DRAFT **APPENDIX B – Recommendations and Response**

Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
Quality of financial management and financial processes				
1. There is an embedded culture in the council of weak compliance with regard to the internal control environment that has undermined financial governance. This is actively being addressed by the current leadership, but it will take time to remedy and risks delaying effective actions to address the structural gap in the council's finances.	1. The council should develop a clear action plan **in the next few months** that sets out who is responsible for resolving each of the weaknesses in the control environment and target completion dates.	The Improvement Plan continues to drive a range of activity to strengthen the internal control environment. This includes a set of actions within the Improvement Plan Programme 2: Strengthening financial management and practice, and Programme 8: Getting the Basics Right (improving governance and compliance). Activity delivered and planned includes: • Strengthened approach to budget monitoring: this has seen a sustained improvement in budget holders completing the required monthly monitoring requirements – increasing confidence and robustness in the in-year (2026/27) position being reported. • Improving responsiveness to Internal audit recommendations: A new process includes regular principal auditor and service director meetings, a live dashboard tracking recommendations and responses, and more statutory officer oversight. • Embedding expectations about good governance and compliance with statutory requirements into day-to-day management, including team meetings, 'role of the manager' toolkit, and 'good conversations' framework. • The continuation of Spend and Workforce Board arrangements, at a service level, to ensure visibility and control on expenditure during the year. • A new budget and business planning approach rolled out over the summer (from August), including an initial round of 'budget challenge' sessions with each director – focussing on	Head of Paid Service and Head of Audit	December 2026

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Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
		understanding the make-up of budgets, and the opportunities for income, savings and efficiencies. Further actions and activity will be developed and included in refreshed Improvement Plan (December 2026), ensuring all recommendations regarding internal controls from recent external and internal reviews are addressed. Each activity will have an identified responsible officer.		
2. Without sufficient skilled resources within the finance team, it is difficult for the council to forecast accurately, thereby undermining its ability to set realistic budgets and to monitor performance effectively.	2. The council should review the job descriptions for each finance post **as soon as possible** and identify what training and support is needed for existing staff to address any skills gaps.	A review and restructure of the Finance Service is being undertaken. CIPFA are supporting the Council to review job roles. Additional capacity to support and co-ordinate restructure secured (August 2026). Implementation of the new structure is estimated to be complete March 2027. Training activity has included: • Budget monitoring training (June/July) for budget holders, supported by a new monitoring dashboard to inform monitoring and management of budgets • Financial management training for senior managers (July-October) has focussed on strengthening challenge and curiosity in monitoring and forecasting and identifying practice improvements.	Corporate Director (Finance & Governance – s151) and Deputy 151 Officer	March 2027 and ongoing
3. The high dependency on a small number of key individuals in finance and the staffing gaps in key areas leaves the council's	3. The council should, **over the next few months**, explore the costs and benefits of employing further interims in finance to mitigate the risks	Additional capacity is being sourced, including several interim roles and the recent recruitment of an interim Director for Financial Improvement role (started 17th August). Additional capacity to support restructure is being provided by CIPFA.	Corporate Director (Finance & Governance – s151) and Deputy 151 Officer	September 2026

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Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
financial management at risk if further individuals leave.	if key staff were to leave.			
4. The lack of resources available in the council and the possibility that external candidates will be aware of its financial situation might make it difficult to recruit sufficiently experienced and capable finance staff.	4. Given the difficulties faced with recruitment, the council should explore the feasibility, **by December 2026,** of collaborating with other authorities, such as through a shared service to find the resources required.	Shared services opportunities arguably not as available or viable in Shropshire as in other areas, partly due to geography. There have been previous explorations of opportunities and potential – including counter fraud and emergency planning. Additional joint ICB roles are also being explored. The Budget and Business Planning approach adopted prompts directors and service managers to consider opportunities for different models of service delivery, the Future Council principles prompt consideration of opportunities to work in partnership with others. The Council remains open to collaboration with partners.	Leadership Board / Directors	December 2026
5. The risk management arrangements that have been put in place are more structured and robust, but given the reluctance of some individuals to report concerns,	5. The council should, **in the next six months,** consider the feasibility of a training programme or guidance for staff on the importance of raising issues timeously that	A review of risk management arrangements is being undertaken, including a new Risk Management Strategy and Framework to be presented to Audit & Governance Committee on 25/09/26. There will need to be a programme of activity to support the implementation of the new strategy and framework including awareness raising, training and guidance for staff on the importance of raising issues timeously. This activity will form part of the refreshed improvement plan. We will also use existing practice to embed the culture of risk awareness and escalation, including through the 'Role of the Manager' work and Senior Leaders Forum (SLF) sessions, and	Head of Policy & Governance	January 2026

