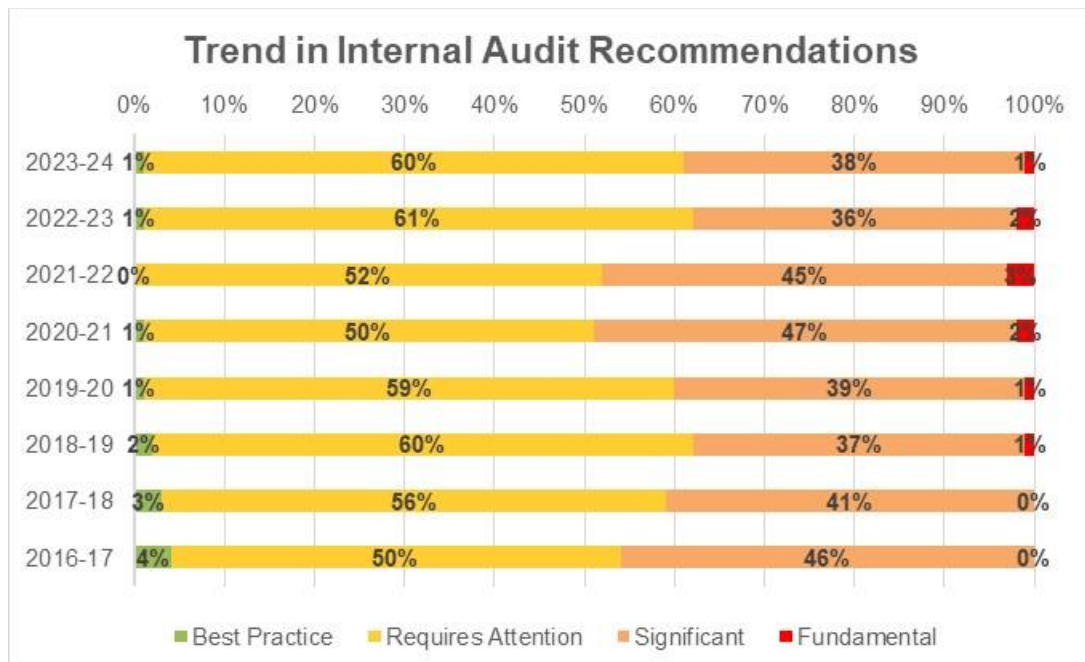
Direction of travel

8.14. 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)

Trend in Internal Audit Opinions

Year	Good	Reasonable	Limited	Unsatisfactory
2023-24	5%	47%	28%	20%
2022-23	16%	46%	27%	11%
2021-22	15%	49%	19%	17%
2020-21	21%	36%	28%	15%
2019-20	15%	49%	22%	14%
2018-19	26%	41%	27%	6%
2017-18	20%	44%	29%	7%
2016-17	7%	45%	31%	17%

Comparison of recommendation by categorisation

Trend in Internal Audit Recommendations

Year	Best Practice	Requires Attention	Significant	Fundamental
2023-24	1%	60%	38%	1%
2022-23	1%	61%	36%	2%
2021-22	0%	52%	45%	3%
2020-21	1%	50%	47%	2%
2019-20	1%	59%	39%	1%
2018-19	2%	60%	37%	1%
2017-18	3%	56%	41%	0%
2016-17	4%	50%	46%	0%

8.15. The number of lower-level assurances to date, 48%, is higher than the outturn for 2022/23 of 41%. Full details of the audits completed, and their assurance opinions can be found at **Appendix A, Table 2**.

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)

Internal Audit Performance and Revised Annual Audit Plan 2023/24 – Audit Committee 28th September 2023

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 20th October 2023
Table 2: Final audit report assurance opinions and recommendation summary 1st April to 20th October 2023
Table 3: Unsatisfactory and limited assurance opinions in the period 4th September to 20th October 2023
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 20th October 2023

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 20th October 2023

	Original Plan	Revised Plan	20th October 2023 Actual	% of Original Complete	% of Revised Complete
Chief Executive	28	33	19.1	68%	58%
Health and Wellbeing	25	27	19.5	78%	72%
People	123	170	76.6	62%	45%
Adult Services	28	33	19.6	70%	59%
Children's Services	54	89	22.4	41%	25%
Education and Achievement	41	48	34.6	84%	72%
Place	219	208	121.7	56%	59%
Resources	325	359	190.1	58%	53%
Finance and Technology	235	235	116.1	49%	49%
Legal and Governance	38	42	17.3	46%	41%
Workforce and Improvement	52	82	56.7	109%	69%
S151 Planned Audit	**720**	**797**	**427.0**	**59%**	**54%**
Contingencies and other chargeable work	880	192	98.7	11%	51%
Total S151 Audit	**1,600**	**989**	**525.7**	**33%**	**53%**
External Clients	199	239	89.6	45%	37%
Total	**1,799**	**1,228**	**615.3**	**34%**	**50%**

