Shropshire Council

Committee and Date	Item 14
Audit and Governane Committee	
5th February 2026	Public
10:00am	

Healthy People

Healthy Economy

Healthy Environment

Healthy Organisation

Draft Internal Audit Annual Plan 2026/27

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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

The risk based Internal Audit Plan, 2026/27 is presented to the Audit and Governance 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 2026/27. 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.

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. 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 draft 2026/27 Internal Audit plan is set out in **Appendix A** and the call off list of in **Appendix B**. Delivery outcomes will continue to be reported to Audit and Governance Committee through the standard performance reports presented throughout the financial year.

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 2026/27 and approve its adoption.

Report

4. Risk Assessment and Opportunities Appraisal

4.1.   Under the Audit and Governance 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 at an operational and strategic level in addition to liaison with key members and officers.

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 the Global Internal Audit Standards (GIAS), CIPFA's Application Note on the GIAS 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 service is provided within the approved budget.

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 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 GIAS and the requirement to produce an annual Chief Audit Executive 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 Council continues to operate within an exceptionally challenging environment, shaped by extreme financial pressures and the declaration of a financial emergency by Cabinet in September 2025. These pressures have required the organisation to reduce all non-essential spend, scale down initiatives, challenge essential expenditure, and in some cases delay or re-scope agreed plans. Simultaneously, the impact of the voluntary redundancy programme, ongoing recruitment difficulties, and the removal of key posts have

created constraints on workforce capacity across services. Against this backdrop of reduced resources, increased demand, and organisational transformation, the Internal Audit Plan must remain agile and responsive to emerging risks, ensuring sufficient coverage of high-risk areas while enabling the Chief Audit Executive to provide an annual opinion on the effectiveness of the Council's governance, risk management and control environment.

7.3. These pressures also coincide with a period of significant structural and operational change, including a change in Chief Executive, the implementation of the new operating model, large-scale capital programmes, reliance on digital systems, and heightened exposure to cyber threats. Transformation activity, new delivery models, and the redesign of key services present both opportunities and risks, particularly where governance arrangements, data quality, and project oversight require strengthening.

7.4. The Council is also navigating complex external factors such as increasing demand for social care, SEND and the broader national challenges facing local government. In this context, the Internal Audit Plan provides a critical mechanism to maintain oversight, target limited audit resources where they add most value, and support the organisation in safeguarding public funds, improving resilience, and ensuring that statutory and regulatory obligations continue to be met.

7.5. The audit risk assessment is reviewed annually with the Chief Executive (currently interim), Executive Directors including the s151 Officer and Service Directors to ensure that it remains robust and relevant to the needs and risk profile of the Council. All Executive Directors were consulted with the exception of the s151 Officer who was unavailable due to sickness. The process also recognises that the Council is embarking on a significant period of change through the implementation of the improvement plan, continuing to use innovative approaches in providing services.

7.6. The recommendations in the 2024/25 annual External Auditors report including the statutory recommendation emphasise the need for the Council to strengthen the consistency, transparency and effectiveness of its governance, financial management and performance oversight arrangements in light of the significant pressures it currently faces. Their findings underline the importance of improving the timeliness and quality of financial reporting, ensuring that savings plans are realistic and deliverable, and enhancing the robustness of risk management— particularly in areas affected by workforce capacity constraints, transformation activity and ongoing financial emergency measures. They also highlight the need for clearer accountability, stronger project and contract management disciplines, and better use of data and intelligence to support informed decision-making. In addition, the corporate peer challenge made recommendations which feed into the improvement plan. Collectively, these recommendations reinforce the necessity of the risk-based Internal Audit Plan as a critical tool to provide assurance, support organisational improvement and restore financial and operational resilience.

7.7. In accordance with the GIAS there is a requirement that Internal Audit must create a risk based internal audit plan that supports the achievement of the

organisation's objectives. The risk-based planning process is summarised in the diagram below:

Audit Planning Framework
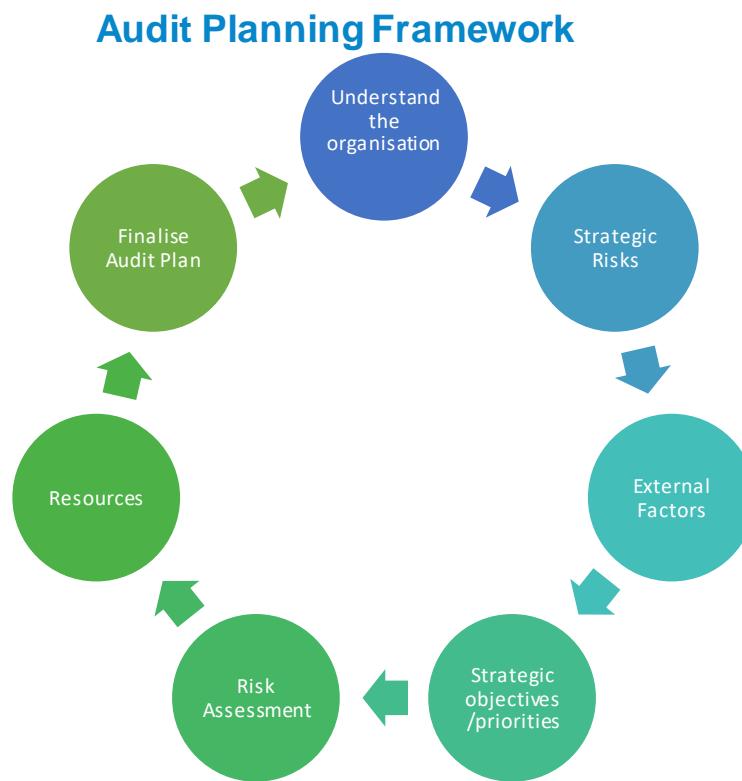
7.8. When considering the risks affecting audit areas, account has been taken of:
- changes to services / transformation;
- the new Council operating model, transformation programmes, refined principles and service plans;
- the recommendations made by the Council's External Auditors;
- the Shropshire Improvement Plan;
- Workforce pressures following the voluntary redundancy programme;
- 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 and Governance 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.

7.9. The Council's strategic risks reflect significant pressures across financial sustainability, governance, workforce resilience, and service delivery. The highest-rated risks include failure to prevent or respond to a major cyber-attack, inability to contain expenditure or set a balanced budget, and failures in governance

and workforce wellbeing, recruitment, retention and succession planning. Additional high-impact risks relate to extreme pressures on key partners in health, social care and criminal justice, the need to respond and adapt to climate change, rising waiting lists in key statutory services, and maintaining effective safeguarding arrangements for children. Collectively, these risks illustrate the Council's exposure to financial strain, operational capacity challenges, heightened demand, and external system pressures, all of which influence the audit planning and assurance requirements.

