



Committee and Date

Audit Committee

27th September 2024

10:00am

Item

Public



Internal Audit Performance 2024/25

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 and Communities		

1. Synopsis

This report summarises Internal Audit’s 2024/25 work to date. Delivery is in line with previous years. Lower audit assurances 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 2024/25. 31% percent of the revised plan has been completed (**see Appendix A, Table 1**), which is in line with previous delivery records (34% 2023/24: 26% 2022/23).
- 2.2. Five good, 15 reasonable, three limited and one unsatisfactory assurance opinions have been issued. The 24 final reports contained 131 recommendations, none of which were fundamental.
- 2.3. This report proposes revisions in the coverage of planned activity for Shropshire Council, with an increase of 211 days from 1,136 days as reported in July 2024 to 1,347 days. Changes to the planned activity are required due to a successful recruitment campaign with two new Auditors joining the team and the departure of one team member. Revisions to the plan are targeted to provide enough activity

to inform an end of year opinion. The additional days will be held in an unplanned contingency and allocated on a needs basis throughout the remainder of the 2024/25 financial year. This allows for appropriate flexibility to respond to the rapidly changing risk environment. Results of all audit works undertaken will be reported to the Audit Committee following completion and will contribute directly to the CAE year end 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 2024/25 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, has been managed proactively throughout 2023/24 and activities

undertaken to mitigate and manage associated team risks going forward in 2024/25. There are currently four vacancies within the team. Further recruitment will be considered following the successful integration of the new team members.

- 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

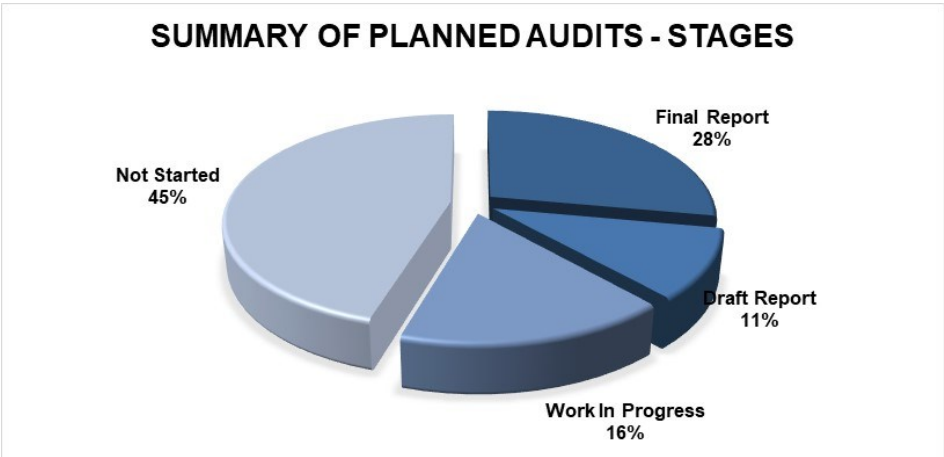
- 7.1. Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews appraises and reports on the efficiency, effectiveness and economy of financial, governance, risk and other 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 2024/25 Internal Audit Plan was presented to, and approved by the Audit Committee at the 17th July 2024 meeting with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 25th August 2024 and includes revisions to the plan.