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 20th October 2023

	Audit Opinion				Recommendations			
Audit Name	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

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
	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		
Private Water Supplies 2022/23			1			3	6	
	0	2	1	0	0	6	7	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								
Brockton Primary School			1			11	8	
Other, including added value and briefing notes						1	2	
	0	0	1	0	0	12	10	0
Place								
Property Sales and Acquisitions 2022/23	1							1
Planning 2022/23		1				1	2	
Trading Standards 2022/23		1					4	
Grey Fleet 2022/23		1				1	6	
Blue Badge Scheme 2022/23			1			1	9	
Licensing 2022/23			1			5	8	
School Planning and Transport Arrangements 2022/23			1			5	3	
Security of Council Buildings - Health and Safety			1			4	6	
Montagu Evans Contract Management				1		3		
Leisure Services Contracts				1		12	9	
Highways - Other Major Contracts 2022/23				1	1	2	1	
	1	3	4	3	1	34	48	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	

Audit Name	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
	Audit Opinion				**Recommendations**			
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	
Travel and Expenses 2022/23			1			3	3	
Other, including added value and briefing notes						3	1	
	0	**2**	**3**	**0**	**0**	**14**	**23**	**1**
Resources - Legal and Governance								
WhatsApp				1	1			
	0	**0**	**0**	**1**	**1**	**0**	**0**	**0**
Total	**2**	**19**	**11**	**8**	**4**	**101**	**159**	**3**
	5%	47%	28%	20%	1%	38%	60%	1%

Table 3: Unsatisfactory and limited assurance opinions issued in the period from 4th September to 20th October 2023[1]

Unsatisfactory assurance[2]

Place– Leisure Services Contracts (Unsatisfactory 2019/20)
- Previous audit recommendations have been implemented.
- There is a contract in place and variations / extensions to the contract have been authorised correctly.
- Adequate insurance cover is held in accordance with the contracts.

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[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.
[2] Details of the controls not in place for Highways Other Major Contracts and Montagu Evans Contract Management are included on the private agenda.

- There are suitable arrangements in place to provide assurance that service delivery / performance targets are achieved in accordance with the Contract.
- There are suitable arrangements in place to verify that payments to the Contractor are valid and accurate.
- Risks are identified and managed appropriately.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.

Resources– WhatsApp
- To ensure that the System complies with all external legislation and regulations.
- To ensure that the application authentication and authorisation mechanisms are secure.
- To ensure that users have received the required training.
- To ensure that output is secure, accurate and reaches the intended recipient in a timely manner.
- To ensure that there are continuity processes are in place to ensure system availability.
- To ensure that management/Audit trails are in place.
- To ensure that clear procedures are in place for the authorisation of changes and system changes are applied by appropriately qualified staff.

Limited assurance

People– Brockton Primary School (Unsatisfactory 2021/22)
- 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.
- The school fund is operated in accordance with the school fund notes of guidance.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.

Place– Security of Council Buildings (Limited 2019/20)
- Appropriate management arrangements are in place governing the security of Council buildings.
- Appropriate management arrangements are in place to ensure access to Council buildings is restricted to authorised personnel only.
- Appropriate management arrangements are in place to ensure Council buildings are secure when unoccupied.

Public Health– Private Water Supplies (Limited 2017/18)
- Previous recommendations have been implemented.
- Private water supply inspections are carried out by suitably qualified and experienced staff.
- A prioritised programme of private water sampling inspections is maintained.
- Appropriate action is taken promptly when breaches of regulations are identified.
- Income due in respect of private water supply sampling is received.

Resources– Travel and Expenses

- Travel and subsistence payments are appropriately controlled and actioned in an accurate and timely manner.

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

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

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

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

Table 6: Glossary of terms

Significance
The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives.

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 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 period 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.

APPENDIX B

AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1st APRIL TO 20th OCTOBER 2023

	Original Plan Days	August Revision	November Revision	Revised Plan Days	20th October 2023 Actual	% of Original Complete	% of Revised Complete
CHIEF EXECUTIVE							
Governance	28	10	-5	33	19.1	68%	58%
Communications	0	0	0	0	0.0	0%	0%
CHIEF EXECUTIVE	**28**	**10**	**-5**	**33**	**19.1**	**68%**	**58%**
RESOURCES							
Finance Transactions	20	13	0	33	33.4	167%	101%
Finance and S151 Officer	63	-21	-4	38	10.4	17%	27%
Financial Management	36	-18	0	18	6.0	17%	33%
ICT	100	30	-20	110	54.7	55%	50%
Information Governance	16	4	0	20	7.3	46%	37%
Revenues and Benefits	0	4	0	4	4.2	0%	105%
Treasury	0	12	0	12	0.1	0%	1%
	235	24	-24	235	116.1	49%	49%
Workforce and Improvement							
Insurance	10	1	0	11	1.8	18%	16%
Human Resources	42	33	-8	67	51.2	122%	76%
Occupational Health & Safety	0	4	0	4	3.7	0%	93%
	52	38	-8	82	56.7	109%	69%
Legal and Governance							
Procurement	38	0	-6	32	17.2	45%	54%
Elections	0	10	0	10	0.1	0%	1%
	38	10	-6	42	17.3	46%	41%
RESOURCES	**325**	**72**	**-38**	**359**	**190.1**	**58%**	**53%**

