



<u>Committee and Date</u>
Audit Committee
30 th July 2021
10am

<u>Item</u>
<u>Public</u>

INTERNAL AUDIT ANNUAL REPORT 2020/21

Responsible Officer Ceri Pilawski
e-mail: Ceri.pilawski@shropshire.gov.uk Tel: 01743 257739

1. Summary

- 1.1. This report provides a summary of Internal Audit's work over 2020/21. Based on 547 recommendations across 53 reports and supporting evidence the Head of Audit's opinion provides 'limited assurance' on the Council's framework for governance, risk and internal control.

2. Executive Summary

- 2.1. This annual report provides members with details of the work undertaken by Internal Audit for the year ended 31 March 2021. It informs on delivery against the approved annual audit plan and includes the Head of Audit's opinion on the Council's internal controls, as required by the Public Sector Internal Audit Standards (PSIAS). This in turn, contributes to delivering the Accounts and Audit Regulations 2015 requirement to have internal audit, '*evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*'.
- 2.2. Final performance has been good with the revised plan being delivered above the 90% delivery target, in compliance with the Public Sector Internal Audit Standards and to the satisfaction of customers. 30 good and reasonable assurances were made in the year accounting for 57% of the opinions delivered. This represents a 7% decrease in the higher levels of assurance compared to the previous year, offset by a 7% increase in limited and unsatisfactory opinions.
- 2.3. Based on the Internal Audit work undertaken, and management responses received, I can offer *limited assurance* for the 2020/21 year that the Council's framework for governance, risk management and internal control is sound and working effectively.

- 2.4. There are a continuing and increased number of high and medium risk rated weaknesses identified in key individual assignments that are significant in aggregate, but discrete parts of the system of internal control remain unaffected. In addition to which, the response to the Coronavirus pandemic has introduced unprecedented pressures and responses, and this inevitably is reflected in the opinion. Managers' priorities have been diverted to business continuity pressures and this has removed capacity to plan and deliver improvements to known internal control processes, leading to maintained and increased risks in some areas that may impact on delivery of the Council's objectives. The year has continued to be challenging with the embedding of key fundamental line of business systems (financial and human resources), changes of key managerial posts, alongside a challenge to deliver savings, increase income and respond to changing Coronavirus pressures, at times on a daily and weekly basis.

3. Decisions

The Committee is asked to consider and endorse, with appropriate comment;

- 3.1. Performance against the Audit Plan for the year ended 31 March 2021.
- 3.2. That Internal Audit have evaluated the effectiveness of the Council's risk management, control and governance processes, considering public sector internal auditing standards or guidance, the results of which can be used when considering the internal control environment and the Annual Governance Statement for 2020/21.
- 3.3. The Head of Audit's *limited assurance*, year-end opinion, that the Council's framework for governance, risk management and internal control is sound and working effectively for 2020/21 based on the work undertaken and management responses received.

REPORT

4. Risk Assessment and Opportunities Appraisal

- 4.1. The delivery of a risk based Internal Audit Plan is an essential part of ensuring probity and soundness of the Council's financial and risk management systems and procedures. It is closely aligned to the Council's strategic and operational risk registers and is delivered in an effective manner; where Internal Audit independently and objectively examine, evaluate and report on the adequacy of its customers' control environments as a contribution to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control

systems, by identifying areas for improvement or potential weaknesses, and engaging with management to address these in respect of current systems and during system design. Failure to maintain robust internal control creates an environment where poor performance, fraud, irregularity and inefficiency can go undetected, leading to financial loss, poor value for money and reputational damage.

- 4.2. Internal Audit operates a strategic risk-based plan. The plan is revisited each year to ensure that suitable audit time and resources are devoted to reviewing the more significant areas of risk. This results in a comprehensive range of audits being undertaken in the year, supporting the overall opinion on the control environment. The plan contains a contingency provision which can be utilised during the year to respond to unforeseen work demands that may arise. At the end of the 2020/21 year the impact of Coronavirus meant that the Council had to invoke its business continuity plans and the impact of this is reflected in delivery of the planned audits at this time and the year-end opinion.
- 4.3. The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998 and the Accounts and Audit Regulations 2015. There are no direct environmental or equalities consequences of this proposal.
- 4.4. Internal Audit customers are consulted on the service that they receive. Feedback is included in this report and continues to be very positive.

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. Therefore, no effect.

7. Background

- 7.1. This report is the culmination of the work of the Internal Audit team during 2020/21 and seeks to provide:
 - An update on the internal audit work undertaken.
 - An annual opinion on the adequacy of the Council's governance arrangements.

- Information on the performance of Internal Audit including results of the quality and assurance programme and progress against the improvement plan.
- 7.2. As the Accountable Officer, the Executive Director of Resources (Section 151 Officer) has responsibility for maintaining a sound system of internal control that supports the achievement of the Council's policies, aims and objectives, whilst safeguarding the Council's assets, in accordance with local government legislation. This includes section 151 of the Local Government Act 1972 which requires the Council to plan for the proper administration of its financial affairs.
- 7.3. The Accounts and Audit Regulations 2015 require the Council to have internal audit to; 'evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'. In addition, Internal Audit are expected to comply with the Public Sector Internal Audit Standards to maintain an ongoing programme of quality assessment and improvement.

