Committee and Date	Item
Audit Committee	
14ᵗʰ February 2023	
10:00am	Public

Internal Audit Performance 2022/23

Responsible Officer:	Katie Williams	
email: katie.williams@shropshire.gov.uk	Tel:	07584 217067
Cabinet Member (Portfolio Holder):	Lezley Picton, Leader of the Council Brian Williams, Chairman of the Audit Committee	

1. Synopsis

This report summarises Internal Audit's 2022/23 work to date. Delivery is below target, impacted by external contractors being delayed in starting their work. Lower assurances from reviews are specifically highlighted, providing members with an opportunity to challenge.

2. Executive Summary

2.1. This report provides members with an update of work undertaken by Internal Audit in the three months since the November Audit Committee. 64% percent of the revised plan has been completed (see Appendix A, Table 1), which is below previous delivery records (73% 2021/22; 79% 2020/21).

2.2. Two good, three reasonable and two limited assurance opinions have been issued. The seven final reports contained 85 recommendations, none of which was fundamental.

2.3. This report proposes minor revisions in the coverage of planned activity for Shropshire Council, with no change to the 1,569 days reported in November 2022. Changes to the planned activity reflect adjustments considering both risks and available resources. Delivery is lower than anticipated due to resignations earlier in the year and external contractors being delayed in starting their work.

2.4. There continues to be an increase in training and developing time as auditors new to the role and in trainee positions have required additional support. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion.

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

3.   Decisions

3.1. The Committee is asked to consider and endorse, with appropriate comment the performance of Internal Audit against the 2022/23 Audit Plan.

Report

4.   Risk Assessment and Opportunities Appraisal

4.1. Delivery of a risk-based audit Internal Audit Plan is essential to ensuring the probity and soundness of the Council's control, financial, risk management systems and governance procedures. Areas to be audited are identified following a risk assessment process which considers the Council's risk register information and involves discussions with managers concerning their key risks. These are refreshed throughout the period of the plan as the environment (delivery risks) changes. In delivering the plan, the adequacy of control environments is examined, evaluated and reported on independently and objectively by Internal Audit. This contributes to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control systems, by identifying potential weaknesses and areas for improvement, and engaging with management to address these in respect of current systems and during system design. Without this, failure to maintain robust internal control, risk and governance procedures creates an environment where poor performance, fraud, irregularity and inefficiency can go undetected, leading to financial loss and reputational damage.

4.2. Provision of the Internal Audit Annual Plan satisfies the Accounts and Audit Regulations 2015, part 2, section 5(1) in relation to internal audit. These state that:

'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

4.3. 'Proper practices' can be demonstrated through compliance with the Public Sector Internal Audit Standards (PSIAS). Vacancy management and recruitment, whilst an ongoing risk, is being managed proactively and activities undertaken to mitigate and manage this going forward.

4.4. The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998 and there are no direct environmental or equalities consequences of this proposal.

5. Financial Implications

5.1. The Internal Audit plan is delivered within approved budgets. The work of Internal Audit contributes to improving the efficiency, effectiveness and economic management of the wider Council and its associated budgets.

6. Climate Change Appraisal

6.1. This report does not directly make decisions on energy and fuel consumption; renewable energy generation; carbon offsetting or mitigation; or on climate change adaption. However, the work of the Committee will look at these aspects relevant to the governance, risk management and control environment.
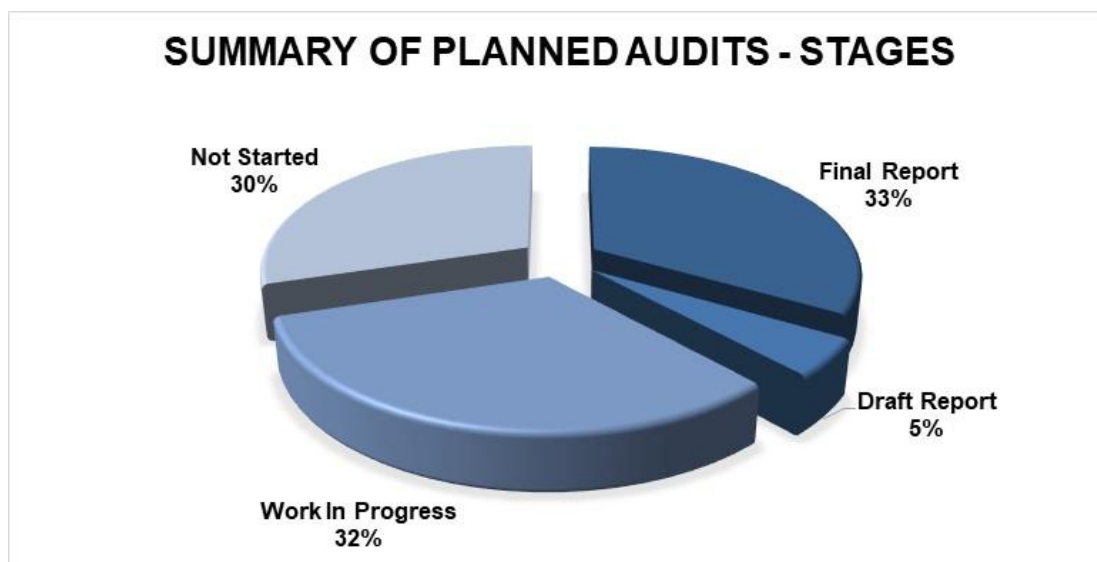
7. Background

