



Committee and Date

Audit Committee

17th July 2023

10:00am

Item

Public



Draft Internal Audit Annual Plan 2024/25

Responsible Officer:	Barry Hanson		
email:	barry.hanson@shropshire.gov.uk	Tel:	07990 086409
Cabinet Member (Portfolio Holder):	Lezley Picton, Leader of the Council Brian Williams, Chairman of the Audit Committee Gwilym Butler, Portfolio Holder – Finance and Corporate Resources and Communities		

1. Synopsis

The risk based Internal Audit Plan, 2024/25 is presented to Audit Committee for approval. It will evaluate the effectiveness of the Council’s risk management, internal control and governance processes across all Directorates.

2. Executive Summary

2.1. This report provides Members with the proposed risk based Internal Audit Plan for 2024/25. The annual plan will provide coverage across the high risk areas of the Council and delivers internal audit services to a range of external organisations. It takes account of issues identified by the clients’ risk management frameworks, including the risk appetite levels set by management for the different activities or parts of the organisations audited. The proposed plan considers the requirement to produce an annual internal audit opinion and assurance framework. The plan is usually presented at the February Audit Committee meeting, however, it was agreed to delay the finalisation of the 2024/25 plan due to the ongoing recruitment process at that time.

- 2.2. Given the need to respond flexibly to both the Council's demands and the available resources in the team at different times throughout the year, the plan is designed to ensure that all external contracts are completed and for Shropshire Council, must do areas of work are delivered alongside an element of high risk audits. In previous years an element of the plan was reserved as an unplanned contingency to be allocated as resources became available. This has been reduced for 2024/25, however, if there is further recruitment within the year allocations will be made on risk priority matched to auditor skill sets from high risk areas within the Council not covered in the planned element. The Internal Audit plan is set out in **Appendix A** and the call off list of high risk areas for unallocated work, **Appendix B**. Delivery outcomes will continue to be reported to Audit Committee through the standard performance reports.

3. Recommendations

- 3.1. The Committee is asked to consider and endorse, with appropriate comment, the approach taken to create the proposed Internal Audit Plan for 2024/25 and approve its adoption.

Report

4. Risk Assessment and Opportunities Appraisal

- 4.1. Under the Audit Committee's terms of reference, reviewing the risk-based audit plan, including internal audit resource requirements, the approach to using other sources of assurance and any other work upon which reliance is placed, is an important responsibility. In considering this plan Members should be assured that it is linked to the Council's key risks and provides enough coverage to ensure a reasonable opportunity to identify any weaknesses in the internal control environment. Risks identified as being critical to the Council's operations will be reported and rectified where possible and viable.
- 4.2. Areas to be audited within the plan have been considered using risk register information both operational and strategic.
- 4.3. The recommendations contained in this report are compatible with the provisions of the Human Rights Act 1998. There are no direct environmental, equalities, consultation or climate change consequences of this proposal.
- 4.4. The Internal Audit Annual Plan satisfies both the Public Sector Internal Audit Standards (PSIAS) and the Accounts and Audit Regulations 2015 part 2. The latter sets out the requirements on all relevant authorities in relation to internal control, including requirements in respect of accounting records, internal audit and review of the system of internal control. Specifically:

'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.'

5. Financial Implications

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

6. Climate Change Appraisal

- 6.1. This report does not directly make decisions on energy and fuel consumption; renewable energy generation; carbon offsetting or mitigation; or on climate change adaptation. However, the work of the Audit Team will look at these aspects relevant to the governance, risk management and control environment of the Council. The majority of audit work will continue to be carried out remotely thereby reducing fuel consumption.