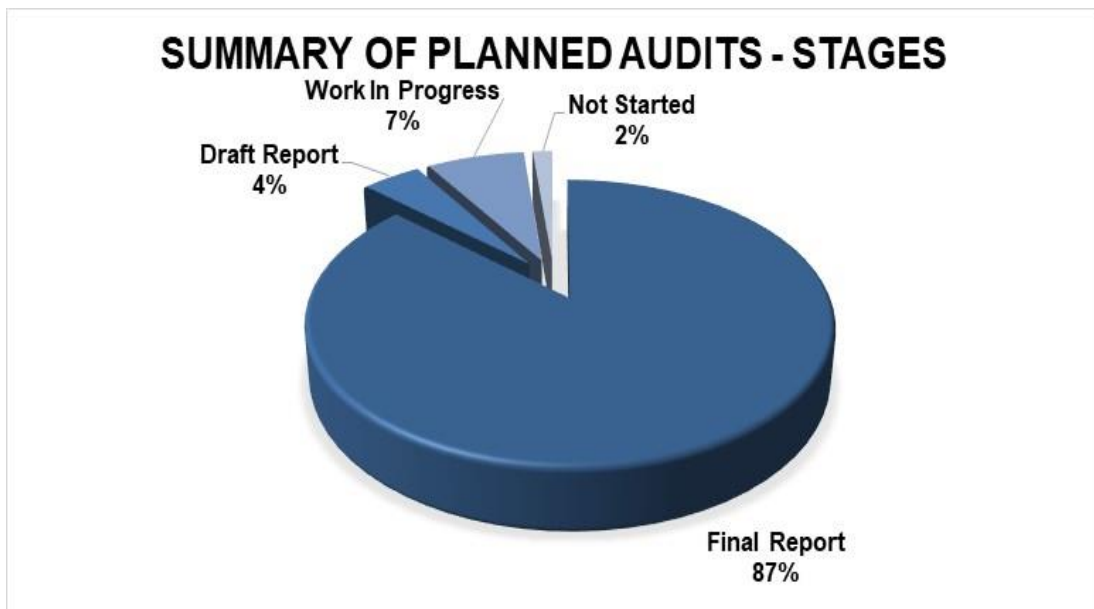
Scope and Purpose of Internal Audit

- 7.4. The Public Sector Internal Audit Standards define the scope of the annual report on internal audit activity. The annual report should include an assessment as to the extent to which compliance with the Standards has been achieved. This annual report provides an internal audit opinion that can be used by the Council to inform its governance statement as part of the wider framework of assurances considered. The annual internal audit opinion concludes on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control and incorporates a summary of the work in support of the opinion, a statement on conformance with the PSIAS and the results of the quality assurance and improvement programme. This is in accordance with the requirements of the 2015 Accounts and Audit Regulations. In addition, Internal Audit has an independent and objective consultancy role to help line managers improve governance, risk management and control.
- 7.5. The purpose of Internal Audit is to provide the Council, through the Audit Committee, the Chief Executive and the Section 151 Officer, with an independent and objective opinion on risk management, control and governance processes and their effectiveness in achieving the Council's agreed objectives.

8. Additional Information

An update on the internal audit work undertaken.

- 8.1. The Internal Audit Plan 2020/21 was considered and approved by Audit Committee at its meeting on the 25th February 2020. The Plan provided for a total of 2,237 days. Revisions throughout the year to reflect changing risks and resources were reported to Audit Committee and the plan revised to 2,197 days. Revisions were necessary to respond to the Coronavirus and reflected changes to the Council’s key risks and requirements.
- 8.2. The Head of Audit can confirm that the service has been free from interference throughout the year. Business continuity plans were mobilised for the complete year and this impacted on delivery in terms of changing scopes, but activity still provided sound coverage for her opinion, which is explored later in this report. Final performance has been good and the target to deliver 90% of the annual plan has been achieved. **Appendix A, Table 1.**
- 8.3. The audit findings and performance of audit have been set out in summary reports which have been presented to the Audit Committee during the year. In total 59 final reports have been issued in 2020/21, 53 with Audit assurances provided; six with self-assessments in fundamental system areas, completed by managers and reviewed by a Principal Auditor. All are listed with their assurance rating and broken down by service area at **Appendix A, Table 2 and 3**
- 8.4. The following chart shows performance against the approved Internal Audit Plan for 2020/21:



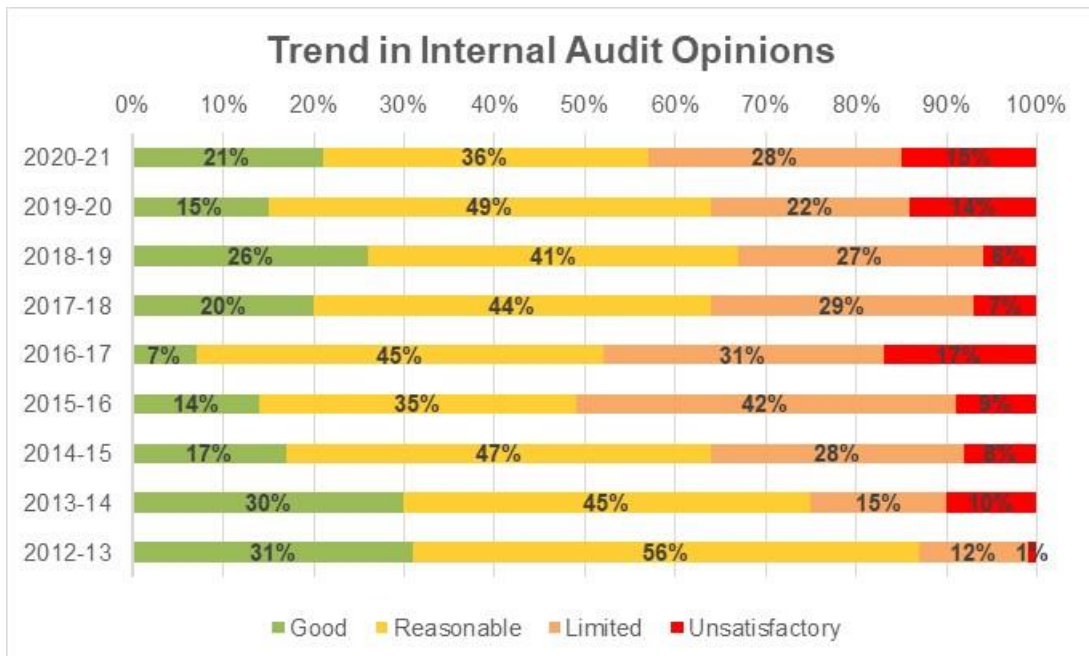
- 8.5. A summary of the reviews resulting in limited and unsatisfactory assurances since the last report, in March 2021 is included at **Appendix A, Table 4.** The Appendix also includes descriptions for the levels of

assurance used in assessing the control environment and the classification of recommendations, **Tables 5 and 6**. Audit areas covered were:

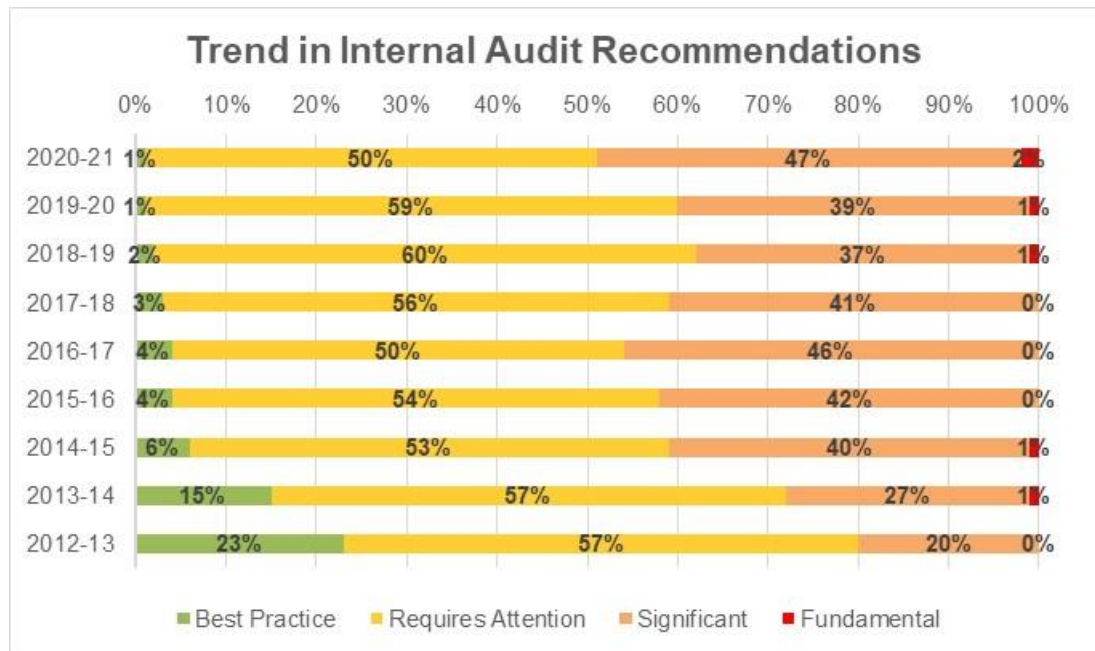
- Adult Services direct payments
- Children’s placements and joint adoption
- Debt recovery
- General ledger
- Mobile device management software – Intune
- Payroll
- Periodic income
- Purchase ledger
- Sales ledger