7.10. Demand for services, particularly in children's and adults' social care continues to rise in both volume and complexity, increasing safeguarding responsibilities and stretching already limited resources. Alongside this, councils must also respond to environmental, social and governance expectations, strengthen cyber security and digital service resilience, and address difficulties in attracting and retaining staff with the skills and capacity needed to manage risks effectively and prevent waste, losses or inefficiencies. All of these risks have been carefully considered in the development of the audit plan.

7.11. The impact of the voluntary redundancy programme is still ongoing with some key posts removed as part of this process 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.

7.12. **Appendix A** provides the summarised Internal Audit plan and identifies a planned day requirement of 1,446 days for Shropshire Council audit work and 158 days of work for external clients.

Resources

7.13. The team comprises 9.2 full-time equivalent filled posts and one full-time vacant post bringing together a broad mix of skills across finance, information technology, contract management, governance, establishments, systems, counter fraud, investigations and project management. The team are highly qualified chartered accountants (CIPFA, ACCA), internal auditors (IIA CMIIA, CIA).

7.14. During 2025/26 following successful recruitment only one post vacancy now remains. Work continues to strengthen capability across the wider team, and where recruitment is not possible, available vacancy funding may be used where required to commission external contractors to ensure the delivery of key audit activity. Given the current spending restrictions and council motion relating to the creation of a dedicated counter fraud team, the vacant post will be held at this time pending further decisions made in this regard.

7.15. The GIAS specifically refer to resource requirements, broadly these can be broken down into the following:
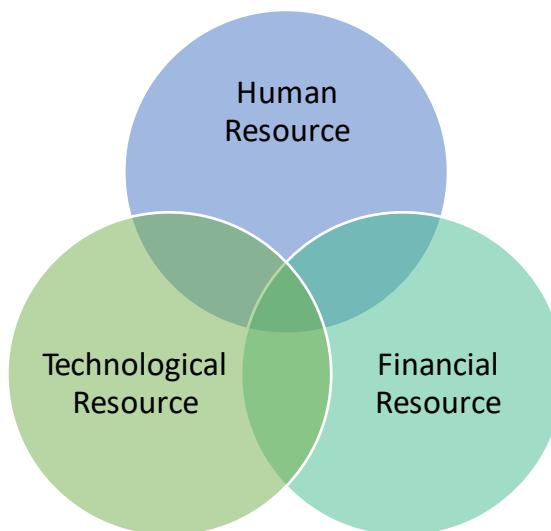
Resource Area	GIAS Requirement	Current position
Human Resource	The Internal Audit service needs to have an appropriate range of knowledge, skills, qualifications and experience to deliver the audit plan. Internal Auditors should also have support from management to perform their duties effectively.	The Head of Policy and Governance is a Chartered Internal Auditor (CMIIA) and qualified IT Auditor. The Internal Audit Manager is a CIPFA qualified accountant, both lead officers have over 20 years experience in assurance delivery. The wider team comprises: • CIPFA accountants • Chartered Internal Auditors (CMIIA) • ACCA qualified accountants • Accredited CIPFA counter fraud technician • Qualified specialist IT Auditor who also holds a masters in audit management and consultancy.
Financial Resource	The Internal Audit service should have access to the necessary resources to deliver the internal audit strategy and audit plan.	The Internal Audit team budget is set by finance and approved by members as part of the main Council budget. Given the current financial position there are spending control gateways for recruitment and purchasing across the Council and Internal Audit are subject to these.
Technological Resource	Internal Auditors should have access to the necessary resources, including information technology to support the delivery of audit work and pursue opportunities to improve efficiency and effectiveness.	An audit management system (Pentana) is in place and analytics tools are available through the Microsoft 365 environment and specialist audit software such as IDEA analytics tool. There is a need to further develop analytics within the team to drive efficiencies in audit testing. A resources and training strategy is being developed to ensure that this is addressed.

7.16. The Audit Plan for 2026/27 has been prepared to ensure maximum benefit to the Council with available resources. Based on a risk analysis approximately 4,293 days are required to review all high-risk areas. With current resources it would take almost three years to cover all high-risk areas. 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 1,604 days, of which 158 are to be used on providing services to customers other than Shropshire Council leaving a balance of 1,446 days.

7.17. Allocations of planned work 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. A Transformation and Improvement contingency has been included within the plan to provide assurance on the Improvement Plan and individual workstreams within it. The governance arrangements for the workstreams and plans of work are still being developed and therefore it is too early to define what work will be completed. Including this contingency will enable the team to respond flexibly as the plans develop over the course of the year.

7.18. Members are reminded that where Internal Audit cannot provide independent assurance, the Committee 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.

7.19. Contingencies for fraud and advice, if not required in 2026/27, can be re-allocated and higher priority reviews brought back into the plan.

7.20. In considering the plan for 2026/27 the key items to note are:

- Included in the plan are several key fundamental systems which are of a high material value to the Council's operations and require regular review.
- A separate risk-based analysis of the IT audit areas has been conducted in consultation with the Head of Automation and Technology 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 grows. This work underpins the Council's principle to make digital the preferred way to work and transact.
- The counter fraud contingency has been maintained at 150 days to accommodate investigation work.
- 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.

- Consultation with the Interim Chief Executive, Executive Directors and Service Directors have identified 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.
- 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.

GIAS Topical Requirements

7.21. The Institute of Internal Auditors' Topical Requirements are a mandatory extension of the International Professional Practices Framework (IPPF), introduced alongside the Global Internal Audit Standards (GIAS). These requirements establish mandatory guidance for internal audit engagements in specific high-risk areas helping to ensure consistency and quality across audits. They include clear criteria, application guidance, and user resources to help auditors apply professional judgment and a risk-based approach when planning, scoping, and testing. Compliance with these requirements strengthens internal audit's ability to address emerging risks and deliver reliable assurance aligned with objectives and regulatory obligations. The Institute has currently issued three topical requirements:

- Cybersecurity Topical Requirement, effective from 5th February 2026.
- Third-party Topical Requirement, effective from 15th September 2026.
- Organisational Behaviour Topical Requirement, effective from 15th December 2026.

7.22. The Cybersecurity Topical Requirement Provides guidance an evaluating cybersecurity related controls and established a framework for assessing:

- governance structures, ensuring that cybersecurity strategies, policies, and roles are clearly defined and actively overseen;
- assessing risk management processes, including threat identification, mitigation, monitoring, and incident response capabilities; and
- technical and procedural controls including encryption, access management, vulnerability monitoring, patching, and configuration.