7. Background

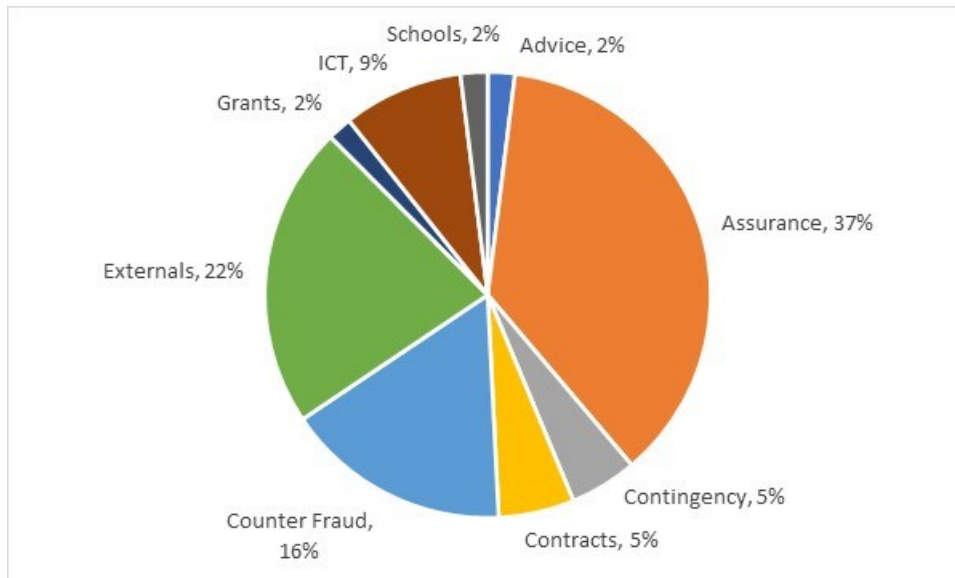
- 7.1. The provision of a risk based Internal Audit Plan consistent with the Council's goals is an essential part of ensuring probity and soundness of the Council's internal controls, risk exposure and governance framework. The plan has been devised to ensure that it delivers against the PSIAS and the requirement to produce an annual Head of Internal Audit opinion and assurance framework. In so doing it can be confirmed that the plan covers the following activities:
- Governance processes
 - Ethics
 - Information technology governance
 - Risk management and
 - Fraud management.
- 7.2. The 2024/25 Internal Audit year will continue to see pressures on services due to the impact of inflation, recruitment challenges in some areas, the impact of the voluntary redundancy programme, consultation on service closures and amendments, the £62m budgetary reductions and the work of the strategic partner (PwC). It is anticipated that the Shropshire Plan will require additional assurance work from Internal Audit, however, the impact and pace of change is unknown at this time. Therefore, the approach to agreeing the plan with so many unknowns needs to be agile to respond to the changing risk environment the organisation faces.
- 7.3. The audit risk assessment is reviewed annually with the Chief Executive, Executive Directors including the s151 Officer and Assistant Directors to ensure that it remains robust and relevant to the needs and risk profile of the Council. The process also recognises that the Council is embarking on a significant period of changes through transformation and service redesign, continuing to seek service improvements using innovative approaches in providing services, all against a background of reducing resources and the need to identify further savings.
- 7.4. When considering the risks affecting audit areas, account has been taken of:
- changes to and the introduction of new services;

- the target operating model which is yet to be formally adopted and proposed transformation programmes, refined principles and business plans of the Council;
- the Shropshire Plan
- budget pressures and saving commitments;
- previous audit findings;
- opening and closure of establishments;
- comments from the external auditors on scope and coverage to ensure the work of Internal Audit does not duplicate that of the external auditor;
- Audit Committee terms of reference;
- increased partnership working or different delivery models for future service delivery;
- risks identified by the risk management process;
- school budget deficits and self-assessments;
- large contracts likely to be undertaken; and
- assurances from services, internal governance and external parties.

7.5. Top risks facing councils include continuing pressures on finance and therefore financial resilience including setting a balanced budget; income collection and problem debt; commercialism; supply chains and third party risks; increasing demand on services; safeguarding children; growth and complexity demands on social care functions; environmental, social and governance issues; cyber security and digital services; attraction of and retention of staff with enough experience, knowledge and capacity to manage risks and reduce the potential for waste, losses or inefficiencies. All of which have been considered when formulating the plan.