Audit Committee are asked to advise what action they wish to follow in relation to the limited and unsatisfactory areas reported since their last performance report?

- 8.6. The following set of tables and graphs compare the assurance levels (where given) and categorisation of recommendations made at the Council to demonstrate a direction of travel in relation to the control environment.
- 8.7. The assurance levels awarded to each completed audit area for 2020/21 are:



- 8.8. The overall spread of recommendations agreed with management following each audit review for 2020/21 appear in the following chart:



8.9. 30 good and reasonable assurances were made in the year accounting for 57% of the opinions delivered. This represents a 7% decrease in the higher levels of assurance compared to the previous year, offset by a 7% increase in limited and unsatisfactory opinions. 8 unsatisfactory opinions and 15 limited assurance opinions were issued.

8.10. A total of 547 recommendations have been made in the 53 final audit reports issued in the year; these are broken down by audit area and appear at **Appendix A, Table 7**.

8.11. The number of fundamental recommendations has increased from 1% to 2% of the total number of recommendations made. They were made on the following audits and have been reported to the Audit Committee:

- Telecommunications, Contracts and Procurement
- Leisure Services Contract 2019/20
- Theatre Severn 2019/20
- Highways -Kier Contract
- Street Scene - Dog Wardens Follow Up
- Debt Recovery 2019/20 and self-assessment
- Payroll 2019/20 and self-assessment
- IT Business Administration

8.12. The percentage of significant and fundamental recommendations has increased from 40% to 49%¹ compared to last year with a corresponding decrease in requires attention and best practice recommendations. It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 8** sets

¹ Due to an increase in both significant and fundamental recommendations

out the approach adopted to following up recommendations highlighting Audit Committee's involvement.

8.13. During 2020/21, Internal Audit continued to facilitate work on the National Fraud Initiative (NFI), the results of which will be reported to a later committee, and several internal audit reviews have been conducted to ensure appropriate controls are in place and are operational to counter the risk of fraud. Full details of which appear in **Appendix A, Table 2** and focused primarily on Covid grant awards and data analytics activity to cleanse data. An example of which was the building of counter fraud controls into Covid business grant processes and ensuring appropriate checks were completed. This was a significant exercise with £150m awarded in grants via 30,000 payments.

8.14. These counter fraud activities were further supported by learning following individual investigations. Where internal control weaknesses have been identified, results are reported in a management report and recommendations made and agreed to help reduce a repeat of any inappropriate activity.

8.15. Although Internal Audit is primarily an assurance function, internal audit activity should also add value to the Council. Contingencies are provided in the plan to allow for such activities and review areas reprioritised based on risks. Examples of the types of additional work that the service has conducted since the last report include advice around:

- Breathing Space Project
- Duplicate Payments / Fiscal analysis
- Holiday Act
- Schools Themed Audit Testing
- Shropshire Community Leisure Trust Review
- Asset Management Business World authorisation of payments for contractors
- Bring your own devices (BYOD)
- Leap into Learning Data Cleansing

8.16. Work has also been completed for external clients including honorary and voluntary bodies in addition to the drafting and auditing of financial statements.

An Annual Opinion on the Adequacy of the Council's Governance Arrangements

8.17. In considering an annual audit opinion, it should be noted that assurances given can never be absolute. The internal audit service can however provide the Council with reasonable assurance as to whether there are any major weaknesses to be found in risk management, governance and control processes, **Table 9 shows opinion criteria.**

- 8.18. The matters raised in this report are only those which came to Internal Audit's attention during its internal audit work and are not necessarily a comprehensive statement of all weaknesses that exist, or of all the improvements that may be required.
- 8.19. In arriving at her opinion, the Head of Audit has taken the following matters into account:
- Results of all audits undertaken during the year ended 31 March 2021;
 - Results of Corporate Governance review (reasonable assurance) and Risk Management self-assessment (good assurance);
 - Results of fundamental audit reviews, self-assessments and their direction of travel; **Appendix A, Table 3.**
 - Implementation of recommendations of a fundamental nature;
 - Assurance levels provided and their direction of travel, and those of the recommendation ratings, compared against the risk appetite of the Council;
 - Fundamental recommendations not accepted by management and the consequent risks;
 - Effects of any material changes in the organisation's objectives or activities;
 - Matters arising from previous reports to the Audit Committee and/or Council;
 - If any limitations have been placed on the scope of internal audit;
 - Whether there have been any resource constraints imposed which may have impinged on Internal Audit's ability to meet the full internal audit needs of the Council; and
 - Proportion of the Council's internal audit needs that have been covered to date.
- 8.20. Further consideration of the assurance levels of completed audits shows:
- i. Throughout the year there have been significant adjustments to the plan to respond to COVID, these have been approved in September, December 2020 and March 2021. The revised planned work alongside other audit activity has helped provide the appropriate assurance to the Council. Some of the other assurance activities appear in **Appendix A, Table 2.**
 - ii. Just under six full time equivalents within Internal Audit have responded flexibly to the changing risk environment of the Council and provided support to pandemic activities, this represents approximately half of the team. In doing this there is a level of assurance provided by their activities.
 - iii. In some areas, reliance is placed on assurances from audit reviews conducted in 2019/20. In a year without COVID, audits previously

conducted resulting in a lower level of assurance or fundamental and significant recommendations would be revisited but given the competing pressures in certain service areas, this was not proposed. It is acknowledged that services were focused on delivering a response to COVID initiatives and improving the systems in place had momentarily been placed on hold. This included some key fundamental financial systems, so it seemed sensible not to repeat an Audit where this was the case. Instead of full audits, managers were asked to consider a self-assessment to identify where there had been no change to the environment; a deterioration or an improvement in controls. Whilst audit assurance levels remain unchanged until adequate sampling and testing is conducted, the information from the self-assessments are used to inform a direction of travel and the year-end opinion. The outcomes from the self-assessments were reviewed by a Lead Auditor and feed into the opinion. Self-assessments are identified in **Appendix A, Table 2**.

