



Committee and Date

Audit and Governance Committee

25th June 2026

10:00 am

Item

Public

Internal Audit Performance 2025/26

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Cabinet Member (Portfolio Holder):	Heather Kidd, Leader of the Council Sharon Ritchie-Simmons, Chair of the Audit and Governance Committee Roger Evans, Portfolio Holder – Finance		

1. Synopsis

This report summarises Internal Audit’s work in the final quarter of 2025/26 to inform the year end opinion. Lower assurances from reviews are highlighted, providing members with an opportunity to challenge.

2. Executive Summary

- 2.1. This report provides members with an update of work undertaken by Internal Audit in the final two and a half months of the 2025/26 Internal Audit Plan.
- 2.2. One good, nine reasonable and five limited assurance opinions have been issued. The 15 final reports contained 117 recommendations, none of which were fundamental.
- 2.3. 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. Recommendations

- 3.1. The Committee is asked to consider and endorse, with appropriate comment
 - a) the performance of Internal Audit against the 2025/26 Audit Plan.

- b) Identify any action(s) it wishes to take in response to any low assurance levels brought to Members' attention, especially where they are repeated (para 8.8).

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. Internal Audit work covers all strategic risk areas as identified in the plan. Strategic, operational and project risks are considered in every Internal audit assignment.
- 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 Global Internal Audit Standards (GIAS) as applied in the UK Public Sector.
- 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. There are no financial implications arising directly from this report.

6. Climate Change Appraisal

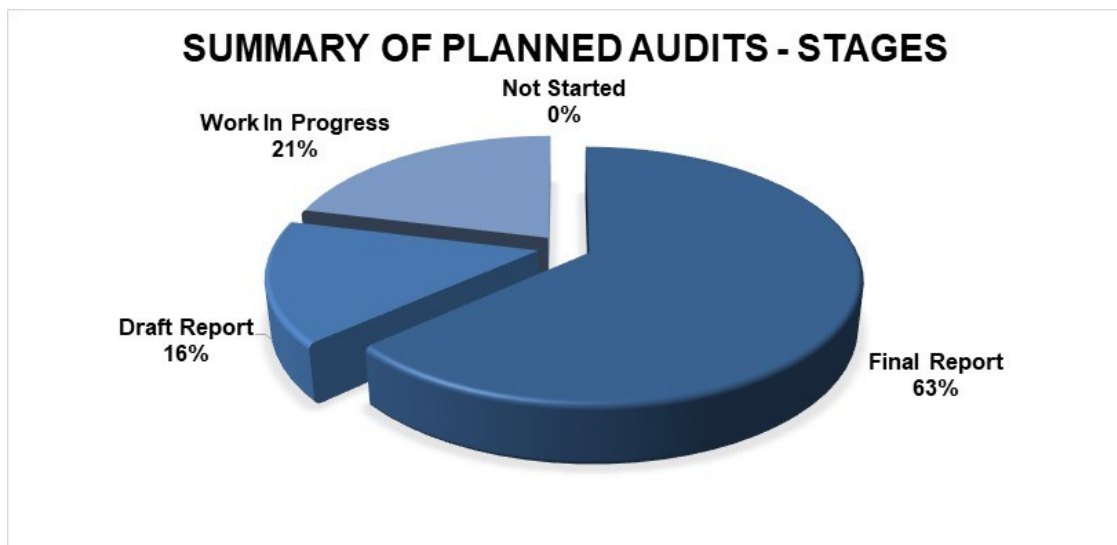
- 6.1. There are no climate change issues arising directly from this report.

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 and Governance Committee is the governing body with delegated authority under the Constitution to monitor progress on the work of Internal Audit.
- 7.2. The 2025/26 Internal Audit Plan was presented to, and approved by the Audit Committee at the 16th July 2025 meeting, with adjustments being approved in September, November and February. This report provides an update on progress made against the plan up to 31st March 2026.

