



<u>Committee and Date</u>	<u>Item</u>
Audit Committee	
16 th September 2021	
10:00am	<u>Public</u>

INTERNAL AUDIT PERFORMANCE AND REVISED ANNUAL AUDIT PLAN 2021/22

Responsible Officer Ceri Pilawski

e-mail: ceri.pilawski@shropshire.gov.uk

Telephone: 01743 257739

1 Synopsis

1.1 This report summarises Internal Audit's work to date in 2021/22. Delivery is lower than normal, and the plan is adjusted to reflect the impact of vacancies and support to COVID activities. Lower assurances are highlighted, providing members with an opportunity to challenge further.

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 Shropshire Council's approved audit plan, 2021/22. Thirty two percent of the revised plan has been completed (**see Appendix A, Table 1**), which is slightly below previous delivery records. This reflects both the continuing impact COVID had on Internal Audit resources at the beginning of the year, these pressures have now come to an end, and vacancies.

2.2 Four good, ten reasonable and two unsatisfactory assurance opinions have been issued. The 16 final reports contained 98 recommendations, five of which were fundamental.

2.3 This report proposes significant revisions in the coverage of planned activity for Shropshire Council with a reduction of 203 days from 2,000 days, as reported in March 2021, to 1,797 days. Changes to the planned activity reflect adjustments taking in both risks and a reduction in available resources, recruitment delays and initially at the start of the year, the continuing impact of COVID on both the service and the client; the changes have been discussed with, and agreed by, the Section 151 Officer.

- 2.4 Internal Audit continues to add value to the Council in the delivery of bespoke pieces of work including sharing best practice and providing advice on system developments.

3 Decisions

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

- 3.1 The performance to date against the 2021/22 Audit Plan.
- 3.2 The adjustments required to the 2021/22 plan to take account of changing priorities set out in **Appendix B** and to,
- 3.3 Identify any action(s) it wishes to take in response to any low assurance levels and fundamental recommendations brought to Members' attention.

REPORT

4 Risk Assessment and Opportunities Appraisal

- 4.1 The 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 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).

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. Therefore, no effect.

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 charged with monitoring progress on the work of Internal Audit.

7.2 The 2021/22 Internal Audit Plan was presented to, and approved by, members at the 4th March 2021 Audit Committee, with the caveat that further adjustments may be necessary. This report provides an update on progress made against the plan up to 8th August 2021 and includes revisions to the plan.

