



**Committee and Date**

Audit Committee

22<sup>nd</sup> February 2024

10:00am

Item

Public



## Internal Audit Performance 2023/24

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

### 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 three months since the November Audit Committee. 71% percent of the revised plan has been completed (see **Appendix A, Table 1**), which is in line with previous delivery records (64% 2022/23, 73% 2021/22).
- 2.2. One good, seven reasonable, two limited and two unsatisfactory assurance opinions have been issued. The 12 final reports contained 86 recommendations, two of which were fundamental.
- 2.3. This report proposes minor revisions in the coverage of planned activity for Shropshire Council, with a small increase of 11 days from 1,228 days reported in November 2023 to 1,239. Changes to the planned activity reflect adjustments considering both risks and available resources. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.

- 2.4. 2023 has been a challenging year for the Internal Audit team. Several staff leaving has reduced available resources and impacted the delivery of planned Internal Audit work as reported at the September and November 2023 Audit Committee meetings. A further recruitment drive is currently underway to increase capacity for the 2024/25 financial year.
- 2.5. It is important to note however, that whilst the reduction in available resources has had a significant impact in year, core audit work has been undertaken or is planned in the final quarter to enable the Chief Audit Executive (CAE) to form an overall opinion on the Council's internal control environment and report this accordingly. This is the overriding measure to demonstrate that the internal audit function ultimately remains effective for the authority.
- 2.6. 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 8.4 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.

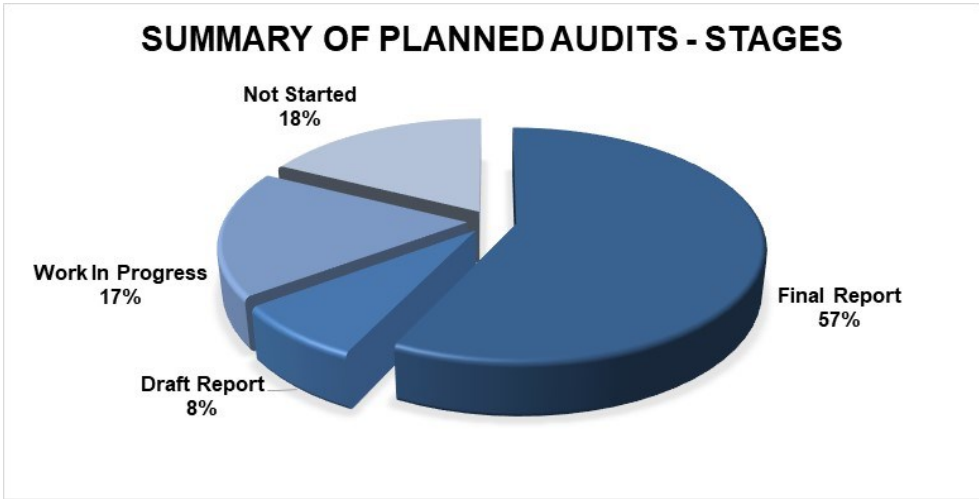
## 7. Background

- 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 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 14<sup>th</sup> February 2023 meeting with adjustments being approved in September and November. This report provides an update on progress made against the plan up to 19<sup>th</sup> January 2024 and includes revisions to the plan.