8. Performance Against the Plan 2025/26

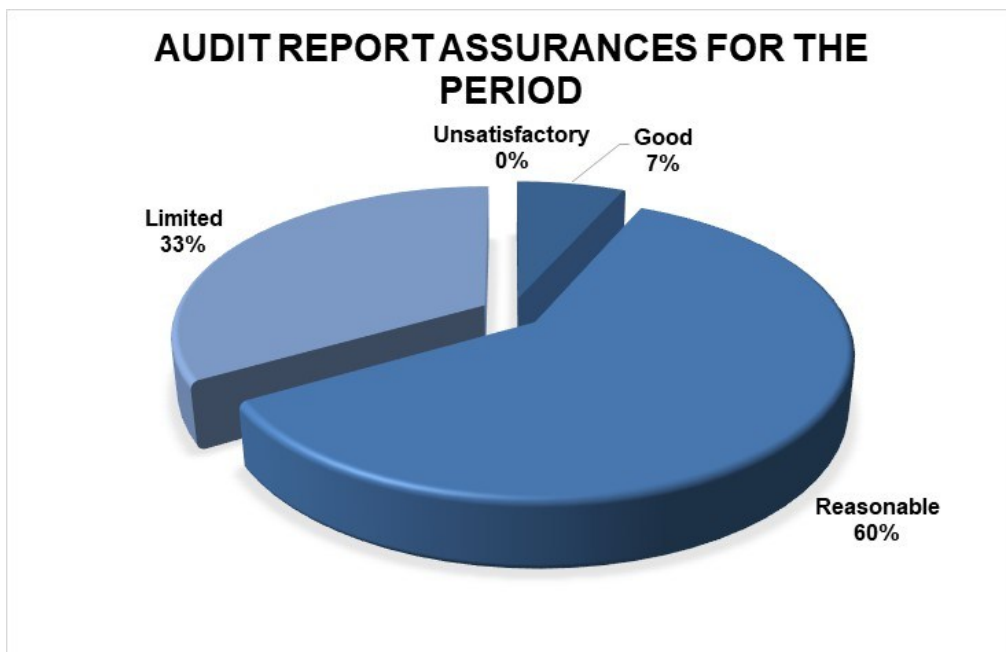
- 8.1. The 2025/26 plan provides for a total of 1,302 audit days. Over the year there have been changes to planned audit activity which has been adjusted to reflect changes in resources and risks.
- 8.2. Results of all audit work undertaken have been reported to the Audit and Governance Committee throughout the year and contribute directly to the CAE year end opinion.
- 8.3. In total, 15 final reports have been issued in the period from 12th January to 31st March 2026, all are listed with their assurance rating and broken down by service area at paragraph 8.4. The following chart shows performance against the approved Internal Audit Plan for 2025/26:



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

Audit Name	Audit Opinion				Recommendations				Direction of Travel
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice	
Continuing Healthcare Funding Follow Up		1				2			↑
Liquid Logic IT Application (Childrens and Adults)		1				1	5	2	↔
Children's Social Care Budget Management Follow Up			1			4			↔
Section 17 Payments Follow Up			1			2	3		↔
Care Act - Market Shaping		1				1	5		N/A
Adults Direct Payments			1			6	5		↔
Outdoor Partnerships Follow Up	1						2		N/A
Workforce Board		1				2	6		N/A
NFI - Purchase Ledger Duplicate Matches						3	6		N/A
Debt Recovery			1			4	5		↓
Organisational Workforce Resilience			1			5	4		N/A
Microsoft Intune - Follow Up		1				1	4	1	↑
Solar Winds Network Monitoring		1				1	3		N/A
Northgate - Revenues and Benefits IT Application		1					5		↔
Active Directory Analytics							10		N/A
Highways- Other Major Contracts (Grounds Maintenance)						4	1		N/A
Transport Management Office Follow Up		1				1	6		↑
Feedback and Insight Follow Up		1				3	4		↑
Total	1	9	5	0	0	40	74	3	
Percentage	7%	60%	33%	0%	0%	34%	63%	3%	

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



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



8.7. In the period from 12th January to 31st March 2026, 10 reports have been issued providing good or reasonable assurances and accounting for 67% of the opinions delivered. This represents a decrease in the higher levels of assurance for this period, compared to the previous year outturn of 58%. This is offset by a corresponding increase in limited and unsatisfactory assurances, currently 33% for the period compared to the previous year outturn of 42%. Whilst this is the picture for this period, the annual report presented at this meeting concludes that 48% of audit assurances issued across the full 2025/26 year were limited or unsatisfactory which is comparable with the 2024/25 outturn of 42%, however it is pleasing to note there has been a small reduction in unsatisfactory audit opinions from 13% in 2024/25 to 10% in 2025/26.