- iv. Where Internal Audit resources have been deployed to support service areas responding to the pandemic, a level of assurance can be taken from the knowledge gained in working within these areas and whilst not independently tested, professional judgement is applied in these unprecedented times and able to reflect on several governance, internal control and risk management issues. Areas are identified in the Appendix and some of the details are expanded below:

Governance

The Head of Audit acted as Vice Chair of the Business Continuity Group and support to Business Continuity Team. This has provided a level of confidence in:

- Strategic planning, kept up to date with the Council's response to the pandemic, flooding, closure of Shirehall and other emergency incidents and the associated governance processes.
- Links with partners, volunteers and the community in delivering COVID initiatives.
- Directors decision making, evidence of timely escalation of issues that need addressing.
- Inclusion of all service areas in delivering services and responding to the pandemic.
- Regular meetings with the s151 Officer and Monitoring Officer to understand responses in the current climate.
- Health and safety issues considered and addressed for the work force and wider public.
- Formal virtual meetings established for Member committees.

Resources Directorate

- Live reporting on absences, staff resources, capacity, redeployment and secondment processes.
- Corporate responses to health guidance.
- Communications across the Council internally and externally.
- Self-assessments from leads on key financial systems.
- Provision of data analytics to improve the quality of system data.
- Reconciliation of leave data on payroll systems to manager returns to inform and improve the process.
- Advice on projects delivering rapid responses to business needs.
- Personal Protection Equipment (PPE) time spent on providing advice on procurement and issuing processes.
- Evaluation of and advice around IT infrastructure projects established for supporting home working.

Adult Services

- Advice and guidance around the direct payments policy.
- Information and observations as part of situation report (SITREP) attendees at Directors meetings on the responsiveness to and management of the Public Health pressures.
- Public Protection Cell, support to businesses in complying with the varying COVID restrictions and requirements, focusing resources on an intelligence led basis.

Children Services

- Troubled families grant ensuring support is targeted at preventative multi agency work.
- Work in schools has been delayed due to the pressures they are under. Assurance is provided through a review of schools' financial value standard assessments supported by self-assessments with some thematic audits completed in March. The service also relies on previous Ofsted inspection and control statements reported by the Executive Director.
- A self-assessment on adoption support processes is providing a level of management confidence and Auditors have advised the Together for Children partnership on audit arrangements.

Place and Enterprise

- Leisure centres, libraries and other cultural facilities have had disrupted opening hours; processes have been engaged and overseen to manage the risks and activities required around this, redeployment and furloughing of staff.
- Several audits have been completed in this area; Highways; WSP; Bridges and North West Relief Road (NWWR).
- COVID required a response from the Council to help support homelessness and this was seen and demonstrated through the Business Continuity group.

- Grants to businesses facing difficulties required extensive and ongoing validation of financial and business checks prior to payment and ongoing counter fraud data matching through the National Fraud Initiative.

Auditees respected and appreciated the flexibility with which the Team delivered Audit activity during the year whilst maintaining our independence and objectivity.

- v. Auditors have been involved in areas of key organisational risk. Where Auditors have been involved in the delivery of initiatives to support the Council's response to COVID, the team is large enough to ensure that they are not involved in audits of those areas in future.
- vi. There are concerns that some of the unsatisfactory assurances are repeat offenders and whilst recognised that complex areas take time to turn around. focus on addressing these should be escalated once the pressures of Covid recede. Managers have provided a level of assurance through the action plans proposed and resourced and where more multifaceted responses are required, these are identified in the Refocus Programme going forward.
- vii. The assurance levels of key systems and delays in delivering improved controls (some of which were fundamental and significant) due to the impact of COVID activity, will impact on the level of assurance the Head of Audit can provide to the Council.
- viii. It is planned to revisit all unsatisfactory audits and fundamental recommendations in 2020/21.

8.21. When considering the points above, the Head of Audit can offer limited assurance for 2020/21 in her year-end opinion, that the Council's framework for governance, risk management and internal control is sound and working effectively.

8.22. All assurances are provided on the basis that management carry out the actions they have agreed in respect of the recommendations made to address any weakness identified and improvements suggested.

Based on the Internal Audit work, support to the Council in responding to the COVID pandemic and management responses received; I can offer limited assurance for the 2020/21 year on the Council's framework for governance, risk management and internal control. There are a continuing and increased number of high and medium risk rated weaknesses identified in key individual assignments that are significant in aggregate but

where discrete parts of the system of internal control remain unaffected. Management of Coronavirus has introduced unprecedented pressures and responses, and this inevitably has impacted upon my opinion. Managers' priorities have been diverted to business continuity pressures and this has removed capacity to plan and deliver improvements to known internal control processes, leading to maintained and increased risks in some areas that may impact on delivery of the Council's objectives. The year has continued to be challenging with the embedding of key fundamental line of business systems (financial and human resources), changes of key managerial posts, alongside a challenge to deliver savings, increase income and respond to changing Coronavirus pressures, at times on a daily and weekly basis.

Information on the performance of Internal Audit including results of the quality and assurance programme and progress against the improvement plan.

8.23. Audit Performance is demonstrated by measuring achievement against the plan, ensuring compliance against the Public Sector Internal Audit Standards, benchmarking the service against others in the sector and evaluating improvements made over the previous twelve months. The effectiveness of Internal Audit is further reviewed through the Audit Committee's delivery of its responsibilities and feedback gained from customer satisfaction surveys.

Aspect of measure	Target 2020/21	Actual 2020/21
Percentage of revised plan delivered	90%	97%
Compliance with Public Sector Internal Audit Standards	Compliant	Compliant
Percentage of customers satisfied overall with the service	80%	87%

8.24. An annual review of Internal Audit is conducted in the form of a self-assessment of compliance with the Public Sector Internal Audit Standards. The self-assessment forms part of another report on this agenda: 'Annual review of Internal Audit, Quality Assurance and Improvement Programme (QAIP) 2020/21. In addition, an external assessment conducted by CIPFA and reported on to a February 2017 meeting of this Committee demonstrated compliance with the PSIAS, the external assessment will be repeated in the current financial year.