7.6. The impact of the 2024 voluntary redundancy programme is yet to be felt within the Council and is therefore not yet reflected in the internal control environment. There are a significant number of lower assurance levels and fundamental recommendations made. Follow up of these areas is a must do in respect of unsatisfactory audits, with only a proportion of limited assurance audits being revisited within current resources.

7.7. **Appendix A** provides the summarised Internal Audit plan and identifies a planned day requirement of 796 days for Shropshire Council audit work and 224 days of work for external clients, broken down by type in the chart:



Resources

- 7.8. The team has provision for posts for just short of 12 full time equivalents with a mix of skills in finance, information technology, contract management, governance, establishments, systems, counter fraud, investigations and project management. There has been a number of changes to the team during 2023/24 and some posts remain vacant. Skills continue to be developed across the wider team and funding for external contractors from any vacancy monies will be considered if recruitment is unsuccessful. As at June 2024, a recruitment process is currently underway.
- 7.9. The Audit Plan for 2024/25 has been prepared in line with the approach taken for the 2023/24 plan to ensure maximum benefit to the Council with available resources. Based on a risk analysis approximately 3,527 days are required to review all high-risk areas. With current resources it would take almost 3 and a half years to cover all high risk areas. Review areas attracting a lower risk have not been considered in this year's planning process and are noted in **Appendix C**. Resources available after deducting allowances for non-chargeable time (leave, management meetings, administration, etc.); and chargeable time (attendance at corporate officer and member meetings, responding to legislation, s151 officer work requests, training etc.) amount to 1,020 days, of which 224 are to be used on providing services to customers other than Shropshire Council leaving a balance of 796 days.
- 7.10. In previous years an element of the plan was reserved as an unplanned contingency to be allocated as resources became available. This has been reduced for 2024/25, however, if there is further recruitment within the year allocations will be made on risk priority matched to auditor skill sets from high risk areas within the Council not covered in the planned element. The call off list of audit areas is prioritised based on risk and will ensure high risks are focused on; it removes the need to spend time replanning as new resources become available and work can be assigned almost immediately by any Principal Auditor. **Appendix A** provides details of the areas that Audit will review during 2024/25

and **Appendix B**, the call off list for currently unplanned work that will be prioritised.

7.11. Members are reminded that where Audit cannot provide independent assurance, they can at any time, request Managers for any of the areas identified to provide assurances directly to them; this should be considered by Members especially for items listed in **Appendix B** that are not guaranteed an audit in the next twelve months.

7.12. Contingencies for fraud and advice, if not required in full this year, can be re-allocated and higher priority reviews brought back into the plan.

7.13. In considering the plan for 2024/25 the key items to note are:

- Included in the plan are several key partnerships and fundamental systems which are of a high material value to the Council's operations and requires regular review.
- A separate risk-based analysis of the IT audit areas has been conducted and assessments of applications, projects, developmental changes, new technology, changes to guidance and follow ups in areas requiring improvements are planned. IT continues to form a significant part of the internal audit plan reflecting the Council's reliance on technology and digital transformation requirements as services are redesigned and the threat of cyber risks expands. This work underpins the Council's principle to make digital the preferred way to work and transact.
- The counter fraud contingency has been raised to 150 days to accommodate the current level of investigation work in progress.
- Internal Audit will continue to request schools to complete a self-assessment process on a three-year basis. The Headteachers will be asked to share the self-assessment with both the Chair of Finance and Governors and seek their sign off to it. This approach will enable provision of a more rounded assessment of processes to support the s151 Officer's wider assurance of the school environment.
- Procurement, commissioning and contract management continue to be priority areas and, as such, there are planned initiatives in these areas and additional work will be prioritised from the call off list. Work is planned on financial evaluations of companies tendering for work.
- Consultation with the Chief Executive and Executive Directors have identified a few areas where they would like assurances, most of these are high risk and as such included in the plan.
- The plan provides continual professional development and training for auditors during the year. This helps to retain staff, future proof the skills of team members and build skills in areas where updated knowledge is required for the benefit of the Council, external clients and the auditors. To reflect the number of Auditors new to the Council and in some cases Audit, the plan

continues to allow for inclusion of review areas to support professional training courses that based on risk alone would not be covered in the plan.