8.8. 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 1**. The appendix also includes descriptions of the levels of assurance used in assessing the control environment and the classification of recommendations, **Tables 2 and 3** and provides a glossary of common terms, **Table 4**.

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

8.9. 11 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.

8.10. A total of 117 recommendations have been made in the 15 final audit reports issued during this period; these are broken down by service area at paragraph 8.4, the year-to-date position is show at **Appendix B**. No fundamental recommendations have been identified in this period.

8.11. It is the identified manager's responsibility to ensure accepted audit recommendations are implemented within an agreed timescale. **Appendix A, Table 5** sets out the approach adopted to following up recommendations highlighting Audit and Governance Committee's involvement.

8.12. The following demonstrates areas where internal audit have added value with unplanned, project or advisory work, not included in the original plan.

- **NFI Briefing Note** – Internal Audit has overseen and reported on the Council's participation in the Cabinet Office's National Fraud Initiative (NFI), ensuring effective governance and independent assurance over the review of over 31,000 data matches across key systems including benefits, payroll, pensions, housing and adult social care. This supports the Council's anti-fraud framework through enabling services in prioritising higher-risk matches, monitoring progress, and strengthening counter-fraud arrangements, with reported and estimated savings of £135,752 to date arising from identified overpayments, prevented future losses and fraud risk mitigation. Notable progress has been made in Adult Social Care, where the majority of new matches were reviewed promptly following release.
- **NFI Duplicate Payments Briefing Note** - Internal Audit reviewed the National Fraud Initiative duplicate payment reports to assess whether they provided additional assurance beyond the Council's existing controls. The work confirmed that current controls are effective at identifying higher-risk duplicates and that further detailed review of several large NFI reports would not be cost-effective due to a high level of false positives. This provided assurance, avoided unnecessary officer time, and identified targeted, risk-based enhancements where proportionate.
- **Improvement Plan Programme 8** – The Head of Policy and Governance and Internal Audit Manager support the Service Director Legal and Governance in contributing to the "Getting the Basics Right" work within the improvement plan.
- **Fighting Fraud and Corruption Locally Assessment Briefing Note** - This work provided independent assurance against the national Fighting Fraud and Corruption Locally framework, confirming that the Council has sound foundations

in place while identifying key gaps that could limit its ability to detect and respond to emerging fraud risks. The review highlighted the need to better integrate fraud risk into corporate risk management, refresh key policies, strengthen whistleblowing arrangements, and adopt a more proactive counter-fraud approach. The resulting recommendations provide a clear, risk-focused roadmap to strengthen governance, protect public funds and support informed oversight by the Committee.

- **Active Directory Analytics** - This work used data analytics to review the governance and security of Active Directory, a critical council system, and identified persistent weaknesses in account management, access controls and adherence to agreed policies. The work added value by independently highlighting where controls were not operating as intended, particularly around legacy and inactive accounts, which increase cyber security risk. Clear, prioritised recommendations have supported management in targeting action to strengthen ICT governance and reduce exposure to unauthorised access.
- **Schools Self-Assessment** – Internal Audit reviewed the outcomes of self-assessments against key financial controls for maintained schools. This approach supports a more proportionate and targeted audit plan, enables earlier support or intervention where weaknesses are identified, and helps schools prepare for external scrutiny (including Ofsted), thereby targeting management improvements without relying solely on reactive audit activity.
- **Highways Other Major Contracts Briefing Note** - This follow-up review provided timely independent assurance that the Council’s transition to a devolved grounds maintenance model is being underpinned by appropriate governance, legal and oversight arrangements, despite significant change and tight delivery timescales. The work confirmed that key building blocks for devolution are in place, including programme governance, draft legal agreements, funding assumptions and emerging monitoring arrangements, while clearly identifying critical dependencies that required resolution to protect statutory compliance, financial control and service continuity ahead of the April 2026 launch.
- **Disaster Recover, Nutanix and Business Continuity Briefing Note** - This work provided timely independent oversight of a critical IT infrastructure refresh, confirming that the preferred solution had been appropriately tested and that procurement was progressing through an approved route. It also ensured audit effort was applied proportionately by deferring detailed assurance on backup, disaster recovery and business continuity until the new solution is implemented, maximising the relevance and value of future audit coverage.