8. Performance Against the Plan 2024/25

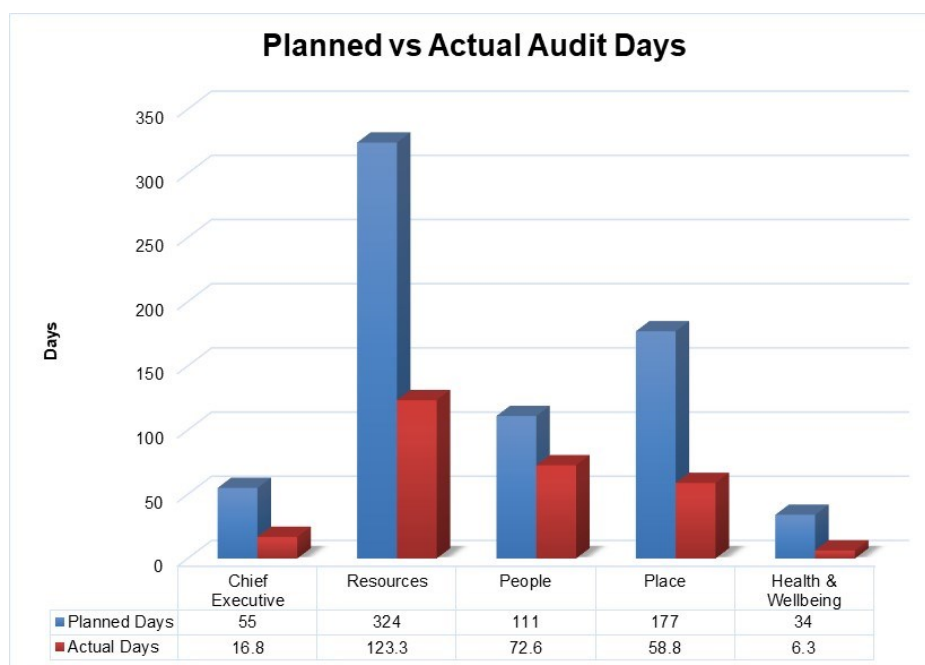
- 8.1. Revisions to the 2024/25 plan provide for a total of 1,347 audit days, an increase of 211 days from those approved by the Committee in July 2024. Changes to the planned activity are required following a successful recruitment campaign in May 2024 with two new Auditors joining the team and the departure of one team member. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.
- 8.2. Since the last Internal Audit performance update, one Auditor has left the team, however, following a successful recruitment campaign in May 2024 two Auditors have been appointed.
- 8.3. The additional days will be held in an unplanned contingency and allocated on a needs basis throughout the remainder of the 2024/25 financial year. This allows for appropriate flexibility to respond to the rapidly changing risk environment.

Results of all audit works undertaken will be reported to the Audit Committee following completion and will contribute directly to the CAE year end opinion.

- 8.4. Pressures within the organisation to address the immediate critical issue of financial sustainability have resulted in many competing priorities for service areas. It is therefore difficult to get audits underway / completed in a timely manner as service areas need to identify savings, participate in PwC transformation project work and are now starting to feel the impact of redundancies which is affecting their capacity to cope with internal audit work. Many assignments are taking longer to complete due to these pressures resulting in delays in completion and finalisation of reports. At this stage it is not clear how this will impact on the overall opinion at the end of 2024/25.
- 8.5. The S151 officer has been briefed on the situation and a summary of the critical elements contributing to the CAE year end opinion have been shared. This includes key areas such as corporate governance, risk management, fundamental systems and follow-up of low assurance audit reports. Deterioration of controls in these areas during 2024/25 will certainly impact the year end opinion.
- 8.6. To improve engagement and ensure that internal audit work is deemed a priority, the team are working with the S151 Officer to improve reporting into the executive management team to help manage this situation. The team continues to work with service areas to ensure that required evidence is received to support the audit work.
- 8.7. Performance is in line with previous delivery records at 31% (34% 2023/24: 26% 2022/23). In total, 24 final reports have been issued in the period from 1st April 2024 to 25th August 2024, all are listed with their assurance rating and broken down by service area at paragraph 8.9. The following chart shows performance against the approved Internal Audit Plan for 2024/25:



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

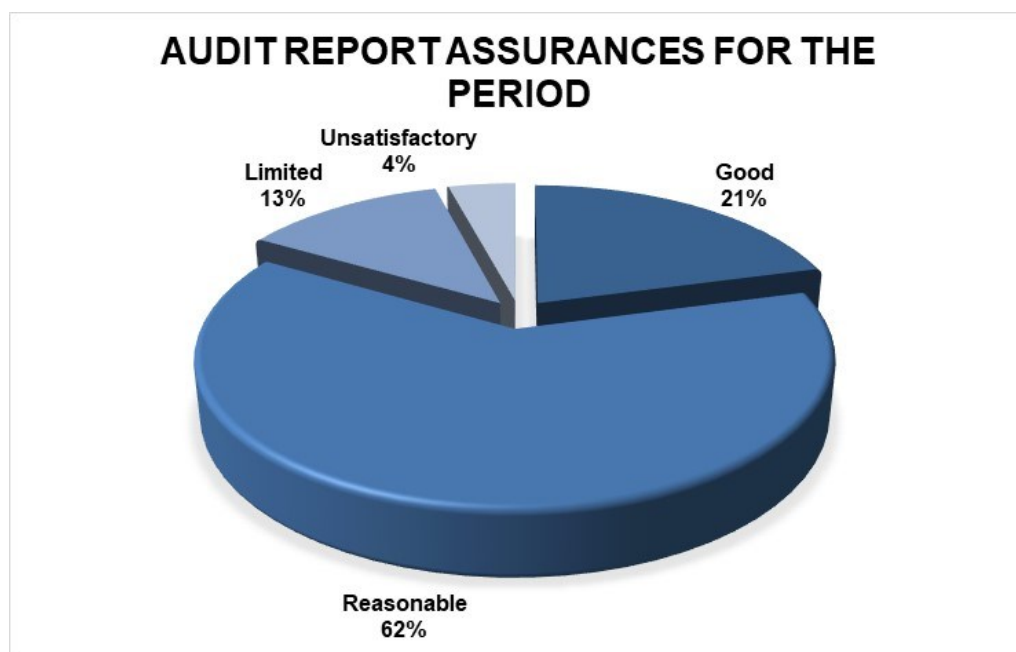


8.9. The following audits have been completed in the period:

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Chief Executive								
Corporate Governance 2023/24		1						
CCTV Follow up 2023/24			1			10	7	
	0	1	1	0	0	10	7	0
Health and Wellbeing								
Community Safety Partnership Responsibilities 2023/24		1				1	2	
	0	1	0	0	0	1	2	0
People - Adults								
Individual Service Funds Follow Up	1					1		
Abbots Wood Comfort Fund		1				2	4	1
Albert Road Comforts Fund		1				2	4	
Greenacres Comfort Fund		1				3	3	
	1	3	0	0	0	8	11	1
People - Children								
Section 17 Payments Children 2023/24			1			7	7	1
Direct Payments Children 2022/23				1		8	1	
	0	0	1	1	0	15	8	1
Place								
Blue Badge Scheme Follow Up	1						2	
Section 106 Agreements 2023/24	1						4	
Licensing Follow up 2023/24		1					3	
Tree Safety Follow up 2023/24		1				2	2	
Dog Wardens Follow Up 2023/24		1				6	1	

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
Leisure Services Contract Follow up 2023/24		1				1	4	1
ASC Pre-Planned Maintenance Contract Management			1			2	1	
	2	4	1	0	0	11	17	1
Resources - Finance and Technology								
Treasury Management 2023/24	1						4	1
Firewall Management Follow Up 2023/24		1				1	4	
IT Service Delivery Management 2023/24		1				2	4	
Microsoft Dynamics CRM Application Follow Up 2023/24		1				2		
Third Party Contractor Access Controls Follow Up 2023/24		1				2	1	
Security Management and Cyber Response 2023/24		1				1	8	
	1	5	0	0	0	8	21	1
Resources - Legal and Governance								
IT Security Policy 2023/24	1						2	1
GDPR/DPA/Freedom of Information Follow up		1				4	1	
	1	1	0	0	0	4	3	1
Total	5	15	3	1	0	57	69	5
%	21%	62%	13%	4%	0%	43%	53%	4%

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. 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 25th August 2024, 20 reports have been issued providing good or reasonable assurances and accounting for 83 % of the opinions delivered. This represents a significant increase in the higher levels of assurance for this period, compared to the previous year outturn of 60%. This is offset by a corresponding decrease in limited and unsatisfactory assurances, currently 17% for the period compared to the previous year outturn of 40%.

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 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?](#)

8.14. Nine draft reports are awaiting management responses, which will be included in the next performance report. There are six Limited and two Unsatisfactory assurances included in these which should be considered when reviewing the Q1 assurance results.

8.15. 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.

- 8.16. A total of 131 recommendations have been made in the 24 final audit reports issued during this period; these are broken down by service area at paragraph 8.9. There are no fundamental recommendations to report in this period.
- 8.17. 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.
- 8.18. The following demonstrates areas where internal audit have added value with unplanned, project or advisory work, not included in the original plan located at **Appendix A, Table 1**.