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Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
it will be important that staff are encouraged to raise issues timeously	require risk management.	the 'Good Conversations' framework that supports one-to-ones between manager and employee/teams. Service workforce and spend control boards are also opportunities to raise risks, curiosity and challenge. These arrangements will be overseen and reviewed periodically by a governance group has established with oversight of risks and the statutory officer group has oversight of strategic risk.		
Financial sustainability and risk				
6. Previous actions to deliver savings have been undermined by a lack of detailed plans that set out how savings will be delivered and this could be repeated unless granular plans are developed this time. The council has the basics of a clear strategy for how it will reduce costs in adult social care but this is not yet underpinned by reliable estimates of the potential financial	6. The council needs to develop detailed delivery plans to underpin its transformation projects that include risk-based assessments of the potential costs and savings profiled over time. These plans should be stress tested by the council's Budget Transformation and Change Panel as well as its Improvement Board **by December 2026.**	An overall portfolio of transformation, improvement and change is being developed based on six key programmes: • Children's Reforms • Adults Transformation • Assets and Corporate Landlord • Digital Programme • Income and Commercial • Organisational Improvement The projects and delivery plans within those are at various stages of development and delivery. All project proposals will be submitted through the Budget Transformation and Change Panel to ensure: • Strategic alignment with council priorities (Improvement Plan, Corporate Plan, Financial Plan) • Relevant and proportionate investment and resources are available and committed to deliver programmes • Benefits and return on investment are articulated and quantified at the outset, with financial benefits/savings profiled across the medium term	Corporate Director (Change & Improvement) and Service Director (Strategy & Change) Director of Adult Social Services (DASS) Assistant Director (Children's Services Reforms) Service Director (Place Shaping) Head of Automation and Technology Head of Commercial	December 2026

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impact. Without such information it is difficult to assess what savings it might generate. Similarly, plans are being developed in children's services albeit they are currently at an earlier stage of development. As with adult social care, unless these are underpinned by reliable estimates of the financial impact it will be difficult to assess what savings it might generate.		A summary of the portfolio will be included with the Medium-Term Financial Plan presented to Cabinet in November 2026. Not every facet of the portfolio and its delivery will be fully developed by December 2026, and it is unlikely that there will be detailed delivery plans for every programme and project. Capacity and capability issues in both service areas and key enabling functions (such as finance and corporate PMO) will constrain and limit the council's ability and pace to do this. There is also a need to undertake discovery and diagnostic work (e.g. Adults and Assets) to inform a fully developed portfolio with quantifiable opportunities. While some key programmes of service transformation (Children's and Adults) will be defined, other facets of the portfolio, by their nature, will be a prioritised programme of reviews and projects, informed by ongoing and annual activity such as budget and business planning. The full Adult Social Care Transformation programme will be informed by an external consultancy diagnostic commissioned in September 2026. Additional expertise and practitioner perspective – including a serving local authority DASS and DCS - has been added to Improvement Board to provide critical friend challenge 'stress testing' to service transformation proposals. (See response to recommendation 17) The Income and Commercial part of the Portfolio will be informed by work being undertaken by the Interim Head of Commercial Recruited who will recommend a prioritised programme of reviews of the Council's traded services and companies.		
7. Despite the issues the council experienced with its	7. The council should explore, **by December 2026,** how	There has been some restructuring of the leadership of the organisation. Recruitment concluded September 2026, with new directors expected to join the council from November 2026.	Leadership Board	December 2026 and ongoing

