



Committee and Date

Audit and Governance Committee

27th November 2025

10:00am

Item

Public



Internal Audit Performance 2025/26

Responsible Officer:	Barry Hanson		
email:	barry.hanson@shropshire.gov.uk	Tel:	07990 086409
Cabinet Member (Portfolio Holder):	Heather Kidd, Leader of the Council Duncan Kerr, Chairman of the Audit and Governance Committee Roger Evans, Portfolio Holder – Finance		

1. Synopsis

This report summarises Internal Audit's 2025/26 work to date. Lower audit assurances 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 two and a half months since the September Committee.
- 2.2. One good, four reasonable and two limited assurance opinions have been issued. The seven final reports contained 54 recommendations, two of which were fundamental.
- 2.3. This report proposes revisions in the coverage of planned activity for Shropshire Council, with an increase of 39 days from 1,272 days as reported in September 2025 to 1,311 days. Changes to the planned activity are required due to a successful recruitment campaign with a three Senior Auditors joining the team between November and December and the resignation of one team member. Revisions to the plan are targeted to provide enough activity to inform an end of

year opinion. There is the need to remain agile to respond to emerging financial emergency and any assurance work required as a result.

- 2.4. 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. Internal Audit resources are directed in response to the financial emergency declared on 10th September 2025 and in support of the corporate peer review action plan. Any adjustments to planned activity are documented within this report.

3. Decisions

- 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 and fundamental recommendations, brought to Members' attention, especially where they are repeated.

Report

4. Risk Assessment and Opportunities Appraisal

- 4.1. Delivery of a risk-based audit Internal Audit Plan is essential to ensuring the probity and soundness of the Council's control, financial, risk management systems and governance procedures. Areas to be audited are identified following a risk assessment process which considers the Council's risk register information and involves discussions with managers concerning their key risks. These are refreshed throughout the period of the plan as the environment (delivery risks) changes. In delivering the plan, the adequacy of control environments is examined, evaluated and reported on independently and objectively by Internal Audit. This contributes to the proper, economic, efficient and effective use of resources. It provides assurances on the internal control systems, by identifying potential weaknesses and areas for improvement, and engaging with management to address these in respect of current systems and during system design. Without this, failure to maintain robust internal control, risk and governance procedures creates an environment where poor performance, fraud, irregularity and inefficiency can go undetected, leading to financial loss and reputational damage.
- 4.2. Provision of the Internal Audit Annual Plan satisfies the Accounts and Audit Regulations 2015, part 2, section 5(1) in relation to internal audit. These state that:
- 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 4.3. 'Proper practices' can be demonstrated through compliance with the 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. 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. As part of the 2025/26 budget Internal Audit had an identified savings target of £78,720 which was originally anticipated to be met through the capitalisation of any audit time relating to providing assurance on transformation. Internal Audit were identified for review in phase one of the restructuring programme, this has resulted in one post being removed from the structure and a saving of £46,180 being delivered. The remaining £32,540 savings target cannot be delivered on a permanent basis. Although this may be delivered on a one off basis in 2025/26 due to the vacancies in the team.
- 5.2. Shropshire Council continues to manage unprecedented financial demands and a financial emergency was declared by Cabinet on 10 September 2025. The overall financial position of the Council is set out in the monitoring position presented to Cabinet on a monthly basis. Significant management action has been instigated at all levels of the Council reducing spend to ensure the Council's financial survival. While all reports to Members provide the financial implications of decisions being taken, this may change as officers review the overall financial situation and make decisions aligned to financial survivability. All non-essential spend will be stopped and all essential spend challenged. These actions may involve (this is not exhaustive):
- scaling down initiatives,
 - changing the scope of activities,
 - delaying implementation of agreed plans, or
 - extending delivery timescales.