- 8.25. Internal Audit recognises the importance of meeting customer expectations as well as conforming to the UK Public Sector Internal Audit Standards. The Service continually focuses on delivering high quality audit to clients – seeking opportunities to improve where possible.
- Commitment to quality begins with ensuring that appropriately skilled and experienced people are recruited and developed to undertake audits.
 - Audit practice includes ongoing quality reviews for all assignments. These reviews examine all areas of the work undertaken, from initial planning through to completion and reporting. Key targets have been specified - that the assignment has been completed on time, within budget and to the required quality standard.
 - A Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication. The quality of audits is evidenced through performance and delivery, feedback from our clients and an annual self-assessment.
 - There is a financial commitment for training and developing staff. Training provision is reviewed continually through the appraisal process and regular meetings with individual auditors. Individual training programmes are developed to ensure that staff are kept up to date with the latest technical / professional information and to ensure that they are equipped with the appropriate skills to perform their role.
- 8.26. Customers are asked for feedback on their audit experience after most audit reviews. Feedback is provided on the quality of the service and helps to ensure that audit work meets client expectations and the quality of audit work is maintained. The percentages of excellent and good responses for the last three years are detailed in **Appendix A, Table 10**.
- 8.27. The percentage of customers scoring the service as high or excellent has decreased slightly (95% to 92%). This is still above our target and we are not complacent. Where individual ratings are low, or showing a downward trend, we do value the opportunity to explore the reasons for these and talk to the customer to identify the key issues and aim to improve on them.
- 8.28. During the last year several compliments and comments have been received in respect of the service from both questionnaires and directly, these appear at **Appendix A, Table 11**. Most comments have been very positive reflecting the hard work the team devote to establishing a good professional relationship with clients, especially in this year of pandemic, making the client as comfortable as possible and the process as easy as possible whilst still delivering the service. All other comments

are followed up with the author to identify where lessons can be learnt and improvements made.

8.29. Internal Audit employ a risk-based approach to determining the audit needs of the Council at the start of the year and use a risk-based methodology in planning and conducting audit assignments. All work has been performed in accordance with PSIAS. To ensure the quality of the work performed, a programme of quality measures is used, which includes:

- Supervision of staff conducting audit work;
- Review of files of working papers and reports by managers and partners;
- Receipt of formal feedback from managers to audit findings and recommendations;
- Follow up reviews for reports attracting low assurance levels and recommendation follow up processes;
- The use of satisfaction surveys for each completed assignment;
- Annual appraisal of audit staff and the development of personal development and training plans;
- The maintenance of guidance and procedures.

8.30. There have been no instances during the year which have impacted on Internal Audit's independence and/or have led to any declarations of interest.

Performance measures

8.31. All Internal Audit work has been completed in accordance with the agreed plan and the outcomes of final reports have been reported to the Audit Committee.

Review of the effectiveness of Internal Audit work by the Audit Committee

8.32. The Council had a well-established Audit Committee in place during 2020/21 which operated in accordance with best practice. Its terms of reference and associated working practices are aligned with those suggested by CIPFA and are reviewed annually. Its members received regular training on the role of the committee and how they can best support this, as well as the roles of internal and external audit. It undertakes an annual self-assessment exercise and seeks to improve the way in which it operates.

8.33. The Committee provides an Annual Assurance Report to Council to summarise its work and opinion on internal controls. This report is also located on this agenda.

8.34. The Council's Audit Committee considers external and internal audit reports and the Committee requests management responses to any significant issues reported, including reporting the progress made in implementing audit recommendations. Senior officers have attended the Audit Committee to provide management responses in relation to a few reports. Examples of audit work and remedial action that have been scrutinised by the Audit Committee include reports on: Leisure Services; Highways Term Maintenance and Highways Design Contracts.

9. Conclusions

- 9.1. The Internal Audit Service has completed enough activity during this year of Covid pandemic for the Head of Audit to provide an annual opinion on the adequacy of the Council's framework for governance, risk management and internal control, the overall opinion is limited.
- 9.2. Information on the performance of Internal Audit demonstrates compliance with the PSIAS and no areas of significant concern.

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 2020/21 - Audit Committee 25th February 2020

Internal Audit Plan 2020/21 – Performance Report - Audit Committee 17th September 2020

Internal Audit Plan 2020/21 – Performance Report - Audit Committee 10th December 2020

Internal Audit Plan 2020/21 – Performance Report - Audit Committee 4th March 2021

Public Sector Internal Audit Standards (PSIAS).

Various internal documents supporting self-assessment against the PSIAS.

Audit management system.

Accounts and Audit Regulations 2015, 2018 and Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Cabinet Member (Portfolio Holder)

Lezley Picton, Leader of the Council and Brian Williams, Chairman of the Audit Committee

Local Member

All

Appendices

Appendix A

Table 1: Summary of actual audit days delivered against plan 2020/21

Table 2: Final audit report assurance opinions issued in 2020/21

Table 3: Audit opinion and recommendations made on fundamental systems 2020/21

Table 4: Unsatisfactory and limited assurance opinions since February 2021 listed by service area

Table 5: Audit assurance opinions

Table 6: Audit recommendation categories

Table 7: Audit recommendations made in 2020/21

Table 8: Recommendation follow up process (risk based)

Table 9: The principles and assurance criteria applied to the Head of Audit's opinion

Table 10: Customer Feedback Survey Forms

Table 11: Summary of compliments and comments 2020/21

Appendix B - Audit plan by service – annual report 2020/21

APPENDIX A

Table 1: Summary of actual audit days delivered against plan 2020/21

	Original Plan	Revised Plan	March Actual	% of Original Complete	% of Revised Complete
Chief Executive ²	821	454	426.8	52%	94%
Finance, Governance and Assurance	420	248	222.0	53%	90%
Governance	14	15	16.6	119%	111%
Workforce and Development	361	168	164.5	46%	98%
Legal and Democratic	26	23	23.7	91%	103%
Adult Services	194	90	82.5	43%	92%
Social Care	134	77	77.5	58%	101%
Public Health	29	2	0.0	0%	0%
Public Protection	31	11	5.0	16%	45%
Place and Enterprise	221	176	152.9	69%	87%
Children's Services	248	30	43.1	17%	144%
Schools	126	1	15.1	12%	1510%
Other	122	29	28.0	23%	97%
S151 Planned Audit	1,484	750	705.3	48%	94%
Contingencies and other chargeable work	582	1,209	1,207.1	207%	100%
Total S151 Audit	2,066	1,959	1,912.4	93%	98%
External Clients	171	238	222.2	130%	93%
Total	2,237	2,197	2,134.6	95%	97%

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

Table 2: Final audit report assurance opinions issued in 2020/21

Summary

Audits 2020 / 21	Assurance	%	Direction of travel ³	Audits 2019 / 20	%	Audits 2018 / 19	%
11	Good	21	↑	11	15	16	26
19	Reasonable	36	↓	35	49	26	41

² Plan delivery is based on Directorate and Service groupings in position for the 2020/21 year

³ Based on percentages

Audits 2020 / 21	Assurance	%	Direction of travel ³
30	Sub total	57	↓
15	Limited	28	↓
8	Unsatisfactory	15	↓
23	Sub total	43	↓
53	Overall total	100	

Audits 2019 / 20	%	Audits 2018 / 19	%
46	64	42	67
16	22	17	27
10	14	4	6
26	36	21	33
72	100	63	100