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previous initiatives to restructure how it operates, it cannot afford to abandon such efforts. Any savings from adults and children's services are likely to take time to materialise and are unlikely to be sufficient to bridge the gap.	services might be restructured to reduce costs. This should include options previously considered, such as digitisation, as well as the potential for collaboration with other authorities or outsourcing.	There are various restructures planned or in progress across the organisation – including finance, highways, planning and assets. Given the need to build organisational capacity and capability, some of these restructures are not driven by cost savings but have an objective of building capacity. The impact of some previous workforce reductions is having to be reviewed and addressed. A proposed programme of sprint reviews, as part of the Improvement Plan, and focussing on process efficiency and digitisation to increase productivity will help to mitigate further workforce growth and additional demands on the budget that brings. Greater productivity and efficiency will help embed previous 'resizing' changes that were implemented and ensure services continue to meet required standards, outputs and outcomes. Our Future Council principles drive how we transform, improve and change as a council – including a focus on both digitisation and working in partnership with others as a means of delivery services and outcomes at less cost to the council.		
8. Whilst the council should focus on those areas where the greatest savings can be made, it cannot afford to ignore any other potential opportunities, such as	8. The plans should consider the minimum viable service delivery obligations for the council, so that the options of scaling back or stopping activities are considered as well as initiatives to improve efficiency.	The business and budget planning approach – and budget challenge sessions in particular – are positioned to consider some of this. The approach challenges Service Directors to think differently, and to consider minimum viable service delivery. The transformation, improvement and change portfolio focusses beyond the transformation of adults and children's services on the need to the identification of opportunities to scale back or stop services and modernise policy and practice to improve efficiency as part of continuous improvement, supported by business-as-usual processes such as business planning, the Budget, Transformation & Change Panel, and Commissioning Boards.	Leadership Board / Directors	Ongoing

Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
stopping those activities it is not obliged to deliver.		There are several areas where services have recently been scaled back, or where there is likely to be proposals to do so – including Adults Day Services, Cultural services and Libraries. In terms of understanding the understanding costs of service provision, there has been extensive work undertaken since 2023/24 to understand both statutory and non-statutory service provision and resourcing levels. This included a series of savings and cabinet decision papers to reduce or remove non statutory services, and review of workforce. Reviews supported by the LGA have taken place across the organisation, including benchmarking and baselining service levels (e.g. Children's Services, Adult Social Care and Revs & Bens). A summary of this was presented to the Improvement Board in February 2026. Work will continue to review all spend across the Council through the Budget and Business Planning Process, and Business Transformation and Change Review Panel.		
9. The longer it takes to develop realistic plans to transform service delivery in order to reduce costs, the more the council will need to borrow to fund its existing gap	9. The council should set a clear timeline that transformation plans across adults, children's services and all other areas of the council should be developed and submitted to the council's Budget Transformation and Change Panel **by**	The activity in response to recommendation 6 regarding the development of the Transformation, Improvement and Change portfolio also responds to this recommendation. A number of transformation plans have been submitted to the Budget, Transformation and Change Panel including Children's Reforms, Adults Transformation (some projects), and Digital programme. External consultancy support is being commissioned to help further define and quantify the Adult Social Care Transformation programme, and the opportunities for demand prevention and savings beyond what has already been developed, with detailed project proposals submitted to the Panel after that.	Service Director (Strategy & Change) Leadership Board / Directors	December 2026 and ongoing

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and the bigger the financial challenge becomes	**the end of December 2026.**	While some key programmes of service transformation (Children's and Adults) will be defined, other facets of the portfolio, by their nature, will be a prioritised programme of reviews and projects, informed by ongoing and annual activity such as budget and business planning. There will need to be a continuous pipeline of proposals presented to the Panel beyond December 2026.		
10. Until the council has well structured, quantified transformation and other savings plans to reduce its expenditure, it is difficult to quantify the scale of any remaining gap and whether further increases in council tax above the 4.99% threshold should be sought.	10. The council needs to develop a clear financial recovery strategy **by December 2026** that sets out how it plans to bridge the gap. This should take into account the transformation and other savings plans currently being developed as well as an estimate of any further council tax increases needed to bridge the remaining gap.	A Financial Sustainability and Recovery Strategy was approved by Cabinet as part of a refreshed Medium Term Financial Plan in July 2026. The Strategy sets out eleven ways the council will become financially sustainable. While transformation and reviewing Council Tax levels are both part of the Strategy there is not necessarily an interdependency as both will be required to achieve financial recovery and sustainability. The Strategy also includes a focus on improving tax collection, enhancing efficiency, rebuilding reserves, and optimising debt and capital expenditure. Alongside these, the Council will continue advocating for fairer government funding and promoting economic growth. Together, these actions aim to deliver a resilient financial position, reduce costs and demand, and secure long-term sustainability for the organisation. A refreshed Medium Term Financial Plan due to presented to Cabinet in November 2026 will give an updated position and forecast and demonstrate a year-on-year reduction in EFS requirement and include Council Tax requirement. It is unlikely to bridge the entire gap with quantifiable plans at this point in time.	Corporate Director (Finance & Governance – s151) (Resources) Corporate Director (Change & Improvement) and Service Director (Strategy & Change)	November 2026