- Decisions based on current data and intelligence is another of the Council's principles and the increased use of data analytics within Audit will support both testing and focus, as well as providing information on where controls can be improved alongside quality of the systems used. This will build on the work already in place which has been used to add value to finance and payroll work practices to date.
- Resources are allocated to provide internal audit services to external clients and various honorary, voluntary and grant funds. In addition, audit time is allocated to review areas of significant risk which are being considered for transfer to other delivery models.

7.14. A copy of the draft plan for Shropshire Council and those of our external clients will be forwarded to the appropriate external auditors inviting their comments on coverage and to maximise any shared learning from each other's work.

7.15. Every effort has been made to include all key audit areas required in the plan. If other items are identified from discussions with colleagues from External Audit, or as knowledge becomes available from other sources, these will be agreed with the Section 151 Officer and reported to a future Audit Committee

8. Conclusions

8.1. The plan is designed to allow for appropriate coverage aligned to the PSIAS and to be flexible enough to respond to the changing risk environment of the Council.

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

Audit universe and resources analysis
Public Sector Internal Audit Standards
CIPFA Audit Committees, Practical Guidance for Local Authorities and Police, 2022 edition
Accounts and Audit Regulations
Risk in Focus – Hot topics for Internal Auditors ECIIA 2024

Local Member: N/A

Appendices

Appendix A: Summary of Draft Internal Audit Plan by Service,

Appendix B: Unplanned Call Off List: Audit areas of high priority for which no dedicated provision is made in this year's Internal Audit plan.

Appendix C: De Minimis Audit areas: Where managers will be able to provide any necessary assurance.

APPENDIX A**2024/25 SUMMARY OF DRAFT INTERNAL AUDIT PLAN BY SERVICE**

	Days
CHIEF EXECUTIVE	
Communications	8
Governance	19
OCE	25
Total Chief Executive	52
RESOURCES	
Finance and Technology	175
Legal and Governance	51
Workforce and Improvement	61
Total Resources	287
HEALTH AND WELLBEING	
Environmental Protection	4
Public Health	30
Total Health and Wellbeing	34
PEOPLE	
Children's Social Care and Safeguarding	23
Early Help, Partnerships and Commissioning	8
Education and Achievement	20
Joint Commissioning	25
People	76
PLACE	
Business Enterprise and Commercial Services	23
Economy and Place	21
Homes and Communities	49
Infrastructure	34
Total Place	127
CONTINGENCIES	
Advisory Contingency	20
Fraud Contingency	150
Unplanned Audit Contingency	50
Other non-audit chargeable work	116
Total Contingencies	336
Total Shropshire Council	912
External Clients	224
Total Audit Plan	1,136