7.23. The Third-party Topical Requirement provides a framework to assess the risks associated with vendors, suppliers, and other external partners. Guidance is provided on the evaluation of governance structures and oversight mechanisms for third-party relationships, ensuring that roles, responsibilities, and accountability are clearly defined. The requirement emphasises assessing risk management processes, including due diligence, contract compliance, performance monitoring, and incident response.

7.24. The Organisational Behaviour Topical Requirement provides guidance on assess the behavioural and cultural factors influencing organisational risk and performance. It reframes culture into observable actions and decisions, to support the evaluation of governance structures, accountability mechanisms, and incentives that shape employee and leadership behaviour.

7.25. These topical requirements have been considered during the audit planning process and used to shape relevant risk-based work. The requirements will also be used to scope the work and develop the elevation work programme for each assignment.

7.26. 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.

7.27. 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 and Governance Committee.

8. Conclusions

8.1. The audit plan has been designed to provide appropriate coverage in line with the Global Internal Audit Standards (GIAS), while retaining the flexibility needed to respond to changes that will inevitably arise during the year. Although every effort is made to deliver the plan as set out, emerging risks and shifting organisational priorities may require adjustments. As such, the audit plan should be viewed as a statement of intent, with regular engagement between Internal Audit and senior management ensuring it remains current, responsive, and is brought back to the Audit and Governance Committee for approval of any amendments.

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
Global Internal Audit Standards
CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector
CIPFA Audit Committees, Practical Guidance for Local Authorities and Police, 2022 edition
Accounts and Audit Regulations 2015

Risk in Focus – Hot topics for Internal Auditors ECIIA 2026

Local Member: N/A

Appendices

Appendix A: 2026/27 Draft Internal Audit Plan
Appendix B: 2026/27 Call Off List
Appendix C: Strategic Risk Key

Risk in Focus – Hot topics for Internal Auditors ECIIA 2026

APPENDIX A

2026/27 DRAFT INTERNAL AUDIT PLAN

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage. At the start of each audit, an initial discussion will be held to agree the specific objective and scope of the review.

Audit Area	Days Required	Strategic Risk	Scope Description
Assurance Audits			
CQC Continuous Improvement Plan	12	GOV	To review the arrangements in place to monitor and deliver the Continuous Improvement Plan following the CQC inspection in 2024, to ensure they align to the expected timings of the next inspection.
DOLS Deprivation of Liberty Safeguards	10	WLI	To provide assurance that the Council as Supervisory Body is meeting its requirements of the Mental Capacity Act in relation to the Deprivation of Liberty Safeguards.
ContrOCC Application	15	CYB	An IT application audit of the ContrOCC system, which is used to manage the payment of care packages. The audit aims to ensure the system continues to be well governed, secure and is administered effectively in line with best practice.
Shropshire Carers Support Team	10	GOV	To provide assurance that the operational processes are in place following the service being brought back into the Council.
Adults with Learning Disabilities Day Services	10	BBS	To provide assurance on the adequacy of the day services provided for adults with learning disabilities to ensure they meet customer requirements, current demand and provide value for money. The audit will review strategies, demand and financial viability.
Care Leaver Allowances	10	SGC	To provide assurance on the allowances and support provided to care leavers. The audit aims to ensure allowances are used effectively to support young people transitioning out of the care system and into independent living.
Early Help	10	SGC	To provide assurance on the effectiveness of the Council's Early Help provision to assess whether targeted support is delivered to prevent issues escalating to statutory intervention and help reduce poor outcomes for families whilst safeguarding vulnerable individuals.
Foster Care Project	10	BBS / SGC	To provide assurance on the management arrangements in place to ensure the program to recruit foster carers is achieving its intended outcomes to reduce the number of Children placed in residential care. The audit will review the project arrangements to ensure the savings identified are monitored on a regular basis and corrective action taken if these are not to be met and alternative savings identified.
Purchase Cards - Children's Homes	8	SGC/BBS	To review the management arrangements in place for Purchase Cards in Children's homes to assess the robustness and effectiveness of processes in place and safety following the removal of petty cash. The audit will consider the arrangements for ensuring compliance with the Councils Financial Rules and value for money.

Audit Area	Days Required	Strategic Risk	Scope Description
Stepping Stones	12	SGC/BBS	To provide assurance on the management arrangements to ensure the program is achieving its intended outcomes to prevent children from entering care and stepping them down from residential care. The audit will include all stepping down of residential placements and will review the savings identified are monitored on a regular basis and corrective action taken if these are not to be met and alternative savings identified.
Elective Home Education	10	SGC	To provide assurance that the Council is meeting its roles and responsibilities for the education of Elective Home Educated Children. The audit aims to ensure that there are appropriate arrangements in place focusing on statutory duties and guidance, governance, safeguarding and escalation, and policy implementation considering national case reviews.
Home to School Transport and SEND Transport	15	BBS	To provide assurance on the Council's approach and arrangements for home to school transport, transport (including Special Educational Needs and Disabilities (SEND) transport) are effective, compliant, safe, and economical, and whether risks are being identified, managed, and reported appropriately, focusing on policy versus practice, procurement and commissioning processes, with potential overlap between education and children's social care. The audit aims to ensure the contracts are administered in a manner that achieves value for money, delivers intended outcomes and complies with statutory and regulatory requirements.
Monitoring of Schools Deficit/Surplus Budgets	8	BBS	To provide assurance that deficit budgets for maintained schools are lawful, justified and properly authorised. The audit will also review if the financial management and monitoring arrangements are robust and effective and that deficit recovery plans are realistic, monitored and achievable.
Supported Living - Perthyn Contract	8	GOV	To ensure there are appropriate contract management arrangements in place to commission support for adults with learning disabilities to live as independently as possible within the community.
Contracts Register	8	GOV	To review the processes, governance and management of the contract register to ensure that it serves as an accurate, comprehensive and effective tool for monitoring contracts. The audit aims to ensure that the Council is complying with legal and regulatory requirements whist safeguarding public resources and promoting accountability and transparency.
Procurement Strategy	10	GOV	To review the Council's approach to managing procurement activity to achieve value for money, promote efficiency, sustainability and social value. The audit aims to ensure that the procurement strategy supports the Council's objectives whilst complying with legal and regulatory requirements demonstrating the effective use of public funds. The audit will consider the arrangements for ensuring compliance with the Procurement Act 2023 which came into force in February 2025. This audit was delayed from 2025/26.
Private Renters Bill	10	GOV	To assess whether the Council has effective arrangements in place to ensure compliance with the Renters' Rights Bill/Act 2026, including the strengthened enforcement powers, abolition of Section 21 evictions, introduction of open-ended tenancies, new data and reporting requirements, and enhanced duties relating to property standards and tenant protections.