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Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
11. Unless the council can bring forward significant savings plans or increase the timing and quantum of its capital receipts it is very exposed to the uncertainties in geo-politics for the costs of its borrowing.	11. The council should make clear to Members **in the next iteration of the medium term financial strategy,** the costs of borrowing associated with exceptional financial support and the risks of changes in interest rates to support the drive to find further savings and assets that can be sold.	The refresh of the Medium-Term Financial Plan in November will include this.	Corporate Director (Finance & Governance – s151) and Deputy 151 Officer	November 2026
Service reform, delivery and transformation				
12. Without advocating a 'fire sale' the council cannot afford delays to its asset disposals. Exploring the development of the Shirehall building prior to sale will create additional risks, necessitate further borrowing in	12. The council should **as soon as possible** set a clear, short deadline for any feasibility work underway on the future of Shirehall and seek to sell the asset as soon as possible.	The sale of Shirehall was agreed by Cabinet on 14/07/25. It was agreed to take steps to move urgently and in principle to the marketing for disposal of the site. A further update report, including the draft prospectus for sale, will be presented to Cabinet in the Autumn.	Service Director (Place Shaping) and Corporate Director (Resources)	As soon as possible

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the interim and delay the receipt of much needed funds.				
13. Until the council has a clear strategy for which assets can be released, their potential market value and when any sale best be achieved it is difficult to assess the financial impacts and the costs of borrowing continue to mount. The council cannot afford to take out further borrowing to enable Cornovii Development Ltd to purchase its lan or buildings for development	13. The council should identify those assets that can be sold and develop a strategy for how this can be done to secure best value. This work needs to be **completed by December 2026** alongside transformation plans so that there is a clear financial recovery plan and an understanding of any further council tax increases that might need to be sought.	An Assets Disposal and Corporate Landlord programme is a key facet of the Financial Recovery and Sustainability Strategy presented to Cabinet in July 2026. The programme resets how the Council's property is governed and managed. Following an initial focus to review the current disposals pipeline, a refreshed Asset Management Strategy will be developed, and the assessment, design and implementation of a new Corporate Landlord model. Phase 1 of the disposal pipeline review is now complete. The action plan and disposal completions to date for 2026/27 are being consolidated to provide assurance on disposal capital receipts and future disposals. Several decisions have been taken by Cabinet regarding asset disposal – including: the disposal of St Andrews, Shifnal (10/06/26), Bridgnorth Youth Centre (08/06/26), and the in-principle disposal of Whitchurch Civic Centre (09/09/26) While transformation, assets disposal and reviewing Council Tax levels are all part of the Financial Sustainability and Recovery Strategy there is not necessarily an interdependency as all will be required to achieve financial recovery and sustainability, given the scale of the challenge.	Service Director (Place Shaping) and Corporate Director (Finance & Governance – s151)	December 2026 and ongoing
14. Without a clear, structured	14. The council should, **in the next six**	A key facet of the Council's Financial Sustainability and Recovery Strategy is once again reviewing, rationalising and	Corporate Director (Finance & Governance – s151)	February 2027

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prioritisation process it is difficult for the council to assess the potential risks and benefits of any changes to the capital programme.	**months,** review its governance arrangements for the capital programme and establish a more structured approach to assessing the revenue and capital costs and benefits of additions, removals or significant slippage on projects.	refreshing the capital programme. This is over and above the Annual Capital Programme reviews. It will ensure that the programme continues to contain identification and earmarked resourcing for statutory, health and safety and contractually committed works that are necessary and unavoidable. It will also be reprioritised and extended over a ten year period to allow for maximum visibilty of future unavoidable commitments. Given current circumstances, there will need to be clear reference to the funding or likely funding sources for the critical work. Other schemes in the programme will be deemed unaffordable and therefore undeliverable without positive business cases and identification where possible of alternative funding. The HRA will be able to make firmer commitments given its ring-fenced nature, subject the HRA business plan which has been overhauled and will be updated each February. A new structure will be created under the leadership of the s151 officer that will give closer oversight and scrutiny of the programme. This will include clear accountability and provide regular checks on progress of schemes and any hurdles that impact on deliverability. The structure will also determine funding allocations including capital receipts, section 106, CIL, grant funding, etc. The Council has already refreshed its capital programme in February 2026 to end and pause some projects. This will repeat with a new capital programme reported alongside a refreshed Medium-Term Financial Plan. As part of refreshed programme there is likely to be a need to cancel some paused projects as they are no longer affordable. This will be based on clear criteria and rationale.	and Deputy 151 Officer	