6. Climate Change Appraisal

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

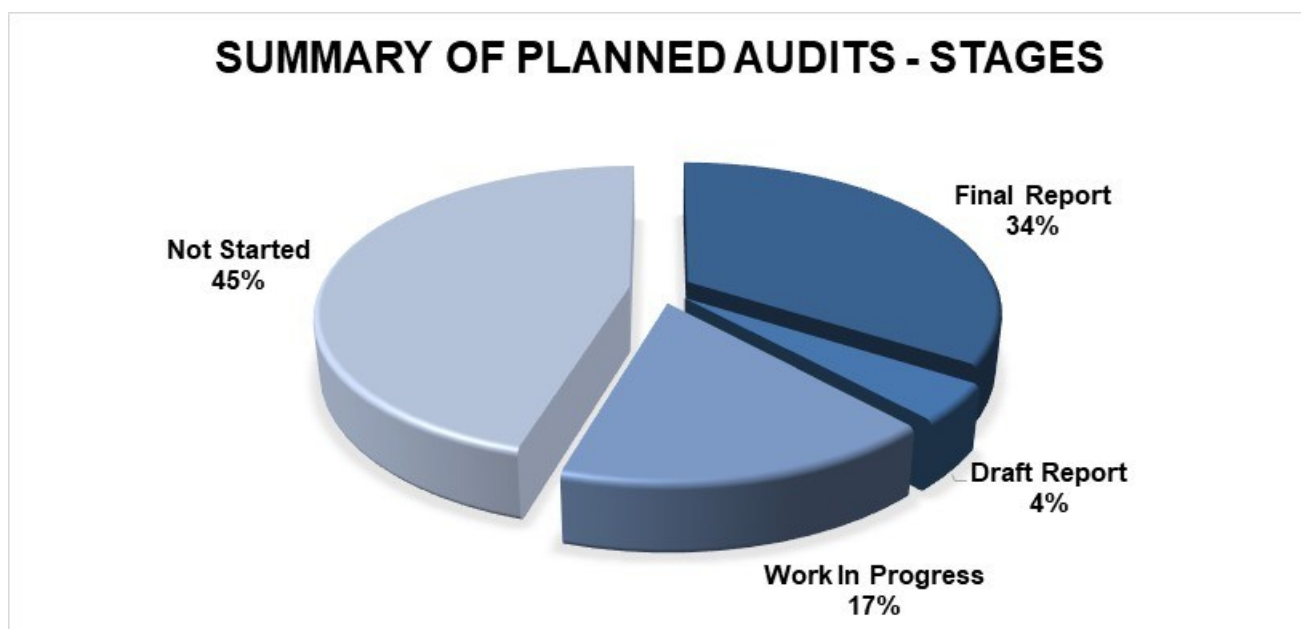
7. Background

- 7.1. Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit reviews appraises and reports on the efficiency, effectiveness and economy of financial, governance, risk and other management controls. The Audit Committee is the governing body with delegated authority under the Constitution to monitor progress on the work of Internal Audit.
- 7.2. The 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. This report provides an update on progress made against the plan up to 2nd November 2025 and includes revisions to the plan.

8. Performance Against the Plan 2025/26

- 8.1. Revisions to the 2025/26 plan provide for a total of 1,311 audit days, an increase of 39 days from those approved by the Committee in September 2025. Changes to the planned activity are required following a successful recruitment campaign in September 2025 with three Senior Auditors joining the team and one Auditor leaving the team through resignation. Revisions to the plan are targeted to provide enough activity to inform an end of year opinion. Internal Audit resources are directed in response to the financial emergency declared on 10th September 2025 and in support of the corporate peer review action plan. Any adjustments to planned activity are documented within this report.
- 8.2. Results of all audit work undertaken will be reported to the Audit Committee following completion and will contribute directly to the CAE year end opinion.
- 8.3. In total, seven final reports have been issued in the period from 18th August to 2nd November 2025, 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:

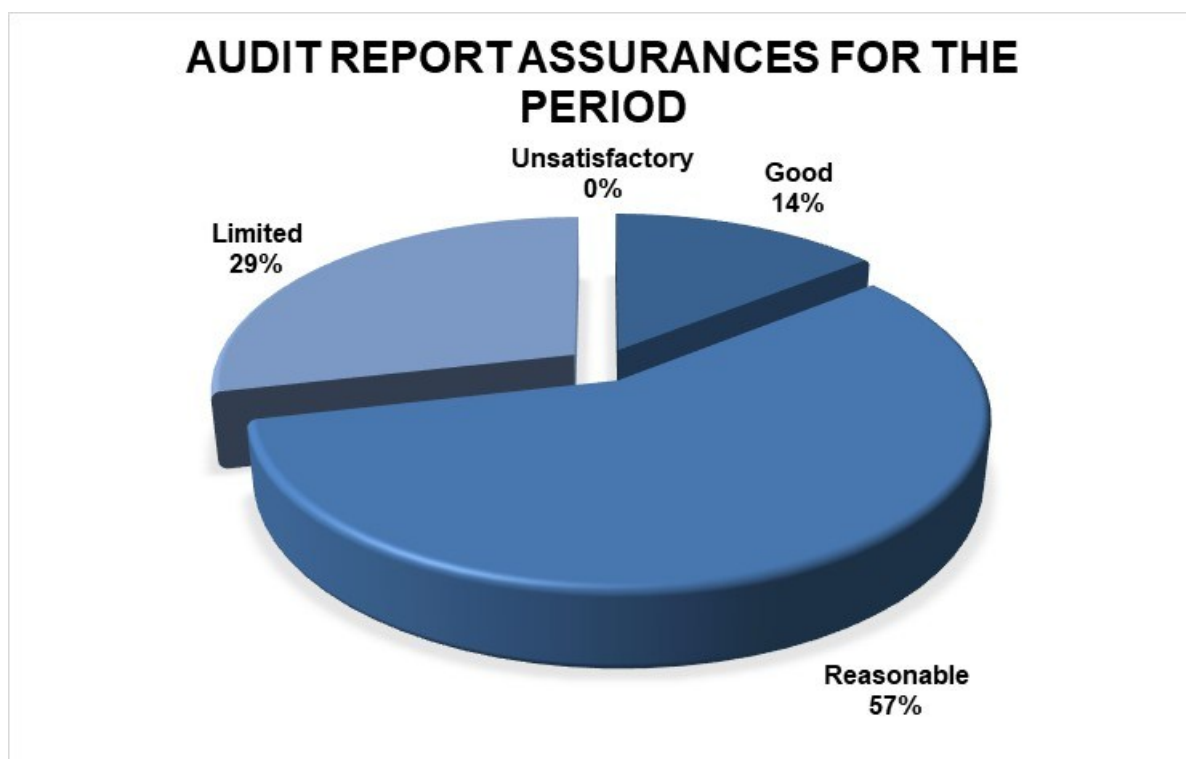


8.4. The following audits have been completed in the period:

Audit Name	Audit Opinion				Recommendations				Direction of Travel
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice	
Foster Care Payments Follow Up		1				2	5		↑

	Audit Opinion				Recommendations				Direction of Travel
	Good	Reasonable	Limited	Unsatisfactory	Fundamental	Significant	Requires Attention	Best Practice	
Audit Name Community Equipment Contract Mediquip- PPM Follow up		1				1	2		↑
Key Supply Contracts					1				N/A
Library Management System - Application Review		1				4	11		↑
ASC Outturn					1	4	1		N/A
IT Code of Practice / Acceptable Use	1						3	2	↑
IT Project Management		1				1	4		↔
Shirehall Disposal			1			3			N/A
New Operating Model Pilot			1			3	6		N/A
Total	1	4	2	0	2	18	32	2	
Percentage	14%	57%	29%	0%	4%	33%	59%	4%	

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 up to the 2nd November 2025, five reports have been issued providing good or reasonable assurances and accounting for 71% of the opinions delivered. This represents a significant increase in the higher levels of assurance for this period, compared to 33% in the same reporting period for 2024/25 and the previous year outturn of 58%. This is mirrored by a corresponding decrease in limited and unsatisfactory assurances, currently 29% for the period compared to 67% in the same period for 2024/25 and the previous year outturn of 42%.
- 8.8. Following the declaration of financial emergency in September 2025 it is noted that senior resources have been deployed across the Council in response to this, as well as support for the improvement works required as a result of the Corporate Peer Challenge report.
- 8.9. Details of control objectives evaluated and not found to be in place as part of the planned audit reviews that resulted in limited and unsatisfactory assurances, appear in **Appendix A, Table 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 the service areas in relation to the limited and unsatisfactory assurances opinions?**
- 8.10. Four draft reports are awaiting management responses, which will be included in the next performance report. Work is also underway for external clients in addition to the drafting and auditing of financial statements for external clients and the certification of grant claims for Shropshire Council.
- 8.11. A total of 54 recommendations have been made in the seven final audit reports issued during this period; the breakdown of these by audit and recommendation rating are shown at paragraph 8.4. Two fundamental recommendations have been made which are detailed below:

Audit Name – Key Supply Contracts

Recommendation: Ensure the Procurement Strategy is formally approved and the action plan to implement improvements to contract management and procurement is implemented ensuring the following controls are implemented as part of the improved framework:

- Ensure improved culture and compliance with Contract Procedure Rules.
- Monitoring arrangements for ensuring compliance that key contract compliance controls are in place and operating effectively (e.g. signed agreements in place between parties).
- Ensuring officers are aware of and reminded of their responsibilities under the Contract Procedure Rules with potential disciplinary action for failing to adhere to Council rules.

Risk: The Council is exposed to third party risk as a result of ineffective monitoring arrangements covering key requirements such as performance delivery and validation of critical requirements (e.g. insurance). Contract Management arrangements are not defined by a risk-based contract management framework leading to inconsistency in approach and lack of oversight on ensuring critical/high value contracts are managed in line with corporate expectations leading to potential overspend, under delivery and lack of value for money. Contracts are not properly reviewed to ensure suppliers are able to deliver continuity leading to loss of provision and invoking of continuity arrangements at short notice.

Management Response: Procurement strategy and training for staff is developed with clear processes and roles and responsibilities identified that also align to the new corporate plan currently being developed.

Target Implementation Date: 31st May 2026

Audit Name – ASC Outturn

Recommendation: Implementing an interim corporate level review to compare actuals to forecasts to identify any significant variances that require explanation. Consideration should be given as to whether corporate level reporting (including budget monitoring reports to Cabinet) should also include actuals to provide transparency and support in scrutiny and challenge.

Risk: Significant overspends or underspends may go unnoticed until year-end. Without comparing actuals to forecasts, senior leaders and Members lack visibility into what has truly been spent or received. This makes it impossible to test or challenge forecasts, potentially leaving financial performance unscrutinised and potentially allowing overly optimistic, pessimistic, or biased forecasts to go unchallenged.

Management Response: Reporting of actuals based on gross expenditure will be in place for Period 6/Quarter 2 and will form part of the Cabinet Reporting.

Target Implementation Date: End of September for P6 reporting.

[Question 2: Do Members wish to receive an update from the service area in relation to the fundamental recommendation?](#)

- 8.12. 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 Committee's involvement.