8.13. Briefing notes were issued for the following areas where previously agreed actions resulting from audit reviews have not been completed or management controls are still not embedded. The audits will be deferred until the revised arrangements are implemented and operating effectively and have therefore been removed from the 2025/26 audit plan as detailed at **Appendix B**.

- Housing Client Side Follow Up
- Workforce Planning
- Ethical Framework Follow Up
- VAT Follow Up
- New Operating Model Pilot Follow Up
- Embedding the Shropshire Plan Follow Up

Performance Measures

8.14. All Internal Audit work has been completed in accordance with agreed plans and the outcomes of final reports have been reported to the Audit and Governance 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 Report and Revised Annual Audit Plan 2025/26 – Audit and Governance Committee 5th February 2026

Internal Audit Performance Report and Revised Annual Audit Plan 2025/26 – Audit Committee 27th November 2025

Internal Audit Performance Report and Revised Annual Audit Plan 2025/26 – Audit Committee 26th September 2025

Internal Audit Plan 2025/26 - Audit Committee 16th July 2025

Global Internal Audit Standards (GIAS)

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: Unsatisfactory and limited assurance opinions in the period 12th January to 31st March 2026.

Table 2: Audit assurance opinions

Table 3: Audit recommendation categories

Table 4: Glossary of terms

Table 5: Recommendation follow up process (risk based)

Appendix B - Audit plan – Performance Report from 1st April to 31st March 2026

Table 1: Unsatisfactory and limited assurance opinions issued in the period from 12th January to 31st March 2026¹

Unsatisfactory assurance

None to report

Limited assurance

Children and Young People– Children’s Social Care Budget Management Follow Up (Limited 2024/25)

- Children's Social Care Budgets are properly controlled by effective periodic monitoring of financial out-turns against detailed budgets.
- Savings targets and the impacts of extraordinary events are controlled by effective monitoring and reporting.
- Strategic and Operational risks are recorded on the relevant risk registers and are monitored, reviewed and updated as per the Councils Risk Management Strategy.

Children and Young People– Section 17 Payments Follow Up (Limited 2024/25)

- The recommendations made in the previous audit have been implemented.
- There are procedures in place to ensure compliance with Section 17 of the Children Act 1989, local policies and procedures.
- Purchasing cards are used appropriately for reasonable and necessary expenditure.

Commissioning – Adults Direct Payments (Limited 2020/21 and 2018/19)

- Appropriate processes are in place to set up and assist new individuals on Direct Payments.
- Expenditure by individuals is monitored on a regular basis and the recovery of monies made where appropriate.
- DBS checks are completed in accordance with DBS guidelines, amended from Relevant staff have DBS clearance.
- Management information is produced on a regular basis and is subject to independent review in a timely manner.
- Information Governance and cyber risks are managed in accordance with current best practice and an agreed policy.

Enabling– Debt Recovery

- Previous audit recommendations have been implemented.
- There are effective debt recovery actions carried out in practice which are in accordance with the policies and procedures.
- There are appropriate procedures in place to monitor recovery performance and report this to management.

Service area– Organisational Workforce Resilience

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.

- The Council has a framework of policies, procedures and resources to ensure positive staff wellbeing and performance.
- The Council has absence monitoring procedures to enable analysis and identification of issues which are reported regularly and responsive action is taken.
- The organisation understands staff motivation for leaving and analyses trends. Analysis is used to inform decision making on retention strategies.

Table 2: 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 3: 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 4: 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 5: 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 and Governance 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 and Governance Committee for consideration.