Full details

	Audit	Assurance
1	ERDF Grant Claims	Good
2	Strengthening Families Grant	Good
3	Capital Accounting 2019/20	Good
4	Treasury Management	Good
5	Risk Management Self-Assessment	Good
6	Housing Benefits	Good
7	Medium Term Financial Strategy	Good
8	NNDR Self-Assessment	Good
9	Legionella Follow Up	Good
10	Digital Strategy	Good
11	IT Service Desk Procedures	Good
12	Corporate Governance 2019/20	Reasonable
13	Liquid Logic Application 2019/20	Reasonable
14	Adult Social Care Financial Assessments	Reasonable
15	Deprivation of Liberty Safeguards	Reasonable
16	Commercial Strategy and Plans 2019/20	Reasonable
17	Climate Change Strategy	Reasonable
18	Highways Maintenance – Bridges	Reasonable
19	IDOX Planning Application Review	Reasonable
20	Northwest Relief Road	Reasonable
21	Long Mountain Primary School 2019/20	Reasonable
22	Unit4 Business World Application 2019/20	Reasonable
23	Budget Management and Control	Reasonable
24	Capital Management and Monitoring	Reasonable
25	Income Collection Self-Assessment	Reasonable
26	COVID Cyber Risk Assessment	Reasonable
27	Wireless Networking	Reasonable
28	Business Continuity (including backup and Nutanix)	Reasonable
29	Remote Servers	Reasonable
30	SharePoint	Reasonable
31	Assistive Technologies	Limited
32	Adults Direct Payments	Limited
33	Partnerships 2019/20	Limited
34	WSP 2019/20	Limited
35	Grey Fleet - Enterprise Contract	Limited

	Audit	Assurance
36	Children's Placements, Adoptions and Fostering including Allowances Self-Assessment	Limited
37	General Ledger 2019/20 and self-assessment	Limited
38	Imprest and Purchasing Card Spot Checks 2019/20	Limited
39	Purchase Ledger 2019/20 and self-assessment	Limited
40	Sales Ledger Periodic Income 2019/20 and self-assessment	Limited
41	VAT	Limited
42	Digital Mailroom	Limited
43	Telecommunications, Contracts and Procurement	Limited (FR) ⁴
44	Intune	Limited
45	GDPR / FOI	Limited
46	Leisure Services Contract 2019/20	Unsatisfactory (FR)
47	Theatre Severn 2019/20	Unsatisfactory (FR)
48	Highways -Kier Contract	Unsatisfactory (FR)
49	Street Scene - Dog Wardens Follow Up	Unsatisfactory (FR)
50	Debt Recovery 2019/20 and self-assessment	Unsatisfactory (FR)
51	Sales Ledger 2019/20 and self-assessment	Unsatisfactory
52	Payroll 2019/20 and self-assessment	Unsatisfactory (FR) ⁵
53	IT Business Administration	Unsatisfactory (FR)

	OTHER AREAS contributing to the opinion	
1	ASC Infection Control Grant - Monthly returns	Grant
2	DFT Asset Funding Review	Grant
3	Covid Business Grants	Grant
4	Local Transport Plan (LTP)	Grant
5	Adult Social Care COVID Workforce Capacity Grant	Grant
6	COVID19 Compliance and Enforcement Grant	Grant
7	Duplicate Payments / Fiscal Analytics	Consultancy
8	Schools Self-Assessment	Consultancy
9	Asset Management: BW and authorisation of payments for contractors	Consultancy
10	Shropshire Community Leisure Trust Review	Consultancy
11	Direct Payments Task and Finish Group	Consultancy
12	Redeployment Insurance and Finance	Consultancy
13	Regulatory Services SWAT Team	Consultancy
14	Covid Business Continuity Support	Consultancy
15	Business World leave review for COVID	Consultancy
16	Data cleansing reports for HR systems	Consultancy

⁴ FR with fundamental recommendation

⁵ FR made as part of Pensions Payroll interfacing

17	Together4Children Joint Audit Arrangements	Consultancy
18	EMS System Replacement	Consultancy
19	Schools Financial Value Standard (SFVS)	Consultancy
20	Shirehall Security System Project 19/20	Consultancy
21	Community Enablement - Purchasing Cards	Consultancy
22	Honorary and Voluntary Bodies Review 19/20	Consultancy
23	Analytics for financial systems (IDEA); debt recovery; payroll; to assist data cleansing and audits	Consultancy
24	Theatre Severn PEDs	Consultancy
25	Active Directory Leavers Analytics	Consultancy
26	EMS Free School Meals Security Consultancy	Consultancy
27	Redcar and Cleveland Cyber Attack	Consultancy
28	Schools themed audit testing	Assurance

Key

Text in blue	High risk from an audit perspective
--------------	-------------------------------------

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	9	10	9	4	32
Finance, Governance and Assurance	6	4	5	2	17
Governance	0	1	0	0	1
Workforce and Development	3	5	3	2	13
Legal and Democratic	0	0	1	0	1
Adult Services	0	3	2	0	5
Social Care	0	3	2	0	5
Public Health	0	0	0	0	0
Public Protection	0	0	0	0	0
Place and Enterprise	1	5	3	4	13
Children's Services	1	1	1	0	3
Schools	0	1	0	0	1
Others	1	0	1	0	2
Total for 2020/21					
➤ Numbers	11	19	15	8	53
➤ Percentage	21%	36%	28%	15%	100%
Percentage 2019/20	15%	49%	22%	14%	100%
Percentage 2018/19	26%	41%	27%	6%	100%
Percentage 2017/18	20%	44%	29%	7%	100%
Percentage 2016/17	7%	45%	31%	17%	100%
Percentage 2015/16	14%	35%	42%	9%	100%

Table 3: Audit opinions made on fundamental systems

Fundamental system	Direction of travel	Level of assurance given
Budget Management and Control	↓	Reasonable
Capital Accounting 19/20	=	Good
Capital Accounting Management and Monitoring	=	Reasonable
Corporate Governance 19/20 and 20/21	=	Reasonable
Debt Recovery Self-Assessment	=	Unsatisfactory
General Ledger Self-Assessment	=	Limited
Housing Benefits	=	Good
Income Collection Self-Assessment	=	Reasonable
Medium Term Financial Strategy		Good
NNDR Self-Assessment	=	Good
Payroll System Self-Assessment	=	Unsatisfactory
Periodic Income Self-Assessment	=	Limited
Purchase Ledger Self-Assessment	=	Limited
Risk Management Self-Assessment	=	Good
Sales Ledger Self-Assessment	=	Unsatisfactory
Treasury Management	=	Good
VAT	↓	Limited

Table 4: Unsatisfactory and limited assurance opinions since March 2021 listed by service area⁶

Unsatisfactory assurance

Management self-assessment, reported for completeness only, no change to control environment

- Debt Recovery
- Sales Ledger
- Payroll

Limited assurance

Adult Services – Direct Payments (Limited 2018/19)

- Previous audit recommendations 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.
- Expenditure by Service Users is monitored on a regular basis and the recovery of monies made where appropriate.
- Satisfactory arrangements are in place to make accurate payments to Service Users.