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Key finding / risk	CIPFA Recommendation	Council's current position and/or planned actions	Lead / Responsible Officer(s)	Timescale / Target date
15. Whilst the council has cut back its capital programme largely to grant funded schemes only, its experience with the North West Relief Road demonstrates the financial risk of grant claw back when works do not proceed as planned.	15. **From here on,** the assessment of any proposed capital projects dependent on grant funding should consider the financial risks of claw back and the adequacy of project management arrangements to mitigate such risks.	See response to recommendation 14 above. The Budget, Transformation and Change Panel should consider all grant funding opportunities and test them against a range of criteria including financial risks including claw back, liabilities, and organisational capacity to service and support the grant arrangement and delivery against its requirements.	Corporate Director (Finance & Governance – s151) and Deputy 151 Officer	**ongoing**
16. The growth in demand for adult and children's services in recent years has contributed to the increased costs of these services in Shropshire compared to its statistical neighbours.	16. The council should supplement its transformation plans it is developing in children's and adult services with other short term cost cutting initiatives in order to alleviate the more immediate financial pressures. These	The transformation, improvement and change portfolio being finalised includes the proposed transformation of Children's and Adults Social Care services. These are based on early intervention and the prevention and reduction of demand, the financial benefits of which will not be immediately realised. A range of shorter-term savings opportunities for 2026/27 and 2027/28 are being identified through budget and business planning and the Budget, Transformation and Change Panel. Additionally spend control measures remain in place, and robust financial monitoring is also an opportunity to identify opportunities for one-off savings. Progress in terms of in-year delivery of the 2026/27 savings opportunities was reported to Finance & Improvement Overview and Scrutiny Committee and Cabinet in September 2026 as part of the Quarter 1 Financial Monitoring Report, which stated 90.92% of savings are forecast to be delivered by the end of the financial year.	Leadership Board Director of Children's Services (DCS) Director of Adult Social Services (DASS)	November 2026

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Until such trends are abated, growing demand will continue to increase the financial gap facing the council. The focus on early intervention to stem the growing numbers requiring care will take time to have a significant financial impact. Short term impact is dependent on policies to facilitate step down or to find alternative support to those already in care.	plans need to be developed **by November 2026**.	Achieving financial recovery is not just about reducing current expenditure; it also requires managing the underlying demand, cost and inflationary pressures that would otherwise continue to increase the Council's spending requirements year after year. A range of actions are being delivered and planned across the council, including Children's and Adults Services to mitigate in-year pressures to ensure the Council lives within its budget for 2026/27.		
17. The 'good' and 'outstanding' assessments of adult social care and children's services in Shropshire should	17. The council should, **as soon as possible**, encourage the Improvement and Assurance Board to bring in external	The membership of the Improvement Board has been updated and will take effect in September 2026. Changes include a new Chair and serving Director of Children's Services (DCS) and Director of Adult Social Care Services (DASS) added to the membership of the Board. This will better enable the Board to provide practitioner perspective and critical friend challenge to the Council's transformation, improvement and change proposals, informed by direct experience.	Chief Executive	September 2026

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minimise the need for further investment, but it does not necessarily mean that efficiencies can be secured. The absence of specialists in these areas on the Improvement Board limits the opportunities to identify and challenge existing practices	representatives with direct experience of children's services and adult social care.			
18. The council's improvement plan is underpinned by a clear set of projects to transform services. They are very much work-in-progress at present and until the potential impact is known it is unclear what difference they will make to the	18. **By December 2026**, the council should identify the potential financial impacts of each initiative so that those projects likely to make the biggest contributions to resolving the financial gap can be resourced and expedited.	Programme 6 of the Improvement Plan is focussed on the development of a transformation programme more aligned to the financial recovery of the Council and including the initiatives (e.g. service transformation) that will have the biggest contribution to make to resolving the financial gap. The Council is not only facing a financial recovery journey, it needs to improve and modernise the organisation in parallel and that is the focus of the Improvement Plan which will be refreshed to respond to the recommendations from this CIPFA Assurance Review, Annual Audit Report, and leaning from the delivery of the Improvement Plan to date. A refreshed Improvement Plan (and People Plan) will be supported by defined projects that will improve how the organisation operates. Those projects need to be robustly	Corporate Director (Change & Improvement) and Service Director (Strategy & Change) Director of Adult Social Services (DASS) Assistant Director (Children's Services Reforms) Service Director (Place Shaping)	**December 2026**