AUDIT PLAN–PERFORMANCE REPORT FROM 1st APRIL TO 31st March 2026

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	31 st March 2026 Actual	Status	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
CYB	Back-up arrangements Follow Up 2024/25	0				0	0.4	Complete	Briefing Note					N/A
BBS / GOV	CIPFA Financial Resilience Review 2024/25	0				0	1.0	Complete	Briefing Note					N/A
CYB	Data Centres and Infrastructure 2024/25	0				0	0.0	Complete	Briefing Note					N/A
CYB	IDOX Cloud Regulatory Services IT Application 2024/25	0				0	0.7	Complete	Briefing Note					N/A
GOV	IT Contract Management 2024/25	0				0	0.7	Complete	Reasonable		1	2		↑
CYB	Microsoft Co-Pilot / Ai 2024/25	0				0	0.7	Complete	Reasonable		1	4		N/A
BBS / GOV	Shrewsbury Shopping Centre Follow Up 2024/25	0				0	0.6	Complete	Reasonable		2	2		↑
GOV / SKI	Workforce Planning – Impact of Voluntary Redundancy on Key Skills and Delegated Responsibilities 2024/25	0				0	0.3	Complete	Limited		2	4		N/A
CYB	IT Monitoring Use of Facilities 2024/25	0				0	1.1	Complete	Limited		2	5		↔
BBS	Economic Growth Strategy/Big Plan 2024/25	0				0	0.8	Complete	Reasonable		3	5		↑
GOV	Feedback and Insight 2024/25	0				0	0.4	Complete	Limited		10	5		N/A
BBS	Section 17 Payments Follow Up 2024/25	0				0	0.5	Complete	Limited		3	4		↔
BBS	Supporting Families Grant - March 2025 Claim 2024/25	0				0	0.0	Complete	N/A					N/A
BBS/ GOV	North West Relief Road Follow Up 2024/25	0				0	0.7	Complete	Reasonable		3	1		↑
BBS / PAR	Continuing Health Care (CHC) Funding	8				8	6.6	Complete	Reasonable		2			↑
CYB	Liquid Logic IT Application (Adults & Children's) / Controcc	15			5	20	20.2	Complete	Reasonable		1	5		↔
GOV	Bishops Castle Community College	10	-8			2	1.5	Complete	Briefing Note					N/A
SGC	Children's Residential Care Contract Management	4				4	4.4	Complete	Reasonable		3	3		↑
SGC / BBS	Children's Social Care Budget Management	5				5	7.7	Complete	Limited		4			↔
SGC	Short Breaks Follow up	4				4	3.8	Complete	Unsatisfactory	1	1			↔
BBS	External Catering Contracts	2				2	2.4	Complete	Reasonable		1			↔
SGC	Foster Care	5	2			7	6.9	Complete	Reasonable		2	5		↑
GOV	Schools Self Assessments (Audit Provided)	8			2	10	11.4	Complete	N/A					N/A
BBS	Section 17 Payments Follow Up	0			5	5	5.1	Complete	Limited		2	3		↔
GOV	Schools Financial Value Statement	2				2	2.9	Complete	N/A					N/A
SGC	Virtual School	10				10	9.0	Complete	Good			1		N/A
BBS	Care Act - Market Shaping	10		2	2	14	13.2	Complete	Reasonable		1	5		N/A
CCS	Garden Waste Collection	8				8	8.4	Complete	Limited		4	2		N/A
GOV	Housing Client Side	5				5	1.0	Complete	Briefing Note					N/A
BBS	Key Supply Contracts	10		-7		3	2.5	Complete	Briefing Note	1				N/A
GOV	Much Wenlock Sports Centre - Joint Use	5		7	1	13	13.5	Complete	Reasonable		2	2		↑
BBS	Deferred Payments 2024/25	0	8			8	7.6	Complete	Unsatisfactory		9	10		↓