Appendix B

Unplanned Call Off List: Audit areas of high priority for which no dedicated provision is made in this year's Internal Audit plan.		
2 For U Education Places for 2 Year Olds Adaptations	Electoral Registration System Enable	Partner Agency Response
Adoption Process including allowances	Energy Efficiency	Partnership with Severnside & Shropshire Council
Adult Social Care Budget Management	Energy Grants	Partnerships
Adult Social Care Caseload Management	External Catering Contracts	Passenger Transport Compliance Arrangements
Amazon Web Services Platform (AWS)	External Legal Support	Passenger Transport Procurement Arrangements
Anti-Money Laundering Arrangements	Facilities Management & Security	Payroll - verification to establishment
Application Development Management	Financial Rules	Payroll System
Arrangements	Firewall Management	PC Replacement Programme
Aquamira	Flexiroute Project/Application	PCI Compliance
ARIS	Flood Risk Management Arrangements	Performance Plus Online Register
Assessments and looked after children	Food Safety	Personal Budgets - Deferred Payments
Assistive Technologies including BOTS	Forecasting (Budgets)	Personal Budgets / Direct Payments
Asylum Seekers Accommodation	Foster care	Finance Team- Adults
Bacstel-IP	Four Rivers Nursing Home	PFI
Bank Contract	Four Rivers Nursing Home Comforts Fund	Plans & Deeds- Security
Bankline	Funding & Programmes	Post 16 Transition
Benefit Options Team	Galaxy - Libraries System	Prevent duties
Bereavement Services Contract	Greenacres Rural Unit	Private Sector Housing
BIG Town Plan / Riverside Development	Hardware Inventories	Privileged User Security
BluPrint - Print Unit Operations	Hardware Replacement Programme	Property Maintenance Select Lists
Bring Your Own Device (BYOD)	Health and Wellbeing Board	Property Repair and Maintenance
Broadband Contract / Grant	Health Visiting Services	Property Services
Brokerage	Helena Lane Day Centre	Provider Services - Group Homes Contract
BT Contract Monitoring	Highways Development Control	PSG Portal (SFG20)
Building Control	Highways Land Search	Public Health Contracts
Business Continuity and Disaster Recovery - non IT	Highways Maintenance - In house	Public Health Funding /cross over & supporting processes
Business Parks - Investment and Infrastructure	Highways Maintenance - Term Maintenance -Kier	
	Highways Specialist Contracts	

Unplanned Call Off List: Audit areas of high priority for which no dedicated provision is made in this year's Internal Audit plan.

CALM Capital Strategy Carbon Emissions (NI 185) & Trading Cardholder Management System for Blue Badges (CMS) Care Bill / Better Care Fund / Public Health Plans Care Leaver Allowances Case Management IKEN court bundling Cash Offices - Regularity Audits CASPAR Central Customer Services CHARMS Adoption Service (IT) Children's Improvement Board Children's Residential Care Contract Management Children's Residential Homes Children's Social Care case management Children's social care workers - recruitment, retention and agency Chipside Parking System Application Review Code of Conduct - Gifts & Hospitality Community Mental Health Team Community Outreach Team CONFIRM-Highways Management System Constitution Contact Centre IT System (EICC) Continuing Health Care Funding Coroners and Mortuary Service Corporate Data Lake Corporate Networking - Active Directory	Highways Transfer of Maintenance Contracts to Town and Parishes Home and Lone Working Arrangements Home to School Transport Host Operator Processing System (HOPS) Housing & Planning Delivery Grant Housing Capital Client Housing Client ALMO / STAR Housing Options / Homelessness Housing Revenue Account Housing Services IT System HR Casework / Investigations / Probation Reviews / Advice HR Policies Human Resources - JD's, PS's and Contracts, Leavers Guidance for PT Workers ICT Project Financing and Recharges IDOX Planning, Building Control & Gazetteer Management System Idsall Sports Centre - Joint Use Imprest Administration System Information Governance Arrangements Insurance of IT Facilities Intranet and Website IT Business Partnering Model IT Code of Practice IT Registration & Deregistration Procedures Job Evaluation Joint Use Leisure Facilities Key Supply Contracts	Public Health Risk Awareness Self Assessment Tool Public Transport - Concession Fares Pump House Purchasing & Contract Arrangements Quarry Swimming Pool Recharges - Internal Market Records Management Recruitment / Retention / Redeployment arrangements Registrars Booking System Zipporah Application Remote Access, Citrix & VPN Remote Support Respite Care Safeguarding Support Safeguarding Board Partnership Salary Sacrifice Schemes (Childcare, AL etc) Scheduled Penetration Testing Section 17 Payments Children SEN Hubs eg Kettlemere Centre SEND Assessments SEND Commissioning SEND Early Intervention Shire Services Purchasing & Procurement Shrewsbury Museums General (including regimental) Shropshire Youth - Central Administration SIMS - Schools Use & Control Arrangements Sixth Form Schools Calculation
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Unplanned Call Off List: Audit areas of high priority for which no dedicated provision is made in this year's Internal Audit plan.