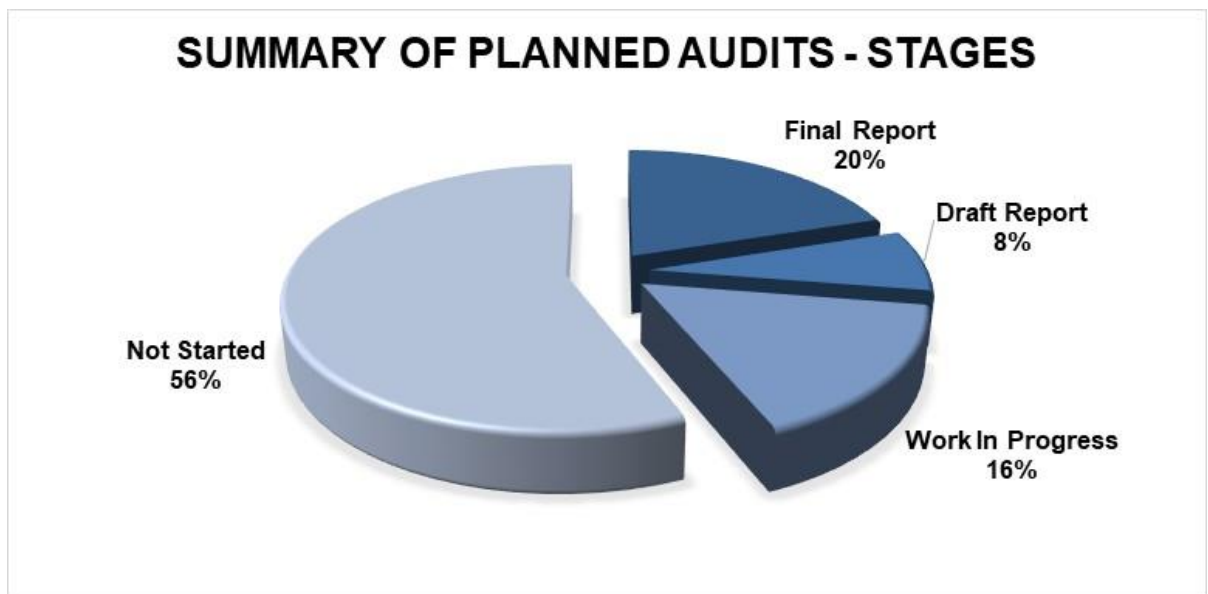
8 Performance against the plan 2021/22

8.1 Revisions to the 2021/22 plan provide for a total of 1,797 days following the resignation of two members of the team, delays experienced in recruiting staff, a continuing commitment at the beginning of the year of Audit resources to the Council's COVID response and agreement to deliver services to a new client. Performance to date as a result is slightly below previous delivery records at 32% (36% 2020/21) but overall, the team is on track to deliver a minimum of 90% of the revised annual plan by the year end.

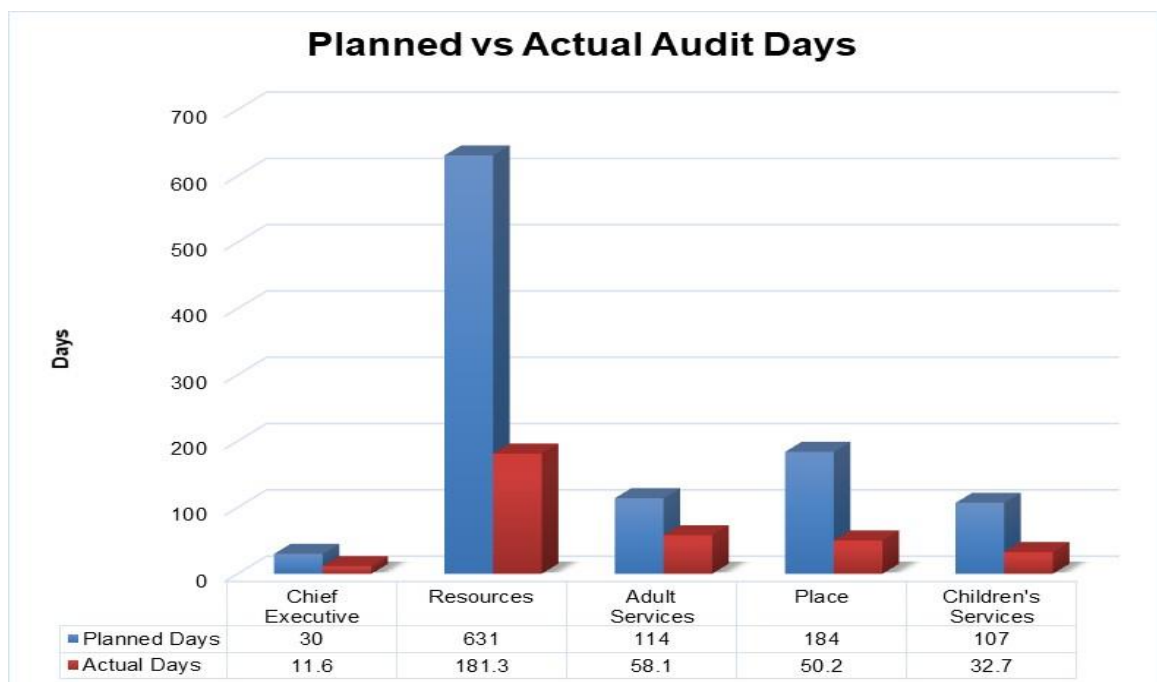
8.2 The profiling of planned work has been adjusted to allow for delivery of external customer audits ahead of time. This will allow enough resources in the final quarter of the Shropshire Council plan for fundamental/ key system reviews to be conducted and increased time for system owners to introduce and embed control improvements. An Auditor is focused on a fraud pilot, the results of which will be brought to a future meeting and the team is completing more added value at both corporate and service levels compared to assurance work currently which is reflecting the agility of the auditors to respond to the changing needs of the Council. As remote working becomes

the norm, the impact of management overheads can be measured more accurately and demonstrates additional time on engagement meetings, increased frequency of team and individual catch ups, and all staff have been encouraged to allow time for wellbeing activities.