Audit Area	Days Required	Strategic Risk	Scope Description
Regulator for Social Housing Compliance	10	GOV	To assess whether the Council, as the registered provider and statutory duty-holder, has adequate governance, assurance, and oversight arrangements to ensure full and demonstrable compliance with the Regulator of Social Housing's Consumer Standards (Safety & Quality; Tenancy; Neighbourhood & Community; Transparency, Influence & Accountability), including where day-to-day landlord services are delivered by the ALMO; and that the Council can effectively lead, evidence, and respond to any Regulator investigation or enforcement action. This will include ensuring there is appropriate oversight of compliance at a Council level including at relevant committees.
Community Covenant	10	GOV	To provide independent assurance on whether the Community Covenant Pilot's governance, decision-making, and delivery arrangements effectively enable lawful, transparent, inclusive, and value-for-money collaboration between local residents and the Council at neighbourhood level so that power-sharing and co-produced decisions are well-controlled, risks are managed, and intended community outcomes are achieved.
Food Standards and Hygiene	10	GOV/SKI	To provide assurance on whether the food standards and hygiene control arrangements are adequately designed and operating effectively to meet statutory duties and the requirements of the FSA improvement plan, including oversight arrangements and reporting.
Parking - Enforcement and issue of NPOs & Fixed Penalty Notices	10	BBS	To provide assurance on the management arrangements in place for parking and parking enforcement. The audit will include consideration of the management proposal to bring them together in the future to ensure strategies are aligned and there are joined up working relationships between the two areas.
Code of Practice for Statutory Officers	8	GOV	To assess whether the Council has established and operates effective governance arrangements that enable the Head of Paid Service, Chief Finance Officer and Monitoring Officer to collectively fulfil their statutory responsibilities in line with the Code of Practice on Good Governance for Local Authority Statutory Officers, including the seven standards of the "Golden Triangle," thereby supporting lawful, ethical, informed, and resilient decision-making.
Corporate Governance	8	GOV	Review of the effectiveness of the governance framework and processes to ensure the Council operates in a transparent, accountable and ethical manner aligning with statutory obligations and best practice. This is a key audit to feed into the Chief Audit Executive's (CAE) year end opinion and support the assurances required by the Audit Committee and sets out the Local Code of Governance to demonstrate compliance with the CIPFA SOLACE framework.
Improvement and Assurance Framework for Local Governance	8	GOV	To provide independent assurance on whether the Council's Improvement and Assurance Framework is appropriately designed and operating effectively to deliver continuous improvement, meet statutory and Best Value duties, and give timely, reliable assurance to Members and senior leadership enabling informed decision-making, robust oversight, and demonstrable improvement in outcomes and value for money.
Improvement Plan	15	BBS/GOV	To provide assurance that the Council has established effective governance, oversight, and delivery arrangements to support the successful implementation of its Improvement Plan, ensuring that actions are

Audit Area	Days Required	Strategic Risk	Scope Description
			clearly defined, appropriately resourced, risk-managed, monitored, and reported in a transparent and timely manner to enable the Council to achieve its intended improvement outcomes.
Capital - Management and Monitoring	8	BBS	To provide assurance the Capital Programme is planned, governed, monitored and delivered effectively ensuring compliance with statutory requirements, found financial control and effective management of risk.
CIPFA Financial Management Self-Assessment	10	GOV/BBS	Review of the financial management practices and controls across the Council to ensure they align to CIPFA's framework for Local Authorities. The audit aims to ensure there is compliance with the code to demonstrate the Council is managing public finances responsibly, efficiently and in a transparent manner to strengthen financial resilience.
Income Collection	8	BBS	To provide assurance that all income due to the Council is collected, recorded and reconciled ensuring that income is safeguarded against loss, error or fraud.
Sales Ledger	15	BBS	Fundamental audit of the Councils Sales Ledger system to ensure the system is accurate, well-controlled and supports effective income collection, financial reporting and good governance.
Savings Delivery	12	BBS/GOV	To assess whether the Council has effective governance, processes, and controls in place to identify, evaluate, approve, monitor, and report savings plans in a manner that supports financial sustainability, ensures the achievability of savings, and provides accurate and timely information for decision-making.
Treasury Management	8	BBS	Fundamental audit of the operations of the borrowing and investing activities within Treasury Management.
Apprenticeship Levy	10		To provide assurance that the Council's Apprenticeship Levy arrangements are well controlled, compliant with legislation and used to support workforce development and value for money.
HR Casework and Employee Relations	15	MHW / SKI /GOV	To review the effectiveness of managing HR cases relating to employee performance, discipline, grievances, capability and other HR-related issues. The audit aims to ensure that cases are handled fairly, consistently and in compliance with legal and organisational policies to safeguard the Council from legal risks and maintain an efficient working environment.
Human Resources - Leavers Process	8	MHW / SKI	To review the procedures and practices followed when an employee leaves the Council, whether through resignation, retirement, redundancy or dismissal. The audit aims to ensure that processes are efficient, compliant with relevant legislation and identify any potential risks relating to employee exits such as data security, business continuity, outstanding pay or benefits and the management of knowledge transfer and legal challenges.
Human Resources / Workforce Planning	10	SKI	To review the process used to ensure the Council has the right number of skilled employees with the right mix of capabilities and the right time to meet current and future service delivery needs to ensure productivity is maximised. The audit aims to ensure there are effective processes for workforce planning strategies which align to the council's strategic objectives, budgetary constraints and workforce diversity objectives. This will include a follow up of the recommendations made as part of the 2024/25 Limited assurance audit reviewing the impact of the voluntary redundancy process.