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

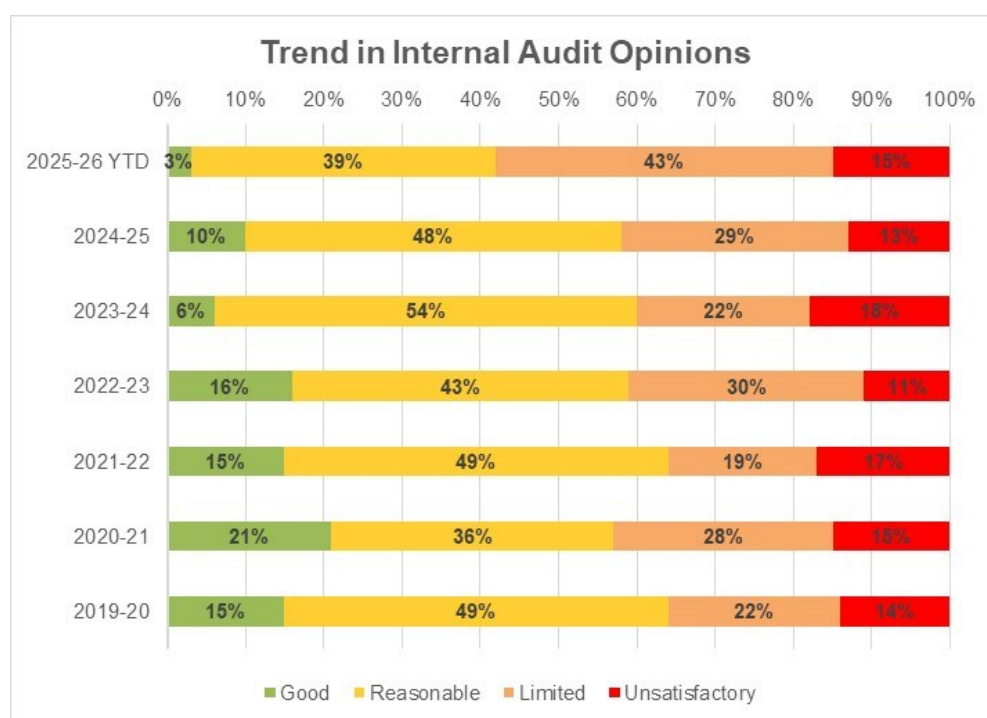
- Key Supply Contracts Briefing Note**– An audit was included in the 2025/26 audit plan to review the arrangements for Key Supply Contracts. The previous audit was completed in December 2019 and received a limited assurance rating. During the initiation of the follow up audit, the Service Director – Commissioning advised that they had recently completed their own review of the service and identified a number of areas for improvement and had proposed an action plan that had been shared with Leadership Board. The outcomes of the review were shared with audit which included a self-assessment against the Commercial Continuous Improvement Assessment Framework – a recognised framework from the Government Commercial Function. This identified significant weaknesses regarding how the Council manages its commissioning and procurement function including the arrangements for contract management. Therefore any audit undertaken at this stage will likely result in recommendations raised previously being restated or additional audit findings being identified that are already known to the service and are subject to plans for improvement. A single Fundamental recommendation has been raised as part of the briefing note (see above).
- ASC Outturn** – The period 11 budget monitoring report for People showed a forecasted variance of £16.1M, however this variance increased at the outturn to a total of £31.2M. In the Financial Outturn for 2024/25 report to Cabinet on 11 June 2025, the significant variance was attributed, in part, c.£14M additional purchasing within Adult Social Care (ASC). Given the significant variance within a short reporting period, a review was requested by the Chief Executive to determine how the ASC outturn position was not adequately captured in the previous monitoring report projections and whether the proposals being put in place to mitigate the risk of this happening again are sufficient and robust (see above).
- Bishops Castle Community College Briefing Note**– The school received an unsatisfactory assurance audit opinion 2023/24. This followed an unsatisfactory assurance in 2019/20 and a limited assurance in 2021/22. The Head Teacher attended the November 2024 Audit Committee to provide an update on progress to date against the recommendations raised during the audit. All recommendations due to be implemented by December 2024 with a follow up due to be completed by Shropshire Council Internal Audit shortly after the agreed implementation dates. Contact was made with the school in April 2025 and in May, the Head Teacher confirmed the two fundamental recommendations remain outstanding. Therefore a follow up has not been undertaken as this would result in no change to the opinion, the briefing note outlines the position and reiterates the recommendations outstanding.
- Payroll Data Analytics Q2** - Analysis of payroll data was undertaken to identify data quality improvements. This information was shared with the HR/Payroll Manager to enable the HR Business Partners to support those not using the system correctly.
- NFI Update September 2025** - The National Fraud Initiative (NFI) is a mandatory biennial UK wide counter fraud exercise run by the Cabinet Office. The most recent data was submitted in October 2024 for the full exercise and the results were made available for the Council to review from

January 2025. A summary of the matches and savings to date was provided to the Senior Leadership Team, this identified £100.6k of estimated savings. Estimated savings are based on calculations completed conducted by NFI to calculate prevented future losses and does not necessarily indicate the potential for returned fund to the Council e.g. concessionary travel passes.