7.1. Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews appraises and reports on the efficiency, effectiveness and economy of financial, governance, risk and other management controls. The Audit Committee is the governing body with delegated authority under the Constitution to monitor progress on the work of Internal Audit.

7.2. The 2022/23 Internal Audit Plan was presented to, and approved by the Audit Committee at the 22nd, February 2022 meeting, with adjustments being approved in September and November. This report provides an update on progress made against the plan up to 15th January 2023 and includes revisions to the plan.

8. Performance Against the Plan 2022/23

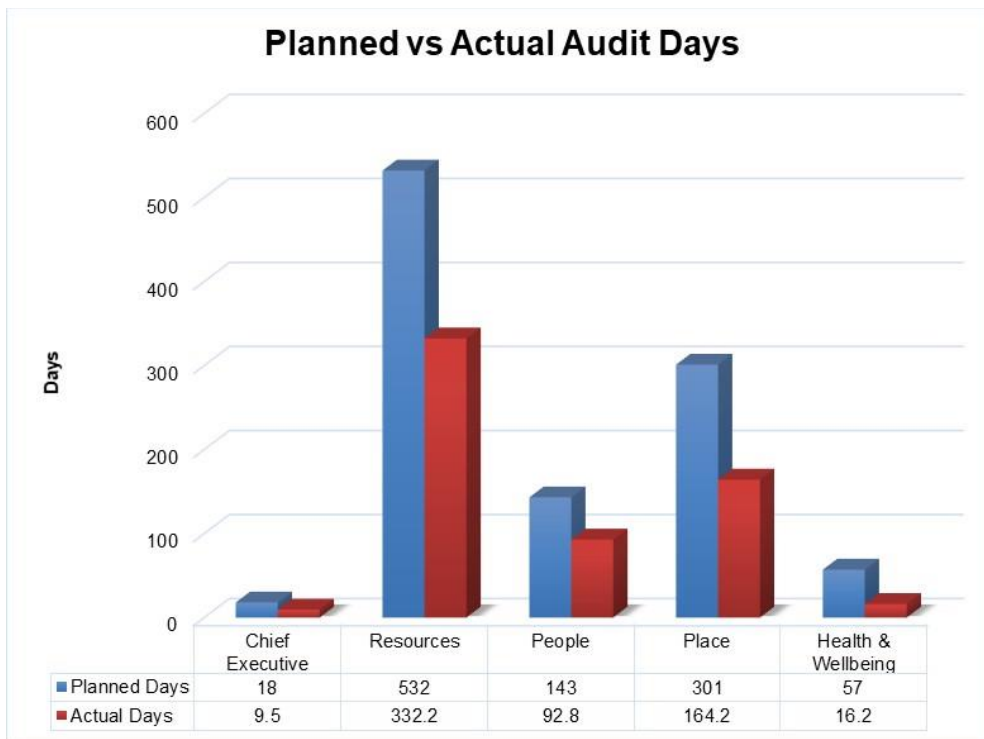8.1. Revisions to the 2022/23 plan provide for a total of 1,569 audit days. The interim arrangement to cover the Head of Audit role remains in place whilst the Head of Policy and Governance role is recruited to. This has impacted delivery in the short term. There continues to be an increase in training and developing time as Auditors new to the role and in trainee positions have required additional support.

Revisions to the plan are targeted to provide enough activity to inform an end of year opinion. Productivity has been impacted as audits are taking longer to complete due to a lack of capacity in some service areas to accommodate an audit or respond to requests for information. These issues have been raised directly with the S151 Officer.

8.2. External Contractors have been delayed in starting their work and their work is not yet reflected in the audit days delivered. Assurances have been received that planned work will be completed by year end where service areas engage with the audit process.