<p>Corporate Performance Reporting / Dashboards Corporate Project Management Office Counter Fraud Work Housing Tenancy Covenants COVID Business Grants - Follow Up Review COVID Grants - Bus subsidies Customer First Points Cyber Response Plan Cyber Security Contract Management (Normcyber) Data Quality Database Access / Admin / Management DBS Decommission Shirehall Data Centre Project Dedicated Schools Grant (Including High Needs Block) Design Team DFT Asset Funding Digital Customer Services Direct Payments Children Disability Facility Grants / Major Adaption Grants Diversity Arrangements Domiciliary & Respite Services Drugs and Alcohol Early Education (Nursery) Education Access Service Education Admission Policy Education Management System Education Psychologist</p>	<p>Land Charges Leaving Care Leisure Centres / Facilities and Swimming Pools Libraries Establishment Audits Licensing Local Digital Cyber Local Government Pension Pool (LGPS) Mail Room - Manual Management & Control of CCTV Operations Marches Forward Partnership Matrix Booking System Meole Brace Golf Course Microsoft Azure (Office 365) Microsoft Dynamics CRM Application Microsoft Mobile Applications MiPermit App Mobile Device Management - Intune Modern.Gov Monitoring of Schools Deficit/Surplus Budgets Multi Agency Teams Museum on the Move Network Perimeter Defences Network Routing NRSWA - Road Openings & S278 Old Market Hall, Shrewsbury On-line payments Out of County Education / Placements Out of County IT Equipment Delivery PAMs Assessments</p>	<p>Social Care Establishment Reviews Social Enterprises Social Prescribing Software Inventories / Licensing Solar Winds Network Monitoring Special Transport Contract Arrangements Special Transport/ Routing Arrangements Speech and Language Impairment START Street Scene Supported Board and Lodgings Supported Living - Perthyn Contract Sustainability and Transformation Plan (STP) Telecommunications - Contracts, Procurement and Monitoring Temporary Accommodation Third Party Audits for Hosted Systems Third Party Contractor Access Controls TOG (Transport Operations Group) TOMS-ITU Transforming Care Partnerships (TCP) University UNIX VAT ViceVersa Pro (Backup for Digital Images) Virtual School Waste - Veolia Contract Web Self Serve CRM Application Winter Maintenance Youth Activities / Community Hubs and Commissioning</p>
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Unplanned Call Off List: Audit areas of high priority for which no dedicated provision is made in this year's Internal Audit plan.

Elections Administration & Charging Grant Claim	Parking - Enforcement and issue of NPOs & Fixed Penalty Notices	
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Appendix C

De Minimis Audit areas: Where managers will be able to provide any necessary assurance.

<p>Abbots Wood Day Opportunities Academy Exit Process Accountable Bodies Adobe Sign Adult Placements / Care Assessments Adult Services Management Controls (Safeguarding) Adult Social Care - Financial Assessments Albert Road Day Opportunities Animal Health & Welfare Antivirus Controls AONB (Areas of Outstanding Natural Beauty) - Craven Arms Appointeships/Court of Protection and Deputyships Apprenticeship Levy Arcview GIS Application Asbestos Asset Management Strategy Avalon Comforts Fund Avalon Court Day Opportunities Benefits Administration Grant Bio Digester Budget Management and Control - Corporate Budget Management and Control - Shire Services Business Continuity and Disaster Recovery Business Rates / NDR Capital - Management and Monitoring Capital Accounting System Cleaning Services Review Comfort Fund Reviews Commercial Strategy and Plans Communications</p>	<p>Land Drainage Leasing Arrangements Legacy Infrastructure and Systems Legionella Liquid Logic Application (Adults & Childrens) / Controcc Local Enterprise Partnership (LEP) Local Transport Plan (LTP) Ludlow Museum & Resource Centre Man-8Man (Permissions Reporting) Management of Log Files Medium Term Financial Strategy Members Allowances Microsoft Applications - Deployment and Control Microsoft Endpoint Manager Mobile Devices - Phones and Tablets Including Billing North Shropshire Countryside Rangers Northgate - Revenues & Benefits Application Nursery Grants 3 to 5 years Nutanix Data Centre Solution Occupational Health Occupational Therapy One App Online Planning Portal Application Parking - Income Collection Parks & Countryside Sites Establishment Reviews Patch Management Personal Allowances Personal Budgets / Direct Payments Support Services (POhWER replacement) Planning PLUMS - Planning Policy Control</p>
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De Minimis Audit areas: Where managers will be able to provide any necessary assurance.