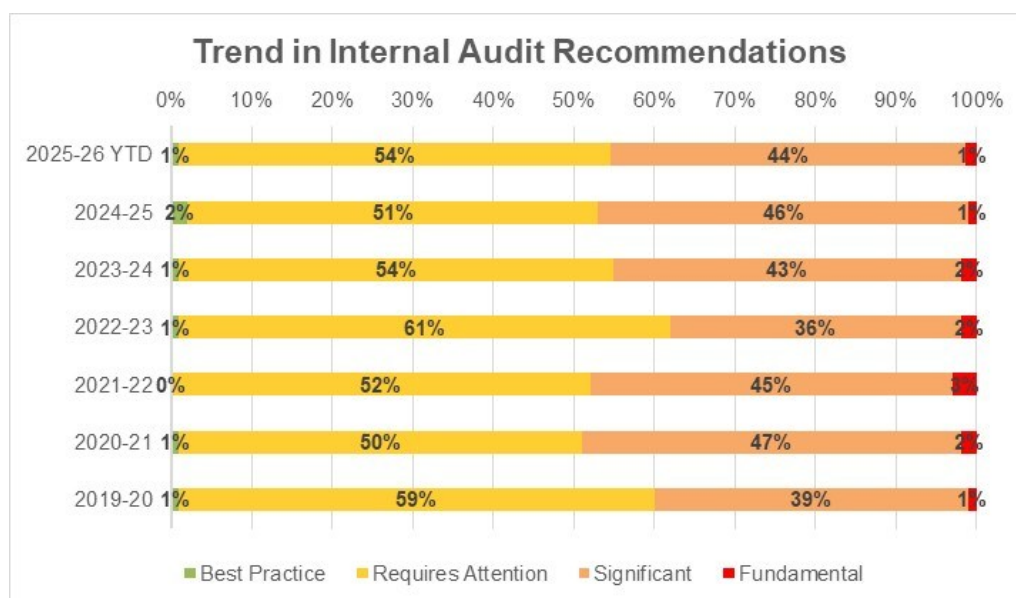
Direction of travel

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

Comparison of Assurance Levels (where given):



Comparison of recommendation by categorisation:



8.15. The number of lower-level assurances to date, 58%, is higher than the outturn for 2024/25 of 42%. As reported in the September 2025 meeting, the higher proportion of lower assurances delivered continues to be a concern.

8.16. As part of the wider improvement plan works, in October 2025 the Internal Audit Manager has issued lists of overdue recommendations to all Service Directors requesting updated management responses and revised implementation dates. The results from which are being reported to the Interim Chief Executive and the wider statutory officers group.

8.17. Full details of the audits completed and their assurance opinions can be found at paragraph 8.4.

Performance Measures

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

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

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

Draft Internal Audit Risk Based Plan 2025/26 - Audit Committee 16th July 2025

Global Internal Audit Standards (GIAS)

CIPFA Application Note: GIAS in the UK Public Sector

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 17th August to 2nd November 2025

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 by service 1st April to 2nd November 2025

APPENDIX A**Table 1: Unsatisfactory and limited assurance opinions issued in the period from 17th August to 2nd November 2025¹****Unsatisfactory assurance**

There are no unsatisfactory assurance opinions to report in this period.

Limited assurance**Enabling– Shirehall Disposal**

- An agreed disposal strategy is in place including budget and risk management arrangements².
- Management arrangements are in place to oversee the disposal.

Strategy– New Operating Model Pilot

- Objectives of the pilot are clearly defined with defined measurements for success (financial and non-financial) that align to the overall objectives of the Target Operating Model.
- There is process for evaluating the outcomes of the pilot in line with the success measures identified prior to implementation.
- The outcomes of the pilot can be measured against the cost of implementation to ensure a return on investment.

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

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.

² There is an agreed disposal strategy, however, Members are considering options which could have an impact on the strategy but to date there has been no decision to deviate from the original strategy.

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 Committee. Fundamental recommendations not implemented after the agreed date, plus one revision to that date where required, will in discussion with the Section 151 Officer be reported to Audit Committee for consideration.