Audit Area	Days Required	Strategic Risk	Scope Description
Organisational Workforce Resilience	15	SKI	To provide assurance that the workforce is resilient and productivity is maximised. The audit will review components of the employee experience to identify how resilient the organisation is and what actions are being taken to address potential weaknesses. Areas included in the review will be absence trends, exit interviews, vacancy management and staff satisfaction surveys.
Back-up arrangements	5	CYB	To ensure there are appropriate and robust arrangements in place for back-up and recovery of critical infrastructure and application systems to maintain service continuity and data integrity in the event of a system failure, cyber incident or other form of disruption.
Business Continuity Planning (Guildhall)	10	CYB	To provide assurance that the Council is effectively managing the risks to critical services, data, staff and infrastructure throughout the relocation to the Guildhall. The audit aims to ensure there are appropriate arrangements in place to maintain essential services, safeguard resources and meet statutory duties.
Conditional Access	8	CYB	To evaluate the effectiveness, security and governance of the arrangements that control access to Council systems and data based on conditions such as user identify, device status, location and risk level.
Cyber Threat / Incident Response Plan	10	CYB	To provide assurance that cyber threats and incidents are identified and that timely and appropriate action is taken to mitigate identified risks. The audit aims to ensure that the integrity of the Council's IT network and data is maintained in a secure and efficient manner. This will include following up the recommendations made as part of the 2024/25 IT Monitoring Use of Facilities limited assurance audit report.
Cyber Security Contract Management (NormCyber / WAN / Data Centre)	10	CYB	To provide assurance that key IT contracts with vendors and service providers are properly managed, compliant, and aligned with Council goals and requirements. The audit will focus on verifying that contracts include clear terms for service levels, security obligations, data protection, and performance metrics. Key contracts to include the Wide Area Network (WAN), the Nuneaton primary data centre and the Norm cyber security operations centre.
Decommission Shirehall Data Centre Project	10	CYB	To review the project management of the arrangements for the closure of the Shirehall datacentre. The audit aims to ensure that the integrity of the Council's IT network and data is maintained in a secure and efficient manner. This audit has been carried forward from 2025/26.
Digital Transformation Plan	10	CYB	To provide assurance over the development, management and delivery of the digital transformation plan. The audit will include the development of the digital and cyber strategies.
Digital Transformation Board	5	CYB	To provide assurance over the governance arrangements established to ensure accountability and alignment of digital resources and projects with statutory obligations and best practice.
Disaster Recovery	5	CYB	Review of the disaster recovery plans for the Councils ICT systems to assess the preparedness, resilience and governance of the Council's IT systems in the event of a disruptive incident such as a cyber attack or hardware failure.

Audit Area	Days Required	Strategic Risk	Scope Description
Microsoft Azure (Office 365)	10	CYB	To provide assurance that w the configuration, security and operation of the Azure Platform is aligned with the Council's policies and best practices. The audit will focus on verifying robust identity and access management and confirm that monitoring and logging are appropriately enabled.
Nutanix Data Centre Solution	10	CYB	To provide assurance on the security, reliability and governance of the Council's Nutanix platform used to manage virtualised IT environments, storage and cloud services.
Microsoft Power Apps Development and Management	10	CYB	To review the arrangements for the development and management of canvas and model-driven Microsoft power applications. The audit will evaluate the governance arrangements, the application lifecycle management and the security and controls that have been established to protect information.
Power BI Reporting and Development	7	GOV	To provide assurance on the administration, governance, accuracy, security and effectiveness of the use of Power BI for data analytics and decision making. This audit has been carried forward from 2024/25.
Remote Access, Citrix & VPN	8	CYB	To provide assurance that Virtual Private Networks (VPNs) and remote access is secure, controlled, and complies with Council policy. The audit will focus on verifying that VPN configurations enforce strong encryption and security and that remote access is only granted to authorised users and devices, with robust logging and monitoring in place.
Robotic Process Automation (RPA)	5	CYB	To review the development of Robotic Process Automation (RPA). The audit aims to provide assurance that appropriate arrangements are in place for the development of software robots (bots) and that bots are secure and their operation is monitored and reviewed.
Service Accounts	10	CYB	To provide assurance that service accounts are properly managed, secure, and compliant with policies. Including verifying that all service accounts have a legitimate business purpose, are documented, are assigned to an accountable owner and are secure.
Unified Communications	7	CYB	To provide assurance that integrated communication services tools are being managed securely, effectively and in line with strategic, operational and legal requirements.
ResourceLink- HR Application Review	8	GOV	An IT application audit of the ResourceLink system, which is used to support recruitment and the payment of external payrolls. The audit aims to ensure the system continues to be well governed, secure and is administered effectively in line with best practice.
Property Sales and Acquisitions	10	GOV/BBS	To assess whether the Council's asset disposal arrangements are designed and operating effectively to ensure that disposals are conducted lawfully, transparently, and in a manner that secures value for money, protects public assets, and complies with relevant policies, procedures, and statutory requirements.
Business Rates / Non-Domestic Rates (NDR)	20	BBS	Fundamental audit of the operations and collection of Business Rates including raising liability, billing, reliefs, discounts, collection and recovery.
Revenues and Benefits Service Delivery	8	GOV / SKI	To provide assurance that actions arising from the recent external review are appropriately prioritised, resourced, and progressing to address identified gaps; and the audit will also identify practical opportunities to maximise productivity and throughput (e.g., workflow optimisation, demand management, digital/automation, and targeted performance measures).

Audit Area	Days Required	Strategic Risk	Scope Description
Highways Development Control	10	CCS	To ensure that there are effective arrangements in place to manage and control the highways impacts of new developments so that they do not negatively impact the highways network and that they provide safe, suitable access and infrastructure.
Economic Growth Projects	10		To provide assurance that economic growth initiatives are properly governed, managed effectively and deliver the intended outcomes.
Project Management	12	GOV/BBS	To provide assurance that the Council's partnerships arrangements for major infrastructure projects are effectively governed to deliver value for money and ensure accountability and transparency whilst supporting the Council's aims and objectives. This will include a review of lessons learned from recent projects.
Street Scene	10	GOV	To provide assurance that there are appropriate arrangements in place to deliver street scene functions and that these are delivered safely and efficiently in line with statutory duties.
Grey Fleet	8	GOV	To ensure that there are appropriate arrangements in place for the use of privately own vehicles for Council business ensuring that health and safety obligations are met and the risks to the Council are appropriately managed.
Complaint Handling Code	10	GOV	To assess whether the Council has designed, implemented, and is operating effective arrangements to adopt and comply with the Local Government and Social Care Ombudsman's (LGSCO) Complaint Handling Code ahead of April 2026—so that non-statutory complaints are handled accessibly, fairly and within defined timescales; learning from complaints drives measurable service improvement; governance and performance reporting (including self-assessment and the annual complaints performance and improvement report) provide robust oversight; and, where relevant, processes are aligned with the Housing Ombudsman's statutory Complaint Handling Code.
Freedom of Information (FOI) and Subject Access Requests (SAR)	10	GOV	To provide assurance on the Council's management of FOI requests and SARs. The audit will review the robustness of second line controls to oversee compliance when FOIs and SARs are handled across the organisation, this will include Environmental Information Regulation (EIR) requests. This audit will provide assurance on the processes to ensure the quality, accuracy and completeness of responses including reviewing whether they are legally compliant and whether exemptions have been correctly applied.
Information Classification / Handling / Data Loss	10	CYB	To provide assurance that appropriate arrangements have been made to implement the agreed information sensitivity classifications, supporting data handling procedures and data loss prevention controls. The audit will evaluate the effectiveness of the controls that have been implemented and provide assurance on their effectiveness in protecting the Council's information.
Committee Reporting and Management	10	GOV	To assess whether the Council's arrangements for Members' reporting and decision-making are robust, transparent, and compliant with statutory and constitutional requirements—specifically evaluating the effectiveness of the processes concerning: • Officers preparing reports and supporting papers that are accurate, balanced, timely, and aligned to the