8.3. As a result, performance to date is below previous delivery records at 64% (73% 2021/22; 79% 2020/21), delivery of a minimum of 90% of the revised annual plan by the year end could be impacted if external contractors are unable to complete their work by within that timescale.

8.4. In total, seven final reports have been issued in the period from 1st November 2022 to 15th January 2023, all are listed with their assurance rating and broken down by service area at paragraph 8.6. The year to date position is shown at Appendix A, Table 2. The following chart shows performance against the approved Internal Audit Plan for 2022/23:

SUMMARY OF PLANNED AUDITS - STAGES

Not Started 30%
Final Report 33%
Draft Report 5%
Work In Progress 32%

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

Planned vs Actual Audit Days

	Chief Executive	Resources	People	Place	Health & Wellbeing
Planned Days	18	532	143	301	57
Actual Days	9.5	332.2	92.8	164.2	16.2

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

Audit Name	Audit Opinion				Recommendations			
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice
People - Children								
Schools Themed Audits		1					29	
Other, including added value and briefing notes						1		
	0	**1**	**0**	**0**	**0**	**1**	**29**	**0**
Place								
Local Enterprise Partnerships	1							
Contracts and Tendering - Property		1				1	5	2
Confirm Application			1			7	5	
	1	**1**	**1**	**0**	**0**	**8**	**10**	**2**
Resources - Workforce and Improvement								
Risk Management	1					1	2	
Home and flexible Working Arrangements		1				5	8	
	1	**1**	**0**	**0**	**0**	**6**	**10**	**0**
Resources - Legal and Governance								
Management and Control of CCTV Operations			1			10	9	
	0	**0**	**1**	**0**	**0**	**10**	**9**	**0**
Total	**2**	**3**	**2**	**0**	**0**	**25**	**58**	**2**
%	29%	42%	29%	0%	0%	30%	68%	2%