⁶ 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.

Workforce and Development– Mobile Device Management Software - Intune

- To ensure that there are appropriate Intune enrolment processes in place for mobile devices.
- To ensure that appropriate Intune configuration policies have been applied to mobile devices.
- To ensure that Intune has been configured to adequately protect devices and corporate information.
- To ensure that any mobile apps are adequately deployed and controlled through Intune.
- To ensure there is a change control process for managing changes to the Intune configuration.

Management self-assessment, reported for completeness only, no change to control environment

- Children’s placements and joint adoption
- General Ledger
- Purchase Ledger
- Periodic Income

Table 5: 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 6: 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 7: Audit recommendations made in 2020/21

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	3	166	140	4	313
Finance, Governance and Assurance	3	116	91	2	212
Governance	0	0	0	0	0
Workforce and Development	0	43	42	2	87
Legal and Democratic	0	7	7	0	14
Adult Services	4	27	33	0	64
Social Care	4	27	33	0	64
Public Health	0	0	0	0	0
Public Protection	0	0	0	0	0
Place and Enterprise	0	52	67	4	123
Children's Services	0	30	17	0	47
Schools	0	24	11	0	35
Others	0	6	6	0	12
Total for 2020/21					
➤ Numbers	7	275	257	8	547
➤ Percentage	1%	50%	47%	2%	100%
Percentage 2019/20	1%	59%	39%	1%	100%
Percentage 2018/19	2%	60%	37%	1%	100%
Percentage 2017/18	3%	56%	41%	0%	100%
Percentage 2016/17	4%	50%	46%	0%	100%
Percentage 2015/16	4%	54%	42%	0%	100%

Table 8: 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.

Table 9: The principles and assurance criteria applied to the Head of Audit’s opinion:

Principles applied to the opinion:

1. Authentic: Opinions are fair, reliable and honest
2. Transparent: Opinions are qualified with evidence or professional judgement
3. Strategic: Macro level information without undue detail
4. Insightful: Information is engaging and generates discussion
5. Resolute: Opinion is delivered with courage and conviction

Assurance criteria applied:

Opinion	Indication of when this type of opinion may be given**	Traditional Opinion
Substantial	Limited number of medium risk related weaknesses identified but generally only low risk rated weaknesses have been found in individual assignments/ observations. No one area is classified as high or/ critical risk	Unqualified
Reasonable	Medium risk rated weakness identified in individual assignments/ observations that are not significant in aggregate to the system of governance, risk management or control. High risk rated weaknesses identified in individual assignments/ observations that are isolated to specific systems, processes and services None of the individual assignment reports/ observations have an overall high or critical risk	
Limited	Medium risk related weaknesses identified in individual assignments that are significant in aggregate but discrete parts of the system of internal control remain unaffected and/or High risk rated weaknesses identified in individual assignments/ observations that are significant in aggregate but discrete parts of the system of internal control remain unaffected, and/or	

Opinion	Indication of when this type of opinion may be given**	Traditional Opinion
	Critical risk rated weaknesses identified in individual assignments/ observations that are not widespread to the system of internal control, and More than a minority of the individual assignment reports/ observations may have an overall report classification or rating of high or critical risk	
No Assurance	High risk rated weaknesses identified in individual assignments/ observations that in aggregate are widespread to the system of internal control and/or Critical risk rated weaknesses identified in individual assignments/ observations that are widespread to the system of internal control or More than a minority of the individual assignment reports/ observations have an overall report classification of either high or critical risk Lack of management action to deliver improvements, may be identified by repeating recommendations of a high or critical risk	Qualified
Disclaimer	An opinion cannot be issued because insufficient internal audit work has been completed due to either: -restrictions in the agreed audit programme, which means that audit work would not provide enough evidence to conclude on the adequacy and effectiveness of governance, risk management and control, or - unable to complete enough reviews and gather enough evidence to conclude on the adequacy of arrangements for governance, risk management and control	Qualified

** Indicators refer not only to Internal Audit reviews, but wider assurance providers and intelligence from across the business that is evidenced, an example would be peer reviews.

Table 10: Customer Feedback Survey Forms - percentage of excellent and good responses

Item Being Scored	2018/ 2019	2019 / 2020	2020 / 2021	Direction of Travel
Pre-audit arrangements	88%	85%	88%	↑
Post-audit briefing	88%	84%	88%	↑
Audit coverage/scope of the audit	83%	84%	82%	↓
Timeliness of production of report	86%	86%	91%	↑

Item Being Scored	2018/ 2019	2019 / 2020	2020 / 2021	Direction of Travel
Accuracy and clarity of report	89%	85%	88%	↑
Practicality of recommendations	82%	80%	79%	↓
Professionalism of approach	95%	94%	93%	↓
Communication skills	97%	95%	93%	↓
Timeliness, competence, manner	88%	86%	85%	↓
Number of forms returned	28	44	47	↑
% of forms scored as excellent and good	88%	95%	92%	↓

Table 11: Summary of compliments and comments 2020/21

Compliments⁷

Really helpful piece of work enabling me to make a decision on this. Thanks for your support on this financial appraisal.

Many thanks for the comments, they are really useful, and I will build into the brief. Please thank your colleague for their input.

It all seemed to run well. X conducted the audit well; all communication was excellent. The team felt she was clear in what she asked for. I wasn't made aware of any big issues or taking up too much time for everything she requested. It has been a pleasure working with you.

External Client: I feel that this year's audit has gone well and we are using the plan to improve organisational practices, we have addressed many of the issues raised and I am hopeful that we will make your teams job much easier next year. I've also enjoyed working with x and feel that that audit has been beneficial.

This one is obviously a new Audit, and it is great to see that "exceptional" events are audited as well as the "normal". Cyber Risks

Thank you for providing an excellent service during this unprecedented time.

Just a comment that we particularly appreciated the way that questions were asked during the audit i.e. the questions grouped together and asked 2 or 3 times over the week rather than lots of individual questions. This made the audit a lot easier in these busy times.

⁷ Depersonalised for public reporting

Having spoken to the team we would all like it to be noted how open and supportive X was, she was fully engaged from the outset and proved to be a 'real critical friend' during the whole process, we all agreed that she was professional in her approach and the communication throughout the audit was tremendous...so thank you.

The audit gives us reassurance that we are continuing to improve and that we have been able to maintain good levels of service despite the on-going pandemic. (

X ensured that she kept us up to date throughout the Audit. This Audit was undertaken whilst all parties were working remotely due to the Covid 19 pandemic. X and some of the team had additional stresses of having to home school during some of the time and they all did an excellent job. Multi-tasking superbly. This was taken in their stride by all staff and did not hamper the quality of the Audit. Video meetings were undertaken successfully.

The Auditor understood the current pressures on the team, and this was very much appreciated.

