

AGENDA FOR

AUDIT COMMITTEE

Contact: Andrea Tomlinson
Direct Line: 0161 253 5133
E-mail: a.j.tomlinson@bury.gov.uk
Web Site: www.bury.gov.uk

To: All Members of Audit Committee

Councillors: D Jones, J Mallon (Chair), S Nuttall,
D Silbiger, Sarah Southworth, R Walker, S Walmsley, M
Whitby and S Wright

Dear Member/Colleague

Audit Committee

You are invited to attend a meeting of the Audit Committee which will be held as follows:-

Date:	Monday, 18 September 2017
Place:	Lancashire Fusiliers Room - Town Hall
Time:	7.00 pm
Briefing Facilities:	If Opposition Members and Co-opted Members require briefing on any particular item on the Agenda, the appropriate Director/Senior Officer originating the related report should be contacted.
Notes:	

AGENDA

1 APOLOGIES FOR ABSENCE

2 DECLARATIONS OF INTEREST

Members of the Audit Committee are asked to consider whether they have an interest in any of the matters on the agenda and, if so, to formally declare that interest.

3 MINUTES OF THE LAST MEETING *(Pages 1 - 6)*

The Minutes of the last meeting of the Audit Committee held on 20 July are attached.

4 MATTERS ARISING

5 RISK MANAGEMENT ANNUAL REPORT 2016/2017 *(Pages 7 - 26)*

A report from the Cabinet Member for Finance and Housing is attached.

6 FINANCIAL MONITORING REPORT APRIL 2017 TO JUNE 2017 *(Pages 27 - 32)*

A report from the Interim Executive Director of Resources and Regulation is attached.

7 QUARTERLY GOVERNANCE STATEMENT APRIL 2017 TO JUNE 2017 *(Pages 33 - 38)*

A report from the Head of Financial Management is attached.

8 EXCLUSION OF PRESS AND PUBLIC

To consider passing the appropriate resolution under Section 100(A)(4) of the Local Government Act 1972 that the press and public be excluded from the meeting during consideration of the following items of business since they involve the likely disclosure of the exempt information stated.

9 INTERNAL AUDIT PROGRESS REPORT *(Pages 39 - 48)*

A report from the Head of Financial Management is attached.
Appendix A attached
Appendix B attached
Appendix C attached

10 MEMBERS' FEEDBACK *(Pages 49 - 54)*

A report from the Head of Financial Management is attached.
Appendix A is attached

Minutes of: AUDIT COMMITTEE

Date of Meeting: 20 July 2017

Present: Councillor J Mallon (in the Chair)
Councillors D Jones, S Nuttall, D Silbiger, Sarah Southworth,
R Walker and M Whitby

Also in attendance: Councillor E O'Brien – Cabinet Member – Finance and
Housing
Rashpal Khangura – KPMG
Jerri Lewis - KPMG

Public Attendance: No members of the public were present at the meeting.

Apologies for Absence: Councillor S Walmsley and Councillor S Wright

AU.84 DECLARATIONS OF INTEREST

Councillor Mallon declared a personal interest in any item relating to the Department for Children, Young People and Culture as his wife is employed in a Bury High School.

Councillor Sarah Southworth declared a personal interest in any item relating to Six Town Housing as she is a Member of the Board of Directors. She also declared a personal interest in any item relating to Persona and Townside Fields as her husband's accountancy business has been awarded the contract to both companies.

Councillor Jones declared a personal interest in any item relating to the Department for Children, Young People and Culture as his wife is employed in a Bury School.

Councillor Whitby declared a personal interest in any item referring to Bury Blind and Partially Sighted People and Communic8te Bury as she is a member of both.

All Councillors declared personal interests in relation to any matters relating to schools of the Borough due to their roles as Councillor Governors.

AU.85 MINUTES OF THE LAST MEETING

It was agreed:

That the Minutes of the last meeting of the Audit Committee held on 27 April 2017 be agreed as a correct record and signed by the Chair.

AU.86 MATTERS ARISING

Councillor Roy Walker referred to Min.708 of the last meeting and the request that had been made for the Council run car parks to be reviewed. It had been suggested that a request be made to the Overview and Scrutiny Committee for it to undertake the work. Councillor Walker asked whether this had been carried out.

It was explained that the Overview and Scrutiny Committee had discussed its work programme at its last meeting and the draft forward plan would be discussed at a future meeting when this would be raised.

AU.87 AUDITED STATEMENT OF ACCOUNTS

The Head of Financial Management, Andrew Baldwin, presented a report providing Members with details of the Authority's Statement of Accounts for the financial year ended 31 March 2017.

The pre-audited Statement of Accounts had been approved by the Responsible Finance Officer on 5 June 2017. The accounts had since been audited and Members of the Audit Committee noted that:-

- No adjustments had been required;
- Two recommendations had been made;
- The quality of the Council's accounts and working papers have remained at a high level;
- For the fourth year the Council is able to present its audited accounts to Members 2 ½ months earlier than the statutory deadline and KPMG are to be thanked for their part in achieving this;
- A notice will be placed advertising the completion of the audit and how members of the public can access copies of the statement and summary accounts.

Rashpal Khangura and Jerri Lewis, representing KPMG, the Council's external auditors, presented the ISA 260 for 2016/2017 alongside the Statement of Accounts. The ISA 260 summarised the key findings from KPMG's work in relation to the financial statements for the year ending 31 March 2017 and their assessment of the Authority's arrangements to secure Value for Money in its use of resources.

It was explained that KPMG had substantially completed their work on the 2016/2017 financial statements and it was anticipated that an unqualified audit opinion would be issued by 30 September 2017.

Appendix 1 set out the key issues and recommendations along with the management responses to those recommendations and the responsible officer and deadline date.