8.3 In total, 16 final reports have been issued in the period from 1st April to 8th August 2021. All are listed with their assurance rating and broken down by service area at **Appendix A table 2**. The following chart shows performance against the approved Internal Audit Plan for 2021/22:



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

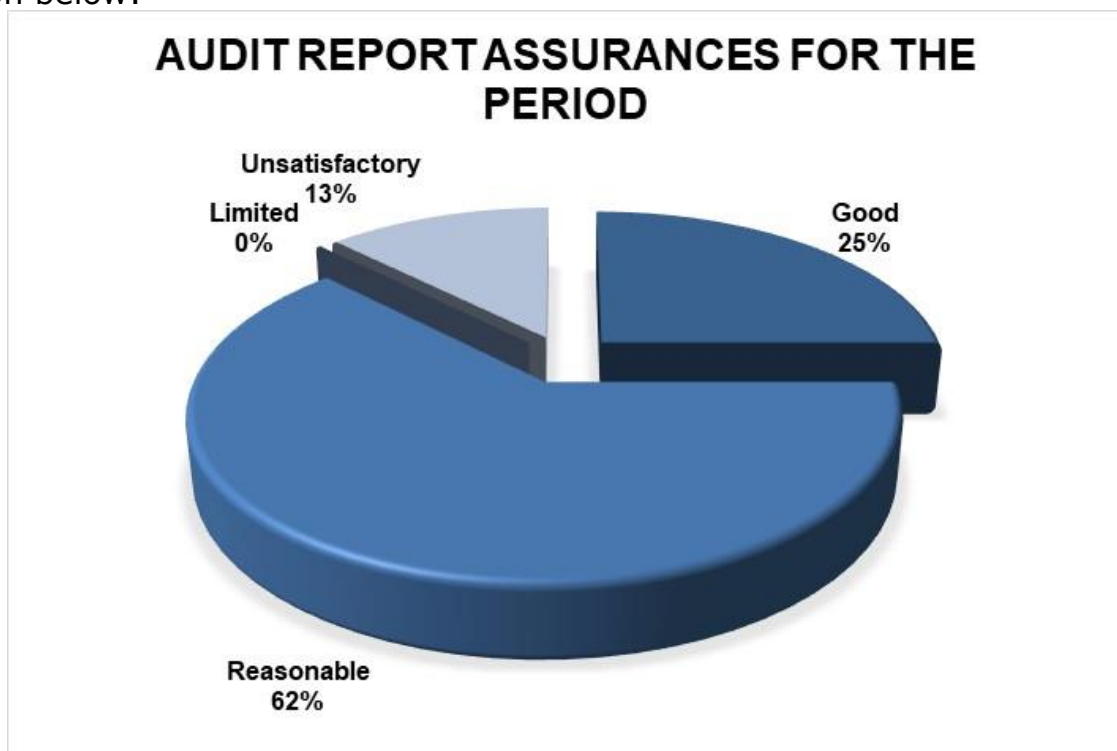


8.5 The following audits have been completed since the beginning of the year:

- Corporate Governance

- CM2000¹ Decommissioning
- Parking Cash Collection
- Tree Safety
- Housing Strategy
- Trinity Primary School
- Supporting Families
- Comino² Application
- Adobe Sign
- COVID Test and Trace Grants
- Apprenticeship Levy
- COVID PPE Procurement and Allocation
- Internet Security
- Digital Mailroom Project
- IT Change Management
- Members Allowances