AUDIT PLAN BY SERVICE –PERFORMANCE REPORT FROM 1st APRIL TO 2nd NOVEMBER 2025

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	Revised Plan Days	2nd November 2025 Actual	Date Final Report Issued	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 (NWRR) Follow Up 2024/25	0			0	0.7	Complete	Reasonable		3	1		↑
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	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	SFVS - Schools Financial Value Statement	2			2	2.9	Complete	N/A					N/A
CCS	Garden Waste Collection	8			8	8.4	Complete	Limited		4	2		N/A
BBS	Key Supply Contracts	10		-7	3	2.5	Complete	Briefing Note	1				N/A
BBS	Deferred Payments 2024/25	0	8		8	7.6	Complete	Unsatisfactory		9	10		↓
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	The Lantern Follow Up	5	-2		3	1.7	Complete	Unsatisfactory					↔
BBS	ASC Outturn	0		21	21	20.7	Complete	Briefing Note	1	4	1		N/A
GOV	Digital Mail Room 2024/25	0	4		4	3.6	Complete	Unsatisfactory		5	2		↓

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	Revised Plan Days	2nd November 2025 Actual	Date Final Report Issued	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
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
GOV	IT Code of Practice / Acceptable Use	8			8	7.6	Complete	Good			3	2	↑
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	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/ 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		↓
GOV	VAT	5			5	4.2	Complete	Limited		4	2		↔
N/A	BSOG Grant Bus Subsidy	2			2	1.9	Complete	Grant					N/A
GOV	TOG (Transport Operations Group)	10	-8		2	1.3	Complete	Briefing Note					N/A
GOV/ BBS	WSP Contract 2024/25	0	5		5	5.0	Complete	Limited		5	8		↔
BBS	DfT Incentive Element Grant				0	1.1	Complete	Grant					N/A
GOV	NFI September 2025 Update				0	0.3	Complete	Briefing Note					N/A
GOV / BBS	New Operating Model (NOM) Pilot	10		1	11	11.3	Complete	Limited		3	6		N/A
GOV	IT Project Management	0	8	1	9	8.8	Complete	Reasonable		1	4		↔
BBS	Care Act - Market Shaping	10		2	12	11.1	Draft						
GOV	Corporate Governance 24/25	0			0	2.2	Draft						
CYB	Networking Switch Management	10			10	7.6	Draft						
CYB	WhatsApp	3		-2	1	0.9	Draft	Briefing Note					
GOV	PMO Project Management	0	12	1	13	12.7	Draft						
CYB	Liquid Logic Application (Adults & Childrens) / Controcc	15			15	13.2	In Progress						
SGC	Direct Payments Children	10			10	3.1	In Progress						
GOV	Schools Self Assessments (Audit Provided)	8			8	1.9	In Progress						
SGC	Virtual School	10			10	8.0	In Progress						
GOV	Financial Evaluations	30		-10	20	8.9	In Progress						
GOV	Much Wenlock Sports Centre - Joint Use	5		7	12	7.5	In Progress						
BBS	Personal Budgets / Direct Payments Finance Team- Adults	10			10	5.9	In Progress						

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	Revised Plan Days	2nd November 2025 Actual	Date Final Report Issued	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
CCS	Waste - Veolia Contract	8			8	4.7	In Progress						
GOV	Management & Control of CCTV Operations	6		5	11	9.7	In Progress						
CYB	Active Directory Analytics	10			10	10.2	In Progress						
BBS	Budget Management	8	10	4	22	20.6	In Progress						
BBS	Debt Recovery	15		9	24	23.3	In Progress						
MHW	Health & Safety	8			8	0.6	In Progress						
GOV	IT Restructure	5			5	2.0	In Progress						
CYB	Northgate - Revenues & Benefits Application	10			10	2.6	In Progress						
BBS	Purchasing Card Spend Review	0		8	8	6.7	In Progress						
CYB	Solar Winds Network Monitoring	10			10	3.3	In Progress						
BBS	Travel and Subsistence	4		10	14	12.2	In Progress						
GOV	Coroners and Mortuary Service	0	10		10	8.2	In Progress						
GOV	Counter Fraud Work	15			15		In Progress						
GOV	Counter Fraud, Policies and Training - Fighting Fraud Locally Assessment	2			2	0.8	In Progress						
BBS	Finance - Final Grant Claims	8			8		In Progress						
BBS	Home Upgrade Grant (HUG) Phase 2			15	15	19.1	In Progress						
GOV	Members Development Training	0		8	8	3.0	In Progress						
GOV	National Fraud Initiative (NFI)	20			20	7.4	In Progress						
GOV	Bishops Castle Community College	0	8		8		Delayed						
GOV	The Lantern	0	5		5		Delayed						
GOV	TOG (Transport Operations Group)	0	10		10		Delayed						
GOV	Assistive Technologies including BOTS	10			10	2.2	Not Started						
BBS / PAR	Continuing Health Care (CHC) Funding	8			8		Not Started						
SGC	Adoption Process including allowances	10			10		Not Started						
SGC / BBS	Children's Social Care Budget Management	5			5		Not Started						
GOV	EHCP AI	7			7		Not Started						
SGC	Magic Notes AI	7			7		Not Started						
SGC / BBS	SEND Commissioning	10			10		Not Started						
GOV	Procurement Strategy	8			8		Not Started						
CYB	Amazon Web Services (AWS) Platform	10			10	0.7	Not Started						
CCS	Emergency Planning	8			8	0.3	Not Started						
GOV	Housing Client Side	5			5		Not Started						
GOV	Corporate Governance	8			8		Not Started						
GOV	Ethics / Culture	10			10	0.3	Not Started						
BBS	Agency & Consultancy Staff	5			5	1.1	Not Started						
GOV	BluPrint - Print Unit Operations	6			6		Not Started						