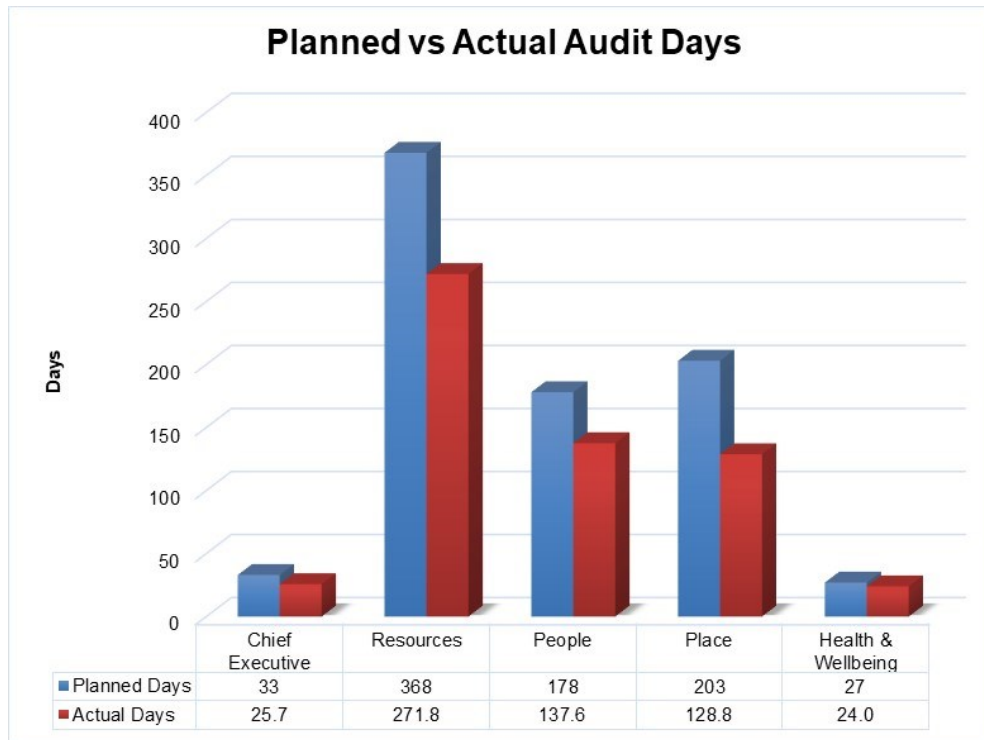
## 8. Performance Against the Plan 2023/24

- 8.1. Revisions to the 2023/24 plan provide for a total of 1,239 audit days. Performance to date is in line with previous delivery records at 71% (64% 2022/23, 73% 2021/22), the team are on track to deliver a minimum of 90% of the revised annual plan by the year end.

- 8.2. 2023 has been a challenging year for the Internal Audit team. Several staff leaving has reduced available resources and impacted the delivery of planned Internal Audit work as reported at the September and November 2023 Audit Committee meetings. Recruitment campaigns undertaken during 2023 have been unsuccessful.
- 8.3. It is important to note however, that whilst the reduction in available resources has had a significant impact in year, core audit work has been undertaken or is planned in the final quarter to enable the Chief Audit Executive (CAE) to form an overall opinion on the Council’s internal control environment and report this accordingly. This is the overriding measure to demonstrate that the internal audit function ultimately remains effective for the authority.
- 8.4. As discussed in previous committee meetings there is a national shortage of qualified and experienced auditors not only within internal audit but external audit too. Management are taking all necessary steps to address the vacancies within the team.
- 8.5. Recognising the need for immediate action in relation to the vacant posts, a further recruitment drive commenced in January 2024 is currently underway to increase capacity for the 2024/25 financial year. An updated approach to the structure and job roles has been implemented in the hope of appealing more to external candidates. It is envisaged that the current recruitment campaign will be completed by the end of March 2024.
- 8.6. All current staff within the Internal Audit team are experienced and qualified holding either IIA, ACCA, or CIPFA professional qualifications. This is a sound base from which to build a team for the future.
- 8.7. In total, 12 final reports have been issued in the period from 21<sup>st</sup> October 2023 to 19<sup>th</sup> January 2024, all are listed with their assurance rating and broken down by service area at **paragraph 8.9**. 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:



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

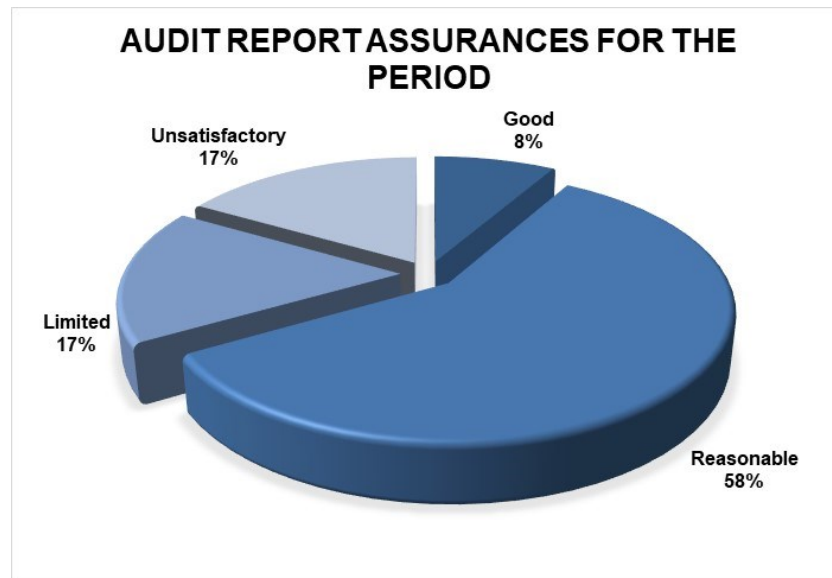


8.9. The following audits have been completed in the period:

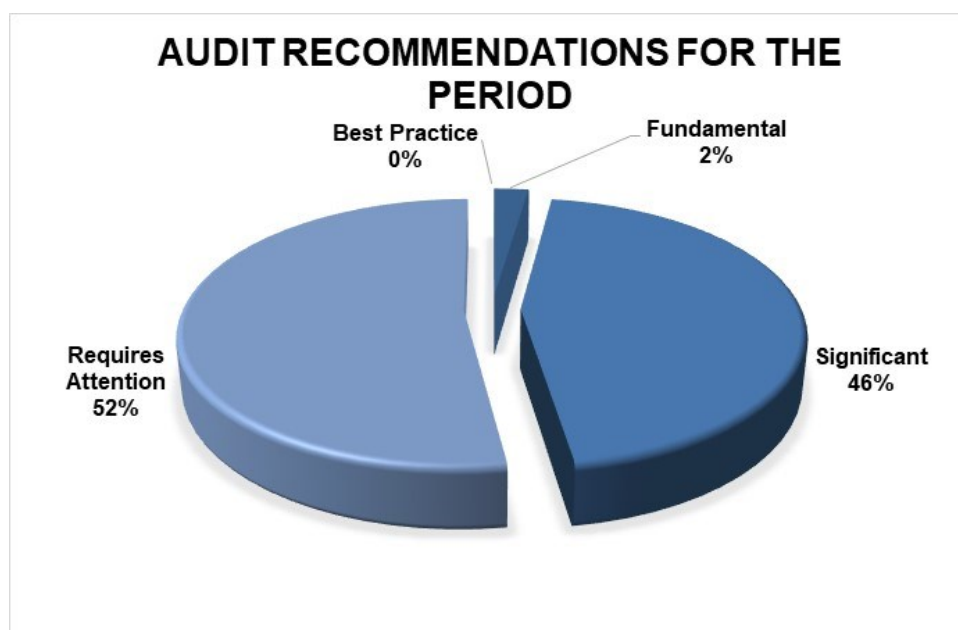
Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
<b>Chief Executive</b>								
Strategic Framework Project - Customer Service Spending Reduction		1				2	1	
Strategic Framework Project - Reablement and Care Home Projects		1				1	1	
Strategic Framework Project - Shire Services		1				1		
	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>0</b>
<b>People - Children</b>								
Education Access Service		1				1	6	
Other, including added value and briefing notes						7	1	
	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>7</b>	<b>0</b>
<b>Place</b>								
Shropshire Archives		1				5	3	
Much Wenlock Sports Centre-Joint Use				1		7	18	

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
North West Relief Road (NWRR)				1	2	8	3	
Other, including added value and briefing notes							4	
	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>20</b>	<b>28</b>	<b>0</b>
<b>Resources - Finance and Technology</b>								
Medium Term Financial Strategy	1							
Antivirus Controls		1				2	2	
IT Change Management		1				1		
Out of County IT Equipment Delivery			1			2	5	
Privileged User Security			1			2	1	
	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>8</b>	<b>0</b>
<b>Total</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>39</b>	<b>45</b>	<b>0</b>
	8%	58%	17%	17%	2%	46%	52%	0%

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



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



8.12. In the period up to the 19<sup>th</sup> January 2024, eight reports have been issued providing good or reasonable assurances and accounting for 66% of the opinions delivered. This represents an 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 34% for the period compared to the previous year outturn of 38 %. There is no strong overall pattern of areas attracting lower assurances ratings however, Resources and Place directorates have the highest numbers of lower levels of assurance at this point.