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council's financial recovery plans Many of the anticipated benefits are about service improvements. Whilst these are important, there is a risk that initiatives to reduce cost will not necessarily be prioritised		scoped, defined, resourced and managed through clear activity, milestones and measures that help demonstrate impact and benefits.	Head of Automation and Technology Head of Commercial	
19. Existing transformation plans have not been quantified yet, but there is a very high risk that they will be insufficient to bridge the financial gap forecast by the council. The focus to date has been on efficiency improvements and more radical options,	19. As part of the development of a financial recovery plan **by December 2026,** the council should explore the feasibility of alternative methods of service delivery, whether through outside organisations, digitalisation or collaboration with other authorities.	The responses to recommendations 4, 6 and 9 also form the response to this recommendation. The 'future council' principles – set out in the Improvement Plan - and budget & business planning approach are prompting directors to think about alternative approaches to service delivery including digitalisation and working with and through partners. This needs to be a feature of how we plan our role as a council, rather than a definitive one-off list of opportunities. The principles intended to guide how we work and provide a basis for our continued development into a council that is financially sustainable and equipped to deliver, enable, and influence for Shropshire and its residents in the most effective, efficient and economical way – and include: 1. Agility & adaptability 2. Early Intervention and prevention 3. Working with others in partnership 4. Digitally enabling and automation 5. Resident and customer focus	Service Director (Strategy & Change) Leadership Board / Directors	December 2026 and ongoing

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such as sharing services with other authorities to achieve economies of scale have not been explored.		6. Data, insight and demand management		
On governance, culture and leadership				
20. The change in leadership has led to a much greater focus on governance and decision-making processes and while the direction of travel is encouraging, much is dependent on actions over the next few months. The extensive reporting and assurance requirements are important, but they risk	20. The council should address the gaps in leadership needed to drive progress and appoint an Executive Director responsible for transformation and change **as soon as possible.**	There has been significant recruitment activity throughout July and August, to several leadership positions, including the new post of Corporate Director for Change and Improvement.	Chief Executive	November 2026

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absorbing capacity that should be deployed on delivery				
21. Discussions and papers at the Improvement and Assurance Board have been too focused on process and lacked an analytical challenge	21. **From here on**, the Improvement and Assurance Board should be re-named as a Financial Recovery Board to demonstrate its focus. Its Membership and agendas need to be centred on the need to drive the delivery of initiatives to bridge the financial gap.	There is no current intention to change the name of the Board from Shropshire Council Improvement Board (SCIB). The Council is not just on a financial recovery journey, there is a need to improve and develop the organisation at the same time, and one cannot be delivered without the other. It is important the Board remains positioned to challenge, support, and provide assurance on the Council's plans and delivery of both financial recovery and organisational improvement. A new chair has been appointed, providing a timely opportunity to review the terms of reference of the Board, the roles it performs and the balance between scrutiny and support.	Chief Executive and Chair of the Shropshire Council Improvement Board (SCIB)	November 2026
22. Financial responsibility and ownership will be critical to future sustainability. Unless staff comply with the financial regulations and manage their budgets appropriately, planned savings will not be delivered	22. **Over the next six months,** the council should explore the feasibility of mandatory training, guidance and other support for its budget holders and wider staff on the importance of financial management. Failure to participate or to	The Improvement Plan has a current programme focussed on strengthening financial management practice, and additional activity will be considered as both Improvement Plan and People Plan are reviewed and refreshed Recent activity has included: • Budget monitoring training (June/July) for budget holders, supported by a new monitoring dashboard to inform monitoring and management of budgets • Financial management training for senior managers (July-October) has focussed on strengthening challenge and curiosity in monitoring and forecasting and identifying practice improvements. There is follow up activity scheduled for October, focussed on pragmatic	Corporate Director (Finance & Governance – s151) Deputy 151 Officer and Director of People and Culture	January 2027

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	pass an associated test should lead to follow up action.	improvements to managing budgets, and provision for coaching/mentoring support where required.		