Audit Area	Days Required	Strategic Risk	Scope Description
			Council's governance framework; • Appropriate review, quality assurance, and sign-off processes are consistently applied before reports are submitted for Member consideration; • the role of Committee Services in effectively coordinating the democratic process, including scheduling, agenda management, distribution of papers, • the management of forward plans (e.g., the statutory Forward Plan of Key Decisions) ensuring they are complete, up to date, and managed in accordance with legislative requirements and members and officers are informed of their requirements
Members Allowances and Expenses	8	GOV	To review the Council's approach to Contract Exemptions including governance and controls. This audit aims to ensure exemptions are compliant in relation to the use of contract exemptions under the authority's procurement rules and review the root causes to inform gaps across the organisation and increase awareness of the contract process.
Planning Service Review	12	GOV/SKI	To provide assurance that the Planning Service has effective internal control arrangements in place to ensure the delivery of statutory planning functions, including development management and spatial planning, in compliance with relevant legislation, regulations, and internal policies. The audit will assess whether key controls support transparent decision-making, appropriate monitoring of statutory performance indicators, efficient case management and service quality.
Performance Data	12	GOV	To provide assurance that there are effective arrangements in place to develop staff skills, manage performance, and utilise reporting tools, such as Power BI, in a manner that supports informed decision making, efficient service delivery, and compliance with organisational and statutory requirements whilst maintaining data quality.
Data Quality Strategy	5	GOV	Review the recently developed data quality strategy and provide assurance over the arrangements that have been established to drive implementation and monitor the effectiveness of outcomes.
Risk Management	10	GOV	Annual audit required as part of the Audit Committee Terms of Reference and ensure compliance with Global Internal Audit Standards (previously Public Sector Internal Audit Standards). This will include a review of the procedures in place to compile, report and monitor, operational, project and strategic risks against the requirements of the Risk Management Strategy to ensure risks are appropriately identified, assessed, managed and monitored to support the achievement of the Council's strategic and operational objectives. This will include following up the recommendations made as part of the 2025/26 limited assurance audit report.
PMO Project Management	12	GOV/BBS	To review the adequacy, effectiveness and consistency of project management across the organisation, including governance structures, risk and resource management, and performance monitoring, to ensure that projects are delivered on time, within budget, and in alignment with the Council's strategic objectives The audit will consider projects that are managed both within and outside of the Project Management Office

Audit Area	Days Required	Strategic Risk	Scope Description
			(PMO). This will include following up recommendations made as part of the 2025/26 Limited assurance audit.
New Operating Model	10	GOV/BBS	Review of the Council's operating model against statutory deliverables, compliance with legislation and corporate plans (The Shropshire Plan). The audit aims to ensure there is appropriate governance and oversight to ensure the Council's new operating model is fit for purpose and supports the delivery of financial sustainability and value for money. This will include a follow up of the recommendations made as part of the 2025/26 limited assurance audit report on the HR pilot for the new operating model.
Follow Up Audit Assurance			
Aquamira Comforts Fund	3		To review the financial and administrative procedures in relation to the Comforts Fund and to prepare a Statement of Account for the period. This audit will include following up the recommendations made as part of the 2022/23 Unsatisfactory audit.
Direct Payments Children	5	SGC	Review of Children's Direct Payments processed and monitored by Social Care to ensure that client spend is in line with their agreed Support Plan and to ensure client contributions are made where required and overpayments or large unspent balances are identified and recovered where appropriate. The audit will review compliance against the statutory elements of the Care Act 2014 whilst identifying risks, promoting value for money and the safeguarding of public funds. This will include a follow up of the recommendations made as part of the 2020/21 Limited assurance audit.
Domiciliary & Respite Services (Short Breaks)	8	SGC	To provide assurance that the Council is delivering its legal, financial and safeguarding responsibilities in relation to a short breaks service for disabled children and their families in line with the Children's Act 1989 and the Breaks for Carers of Disabled Children Regulations 2011. The audit will follow up the recommendations made as part of the 2025/26 and 2023/24 unsatisfactory audit assurance reports which both included a fundamental recommendation. This will include reviewing the tendering process recently undertaken.
Bishops Castle Community College	10	GOV	To provide assurance that the school is managing its financial, governance and operational responsibilities effectively in compliance with statutory requirements and the Council's Financial Rules. This will include a follow up of the recommendations made in the 2023/24 unsatisfactory assurance audit which included two fundamental recommendations. The school had previously been assessed as limited in 2021/22 and unsatisfactory in 2019/20 and a briefing note was issued in 205/26 as management assurance was provided that the recommendations had not been implemented.
Personal Budgets - Deferred Payments	10	BBS	To provide assurance on the Council's administration of Deferred Payment Agreements (DPAs) in line with the requirements of the Care Act 2014 where individuals who require residential care defer the payment of care costs by using their property as security. The audit aims to ensure the scheme is administered fairly, transparently and in accordance with statutory regulations whilst safeguarding public funds and minimising