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

AUDIT REPORT ASSURANCES FOR THE PERIOD

Unsatisfactory 0%
Limited 29%
Good 28%
Reasonable 43%
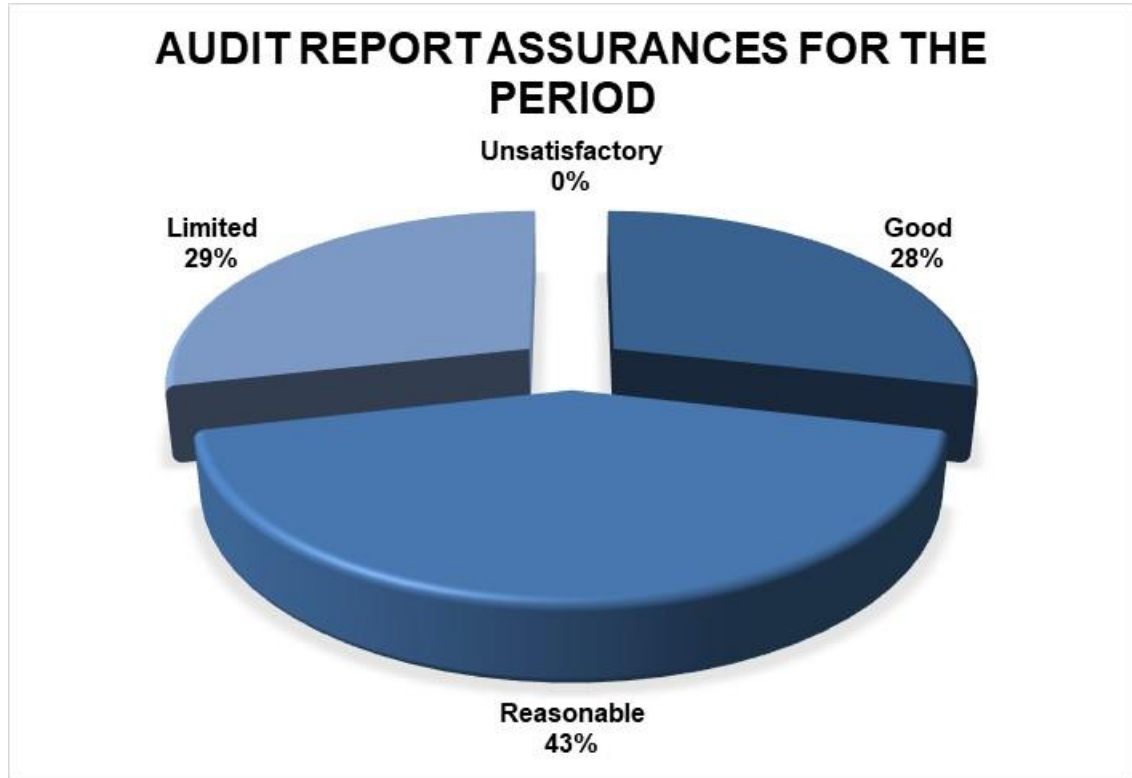
8.8. The overall spread of recommendations agreed with management following each audit review are as follows:
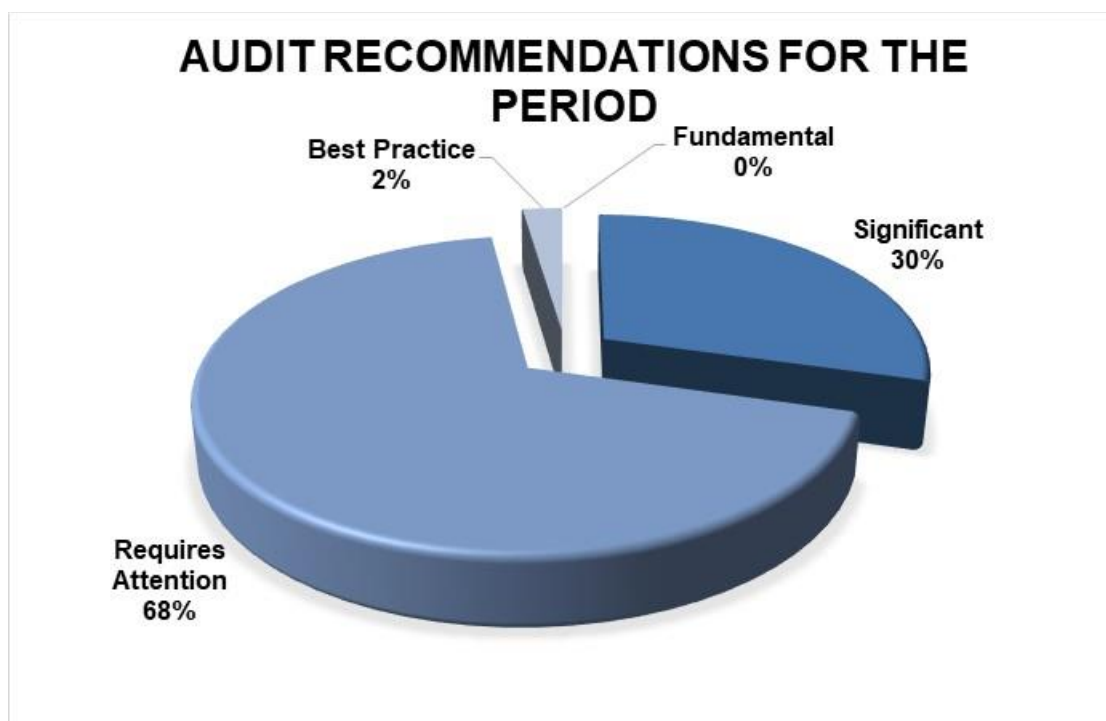
8.9. In the period up to the 15th January 2023, five reports have been issued providing good or reasonable assurances and accounting for 71% of the opinions delivered. This represents a increase in the higher levels of assurance for this period, compared to the previous year outturn of 64%. This is offset by a corresponding decrease in limited and unsatisfactory assurances, currently 29% for the period compared to the previous year outturn of 36%. There is no strong overall pattern of areas attracting lower assurances ratings.

8.10. There are no unsatisfactory audits in the period to bring to Member's attention.

8.11. 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.

8.12. Four 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.

8.13. A total of 85 recommendations have been made in the seven final audit reports issued during this period; these are broken down by service area at paragraph 8.6, the year-to-date position is show at Appendix A, Table 2. There are no new fundamental recommendations to report to Members.

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

Direction of travel

8.15. This section compares the assurance levels (where given), and categorisation of recommendations made, to demonstrate the direction of travel in relation to the control environment.

Comparison of Assurance Levels (where given)