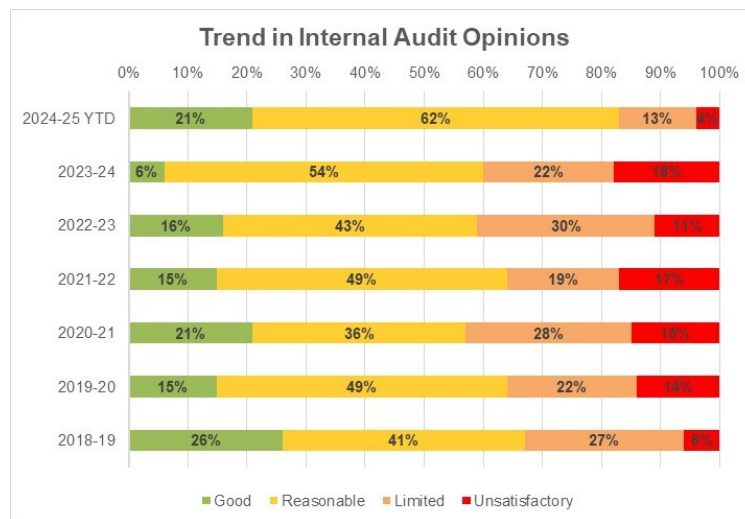
- **Schools self-assessment review and feedback**
Annually a sample of schools are asked to complete a controls evaluation self-assessment. The results are reviewed by Internal Audit to inform the annual plan of work and specific feedback provided to schools where appropriate.
- **Payroll Data Analytics**
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.
- **National Fraud Initiative (NFI)**
The team are co-ordinating the submission of the data for 2024/25 NFI process.
- **Schools Financial Value Standard(SFVS)**
Assessed for maintained schools to inform the programme of financial assessment and audit. Individual SFVS's are referred to as part of specific audits, to evaluate their alignment with Audit's independent judgements. Audit informs the governing body and the local authority of any major discrepancies in judgements and follows up on recommendations in line with agreed processes.
- **Imprest and purchasing card briefing note**
A review was undertaken of imprest and purchasing card transactions to identify trends in spending which could indicate a lack of financial probity or non-compliance with financial rules with a view to identify areas of potential savings. This was presented as a PowerBi Dashboard to enable users to drill down into the transaction to see the detail of each item of expenditure. Following an initial presentation to the S151 Officer, the executive management team were tasked with identifying opportunities for savings in their areas.
- **Adult social care caseload management briefing note**
A review was undertaken to provide independent assurance around the demand led pressures within adult social care regarding the allocation of workload to teams and individual social workers. There is an established process for performance reporting and a recent project has been undertaken with the Data and Insight team to improve reporting in this area. Due to the substantial overlap with the existing project an audit would not add value at this time. A management assurance was received at this time.
- **Children's Improvement Board review**

The Childrens Improvement Board was established to address concerns raised in the OFSTED focussed visit in November 2023. A request made by the Executive Director of Resources for internal audit to provide feedback on whether the actions identified by the board to ensure the OFSTED action plan is implemented. A number of suggestions were made to improve controls, efficiency and to ensure resources were targeted to the right areas.

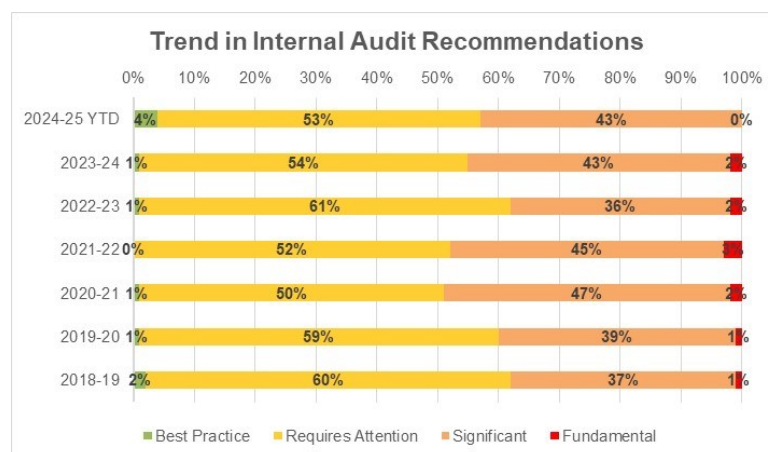
Direction of travel

8.19. 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



8.20. The number of lower-level assurances to date, 17%, is lower than the outturn for 2023/24 of 40%. It should be noted that at this point the number of good assurances is significantly higher, currently 21% compared with the previous year outturn of 6%, whilst the number of unsatisfactory assurances is currently 4%

against a previous year outturn of 18%. There are also six limited and two unsatisfactory audits at draft stage.