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**.

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

8.14. Seven 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 86 recommendations have been made in the 12 final audit reports issued during this period; these are broken down by service area at paragraph 8.6, the year-to-date position is show at **Appendix A, Table 2**. Two fundamental recommendations have been identified, these are to be covered in the private agenda.

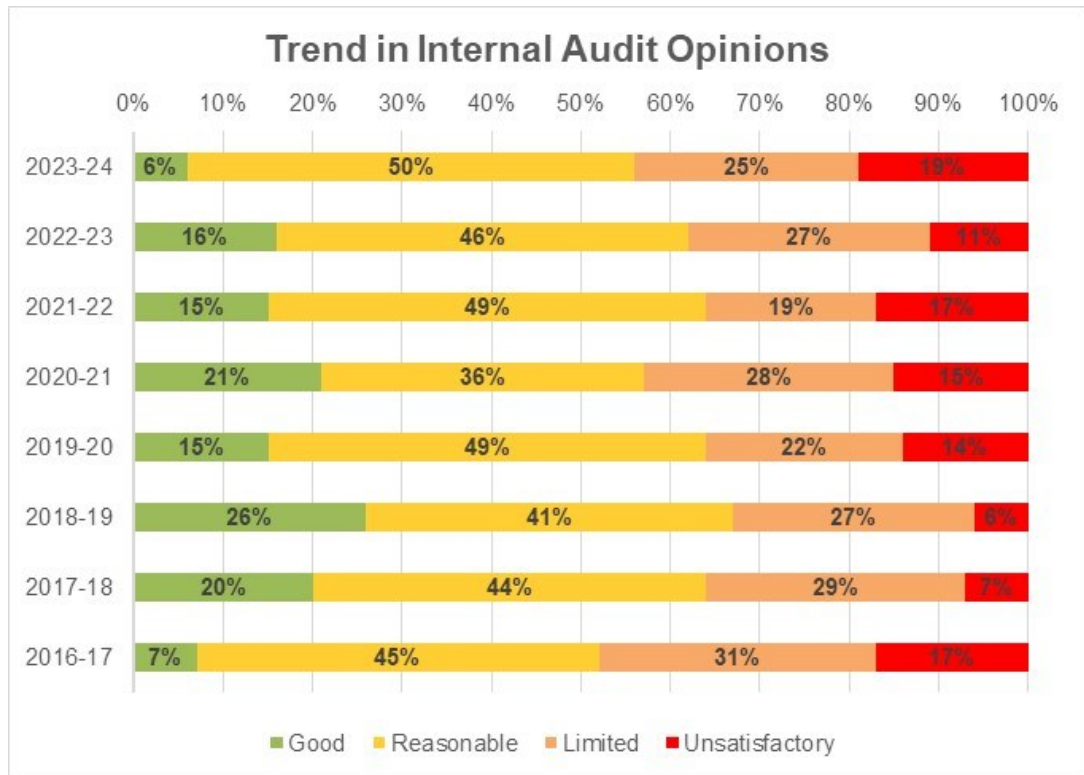
8.16. It is the identified manager's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 7** sets out the approach adopted to following up recommendations highlighting Audit Committee's involvement.