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	31 st March 2026 Actual	Status	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
BBS	Personal Budgets / Direct Payments Finance Team- Adults	10			2	12	18.3	Complete	Limited		6	5		↔
CCS	Waste - Veolia Contract	8				8	7.1	Complete	Good			1		↑
BBS	Community Equipment Contract Medequip - PPM Follow Up	3	8			11	10.7	Complete	Reasonable		1	2		↑
GOV	Empty Homes 2024/25	0	9			9	9.3	Complete	Briefing Note					N/A
GOV	Library Management System - Application Review	8		4		12	11.7	Complete	Reasonable		4	11		↑
BBS	Housing Options / Homelessness	12	12			24	23.8	Complete	Limited		5	8		↓
GOV	Management & Control of CCTV Operations	6		5	1	12	12.6	Complete	Reasonable		2	6		↑
GOV	Outdoor Partnerships Follow Up	0				0	6.1	Complete	Good			2		N/A
GOV	The Lantern Follow Up	5	-2			3	1.7	Complete	Unsatisfactory					↔
GOV	Corporate Governance 24/25	0				0	2.4	Complete	Reasonable		2	3		↔
GOV	Recommendation Follow Up	0			8	8	8.8	Complete	Briefing Note					
GOV	Ethical Framework Follow Up	10				10	5.8	Complete	Briefing Note					N/A
BBS	Adult Social Care Outturn	0		21		21	20.7	Complete	Briefing Note	1	4	1		N/A
CYB	Active Directory Analytics	10			2	12	12.5	Complete	Briefing Note			10		N/A
BBS	Budget Monitoring	8	10	4		22	22.3	Complete	Unsatisfactory	1	5	4		↓
CYB	Business Continuity Planning	10				10		Complete	Briefing Note					N/A
BBS	Debt Recovery	15		9		24	25.2	Complete	Limited		4	5		↓
GOV	Digital Mail Room 2024/25	0	4			4	3.6	Complete	Unsatisfactory		5	2		↓
CYB	Disaster Recovery	5				5	0.7	Complete	Briefing Note					N/A
GOV	Equality Diversity and Inclusion Arrangements Follow Up 2024/25	0	5			5	5.4	Complete	Limited		2	2		↔
GOV / BBS	Holiday Pay 2024/25	0	10			10	10.1	Complete	Limited		2	2		N/A
SKI	Workforce Planning	10			-8	2	2.7	Complete	Briefing Note					N/A
GOV	IT Code of Practice / Acceptable Use	8				8	7.6	Complete	Good			3	2	↑
GOV	ICT Restructure	5				5	4.8	Complete	Reasonable			3		N/A
CYB	Microsoft Intune	5				5	12.1	Complete	Reasonable		1	4	1	↑
CYB	Network Switch Management	10			-2	8	7.7	Complete	Reasonable			5		N/A
CYB	Northgate - Revenues & Benefits IT Application	10			2	12	14.9	Complete	Reasonable			5		↔
CYB	Nutanix Data Centre Solution	10				10		Complete	Briefing Note					N/A
SKI	Organisational Workforce Resilience	0	15			15	17.7	Complete	Limited		5	4		N/A
CYB	Pay360 Income Application 2024/25	0	2			2	2.6	Complete	Reasonable		1	7		N/A
GOV	Payroll Data Analytics (IDEA) 24/25 Q4	1				1	1.9	Complete	N/A					N/A
GOV	Payroll Data Analytics (IDEA) Q1	1				1	0.3	Complete	N/A					N/A
GOV	Payroll Data Analytics (IDEA) Q2	1				1	0.6	Complete	N/A					N/A
GOV	Payroll Data Analytics (IDEA) Q3	1				1	0.3	Complete	N/A					N/A
BBS	Purchasing Card Spend Review	0		8	2	10	10.5	Complete	Briefing Note		4			N/A
GOV	Security of Council Buildings Follow Up	5				5	5.5	Complete	Limited		2	1		↔
EGS	Shirehall Disposal	7		2		9	8.7	Complete	Limited		3			N/A
EGS	Shirehall Decant 2024/25	0	2			2	1.7	Complete	Reasonable		3	3		N/A
CYB	Solar Winds Arm - Active Directory Rights Management	10				10	9.3	Complete	Reasonable		1	3		N/A