8.21. 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 8.9.

Performance Measures

8.22. 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 2024/25 - Audit Committee 17th July 2024
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 25th August 2024

Table 2: Unsatisfactory and limited assurance opinions in the period 1st April to 25th August 2024

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 25th August 2024

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 25th August 2024

	Original Plan	Revised Plan	25 th August 2024 Actual	% of Original Complete	% of Revised Complete
Chief Executive	52	55	16.8	32%	31%
Health and Wellbeing	34	34	6.3	19%	19%
People	76	111	72.6	96%	65%
Adult Services	25	40	34.1	136%	85%
Children's Services	31	51	33.5	108%	66%
Education and Achievement	20	20	5.0	25%	25%
Place	127	177	58.8	46%	33%
Resources	287	324	123.3	43%	38%
Finance and Technology	175	205	83.3	48%	41%
Legal and Governance	51	54	23.3	46%	43%
Workforce and Improvement	61	65	16.7	27%	26%
S151 Planned Audit	576	701	277.8	48%	40%
Contingencies and other chargeable work	336	420	107.1	32%	26%
Total S151 Audit	912	1,121	384.9	42%	34%
External Clients	224	226	37.7	17%	17%
Total	1,136	1,347	422.6	37%	31%

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 25th August 2024¹**Unsatisfactory assurance****People– Children's Direct Payments 2022/23 (Limited 2018/19)**

- The recommendations made in the previous audit have been implemented.
- The system is operated in accordance with up-to-date policies, procedures, financial rules, statutory regulations and legislation, to which relevant staff have access.
- Contractual agreements are in place between all parties involved in the scheme.
- Appropriate processes are in place to set up and assist new service users on direct payments.

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.

- Satisfactory arrangements are in place to make accurate payments to service users.
- Management information is produced on a regular basis and is subject to independent review in a timely manner.

Limited assurance

Chief Executive – CCTV Follow Up 2023/24 (Limited 2022/23)

- Appropriate management arrangements are in place which govern the use of CCTV within the Council.
- Administration of the CCTV systems is undertaken in line with the Corporate Policies.
- CCTV systems comply with data protection legislation and internal policy.
- CCTV technical operations are managed in line with legislation.

People– Section 17 Payments – Children’s Services 2023/24 (Limited 2015/16)

- The recommendations made in the previous audit have been implemented.
- Section 17 payments (cash) are appropriate, authorised and recorded correctly.
- Purchasing cards are used appropriately for reasonable and necessary expenditure.

Place– ASC Pre Planned Maintenance Contract Management

- There are clear and documented checks which demonstrate that the services are being delivered as agreed in the contract.
- The payment process follows Council policy and there is a clear and documented check on invoices received to ensure that the invoices are correct.
- The data held by the contractor agrees to the Council data and regular reconciliations are completed.

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 25th AUGUST 2024

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	25th August 2024 Actual	% of Original Complete	% of Revised Complete
CHIEF EXECUTIVE								
Governance	19	0	0	0	19	3.9	21%	21%
OCE	25	0	0	0	25	1.4	6%	6%
Communications	8	3	0	0	11	11.5	144%	105%
CHIEF EXECUTIVE	52	3	0	0	55	16.8	32%	31%
RESOURCES								
Finance and Technology								
Finance and S151 Officer	55	0	0	0	55	19.2	35%	35%
Financial Management	28	6	0	0	34	8.7	31%	26%
ICT	52	11	0	0	63	15.1	29%	24%
Information Governance	7	0	0	0	7	0.5	7%	7%
Revenues and Benefits	10	0	0	0	10	13.7	137%	137%
Treasury	0	6	0	0	6	6.4	0%	107%
	175	30	0	0	205	83.3	48%	41%
Workforce and Improvement								
Risk Management	8	0	0	0	8	0.0	0%	0%
Human Resources	37	4	0	0	41	16.7	45%	41%
Corporate Performance Management	16	0	0	0	16	0.0	0%	0%
	61	4	0	0	65	16.7	27%	26%
Legal and Governance								
Information Governance	13	3	0	0	16	7.9	61%	49%
Procurement	38	0	0	0	38	15.4	41%	41%
	51	3	0	0	54	23.3	46%	43%
RESOURCES	287	37	0	0	324	123.3	43%	38%