Audit Area	Days Required	Strategic Risk	Scope Description
			financial risks. This will include a follow up of the recommendations made as part of the 2024/25 Unsatisfactory assurance audit. This area was also rated as limited in 2021/22.
Key Supply Contracts	10	BBS	To provide assurance on the adequacy of the contract management arrangements for Supply Contracts by examining a sample of the arrangements for mid-term contracts that are not reviewed separately as part of the audit plan. This will include following up the recommendations made as part of the 2019/20 limited assurance audit and the weaknesses identified in the 25/26 briefing note which included a fundamental recommendation.
Ethics / Culture	10	GOV	Review of the Council's arrangements to implement a robust ethical framework and supportive culture to ensure it serves the public effectively and responsibly. The audit aims to ensure the Council promotes accountability and transparency whilst ensuring compliance with legal and regulatory requirements such as the Nolan Principles of Public Life. This will also include following up the recommendations made as part of the 2024/25 Limited assurance audit which included a fundamental recommendation. This audit has been carried forward from 2025/26.
Partnerships	12	GOV	To provide assurance that the Council's partnerships arrangements are effectively governed to deliver value for money and ensure accountability and transparency whilst supporting the Council's aims and objectives. The audit aims to ensure the partnerships are administered in a manner that achieves value for money, delivers intended outcomes and complies with statutory and regulatory requirements. This will also include following up the recommendations made as part of the 2023/24 limited assurance audit. This area was previously assessed as limited in 2019/20.
Debt Recovery	15	BBS	To provide assurance that the Council's debt recovery arrangements are effective, efficient, compliant with legislation and internal policy to support the Council's financial sustainability and good governance. This will include a follow up of the recommendations made as part of the 2025/26 Limited assurance audit.
Purchase Ledger P2P	26	BBS	Fundamental audit of the Councils Purchase Ledger system to ensure the system is accurate, complete, appropriately controlled and provides a reliable record of the Council's liabilities. This will include a follow up of the recommendations made as part of the 2024/25 Limited assurance audit. This area was also rated as limited in 2018/19, 2019/20, 2020/21 and 2021/22.
Diversity Arrangements	4	GOV	To provide assurance that the Council are managing Equality, Diversity and Inclusion arrangements for staff and residents in line with legislation and internal policies. This audit will follow up the recommendations made as part of the 2024/25 Limited internal audit report. This area was also rated as Limited in 2022/23.
Recruitment / Retention / Redeployment arrangements	6	MHW / SKI	To review the arrangements in place for recruiting staff. The audit aims to ensure that recruitment is undertaken in a fair and transparent way in compliance with relevant legislation ensuring relevant pre-employment checks have been undertaken. This will include a follow up of the recommendations made in

Audit Area	Days Required	Strategic Risk	Scope Description
			the 2024/25 Limited assurance audit. This area was previously assessed as limited in 2023/24, 2022/23 and 2017/18. This audit has been carried forward from 2025/26.
Travel and Subsistence	8	BBS	To review the arrangements for reimbursing employees who have incurred business related expenditure whilst doing their job to ensure compliance with the Council policy. This will include following up recommendations made as part of the 2025/26 Limited assurance audit. This area was previously assessed as limited in 2024/25 and 2022/23.
BluPrint - Print Unit Operations	6	Gov	To provide assurance that the service is efficient, well-managed, cost effective and aligned to the Council's objectives. This will include following up the recommendations made as part of the 2017/18 limited assurance audit.
Corporate Networking - Active Directory	10	CYB	To provide assurance that the Council's identity and access management systems, centrally managed through Active Directory are secure, well-managed, compliant and support the Council's cybersecurity and operational objectives and in line with the corporate information security policy / best practice. This will include following up the recommendations made as part of the 2017/18 limited assurance audit report. This audit has been carried forward from 2025/26.
Digital Mailroom	8	CYB	To provide assurance that post is scanned accurately, completely and efficiently, and provided securely to the correct Officers in the correct service areas in a timely manner. This will include following up recommendations made as part of the 2024/25 Unsatisfactory assurance audit. This audit has been carried forward from 2025/26.
Out of County IT Equipment Delivery	5	GOV	To provide assurance that appropriate arrangements are in place for the management and control of Out of County IT equipment and are operating effectively in line with corporate policies and procedures. This will include a follow up of the recommendations made in the 2023/24 limited assurance audit report.
Privileged Account Management	5	CYB	To provide assurance on the management, use and security of privilege user accounts. The audit will follow up the recommendations made as part of the 2023/24 limited assurance audit report.
IT Asset Management	8	GOV	To review the arrangements for the management of IT asset (hardware and software). The objective of the audit is to provide assurance that assets are appropriately and securely managed through their lifecycle, that software is used in accordance with its licence agreement. The audit will also follow-up on the made as part of the 2024/25 limited assurance audit report.
Telecommunications - Contracts, Procurement and Monitoring	10	BBS	To ensure that fixed line and mobile communications are operated in a secure and controlled manner, in line with internal policy and external legislation, and meet the requirements of the Council. This will include following up recommendations made as part of the 2024/25 Unsatisfactory assurance audit. This area was previously rated as Limited in 2021/22 and 2020/21.
WhatsApp	3	CYB	To ensure that the use of WhatsApp as a communication tool is aligned to the Council's policies and complies with legal and regulatory requirements and is used in an effective and secure manner. Given the increasing role in informal communication it is critical to ensure that WhatsApp usage is appropriately

Audit Area	Days Required	Strategic Risk	Scope Description
			managed to safeguard the Council's operations and reputation. This will include following up the recommendations made as part of the 2024/25 unsatisfactory audit assurance report and briefing note issued in 2025/26. This area was previously rated as unsatisfactory in 2023/24. This audit has been carried forward from 2025/26.
Security of Council Buildings Health & Safety	10	GOV	To provide assurance that appropriate security measures are in place and in line with Council Policy to protect all Council Buildings. To ensure that the new Building Security and CCTV policies have been effectively implemented. This will include a follow up of the recommendations made in the 2025/26 limited audit assurance report. This follows previous limited assurance audits in 2019/20, 2023/24 and 2024/25.
Shirehall Disposal	7	GOV	To provide assurance that there is transparency, accountability and compliance with regulations with regards to the arrangements for the disposal and the ongoing interim maintenance of Shirehall. The audit will follow up the recommendations made as part of the 2025/26 Limited audit assurance report.
CONFIRM-Highways Management System	10	GOV	An IT application audit of the highways management system software. The audit aims to ensure the software is well governed, secure and is administered effectively in line with best practice. This will include a follow up of the recommendations made as part of the 2022/23 limited assurance audit report. This area was also rated as limited in 2018/19 and 2017/18. This audit has been carried forward from 2025/26.
WSP Contract	6	GOV/BBS	To review the contract management arrangements for highways engineering consultancy services provided externally by WSP under the Built Environment Consultancy Contract (BECC). The audit aims to ensure that the Council is safeguarding public resources and delivering value for money through its contractual arrangements. This will include a follow up of the recommendations made as part of the 2024/25 Limited assurance audit report. This area was previously rated as limited in 2021/22 and 2019/20. This follow up audit was delayed from 2025/26.
Coroners and Mortuary Service	5	GOV	To provide assurance on the adequacy and effectiveness of the controls in place within the Coroners Service to ensure compliance with statutory requirements. This will include a follow up of the recommendations made as part of the 2025/26 Limited assurance audit.
Section 38 Road Adoption	6	GOV	To provide assurance that appropriate governance processes are in place to ensure that Section 38 agreements are overseen in accordance with the Highways Act 1980. This will include following up the recommendations made as part of the 2024/25 unsatisfactory audit. The service was previously rated as limited in 2018/19. This audit has been carried forward from 2025/26.
Social Media	10		To provide assurance that the organisation has appropriate guidance and governance arrangements in place to reduce the risks of the use of social media and to ensure compliance with policies and legislation. This will also include a follow up of the recommendations made as part of the 2024/25 Unsatisfactory assurance audit.
Shropshire Plan Delivery	12	GOV/BBS	To provide assurance that the Shropshire Plan is embedded into operational delivery and appropriate governance arrangements are in place to ensure it delivers its objectives. This is a follow up of the