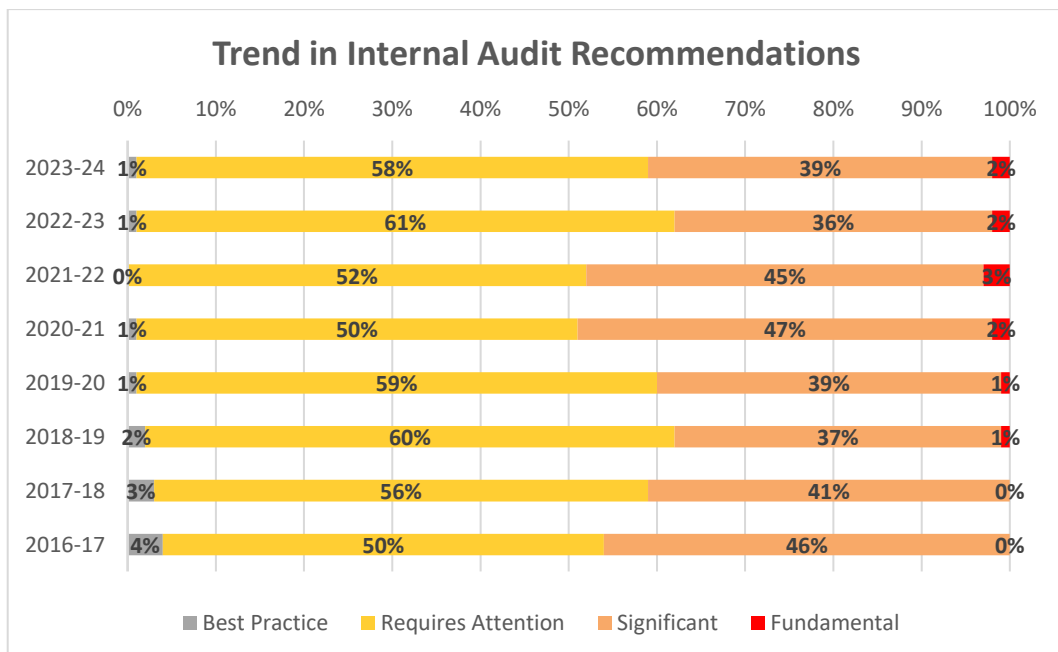
### Direction of travel

8.17. 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





8.18. The number of lower-level assurances to date, 44%, is slightly 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

8.19. 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 23<sup>rd</sup> November 2023

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

Draft Internal Audit Risk Based Plan 2023/24 - Audit Committee 14<sup>th</sup> 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 1<sup>st</sup> April 2023 to 19<sup>th</sup> January 2024

Table 2: Final audit report assurance opinions and recommendation summary 1<sup>st</sup> April 2023 to 19<sup>th</sup> January 2024

Table 3: Unsatisfactory and limited assurance opinions in the period 21<sup>st</sup> October 2023 to 19<sup>th</sup> January 2024

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 1<sup>st</sup> April 2023 to 19<sup>th</sup> January 2024

**APPENDIX A**

**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1<sup>st</sup> April 2023 to 19<sup>th</sup> January 2024**

	Original Plan	Revised Plan	19 <sup>th</sup> January 2024 Actual	% of Original Complete	% of Revised Complete
Chief Executive	28	33	25.7	92%	78%
Health and Wellbeing	25	27	24.0	96%	89%
People	123	178	137.6	112%	77%
Adult Services	28	33	19.8	71%	60%
Children's Services	54	97	49.3	91%	51%
Education and Achievement	41	48	68.5	167%	143%
Place	219	203	128.8	59%	63%
Resources	325	368	271.8	84%	74%
Finance and Technology	235	237	156.6	67%	66%
Legal and Governance	38	42	22.2	58%	53%
Workforce and Improvement	52	89	93.0	179%	104%
<b>S151 Planned Audit</b>	<b>720</b>	<b>809</b>	<b>587.9</b>	<b>82%</b>	<b>73%</b>
Contingencies and other chargeable work	880	192	137.3	16%	72%
<b>Total S151 Audit</b>	<b>1,600</b>	<b>1,001</b>	<b>725.2</b>	<b>45%</b>	<b>72%</b>
External Clients	199	238	152.7	77%	64%
<b>Total</b>	<b>1,799</b>	<b>1,239</b>	<b>877.9</b>	<b>49%</b>	<b>71%</b>