Trend in Internal Audit Opinions

	Good	Reasonable	Limited	Unsatisfactory
2022-23 YTD	14%	46%	29%	11%
2021-22	15%	49%	19%	17%
2020-21	21%	36%	28%	15%
2019-20	15%	49%	22%	14%
2018-19	26%	41%	27%	8%
2017-18	20%	44%	29%	7%
2016-17	7%	45%	31%	17%
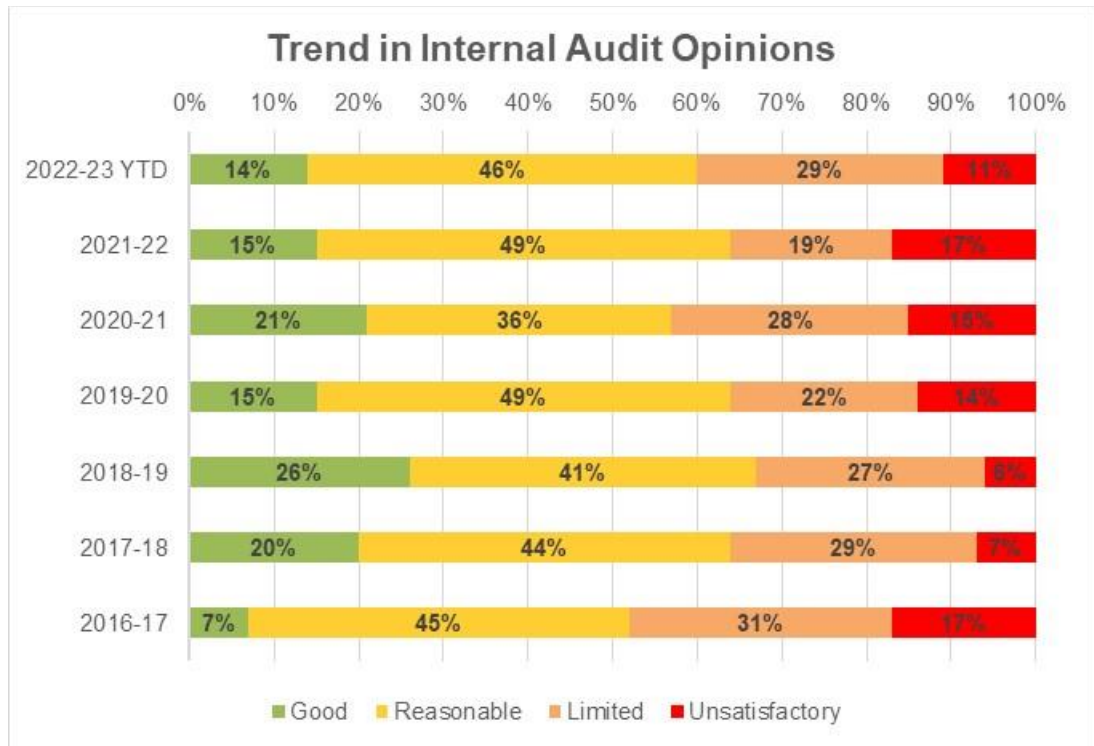
Comparison of recommendation by categorisation

Trend in Internal Audit Recommendations

	Best Practice	Requires Attention	Significant	Fundamental
2022-23 YTD	1%	59%	39%	1%
2021-22	0%	52%	45%	3%
2020-21	1%	50%	47%	2%
2019-20	1%	59%	39%	1%
2018-19	2%	60%	37%	1%
2017-18	3%	56%	41%	0%
2016-17	4%	50%	46%	0%
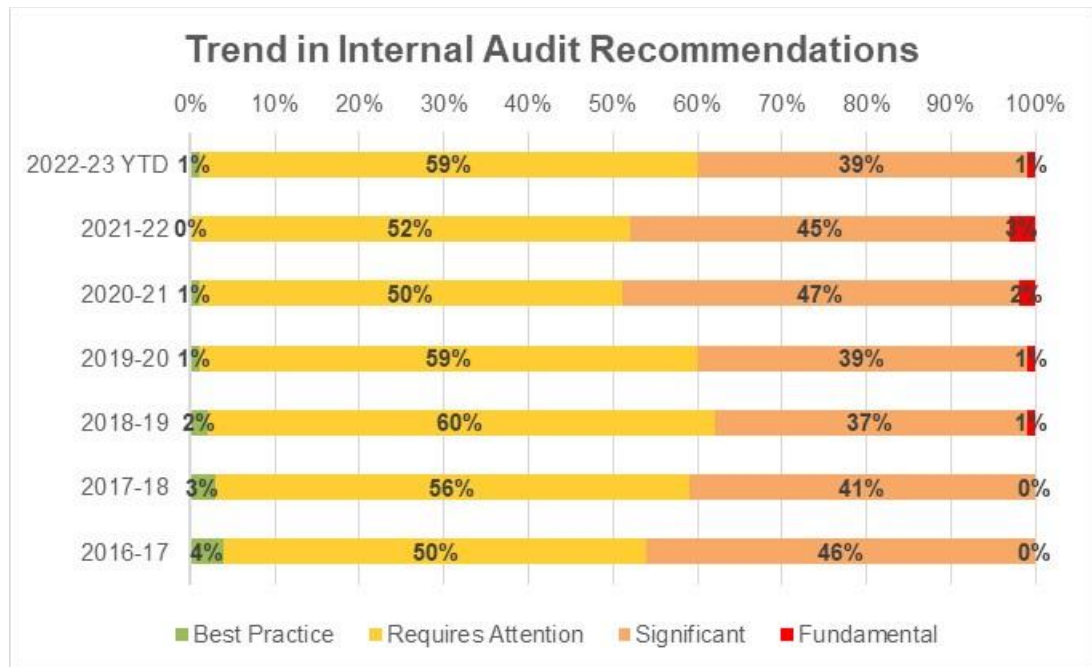
8.16. The number of lower-level assurances to date, 40%, is slightly higher than the outturn for 2021/22 of 36%. It is also important to note that audit reviews for