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	25th August 2024 Actual	% of Original Complete	% of Revised Complete
PEOPLE								
Joint Commissioning								
Community and Partnerships	21	7	0	0	28	25.6	122%	91%
Business Support	4	0	0	0	4	2.5	63%	63%
	25	7	0	0	32	28.1	112%	88%
Adult Social Care								
Long Term Support	0	8	0	0	8	6.0	0%	75%
	0	8	0	0	8	6.0	0%	75%
Education and Achievement								
Education Access	10	0	0	0	10	5.0	50%	50%
Secondary Schools	10	0	0	0	10	0.0	0%	0%
	20	0	0	0	20	5.0	25%	25%
Children's Social Care and Safeguarding								
Children's Placement Services & Joint Adoption	23	14	0	0	37	23.1	100%	62%
Assessment & Looked After Children	0	6	0	0	6	6.4	0%	107%
	23	20	0	0	43	29.5	128%	69%
Early Help, Partnership and Commissioning								
	8	0	0	0	8	4.0	50%	50%
PEOPLE	76	35	0	0	111	72.6	96%	65%
PLACE								
Business Enterprise and Commercial Services								
Property and Development	23	4	0	0	27	8.5	37%	31%
Shire Services	0	10	0	0	10	1.1	0%	11%
	23	14	0	0	37	9.6	42%	26%

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	25th August 2024 Actual	% of Original Complete	% of Revised Complete
Economy and Place								
Business Growth and Investment	18	8	0	0	26	4.4	24%	17%
Environment and Sustainability	3	0	0	0	3	2.7	90%	90%
	21	8	0	0	29	7.1	34%	24%
Infrastructure and Communities								
Highways	30	11	0	0	41	12.2	41%	30%
Public Transport	4	3	0	0	7	6.3	158%	90%
Library Services	10	0	0	0	10	9.3	93%	93%
	44	14	0	0	58	27.8	63%	48%
Homes and Communities								
Business and Consumer Protection	14	-1	0	0	13	4.8	34%	37%
Leisure Services	12	0	0	0	12	5.4	45%	45%
Theatre Severn and OMH	5	0	0	0	5	0.5	10%	10%
Housing Services	8	15	0	0	23	3.6	45%	16%
	39	14	0	0	53	14.3	37%	27%
PLACE	127	50	0	0	177	58.8	46%	33%
HEALTH AND WELLBEING								
Public Health								
Public Health	30	0	0	0	30	0.3	1%	1%
Ecology and Pest Control	4	0	0	0	4	5.7	143%	143%
Community Safety	0	0	0	0	0	0.3	0%	0%
	34	0	0	0	34	6.3	19%	19%
HEALTH AND WELLBEING	34	0	0	0	34	6.3	19%	19%

	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	25th August 2024 Actual	% of Original Complete	% of Revised Complete
Total Shropshire Council Planned Work	576	125	0	0	701	277.8	48%	40%
CONTINGENCIES								
Advisory Contingency	20	0	0	0	20	1.1	6%	6%
Fraud Contingency	150	0	0	0	150	72.4	48%	48%
Unplanned Audit Contingency	50	77	0	0	127	0.0	0%	0%
Other non audit Chargeable Work	116	7	0	0	123	33.6	29%	27%
CONTINGENCIES	336	84	0	0	420	107.1	32%	26%
Total for Shropshire	912	209	0	0	1,121	384.9	42%	34%
EXTERNAL CLIENTS	224	2	0	0	226	37.7	17%	17%
Total Chargeable	1,136	211	0	0	1,347	422.6	37%	31%