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 - 1<sup>st</sup> April 2023 to 19<sup>th</sup> January 2024**

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
<b>Chief Executive</b>								
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
Strategic Framework Project - Customer Service Spending Reduction		1				2	1	
Strategic Framework Project - Reablement and Care Home Projects		1				1	1	
Strategic Framework Project - Shire Services		1				1		
	0	5	0	0	0	7	9	1
<b>Health and Wellbeing</b>								
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
<b>People - Adults</b>								
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
<b>People - Children</b>								
Education Access Service		1				1	6	
Brockton Primary School			1			11	8	
Other, including added value and briefing notes						8	3	
	0	1	1	0	0	20	17	0
<b>Place</b>								
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	
Shropshire Archives		1				5	3	
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	

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Montagu Evans Contract Management				1		3		
Leisure Services Contracts				1		12	9	
Highways - Other Major Contracts 2022/23				1	1	2	1	
Much Wenlock Sports Centre- Joint Use				1		7	18	
North West Relief Road (NWRR)				1	2	8	3	
Other, including added value and briefing notes							4	
	<b>1</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>3</b>	<b>54</b>	<b>76</b>	<b>1</b>
<b>Resources - Finance and Technology</b>								
Construction Industry Tax Deduction Scheme (CIS) 2022/23	1						3	
Medium Term Financial Strategy	1							
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	
Antivirus Controls		1				2	2	
IT Change Management		1				1		
Physical & Environmental Controls			1			3	5	
Out of County IT Equipment Delivery			1			2	5	
Privileged User Security			1			2	1	
Disposal of IT Equipment				1	1	3	4	
IT Contract Management 2022/23				1	1	2	1	
	<b>2</b>	<b>11</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>59</b>	<b>0</b>
<b>Resources - Workforce and Improvement</b>								
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	

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
	0	2	3	0	0	14	23	1
<b>Resources - Legal and Governance</b>								
Whatsapp				1	1			
	0	0	0	1	1	0	0	0
<b>Total</b>	<b>3</b>	<b>26</b>	<b>13</b>	<b>10</b>	<b>6</b>	<b>140</b>	<b>204</b>	<b>3</b>
%	6%	50%	25%	19%	2%	39%	58%	1%

**Table 3: Unsatisfactory and limited assurance opinions issued in the period from 21<sup>st</sup> October 2023 to 19<sup>th</sup> January 2024<sup>1</sup>**

**Unsatisfactory assurance<sup>2</sup>**

**Place – Much Wenlock Sports Centre – Joint Use (Unsatisfactory 2022/23 and 2019/20)**

- 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
- 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.
- Appropriate procedures are in place for the security of staff and material assets.

**Limited assurance**

**Resources– Privileged User Security (Reasonable 2019/20)**

- Standards are in place governing the assignment and use of privileged accounts
- Privileged user activity is logged and routinely monitored

**Resources – Out of County IT Equipment Delivery**

- Administration of IT equipment is undertaken in line with Corporate Policies for starters
- Administration of IT equipment is undertaken in line with Corporate Policies for leavers.

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

<sup>2</sup> Details of the controls not in place for the North West Relief Road and included on the private agenda.

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

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

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

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

**Table 6: Glossary of terms**

### **Significance**

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

### **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 time frame with the lead Executive Director being asked to confirm implementation. Audit will conduct testing, either specifically on the recommendation or as part of a re-audit of the whole system. Please note that all agreed fundamental recommendations will continue to be reported to Audit Committee. Fundamental recommendations not implemented after the agreed date, plus one revision to that date where required, will in discussion with the Section 151 Officer be reported to Audit Committee for consideration.



AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1<sup>st</sup> APRIL 2023 TO 19<sup>th</sup> JANUARY 2024

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	19th January 2024 Actual	% of Original Complete	% of Revised Complete
<b>CHIEF EXECUTIVE</b>								
Governance	28	10	-5	0	33	25.7	92%	78%
Communications	0	0	0	0	0	0.0	0%	0%
<b>CHIEF EXECUTIVE</b>	<b>28</b>	<b>10</b>	<b>-5</b>	<b>0</b>	<b>33</b>	<b>25.7</b>	<b>92%</b>	<b>78%</b>
<b>RESOURCES</b>								
<b>Finance and Technology</b>								
Finance Transactions	20	13	0	0	33	33.4	167%	101%
Finance and S151 Officer	63	-21	-4	-6	32	24.0	38%	75%
Financial Management	36	-18	0	0	18	6.0	17%	33%
ICT	100	30	-20	8	118	81.1	81%	69%
Information Governance	16	4	0	0	20	7.8	49%	39%
Revenues and Benefits	0	4	0	0	4	4.2	0%	105%
Treasury	0	12	0	0	12	0.1	0%	1%
	<b>235</b>	<b>24</b>	<b>-24</b>	<b>2</b>	<b>237</b>	<b>156.6</b>	<b>67%</b>	<b>66%</b>
<b>Workforce and Improvement</b>								
Insurance	10	1	0	0	11	9.8	98%	89%
Human Resources	42	33	-8	7	74	79.5	189%	107%
Occupational Health & Safety	0	4	0	0	4	3.7	0%	93%
	<b>52</b>	<b>38</b>	<b>-8</b>	<b>7</b>	<b>89</b>	<b>93.0</b>	<b>179%</b>	<b>104%</b>
<b>Legal and Governance</b>								
Procurement	38	0	-6	0	32	22.1	58%	69%
Elections	0	10	0	0	10	0.1	0%	1%
	<b>38</b>	<b>10</b>	<b>-6</b>	<b>0</b>	<b>42</b>	<b>22.2</b>	<b>58%</b>	<b>53%</b>

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	19th January 2024 Actual	% of Original Complete	% of Revised Complete
<b>RESOURCES</b>	<b>325</b>	<b>72</b>	<b>-38</b>	<b>9</b>	<b>368</b>	<b>271.8</b>	<b>84%</b>	<b>74%</b>
<b>PEOPLE</b>								
<b>Joint Commissioning</b>								
Commissioning and Governance	8	-8	0	0	0	0.0	0%	0%
Community and Partnerships	0	18	0	0	18	17.7	0%	98%
Business Support	5	-5	0	0	0	0.0	0%	0%
	<b>13</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>17.7</b>	<b>136%</b>	<b>98%</b>
<b>Adult Social Care</b>	<b>15</b>	<b>8</b>	<b>-8</b>	<b>0</b>	<b>15</b>	<b>2.1</b>	<b>14%</b>	<b>14%</b>
<b>Education and Achievement</b>								
Business Support	0	0	0	0	0	0.0	0%	0%
Education and Achievement Primary/Special Schools	8	11	0	0	19	17.6	220%	93%
Secondary Schools	33	-14	0	0	19	19.1	58%	101%
	0	10	0	0	10	31.8	0%	318%
	<b>41</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>68.5</b>	<b>167%</b>	<b>143%</b>
<b>Children's Social Care and Safeguarding</b>								
Children's Placement Services & Joint Adoption	40	31	-10	8	69	36.0	90%	52%
Assessment & Looked After Children	0	12	0	0	12	0.1	0%	1%
	<b>40</b>	<b>43</b>	<b>-10</b>	<b>8</b>	<b>81</b>	<b>36.1</b>	<b>90%</b>	<b>45%</b>
<b>Early Help, Partnership and Commissioning</b>	<b>14</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>13.2</b>	<b>94%</b>	<b>83%</b>