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 Appendix A, Table 2.

Performance Measures

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

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Internal Audit Performance and Revised Annual Audit Plan 2022/23 – Audit Committee 24th November 2022
Internal Audit Performance and Revised Annual Audit Plan 2022/23 – Audit Committee 15th September 2022
Draft Internal Audit Risk Based Plan 2022/23 - Audit Committee 22nd February 2022
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 15th January 2023
Table 2: Final audit report assurance opinions and recommendation summary 1st April to 15th January 2023
Table 3: Unsatisfactory and limited assurance opinions in the period 1st November 2022 to 15th January 2023
Table 4: Audit assurance opinions
Table 5: Audit recommendation categories
Table 6: Glossary of terms
Table 7: Recommendation follow up process (risk based)

Appendix B - Audit plan by service 1st April to 15th January 2023

APPENDIX A

Table 1: Summary of actual audit days delivered and revisions to the audit plan in the period from 1st April to 15th January 2023

	Original Plan	Revised Plan	15th January 2023 Actual	% of Original Complete	% of Revised Complete
Chief Executive	14	18	9.5	68%	53%
Health and Wellbeing	10	57	16.2	162%	28%
People	65	143	92.8	143%	65%
Adult Services	15	58	46.3	309%	
Children's Services	22	47	13.3	60%	28%
Education and Achievement	28	38	33.2	119%	87%
Place	129	301	164.2	127%	55%
Resources	318	532	332.2	104%	62%
Finance and Technology	202	320	213.5	106%	67%
Legal and Governance	49	63	35.0	71%	56%
Workforce and Improvement	67	149	83.7	125%	56%
S151 Planned Audit	**536**	**1,051**	**614.9**	**115%**	**59%**
Contingencies and other chargeable work	682	307	237.3	35%	77%
Total S151 Audit	**1,218**	**1,358**	**852.2**	**70%**	**63%**
External Clients	211	211	144.8	69%	69%
Total	**1,429**	**1,569**	**997.0**	**70%**	**64%**

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

Table 2: Final audit report assurance opinions and recommendation summary - 1st April to 15th January 2023

Audit Name	Audit Opinion					Recommendations			
	Good	Reasonable	Limited	Unsatisfactory		Fundamental	Significant	Requires Attention	Best Practice
Chief Executive									
Corporate Governance		1							
	0	**1**	**0**	**0**		**0**	**0**	**0**	**0**
People - Adults									
Individual Service Funds (ISFs)		1				1	1	1	
Other, including added value and briefing notes							1	1	
	0	**1**	**0**	**0**		**1**	**2**	**2**	**0**
People - Children									
Supporting Families Grant - June Claim	1								
Supporting Families Grant - September Claim		1					1		
Schools Themed Audits 2021/22		1					7	28	
Schools Themed Audits		1						29	
Other, including added value and briefing notes							1		
	1	**3**	**0**	**0**		**0**	**9**	**57**	**0**
Place									
Local Enterprise Partnerships	1								
Gladstone Leisure IT Application 2021/22		1					6	5	
Contracts and Tendering - Property		1					1	5	2
Confirm Highways IT Application			1				7	5	
WSP Contract Management 2021/22			1				2	9	
Acton Scott Working Farm Museum				1			13	13	
Much Wenlock Leisure Centre				1			21	22	
	1	**2**	**2**	**2**		**0**	**50**	**59**	**2**
Resources - Finance and Technology									
ERP Development and Administration	1							1	
Sales Ledger - Periodic Income 2021/22		1					4	2	
Sales Ledger 2021/22		1					3	4	
Encryption		1					2	2	
ResourceLink Database Administration		1					4	1	
SNOW - IT Asset Management		1					2	3	
Debt Recovery 2021/22			1				5	4	
General Ledger 2021/22			1				7	11	