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	31 st March 2026 Actual	Status	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
CYB / GOV	SNOW IT Asset Management 2024/25	0	9			9	9.2	Complete	Limited		2	6		↓
GOV	Telecommunications - Contracts, Procurement and Monitoring 2024/25	0	17			17	17.3	Complete	Unsatisfactory		7	3		↓
BBS	Travel and Subsistence Follow Up	4		10	1	15	15.9	Complete	Limited		2	2		↔
GOV	VAT	5				5	4.2	Complete	Limited		4	2		↔
GOV	VAT Follow Up	0			4	4	1.2	Complete	Briefing Note		4	2		↔
CYB	WhatsApp Follow Up	3		-2		1	1.1	Complete	Briefing Note		4			↔
BBS	BSOG Grant Bus Subsidy	2				2	1.9	Complete	N/A					N/A
GOV	Highways Other Major Contracts (Grounds Maintenance)	2				2	3.9	Complete	Briefing Note		4	1		N/A
GOV	Transport Management Office	10	-8			2	1.3	Complete	Briefing Note					N/A
GOV	Transport Management Office Follow Up	0	10			10	10.2	Complete	Reasonable		1	6		↑
GOV / BBS	WSP Contract 2024/25	0	5			5	5.0	Complete	Limited		5	8		↔
GOV	Coroners and Mortuary Service	0	10			10	10.3	Complete	Limited		3	5		N/A
GOV	Counter Fraud Work - NFI Purchase Ledger Duplicate Payments Matches	15			-7	8	12.7	Complete	Briefing Note					N/A
GOV	Counter Fraud Work - Fighting Fraud and Corruption Locally Assessment				7	7	7.3	Complete	Briefing Note		3	6		N/A
GOV	Feedback and Insight Follow Up	0			4	4	8.5	Complete	Reasonable		3	4		↑
BBS	Home Upgrade Grant (HUG) Phase 2			15		15	21.8	Complete	Grant					N/A
BBS	DfT Incentive Element Grant					0	1.1	Complete	N/A					N/A
GOV	NFI September 2025 Update					0	0.3	Complete	Briefing Note					N/A
GOV	NFI Q3 Update					0	0.7	Complete	Briefing Note					N/A
GOV / BBS	New Operating Model (NOM) Pilot	10		1		11	11.3	Complete	Limited		3	6		N/A
GOV / BBS	New Operating Model (NOM) Pilot Follow Up	0			4	4	1.7	Complete	Briefing Note					N/A
GOV	PMO Project Management	0	12	1		13	12.9	Complete	Limited		4	3		N/A
GOV	IT Project Management	0	8	1		9	8.8	Complete	Reasonable		1	4		↔
GOV / BBS	Workforce Board Review	0			8	8	7.8	Complete	Reasonable		2	6		N/A
GOV	Risk Management	10			5	15	14.9	Complete	Limited		6	5		↓
GOV / BBS	Embedding the Shropshire Plan Follow Up	5			-3	2	0.6	Complete	Briefing note					N/A
GOV	Financial Evaluations	30		-10		20	15.7	Complete	N/A					N/A
BBS	Finance - Final Grant Claims	8				8		Complete	N/A					N/A
GOV	National Fraud Initiative (NFI)	20				20	11.3	Complete	N/A					N/A
GOV	Bishops Castle Community College	0	8			8	15.3	Draft						
SGC	Magic Notes AI	7				7	10.4	Draft						
BBS	Homelessness Follow Up	0			4	4	6.6	Draft						
GOV	Corporate Governance	8				8	6.4	Draft						