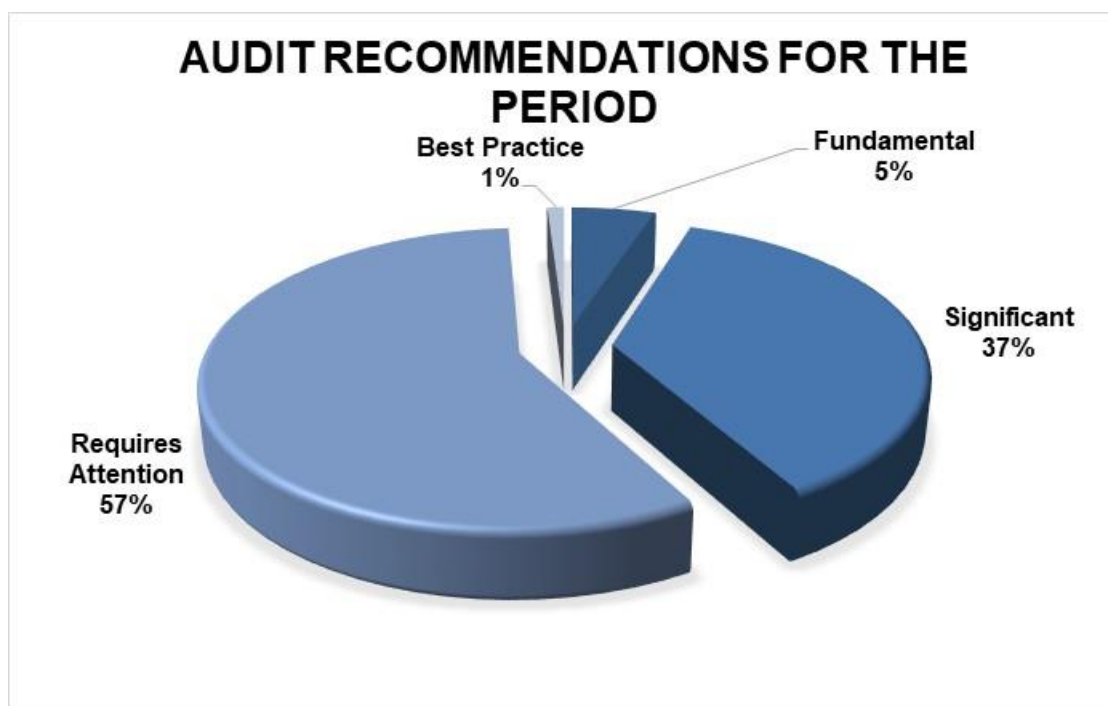
8.6 The assurance levels awarded to each completed audit area appear in the graph below:



¹ CM2000 is an electronic homecare monitoring system that was used by Adult Services

² Comino is an Electronic Document and Records Management System, primarily used within Revenues and Benefits.

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



8.8 At this stage it is difficult to look for or rely on any patterns from the overall data which is limited; the mix of audit reviews completed varies to previous years and there is no strong pattern of areas attracting lower assurance levels. Up to the 8th August 2021, 14 reports have been issued providing good or reasonable assurances and accounting for 87% 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 57%. This is offset by a corresponding decrease in limited and unsatisfactory assurances, currently 13% compared to the previous year outturn of 43%. Audit reviews for fundamental systems have yet to be repeated and those areas of lower assurance are attracting fundamental recommendations.

8.9 Details of control objectives evaluated and not found to be in place as part of the planned audit reviews that resulted in limited and unsatisfactory assurances, appear in **Appendix A, Table 3**. The appendix also includes descriptions of the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 4 and 5** and provides a glossary of common terms, **Table 6**.

8.10 Six draft reports, awaiting management responses, will be included in the next performance report. Work has also been completed for external clients in addition to the drafting and auditing of financial statements for several honorary funds and the certification of grant claims.

8.11 A total of 98 recommendations have been made in the 16 final audit reports issued this year; these are broken down by audit area and appear in

Appendix A, Table 7. Five fundamental recommendations have been identified the details of which will be considered in the exempt part of the agenda.

8.12 It is management's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 8 sets out the approach adopted to following up recommendations** highlighting Audit Committee's involvement.

8.13 The following demonstrates areas where Audit have added value with unplanned, project or advisory work, not included in the original plan located at Appendix A, Table 1.