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	19th January 2024 Actual	% of Original Complete	% of Revised Complete
<b>PEOPLE</b>	<b>123</b>	<b>65</b>	<b>-18</b>	<b>8</b>	<b>178</b>	<b>137.6</b>	<b>112%</b>	<b>77%</b>
<b>PLACE</b>								
<b>Business Enterprise and Commercial Services</b>								
Property and Development	26	7	-10	0	23	15.2	58%	66%
Development Management	0	0	0	0	0	0.0	0%	0%
	<b>26</b>	<b>7</b>	<b>-10</b>	<b>0</b>	<b>23</b>	<b>15.2</b>	<b>58%</b>	<b>66%</b>
<b>Economy and Place</b>								
Business Growth and Investment	8	14	3	0	25	17.3	216%	69%
Development Management	0	8	0	0	8	0.2	0%	3%
Environment and Sustainability	5	-5	0	0	0	0.2	4%	0%
Project Development	15	-14	0	0	1	1.1	7%	110%
	<b>28</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>34</b>	<b>18.8</b>	<b>67%</b>	<b>55%</b>
<b>Infrastructure and Communities</b>								
Highways	68	-22	9	-5	50	29.9	44%	60%
Public Transport	10	-2	0	0	8	8.5	85%	106%
Library Services	10	-10	0	0	0	0.0	0%	0%
	<b>88</b>	<b>-34</b>	<b>9</b>	<b>-5</b>	<b>58</b>	<b>38.4</b>	<b>44%</b>	<b>66%</b>
<b>Homes and Communities</b>								
Superintendent Registrar	10	-10	0	0	0	0.0	0%	0%
Business and Consumer Protection	8	12	0	0	20	9.0	113%	45%
Bereavement	15	-15	0	0	0	0.0	0%	0%
Leisure Services	18	9	8	0	35	36.4	202%	104%
Theatre Severn and OMH	10	-10	0	0	0	0.0	0%	0%
Visitor Economy	8	-8	11	0	11	10.6	133%	96%
Housing Services	8	14	0	0	22	0.4	5%	2%
	<b>77</b>	<b>-8</b>	<b>19</b>	<b>0</b>	<b>88</b>	<b>56.4</b>	<b>73%</b>	<b>64%</b>

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	19th January 2024 Actual	% of Original Complete	% of Revised Complete
<b>PLACE</b>	<b>219</b>	<b>-32</b>	<b>21</b>	<b>-5</b>	<b>203</b>	<b>128.8</b>	<b>59%</b>	<b>63%</b>
<b>HEALTH AND WELLBEING</b>								
<b>Public Health</b>								
Public Health	25	-10	-10	0	5	4.5	18%	90%
Ecology and Pest Control	0	12	0	0	12	13.6	0%	113%
Community Safety	0	10	0	0	10	5.9	0%	59%
	<b>25</b>	<b>12</b>	<b>-10</b>	<b>0</b>	<b>27</b>	<b>24.0</b>	<b>96%</b>	<b>89%</b>
<b>HEALTH AND WELLBEING</b>	<b>25</b>	<b>12</b>	<b>-10</b>	<b>0</b>	<b>27</b>	<b>24.0</b>	<b>96%</b>	<b>89%</b>
<b>Total Shropshire Council Planned Work</b>								
	<b>720</b>	<b>127</b>	<b>-50</b>	<b>12</b>	<b>809</b>	<b>587.9</b>	<b>82%</b>	<b>73%</b>
<b>CONTINGENCIES</b>								
Advisory Contingency	60	-40	-10	0	10	5.3	9%	53%
Fraud Contingency	50	0	0	0	50	38.3	77%	77%
Unplanned Audit Contingency	573	-573	0	0	0	0.0	0%	0%
Other non audit Chargeable Work	197	-65	0	0	132	93.7	48%	71%
<b>CONTINGENCIES</b>	<b>880</b>	<b>-678</b>	<b>-10</b>	<b>0</b>	<b>192</b>	<b>137.3</b>	<b>16%</b>	<b>72%</b>
<b>Total for Shropshire</b>	<b>1,600</b>	<b>-551</b>	<b>-60</b>	<b>12</b>	<b>1,001</b>	<b>725.2</b>	<b>45%</b>	<b>72%</b>
<b>EXTERNAL CLIENTS</b>	<b>199</b>	<b>41</b>	<b>-1</b>	<b>-1</b>	<b>238</b>	<b>152.7</b>	<b>77%</b>	<b>64%</b>
<b>Total Chargeable</b>	<b>1,799</b>	<b>-510</b>	<b>-61</b>	<b>11</b>	<b>1,239</b>	<b>877.9</b>	<b>49%</b>	<b>71%</b>