X was a pleasure to deal with, very knowledgeable, helpful, patient, and thorough in the Audit.

The process assisted in setting the context for the audit, ... and using the audit process to help strengthen business processes for the effective and transparent operation of the improvement programme. The audit is considered to have been helpful and timely in recommending improvements for the forthcoming financial year and beyond.

Thank you very much for the attached document, the thorough nature of the contents/recommendations and your patience too. As discussed previously, procedures have been refined to ensure that there are no financial issues moving forward.

Comments

The report itself could be clearer in the way it is written myself and a colleague read it and we were both slightly confused around some of the points and what they related to so it could be changed so it's more reader friendly. Some of the recommendations are relating to the ideal scenario, which although great is not realistic and doesn't have the support of those higher up in the organisation and there is no appetite to change the team in this way. The same recommendations were also made previously, and the same point raised then. Therefore, whilst I understand the need to reference the ideal position it is slightly unfair on the team to raise a significant issue on the audit report that they have no power to change. The team itself and management would happily get more resources and implement the ideal, but this position is not

supported, and the team has been small and structured in this way for many years.

Auditors do review the language used in reports, this was based on a technical subject written for the system owner and the Auditor worked through all the concerns raised. It was more the understanding of the client of how to interpret the exception reports, this is something we have reflected on and adjust where appropriate providing the necessary awareness training to new clients.

Please note, this is the first and likely only time I will ever mark any part of the audit process as “weak” and I wish to clarify the point in writing. Before the audit, there were discussions as to whether it was an appropriate time to undertake the work. I was extremely keen for this to be delayed due to the extraordinary strain on the staff in XX due to the pandemic, alongside existing workload. We have since found that there was some confusion as to my insistence on it being delayed and the audit went ahead against my wishes – there was no malice or ill-will in this, it was a regrettable oversight at a difficult time. I am confident that all the issues identified in this audit have little or no material impact on our ability to deliver excellent services and I would like our track record over the past four years to be noted when considering this audit. As a department, we very rarely receive negative audits anymore and often welcome very positive findings. I’d like to thank the audit department for their continued support and professionalism, shining a light on areas that need addressing for the good of everyone involved. I value the process but felt it important to mention the background to this issue for completeness, as Audit would have.

As a service we have reviewed our approach in briefing clients and ensure that we are very clear on when and why we need to complete an audit review at a given time. Our initial response is to accommodate the service area where we can, but this is not always possible due to the competing pressures on our resources too.

APPENDIX B

AUDIT PLAN BY SERVICE – ANNUAL REPORT 2020/21

	Original Plan Days	Revised Plan Days	31 March 2021 Actual	% Original Plan Achieved	% Revised Plan Achieved
CHIEF EXECUTIVE					
Governance	14	15	16.6	119%	111%
Finance Governance & Assurance					
Finance Transactions	135	42	38.9	29%	93%
Finance and S151 Officer	88	61	52.5	60%	86%
Financial Management	83	63	53.4	64%	85%
Procurement and Contract Management	30	30	27.2	91%	91%
Revenues and Benefits	59	31	28.0	47%	90%
Risk Management and Insurance	7	0	0.3	4%	0%
Treasury	18	21	21.7	121%	103%
	420	248	222.0	53%	90%
Workforce and Development					
Human Resources	161	43	37.8	23%	88%
Information Governance	8	0	0.0	0%	0%
ICT	168	122	124.3	74%	102%
Occupational Health & Safety	11	3	2.4	22%	80%
Customer Services	13	0	0.0	0%	0%
	361	168	164.5	46%	98%
Legal and Democratic	26	23	23.7	91%	103%
CHIEF EXECUTIVE	821	454	426.8	52%	94%
ADULT SERVICES					
Social Care Operations					
Long Term Support	117	67	67.5	58%	101%
Assistive Services	5	10	9.7	194%	97%
	122	77	77.2	63%	100%
Social Care Efficiency and Improvement	12	0	0.3	3%	0%
Public Health	29	2	0.0	0%	0%
Public Protection					
Environmental Protection and Prevention- Public Protection	15	10	4.2	28%	42%
Community Safety	8	1	0.8	10%	80%
	23	11	5.0	22%	45%

	Original Plan Days	Revised Plan Days	31 March 2021 Actual	% Original Plan Achieved	% Revised Plan Achieved
Bereavement	8	0	0.0	0%	0%
ADULT SERVICES	194	90	82.5	43%	92%
PLACE AND ENTERPRISE					
Business, Enterprise and Commercial Services					
Commercial Services	8	5	5.0	63%	100%
Housing Services	10	0	0.9	9%	0%
Shire Services	15	0	0.0	0%	0%
Strategic Asset Services	13	9	11.9	92%	132%
	46	14	17.8	39%	127%
Economic Development					
Business Growth and Investment	19	27	5.9	31%	22%
Development Management	8	8	8.4	105%	105%
Planning & Corporate Policy	8	15	15.7	196%	105%
Project Development	15	0	0.0	0%	0%
	50	50	30.0	60%	60%
Infrastructure and Communities					
Highways	95	96	88.3	93%	92%
Library Services	6	0	0.0	0%	0%
Public Transport	12	12	11.6	97%	97%
	113	108	99.9	88%	93%
Culture and Heritage					
Theatre Severn and OMH	8	3	3.4	43%	113%
Leisure Services	0	1	1.8	0%	180%
Visitor Economy	4	0	0.0	0%	0%
	12	4	5.2	43%	130%
PLACE AND ENTERPRISE	221	176	152.9	69%	87%
CHILDREN'S SERVICES					
Safeguarding					
Assessment & Looked After Children	15	0	0.0	0%	0%
Children's Placement Services & Joint Adoption	49	5	3.7	8%	74%
Safeguarding	20	16	14.1	71%	88%
	84	21	17.8	21%	85%
Learning and Skills					

	Original Plan Days	Revised Plan Days	31 March 2021 Actual	% Original Plan Achieved	% Revised Plan Achieved
Business Support	31	5	5.5	18%	110%
Education Improvements	7	3	4.7	67%	157%
Primary/Special Schools	116	1	15.1	13%	1510%
Secondary Schools	10	0	0.0	0%	0%
	164	9	25.3	15%	281%
CHILDREN'S SERVICES	248	30	43.1	17%	144%
Total Shropshire Council Planned Work	1,484	750	705.3	48%	94%
CONTINGENCIES					
Advisory Contingency	60	31	35.9	60%	116%
Fraud Contingency	200	85	87.9	44%	103%
Unplanned Audit Contingency	50	0	0.0	0%	0%
Other non-audit Chargeable Work	272	1,093	1,083.3	398%	99%
CONTINGENCIES	582	1,209	1,207.1	207%	100%
Total for Shropshire	2,066	1,959	1,912.4	93%	98%
EXTERNAL CLIENTS	171	238	222.2	130%	93%
Total Chargeable	2,237	2,197	2,134.6	95%	97%