<p>Community Car Scheme Community Infrastructure Levy Community Safety Construction Industry Tax Deduction Scheme Contaminated Land Contracts and Tendering - Corporate Contracts and Tendering - Property Corporate Landlord (Estate Management) COVID PPE procurement and allocation Culture & Leisure Grants Debt Recovery Digital Delivery Unit (DDU) Digital Mailroom Project Disposal of IT Equipment DOLS Deprivation of Liberty Safeguards Domestic Abuse Economic Growth Projects EDRM SharePoint Emergency Planning Employee Authentication Service Encryption End User Computing Enterprise and Business Grants Environmental Enforcement & Byelaws Environmental Maintenance Grants Environmental Service Equitrac Application ERDF Grant Claims Fishing and Sporting Rights Flexi/ Annualised Time System Free Bus Entitlement Process Free School Meals</p>	<p>Power Apps Primary School Income Collection Procurement Arrangements Procurement Cards Project Management Project Management Adequacy of Arrangements Property Sales and Acquisitions PSN (public sector network) Public access mapping server/e-planning Purchasing Domiciliary, Residential and Nursing Care: Adults, ALD, Mental Health Recruitment & Management of Volunteers Register of Electors Registrars Service (Income) Regulation of Investigatory Powers Act (RIPA) Remote Servers Rent of Council Owned Property Resourcelink- HR Application Review Revenues - Document Management System Application Road Safety Roman Road Sports Centre - Joint Use Sales Ledger Sales Ledger-Periodic Income School Census Schools Business Support Services Schools Library service Secondary School Income Collection Section 106 Agreements Section 11 Arrangements Security Management and Cyber Response Service Desk Procedures and Business Administration Severn Valley Park</p>
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De Minimis Audit areas: Where managers will be able to provide any necessary assurance.

<p>Gladstone - Leisure Centre system Grey Fleet Health & Safety Health Partnership Governance including budgets / approvals Health and Wellbeing Board Governance Helena Lane / Friars Walk Day Centre Comforts Fund Highways Maintenance - Bridges Highways Permits Historic Environment & Listed Buildings Home and Flexible Working Arrangements Homepoint Contract Housing Benefits Housing Provision - Development Cornovii Housing Strategy ICT Governance Process / Approvals Income Collection Insurance Integration Hub Internet Inventories Management IT Business Administration IT Change Management IT Security Policy IT Service Delivery Management IT Strategy / Digital Strategy Ivanti Service Desk</p>	<p>Shropshire Archives Shropshire Children's Trust Shropshire Music Service Shropshire Partners in Care (SPIC) Sickness Monitoring and Other Leave SLA's & Invoicing Arrangements Smallholdings Estate SMR - Sites & Monuments Record Social Care & Health Training Strategic Transformation Partner PWC Street Lighting Street Scene - Dog Wardens Teachers Pension Scheme Technology Forge Application Tell Us Once Processes Theatre Severn Trading Standards Traffic Schemes Treasury Management Voluntary Car Scheme Waste - Non Veolia Contracts Waste - Policy & Management Arrangements Wayfarers Comforts Fund Wayfarers Day Opportunities Wide area network Wireless Networking</p>
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