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	Revised Plan Days	2nd November 2025 Actual	Date Final Report Issued	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
CYB	Business Continuity Planning	10			10		Not Started						
CYB	Conditional Access	7			7		Not Started						
CYB	Corporate Networking - Active Directory	10			10		Not Started						
CYB	Database Access / Admin / Management	8			8		Not Started						
CYB	Decommission Shirehall Data Centre Project	10			10		Not Started						
CYB	Disaster Recovery	5			5	0.5	Not Started						
SKI	Human Resources / Workforce Planning	10			10		Not Started						
BBS	ICT Project Financing and Recharges	5			5		Not Started						
CYB	Mobile Device Management - Intune	5			5		Not Started						
CYB	Nutanix Data Centre Solution	10			10		Not Started						
SKI	Organisational Workforce Resilience	0	15		15	2.0	Not Started						
GOV	Payroll Data Analytics (IDEA) Q3	1			1		Not Started						
GOV	Payroll System	25			25	0.4	Not Started						
GOV	Power BI Reporting and Development	7			7		Not Started						
CYB	PSN (public sector network) Accreditation	5			5		Not Started						
MHW / SKI	Recruitment / Retention / Redeployment arrangements	6			6	1.1	Not Started						
CYB	Remote Support	5			5		Not Started						
CYB	Unified Communications	7			7		Not Started						
GOV / BBS	Big Town Plan / Shrewsbury Riverside Development	10			10		Not Started						
GOV	Chipside Parking System Application Review	10			10	1.2	Not Started						
GOV	CONFIRM-Highways Management System	10			10		Not Started						
GOV	Highways Maintenance - Term Maintenance -Kier	15			15		Not Started						
GOV	Highways Other Major Contracts	2			2		Not Started						
CYB	IDOX Planning, Building Control & Gazetteer Management System	10			10		Not Started						
GOV	Partnerships	8			8		Not Started						
GOV	Section 38 Road Adoption	4			4	0.1	Not Started						
GOV	Annual Governance Statement (AGS)	1			1	0.3	Not Started						
GOV	Performance Management & PI's	8			8		Not Started						
GOV	Risk Management	10			10		Not Started						
GOV / BBS	Shropshire Plan Delivery	5			5	0.1	Not Started						
Total Shropshire Council Planned Work		709	153	79	941	461.9							
CONTINGENCIES													
	Advisory Contingency	20	0	0	20	10.6							
	Fraud Contingency	150	-50	-56	44	4.1							
	Unplanned Audit Contingency	50	-42	0	8	0.4							

Strategic Risk	Audit Name	Original Plan Days	August Revision	November Revision	Revised Plan Days	2nd November 2025 Actual	Date Final Report Issued	Audit Opinion	Fundamental	Significant	Requires Attention	Best Practice	Direction of Travel
	Other non audit Chargeable Work	120	3	14	137	97.5							
	CONTINGENCIES	340	-89	-42	209	120.5							
	Total for Shropshire	1,049	64	37	1,150	574.9							
	EXTERNAL CLIENTS	159	0	2	161	81.9							
	Total Chargeable	1,208	64	39	1,311	656.8							