- **IIA COVID assessment** – A review of the Council's governance risk management approach during the Coronavirus pandemic against a framework from the Institute of Internal Auditors (IIA). The review considered knowledge gained through Internal Audit's participation in various activities during the pandemic and discussions with management. It assessed whether current and future risks had been identified and considered whether the Council's business continuity planning is appropriate. It noted that recovery plans were well underway with the lessons learnt from the processes captured to inform future responses and improve the speed at which the Council could mobilise if required going forward.
- **Purchase to pay outstanding order balances** - data analytics provided information on orders which were not being cleared from the financial system when the invoice had been received and paid. These had built up during a period when it was not a requirement to have an electronic order for payment of invoices, the system has since change.
- **Business grants** – Work had continued to provide financial and suitability checks on COVID business grant claimants; reducing the risk of fraudulent, duplicate or claims made in error.
- **Adult Social Care COVID grants** – A review of governance and reporting arrangements for COVID related grants within adult social care, including the Infection Control and Workforce Capacity grants, to ensure compliance with grant instructions, ensure efficient processes and minimise the risk of fraud.
- **Health check of an operational team within the Council** - Difficulties were reported in respect of workload; capacity; reward; technological system support; relationships; record keeping and prioritisation within a team. The review looked at data, discussed with officers across different systems and considered information around the service to support managers new to the team to baseline the position, have confidence in what was working and consider potential improvements to mitigate risks.
- **Cash collection** – Review of cash collection rates and fees to support the Council's move to digital and cashless transactions.

- **Payroll data analytics** – Review of payroll data to identify gaps and anomalies for addressing, given the system is still embedding, prior to an audit review later in the year.
- **Schools Financial Value Standard** – (SFVS) assessed for maintained schools to inform the programme of financial assessment and audit. Individual SVFS 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.
- **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.
- **Community asset grants** – Advice provided into the feasibility work looking at grants for Community Assets.
- **Shirehall system security project** – Input into the project replacing the ID entry system at Shirehall.

Direction of travel

8.14 As noted in paragraph 8.8 above, it is currently too early to reach any sound conclusions on this, in the interim, members are advised to pay initial attention to unsatisfactory assurance areas or fundamental recommendations for updates from management as to improved controls and management of risks.

Performance measures

8.15 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.

9 Conclusions

9.1 This report summarises Internal Audit’s work to date in 2021/22. Delivery is lower than normal, and the plan is adjusted to reflect the impact of vacancies and support to COVID activities. Lower assurances are highlighted, providing members with an opportunity to challenge further.

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 2021/22 - Audit Committee 4th March 2021
Public Sector Internal Audit Standards (PSIAS)

Audit Management system
Accounts and Audit Regulations 2015

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 1st April to 8th August 2021

Table 2: Final audit report assurance opinions issued in the period 1st April to 8th August 2021

Table 3: Unsatisfactory and limited assurance opinions in the period 1st April to 8th August 2021

Table 4: Audit assurance opinions

Table 5: Audit recommendation categories

Table 6: Glossary of terms

Table 7: Audit recommendations made in the period 1st April to 8th August 2021

Table 8: Recommendation follow up process (risk based)

Appendix B - Audit plan by service 1st April to 8th August 2021

APPENDIX A**Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 8th August 2021**

	Original Plan	Revised Plan	8th August 2021 Actual	% of Original Complete	% of Revised Complete
Chief Executive	36	30	11.6	32%	39%
Resources	769	631	181.3	24%	29%
Finance	512	371	108.1	21%	29%
Workforce and Development	68	65	19.5	29%	30%
Business Intelligence	189	195	53.6	28%	27%
Legal and Democratic	0	0	0.1	0%	0%
Adult Services	160	114	58.1	36%	51%
Social Care	95	74	46.3	49%	63%
Public Health	19	7	0.0	0%	0%
Public Protection	46	33	11.8	26%	36%
Place	195	184	50.2	26%	27%
Children's Services	125	107	32.7	26%	31%
Schools	42	43	22.8	54%	53%
Other	83	64	9.9	12%	11%
S151 Planned Audit	1,285	1,066	333.9	26%	31%
Contingencies and other chargeable work	493	480	200.1	41%	42%
Total S151 Audit	1,778	1,546	534.0	30%	35%
External Clients	222	251	45.7	21%	18%
Total	2,000	1,797	579.7	29%	32%

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 the period from 1st April to 8th August 2021