	Original Plan Days	August Revision	November Revision	Revised Plan Days	20th October 2023 Actual	% of Original Complete	% of Revised Complete
PEOPLE							
Joint Commissioning							
Commissioning and Governance	8	-8	0	0	0.0	0%	0%
Community and Partnerships	0	18	0	18	17.7	0%	98%
Business Support	5	-5	0	0	0.0	0%	0%
	13	**5**	**0**	**18**	**17.7**	**136%**	**98%**
Adult Social Care	**15**	**8**	**-8**	**15**	**1.9**	**13%**	**13%**
Education and Achievement							
Business Support	0	0	0	0	0.0	0%	0%
Education and Achievement	8	11	0	19	14.9	186%	78%
Primary/Special Schools	33	-14	0	19	19.1	58%	101%
Secondary Schools	0	10	0	10	0.6	0%	6%
	41	**7**	**0**	**48**	**34.6**	**84%**	**72%**
Children's Social Care and Safeguarding							
Children's Placement Services & Joint Adoption	40	31	-10	61	12.8	32%	21%
Assessment & Looked After Children	0	12	0	12	0.1	0%	1%
	40	**43**	**-10**	**73**	**12.9**	**32%**	**18%**
Early Help, Partnership and Commissioning	**14**	**2**	**0**	**16**	**9.5**	**68%**	**59%**
PEOPLE	**123**	**65**	**-18**	**170**	**76.6**	**62%**	**45%**
PLACE							
Business Enterprise and Commercial Services							
Property and Development	26	7	-10	23	15.2	58%	66%
	26	**7**	**-10**	**23**	**15.2**	**58%**	**66%**

	Original Plan Days	August Revision	November Revision	Revised Plan Days	20th October 2023 Actual	% of Original Complete	% of Revised Complete
Economy and Place							
Business Growth and Investment	8	14	3	25	17.2	215%	69%
Development Management	0	8	0	8	0.2	0%	3%
Environment and Sustainability	5	-5	0	0	0.2	4%	0%
Project Development	15	-14	0	1	1.1	7%	110%
	28	**3**	**3**	**34**	**18.7**	**67%**	**55%**
Infrastructure and Communities							
Highways	68	-22	9	55	25.2	37%	46%
Public Transport	10	-2	0	8	8.5	85%	106%
Library Services	10	-10	0	0	0.0	0%	0%
	88	**-34**	**9**	**63**	**33.7**	**38%**	**53%**
Homes and Communities							
Superintendent Registrar	10	-10	0	0	0.0	0%	0%
Business and Consumer Protection	8	12	0	20	9.0	113%	45%
Bereavement	15	-15	0	0	0.0	0%	0%
Leisure Services	18	9	8	35	34.4	191%	98%
Theatre Severn and OMH	10	-10	0	0	0.0	0%	0%
Visitor Economy	8	-8	11	11	10.4	130%	95%
Housing Services	8	14	0	22	0.3	4%	1%
	77	**-8**	**19**	**88**	**54.1**	**70%**	**61%**
PLACE	**219**	**-32**	**21**	**208**	**121.7**	**56%**	**59%**
HEALTH AND WELLBEING							
Public Health	25	-10	-10	5	4.5	18%	90%

	Original Plan Days	August Revision	November Revision	Revised Plan Days	20th October 2023 Actual	% of Original Complete	% of Revised Complete
Ecology and Pest Control	0	12	0	12	13.6	0%	113%
Community Safety	0	10	0	10	1.4	0%	14%
HEALTH AND WELLBEING	**25**	**12**	**-10**	**27**	**19.5**	**78%**	**72%**
Total Shropshire Council Planned Work	**720**	**127**	**-50**	**797**	**427.0**	**59%**	**54%**
CONTINGENCIES							
Advisory Contingency	60	-40	-10	10	4.3	7%	43%
Fraud Contingency	50	0	0	50	26.6	53%	53%
Unplanned Audit Contingency	573	-573	0	0	0.0	0%	0%
Other non-audit Chargeable Work	197	-65	0	132	67.8	34%	51%
CONTINGENCIES	**880**	**-678**	**-10**	**192**	**98.7**	**11%**	**51%**
Total for Shropshire	**1,600**	**-551**	**-60**	**989**	**525.7**	**33%**	**53%**
EXTERNAL CLIENTS	**199**	**41**	**-1**	**239**	**89.6**	**45%**	**37%**
Total Chargeable	**1,799**	**-510**	**-61**	**1,228**	**615.3**	**34%**	**50%**