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	31 st March 2026 Actual	Status	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
BBS	Adult Social Care Outturn Follow Up	0			4	4	4.7	Draft						
BBS	Agency Workers & Consultants Follow Up	5				5	12.9	Draft						
GOV	BluPrint - Print Unit Operations	6			2	8	15.0	Draft						
MHW	Health & Safety Governance	8			7	15	29.7	Draft						
CYB	IDOX Planning, Building Control & Gazetteer Management System	10				10	10.7	Draft						
GOV	Counter Fraud Work - NFI Declaration of Interest Review	0				0	15.5	Draft						
GOV	Members Development Training	0		8	9	17	16.9	Draft						
GOV	Annual Governance Statement (AGS)	1				1	0.9	Draft						
GOV	Performance Management Framework	8				8	10.0	Draft						
GOV	Assistive Technologies including BOTS	10				10	10.0	In Progress						
SGC	Adoption Process including allowances	10				10	4.9	In Progress						
SGC	Direct Payments Children	10				10	14.2	In Progress						
SGC / BBS	SEND Statutory and Regulatory Framework	10				10	5.9	In Progress						
CCS	Garden Waste Collection Follow Up	0			4	4	2.5	In Progress						
CCS	Emergency Planning	8				8	11.9	In Progress						
GOV	The Lantern	0	5			5	2.8	In Progress						
CYB	Database Access / Admin / Management	8				8	0.8	In Progress						
BBS	ICT Project Financing and Recharges	5				5	4.9	In Progress						
GOV	Payroll System	25			5	30	31.2	In Progress						
CYB	PSN (public sector network) Accreditation	5				5	5.4	In Progress						
CYB	Remote Support	5				5	2.2	In Progress						
GOV / BBS	Big Town Plan / Shrewsbury Riverside Development	10				10	14.3	In Progress						
GOV	Chipside Parking System IT Application Review	10				10	2.9	In Progress						
GOV	Highways Term Maintenance -Kier	15				15	15.7	In Progress						
GOV	Counter Fraud, Policies and Training - Fraud Risk Assessment	2				2	6.0	In Progress						
GOV	Equality Diversity and Inclusion Arrangements Follow Up	0			2	2		Carried Forward						
GOV / BBS	Holiday Pay Follow Up	0			2	2		Carried Forward						
SKI	Impact of Voluntary Redundancy on Key Skills and Delegated Responsibilities	0			4	4		Carried Forward						
GOV / BBS	Payroll Leaver and Sickness Verification	0			8	8	0.9	Carried Forward						
GOV	Education Health and Care Plans AI	7			-7	0		Cut						
GOV	Procurement Strategy	8			-6	2	0.4	Cut						
CYB	Amazon Web Services (AWS) Platform	10				10	6.3	Cut						
CYB	Conditional Access	7			-7	0		Cut						
CYB	Corporate Networking - Active Directory	10			-10	0		Cut						
CYB	Decommissioning Shirehall Data Centre Project	10			-10	0		Cut						

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	January Revision	Revised Plan Days	31 st March 2026 Actual	Status	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
GOV	Power BI Reporting and Development	7			-7	0		Cut						
MHW / SKI	Recruitment Arrangements Follow Up	6			-5	1	1.1	Cut						
CYB	Unified Communications	7			-7	0		Cut						
GOV	CONFIRM-Highways Management System	10			-10	0		Cut						
GOV	Partnerships	8			-8	0		Cut						
GOV	Section 38 Road Adoption	4			-4	0	0.1	Cut						
	Total Shropshire Council Planned Work	709	153	79	15	956	974.1							
	CONTINGENCIES													
	Advisory Contingency	20	0	0	0	20	18.7							
	Fraud Contingency	150	-50	-56	-24	20	10.9							
	Unplanned Audit Contingency	50	-42	0	0	8	38.3							
	Other non audit Chargeable Work	120	3	14	0	137	150.5							
	CONTINGENCIES	340	-89	-42	-24	185	218.4							
	Total for Shropshire	1,049	64	37	-9	1,141	1,192.5							
	EXTERNAL CLIENTS	159	0	2	0	161	164.6							
	Total Chargeable	1,208	64	39	-9	1,302	1,357.1							

Strategic Risk Key

Strategic Risk	Abbreviation	Likelihood	Impact	Status
Failure to protect from and manage the impact of a targeted cyber-attack on ICT Systems used by the Authority	CYB	5	5	25
Inability to contain overall committed expenditure within the current available resources within this financial year	BBS	5	5	25
Inability to set a balanced budget for a given year within the MTFS.	BBS	5	5	25
Failure of Officers and Members to adhere to Governance arrangements.	GOV	5	4	20
Health & Wellbeing of The Workforce	MHW	5	4	20
Critical Skills shortage impacting on Recruitment, Retention & Succession Planning	SKI	5	4	20
Impact of extreme pressures upon partners (social care, health, and criminal justice)	PAR	5	4	20
Responding and Adapting to Climate Change	CCS	4	4	16
Impact of increased waiting lists in relation to DoLs, OT and SI	WLI	4	4	16
Safeguarding children	SGC	3	4	12