Service area	Good	Reasonable	Limited	Unsatisfactory	Total
Chief Executive	0	1	0	0	1
Resources	2	6	0	1	9
Finance	1	2	0	0	3
Workforce and Development	1	1	0	0	2
Business Intelligence	0	2	0	1	3
Legal and Democratic	0	1	0	0	1
Adult Services	1	1	0	0	2
Social Care	1	0	0	0	1
Public Health	0	0	0	0	0
Public Protection	0	1	0	0	1
Place	0	1	0	1	2
Children's Services	1	1	0	0	2
Children's Services: Schools	0	1	0	0	1
Children's Services: Others	1	0	0	0	1
Total for 2021/22 to date					
➤ Numbers	4	10	0	2	16
➤ Percentage	25%	62%	0%	13%	100%
Percentage 2020/21	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%

Table 3: Unsatisfactory and limited assurance opinions issued in the period from 1st April to 8th August 2021³

Unsatisfactory assurance

Resources: Internet Security (Reasonable 2017/18)

- To ensure that the organisation has established an overall framework/concept of internet threat protection.
- To ensure that there are documented procedures for threat protection. e.g. Security configuration standards.
- To ensure that privileged access to resources is appropriately managed.
- To ensure that monitoring and enforcement of compliance with security standards. (change logs and alerts) processes are in place
- To ensure that threat monitoring/ data exfiltration procedures, resources and reporting are in place.
- To ensure that there is an internet security testing programme in place. e.g. Penetration testing programme.
- To ensure that there are security/Incident Management policies and procedures in place. Procedures are tested using Red Team/Blue Team exercises.

Place: Tree Safety

- There are written policies and procedures in place in relation to tree safety that reflect the requirement of the Health and Safety Executive (HSE) Legislation.
- There is a clear team structure and all officers are adequately qualified to undertake tree safety inspections.
- There are up to date records, monitoring, surveying and risk assessment procedures to control the risk of tree safety.
- There are procedures to monitor the information and reports received from contractors and ensure that where appropriate, remedial works are ordered and carried out on a timely basis.

Limited assurance

There have been no limited assurances in the period.

³ 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.

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

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

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

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

Table 6: Glossary of terms

Significance

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

Head of Internal Audit Annual Opinion

The rating, conclusion and/or other description of results provided by the Head of Internal Audit addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the Head of Internal Audit 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: Audit recommendations made in the period from 1st April to 8th August 2021

Service area	Number of recommendations made				
	Best practice	Requires attention	Significant	Fundamental	Total
Chief Executive	0	0	0	0	0
Resources	0	39	14	2	55
Finance	0	11	6	0	17
Workforce and Development	0	9	2	0	11
Business Intelligence	0	12	3	2	17
Legal and Democratic	0	7	3	0	10
Adult Services	0	5	14	1	20
Social Care	0	0	11	1	12
Public Health	0	0	0	0	0
Public Protection	0	5	3	0	8
Place	0	0	3	2	5
Children's Services	1	12	5	0	18
Children's Services: Schools	1	11	5	0	17
Children's Services: Others	0	1	0	0	1
Total for 2021/22 to date					
➤ Numbers	1	56	36	5	98
➤ Percentage	1%	57%	37%	5%	100%
Percentage 2020/21	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%	3%	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 Director being asked to confirm implementation. Audit will conduct testing, either specifically on the recommendation or as part of a re-audit of the whole system. Please note that all agreed fundamental recommendations will continue to be reported to Audit Committee. Fundamental recommendations not implemented after the agreed date, plus one revision to that date where required, will in discussion with the Section 151 Officer be reported to Audit Committee for consideration.