Audit Name	Audit Opinion					Recommendations			
	Good	Reasonable	Limited	Unsatisfactory		Fundamental	Significant	Requires Attention	Best Practice
Telecommunications, Contracts and Procurement Follow up 2021/22			1				5	3	
Third Party Contractor Access Controls 2021/22			1				2	4	
Purchase Ledger 2021/22			1				9	27	
	1	**5**	**5**	**0**		**0**	**43**	**62**	**0**
Resources - Workforce and Improvement									
Risk Management	1						1	2	
Home and flexible Working Arrangements		1					5	8	
Payroll 2021/22				1		1	19	9	
	1	**1**	**0**	**1**		**1**	**25**	**19**	**0**
Resources - Legal and Governance									
Management and Control of CCTV Operations			1				10	9	
	0	**0**	**1**	**0**		**0**	**10**	**9**	**0**
Total	**4**	**13**	**8**	**3**		**2**	**139**	**208**	**2**
%	14%	46%	29%	11%		1%	39%	59%	1%

Table 3: Unsatisfactory and limited assurance opinions issued in the period from 1st November 2022 to 15th January 2023[1]

Unsatisfactory assurance - None in current period

Limited assurance

Place– Confirm Highways IT Application (Limited 2018/19)
- To ensure the system and administrative processes are adequately documented.
- To ensure that users have received the required training.
- To ensure that data is processed in a timely manner and controls are in place to ensure that completeness and accuracy of processing is maintained.
- To ensure that there are continuity processes are in place to ensure system availability.
- To ensure that clear procedures are in place for the authorisation of changes and system changes are applied by appropriately qualified staff.
- To ensure that cloud (Software as a Service) contract performance and security management arrangements are in place.

Resources– CCTV Management and Monitoring
- 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.

---

[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.

- CCTV systems comply with data protection legislation and internal policy.

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

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

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

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

Table 6: Glossary of terms

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

Chief Audit Executive Annual Opinion

The rating, conclusion and/or other description of results provided by the Chief Audit Executive addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the Chief Audit Executive based on the results of several individual engagements and other activities for a specific time interval.

Governance

Comprises the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the outcomes for intended stakeholders are defined and achieved.

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Control

Any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

Impairment

Impairment to organisational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel and properties and resource limitations (funding).

Table 7: Recommendation follow up process (risk based)

When recommendations are agreed the responsibility for implementation rests with management. There are four categories of recommendation: fundamental, significant, requires attention and best practice and there are four assurance levels given to audits: unsatisfactory, limited, reasonable and good.

The process for *fundamental recommendations* will continue to be progressed within the agreed 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 15th JANUARY 2023

	Original Plan Days	Aug. Revision	Nov. Revision	Jan. Revision	Revised Plan Days	15 January 2023 Actual	% of Original Complete	% of Revised Complete
CHIEF EXECUTIVE								
Governance	14	0	-4	0	10	9.5	68%	95%
Communications	0	0	0	8	8	0.0	0%	0%
CHIEF EXECUTIVE	**14**	**0**	**-4**	**8**	**18**	**9.5**	**68%**	**53%**
RESOURCES								
Finance and Technology								
Finance Transactions	30	54	4	10	98	59.6	199%	61%
Finance and S151 Officer	22	2	0	0	24	22.8	104%	95%
Financial Management	30	11	0	0	41	26.1	87%	64%
ICT	104	18	0	-2	120	79.6	77%	66%
Information Governance	8	0	0	0	8	0.6	8%	8%
Revenues and Benefits	8	20	1	0	29	24.8	310%	86%
	202	**105**	**5**	**8**	**320**	**213.5**	**106%**	**67%**
Workforce and Improvement								
Risk Management and Insurance	10	10	0	-4	16	13.0	130%	81%
Human Resources	57	18	30	20	125	69.8	122%	56%
Occupational Health & Safety	0	0	0	8	8	0.9	0%	11%
	67	**28**	**30**	**24**	**149**	**83.7**	**125%**	**56%**

	Original Plan Days	Aug. Revision	Nov. Revision	Jan. Revision	Revised Plan Days	15 January 2023 Actual	% of Original Complete	% of Revised Complete
Legal and Governance								
Procurement	33	0	0	14	47	34.8	105%	74%
Information Governance	16	0	0	0	16	0.2	1%	1%
	49	**0**	**0**	**14**	**63**	**35.0**	**71%**	**56%**
RESOURCES	**318**	**133**	**35**	**46**	**532**	**332.2**	**104%**	**62%**
PEOPLE								
Joint Commissioning								
Community and Partnerships	15	0	0	3	18	17.1	114%	95%
Business Support	0	20	0	0	20	19.2	0%	96%
	15	**20**	**0**	**3**	**38**	**36.3**	**242%**	**96%**
Adult Social Care								
Long Term Support	0	20	0	0	20	10.0	0%	50%
	0	**20**	**0**	**0**	**20**	**10.0**	**0%**	**50%**
Education and Achievement								
Education and Achievement	8	0	0	0	8	4.7	59%	59%
Primary/Special Schools	20	0	0	0	20	21.4	107%	107%
Business Support	0	5	5	0	10	7.1	0%	71%
	28	**5**	**5**	**0**	**38**	**33.2**	**119%**	**87%**