Audit Area	Days Required	Strategic Risk	Scope Description
			recommendations made as part of the 2024/25 unsatisfactory audit assurance report which included a fundamental recommendation. This audit has been carried forward from 2025/26.
Other Audit Work			
Schools Self Assessments (Audit Provided)	8	GOV	To review a sample of schools controls evaluation self-assessments. Results are used to inform the annual programme of work targeting higher risk areas and providing feedback to schools where weaknesses are identified.
SFVS - Schools Financial Value Statement	2	GOV	To review the results of SFVS returns completed by schools. This review informs the annual programme of work for schools, highlighting areas of non-compliance or risk. This work also provides assurance to the S151 Officer to support the sign off the SFVS CFO Assurance Statement.
Financial Evaluations	30	GOV	Financial Evaluations are required as part of Financial Rules for major contracts (those valued at over £170,000). Financial sustainability checks may also be completed part way through delivery of a contract where there is a risk of financial failure of a service provider. This work helps mitigate financial risks to the Council.
Finance - Final Grant Claims	8	BBS	Audits of grants requiring Chief Audit Executive approval prior to submission to the administering body. These audits ensure compliance with the grant terms and conditions providing assurance that the Council is managing public funds effectively and maximising grant expenditure where possible.
Payroll Data Analytics (IDEA)	4	GOV	To provide quarterly data to the Payroll Manager to improve the accuracy, reliability, consistency and integrity of the data within the payroll system. The aim of this work is to ensure that data within the payroll system is of a high quality to reduce the risk of fraud or error.
BSOG Grant Bus Subsidy	2	N/A	To provide assurance over the compliant and effective use of the Bus Services Operators BGrant (BSOG) to support bus services that might otherwise be unprofitable and to help operators keep fares down.
Advisory Contingency	20	N/A	To provide ad hoc advice to all areas of the Council.
Counter Fraud Work	20	GOV	Proactive counter fraud work including awareness, training, fraud risk assessment, self-assessment against Fighting Fraud and Corruption Locally (FFCL) 2020s and high risk fraud areas on a rolling programme.
Counter Fraud, Policies and Training	4	GOV	Review of policies and procedures in order to keep up to date with emerging fraud risks, regulation and case law.
Fraud Contingency	150	GOV	Reactive work on fraud investigations.
Transformation and Improvement Contingency	150	GOV	Contingency held for assurance on the Improvement Programme
National Fraud Initiative (NFI)	20	GOV	Co-ordination of NFI exercise mandated by the Cabinet Office. This work aims to ensure that the Council is using the initiative effectively to prevent fraud and safeguard public funds.
Unplanned Audit Contingency	60	N/A	The contingency allows for responding to emerging issues and ad hoc pieces of work not foreseen at the annual planning stage and completion of prior year work in progress at year end.

Audit Area	Days Required	Strategic Risk	Scope Description
Annual Governance Statement (AGS)	1	GOV	Contributing to the compilation of the Annual Governance Statement (AGS) and Director Assurance Statements. The AGS is a key part of the Council's governance framework and accompanies the Council's audited Financial Statements.
External Clients	158		Delivery of work for external and honorary and voluntary clients.
Total Days	**1,604**		

Appendix B

Call off Audit List 2026/27

Audit Area	Days Required	Strategic Risk	Scope Description
Approved Mental Health Professionals (AMHPs)	8	SKI	To provide assurance on the management arrangements are in place for the recruitment and retention of Approved Mental Health Professionals (AMHPs). The audit will address potential risks in this area and will include reviewing national pay, retention policies, roles and responsibilities and impact of an aging workforce.
Housing Revenue Account (HRA)	5	BBS	To provide assurance on the financial management arrangements for the HRA. The audit aims to ensure that the Council is complying with legal and regulatory requirements and resources are used to the benefit of tenants.
Temporary Accommodation	8	BBS	To review the arrangements in place for cost-effective temporary accommodation to help prevent homelessness.
PCI Compliance	5	GOV / BBS	To review compliance with Payment Card Industry Data Security Standards (PCI DSS) designed to protect cardholder data. The audit aims to ensure that payment card data is processed, stored and transmitted securely to protect sensitive payment card information and to reduce the risk of data breaches or fraud.
IR35 Compliance	5	GOV/BBS	To review the arrangements in place to ensure compliance with the IR35 tax legislation when employing agency staff. The audit aims to ensure that the Council is correctly determining if individuals should be classified as employees or contractors for tax purposes and that any associated tax liabilities are appropriately managed to avoid financial penalties or risks linked to misclassification.
Temporary Staff	5	GOV/BBS	To provide assurance that all necessary pre-employment checks and onboarding requirements have been undertaken for temporary staff.
Microsoft Dynamics CRM 365	10	CYB	To provide assurance that the platform is configured, managed, and used in a secure way that is in line with Council policies. The audit will focus on ensuring that integrations, workflows, and customisations are implemented securely and documented, while monitoring and logging are enabled for accountability.
Mobile Devices - Acceptable Use	8	GOV/CYB	To provide assurance that the Council has effective arrangements in place for the governance and use of corporate mobile phones, including the establishment of clear acceptable-use expectations, the completion and retention of user agreements by staff, and robust processes for monitoring compliance with policy requirements.
Patch Management	8	CYB	To review patch management and the use of the new Adaptiva solution and provide assurance that endpoints receive timely and tested patches through a controlled process, reducing the risk of exploitation. These measures help mitigate risks such as malware infections, data breaches, and operational disruptions caused by unpatched systems.

Audit Area	Days Required	Strategic Risk	Scope Description
Role of the Proper Officer	8	GOV	To provide assurance that the statutory and delegated responsibilities assigned to designated officers are being discharged lawfully, transparently and effectively.
Planning Enforcement	10	GOV	Review of the Council's response to breaches of planning control and enforcement action.
Prevent Duties	5	GOV	To review the arrangements for compliance with the Counterterrorism and Security Act 2015 to prevent individuals being drawn into terrorism. The audit aims to ensure the Council is fulfilling its statutory responsibilities.
Digital Delivery Unit (DDU)	15	GOV/BBS	Review of overarching project controls and management arrangements including links to the Shropshire Plan. The audit aims to ensure that the DDU have appropriate arrangements in place to deliver value for money and support the Council's strategic objectives.

Total Days   100

Appendix C

Strategic Risk Key

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