APPENDIX B

AUDIT PLAN BY SERVICE – PERFORMANCE REPORT FROM 1st APRIL to 8th AUGUST 2021

	Original Plan Days	August Revision	Revised Plan Days	8th August 2021 Actual	% Original	% Revised Plan Achieved
CHIEF EXECUTIVE						
Governance	36	-6	30	11.6	32%	39%
CHIEF EXECUTIVE	36	-6	30	11.6	32%	39%
RESOURCES						
Finance						
Finance						
Transactions	66	1	67	1.8	3%	3%
Finance and S151 Officer	265	-108	157	59.0	22%	38%
Financial Management	88	-45	43	0.0	0%	0%
Procurement	48	4	52	31.0	65%	60%
Revenues and Benefits	45	6	51	14.8	33%	29%
Treasury	0	1	1	1.5	0%	150%
	512	-141	371	108.1	21%	29%
Workforce and Development						
Risk Management and Insurance	7	2	9	8.3	119%	92%
Human Resources	56	-5	51	6.0	11%	12%
Occupational Health and Safety	5	0	5	5.2	104%	104%
	68	-3	65	19.5	29%	30%
Business Intelligence						
Corporate Performance Management	0	20	20	19.9	0%	100%
ICT Information	171	-14	157	33.3	19%	21%
Governance	18	0	18	0.4	2%	2%
	189	6	195	53.6	28%	27%
Legal and Democratic						
Committee Services	0	0	0	0.1	0%	0%
RESOURCES	769	-138	631	181.3	24%	29%
ADULT SERVICES						

	Original Plan Days	August Revision	Revised Plan Days	8th August 2021 Actual	% Original	% Revised Plan Achieved
Social Care Operations	73	-32	41	16.7	23%	41%
Social Care Efficiency and Improvement	22	11	33	29.6	135%	90%
Public Health	19	-12	7	0.0	0%	0%
Public Protection						
Environmental Protection and Prevention	0	10	10	9.8	0%	98%
Community Safety	8	-8	0	0.0	0%	0%
	8	2	10	9.8	123%	98%
Bereavement						
Bereavement Superintendent	15	-15	0	0.0	0%	0%
Registrar	23	0	23	2.0	9%	9%
	38	-15	23	2.0	5%	9%
ADULT SERVICES	160	-46	114	58.1	36%	51%
PLACE						
Business, Enterprise and Commercial Services						
Housing Services	13	-5	8	4.8	37%	60%
Property and Development	31	3	34	11.7	38%	34%
	44	-2	42	16.5	38%	39%
Economic Development						
Business Growth and Investment	13	7	20	14.3	110%	72%
Environment and Sustainability	0	1	1	0.8	0%	80%
	13	8	21	15.1	116%	72%
Infrastructure and Communities						
Highways	76	-13	63	15.3	20%	24%
Library Services	6	0	6	0.0	0%	0%
Public Transport	12	2	14	2.2	18%	16%
	94	-11	83	17.5	19%	21%
Culture and Heritage						
Theatre Severn and OMH	8	0	8	0.0	0%	0%
Leisure Services	32	-6	26	1.1	3%	4%

	Original Plan Days	August Revision	Revised Plan Days	8th August 2021 Actual	% Original	% Revised Plan Achieved
Visitor Economy	4	0	4	0.0	0%	0%
	44	-6	38	1.1	3%	3%
PLACE	195	-11	184	50.2	26%	27%
CHILDREN'S SERVICES						
Safeguarding						
Children's Placement Services & Joint Adoption Safeguarding	40	-15	25	0.0	0%	0%
	20	0	20	3.6	18%	18%
	60	-15	45	3.6	6%	8%
Learning, Employment and Training						
Learning and Skills						
Business Support Education Improvements Primary/Special Schools Secondary Schools	8	0	8	0.7	9%	9%
	7	4	11	5.6	80%	51%
	32	1	33	16.9	53%	51%
	10	0	10	5.9	59%	59%
	57	5	62	29.1	51%	47%
CHILDREN'S SERVICES	125	-18	107	32.7	26%	31%
Total Shropshire Council Planned Work	1,285	-219	1,066	333.9	26%	31%
CONTINGENCIES						
Advisory Contingency	60	-10	50	11.6	19%	23%
Fraud Contingency	150	-20	130	30.8	21%	24%
Unplanned Audit Contingency	50	-41	9	0.0	0%	0%
Other non audit Chargeable Work	233	58	291	157.7	68%	54%
CONTINGENCIES	493	-13	480	200.1	41%	42%
Total for Shropshire	1,778	-232	1,546	534.0	30%	35%
EXTERNAL CLIENTS	222	29	251	45.7	21%	18%
Total Chargeable	2,000	-203	1,797	579.7	29%	32%