	Original Plan Days	Aug. Revision	Nov. Revision	Jan. Revision	Revised Plan Days	15 January 2023 Actual	% of Original Complete	% of Revised Complete
Children's Social Care and Safeguarding								
Safeguarding	14	0	0	0	14	13.1	94%	94%
Children's Placement Services & Joint Adoption	8	25	0	0	33	0.2	3%	1%
	22	**25**	**0**	**0**	**47**	**13.3**	**60%**	**28%**
PEOPLE	**65**	**70**	**5**	**3**	**143**	**92.8**	**143%**	**65%**
PLACE								
Business Enterprise and Commercial Services								
Property and Development	0	31	0	0	31	16.2	0%	52%
Development Management	0	15	0	0	15	0.0	0%	0%
	0	**46**	**0**	**0**	**46**	**16.2**	**0%**	**35%**
Economy and Place								
Business Growth and Investment	10	15	0	0	25	17.4	174%	70%
Environment and Sustainability	5	0	0	0	5	4.5	90%	90%
Planning and Corporate Policy	0	10	0	0	10	5.0	0%	50%
	15	**25**	**0**	**0**	**40**	**26.9**	**179%**	**67%**
Infrastructure and Communities								
Highways	26	35	1	1	63	34.7	133%	55%
Public Transport	0	15	10	0	25	9.3	0%	37%

	Original Plan Days	Aug. Revision	Nov. Revision	Jan. Revision	Revised Plan Days	15 January 2023 Actual	% of Original Complete	% of Revised Complete
Library Services	15	0	0	0	15	0.0	0%	0%
	41	**50**	**11**	**1**	**103**	**44.0**	**107%**	**43%**
Culture and Heritage								
Theatre Severn and OMH	15	0	0	0	15	13.7	91%	91%
Leisure Services	33	3	0	-15	21	14.0	42%	67%
Outdoor Recreation	10	0	0	0	10	10.8	108%	108%
	58	**3**	**0**	**-15**	**46**	**38.5**	**66%**	**84%**
Homes and Communities								
Superintendent Registrar	15	0	0	0	15	10.1	67%	67%
Business and Consumer Protection	0	30	6	0	36	13.3	0%	37%
Community Protection	0	0	0	15	15	15.2	0%	101%
	15	**30**	**6**	**15**	**66**	**38.6**	**257%**	**58%**
PLACE	**129**	**154**	**17**	**1**	**301**	**164.2**	**127%**	**55%**
HEALTH AND WELLBEING								
Public Health								
Public Health	10	10	2	0	22	3.5	35%	16%
Ecology and Pest Control	0	10	5	-10	5	5.1	0%	102%
Community Safety	0	15	0	0	15	0.0	0%	0%
Environmental Protection	0	15	0	0	15	7.6	0%	51%
	10	**50**	**7**	**-10**	**57**	**16.2**	**162%**	**28%**

	Original Plan Days	Aug. Revision	Nov. Revision	Jan. Revision	Revised Plan Days	15 January 2023 Actual	% of Original Complete	% of Revised Complete
HEALTH AND WELLBEING	**10**	**50**	**7**	**-10**	**57**	**16.2**	**162%**	**28%**
Total Shropshire Council Planned Work	**536**	**407**	**60**	**48**	**1,051**	**614.9**	**115%**	**59%**
CONTINGENCIES								
Advisory Contingency	50	0	0	0	50	39.4	79%	79%
Fraud Contingency	50	0	0	0	50	41.5	83%	83%
Unplanned Audit Contingency	383	-269	-56	-48	10	0.0	0%	0%
Other non audit Chargeable Work	199	0	-2	0	197	156.4	79%	79%
CONTINGENCIES	**682**	**-269**	**-58**	**-48**	**307**	**237.3**	**35%**	**77%**
Total for Shropshire	**1,218**	**138**	**2**	**0**	**1,358**	**852.2**	**70%**	**63%**
EXTERNAL CLIENTS	**211**	**0**	**0**	**0**	**211**	**144.8**	**69%**	**69%**
Total Chargeable	**1,429**	**138**	**2**	**0**	**1,569**	**997.0**	**70%**	**64%**