Steve Kenyon, the Interim Executive Director of Resources and Regulation presented the Letter of Representation which was signed by him and the Chair of the Audit Committee, Councillor Mallon, to KPMG which was required before the audit opinion could be issued.

Members of the Committee were given the opportunity to ask questions and make comments and the following points were raised:

- Councillor Walker referred to the Capital receipts set out on pg 50 and the DCLG and asked what this referred to.

It was explained that this was in relation to housing receipts and the right to buy scheme.

- Councillor Walker asked about the flood grant and whether the Council had received the monies.

Steve Kenyon reported that the Council had submitted a claim for £3m and had received this.

- Councillor Silbiger asked about the asset valuation and impairments and how often this was required.

Jerri Lewis explained that the review takes place every year and should be done as part of the accounts.

Delegated decision:

1. That the final audited version of the Statement of Accounts for the 2016/2017 financial year be approved in line with the provisions of the Accounts and Audit Regulations 2015.
2. That the matters and issues arising from the audit and contained within the ISA (UK+I) 260 Financial Statement Report presented by KPMG be accepted.
3. That the letter of representation signed by the Interim Executive Director of Resources and Regulation and the Chair of the Audit Committee which was presented at the meeting be approved.
4. That KPMG be thanked for their support and advice during the audit process.

AU.88 ANNUAL GOVERNANCE STATEMENT 2016/2017

The Head of Financial Management, Andrew Baldwin, presented a report introducing the Annual Governance Statement.

It was explained that Bury Council had complied with the requirements of Regulation 6(1)(b) of the Accounts and Audit Regulations 2015, in relation to the publication of a statement on internal control.

The Annual Governance Statement provides an assurance that the Governance Framework is operating effectively and reports any significant issues arising during the year. The Governance Framework comprises the systems, processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community.

The report also includes details of the key risks that the Council faced in 2016/2017, a review of the effectiveness of the governance framework including the system of internal control plus a copy of the latest Audit Commission VFM profiles, the governance arrangements in respect of group relationships and a number of the challenges facing the Council in 2017/2018.

It was explained that it was a legal requirement for every Council to produce an annual governance statement and that Bury Council also produces a quarterly report in line with best practice.

It was also stated that the Annual Governance Statement was signed off by SLT on 19 June and has been endorsed by KPMG in their ISA 260 report, as "complying with CIPFA guidance is not misleading nor inconsistent with other information they are aware of from their audit of the financial statements".

Delegated decision:

That the Annual Governance Statement 2016/2017 be accepted.

AU.89 INTERNAL AUDIT ANNUAL REPORT 2016/2017

The Head of Financial Management, Andrew Baldwin, presented a report summarising the work undertaken by the Internal Audit service during the 2016/2017 financial year and comparing it to the Audit Plan for the year.

The report contained an Audit Opinion which assessed the authority's control framework as "robust" and updated the Members on some of the issues facing the Internal Audit Service. It was also explained that the report would provide information to support the 2016/2017 Annual Governance Statement, also on the agenda.

It was explained that 99% of the target chargeable days had been achieved by the Internal Audit Team, 57 final reports had been produced which contained 328 recommendations, none of which were high level. It was also reported that 99% of the recommendations had been accepted.

A Corporate Fraud Team had been established and the work it had carried out had proven very useful by undertaking joint working across multiple areas of the Council.

Appended to the report was a Review of the Effectiveness of Internal Control, an update on the Internal Audit Plan and Internal Audit Performance Indicators 1 April 2016 – 31 March 2017.

Delegated decision:

That the Audit Committee accept the report and endorse its suitability in support of the Governance Statement for 2016/2017.

AU.90 EXCLUSION OF PRESS AND PUBLIC

Delegated decision:

That in accordance with Section 100(A)(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following items of business since they involved the likely disclosure of exempt

information, relating to any action taken, or to be taken in connection with the prevention, investigation and prosecution of crime.

AU.91 REVIEW OF THE EFFECTIVENESS OF THE AUDIT COMMITTEE 2016/2017

Andrew Baldwin, Head of Financial Management, submitted a report summarising the work carried out by the Audit Committee over the 2016/2017 Municipal Year which showed the effectiveness of the Committee. Included in the report was a copy of one of the self-assessment checklists that had recently been sent out for Members to complete which helped to demonstrate that CIPFA guidance was being complied with.

Comments received from the self assessment checklists would be addressed both individually and collectively, where required, through the production of an action plan.

The future meetings of the Audit Committee were set out within the report and the proposed items to be considered at those meetings was also set out.

Delegated decision:

That the report be accepted.

COUNCILLOR J MALLON
Chair

(Note: The meeting started at 5.00 pm and ended at 6.40 pm)

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Agenda Item	
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MEETINGS:

**Strategic Leadership Team
Audit Committee
Cabinet
Council**

DATE:**17th July 2017****SUBJECT:****Risk Management Annual Report 2016/17****REPORT FROM:****Councillor Eamonn O'Brien - Cabinet Member for
Finance & Housing****CONTACT OFFICER:****David Hipkiss, Risk & Governance Manager****TYPE OF DECISION:****COUNCIL - KEY DECISION****FREEDOM OF
INFORMATION/STATUS:**

This paper is within the public domain

SUMMARY:

The Risk Management Annual Report provides Members with details of risk management activity that has taken place over the past 12 months. It outlines risk management policies and practices now in place and the key issues that will be addressed during the coming financial year.

**OPTIONS &
RECOMMENDED OPTION**

Members are requested to re-affirm their support for the Council's approach to Risk Management, and note progress made throughout 2016/17 and actions planned for 2017/18.

IMPLICATIONS:**Corporate Aims/Policy
Framework:**

Do the proposals accord with the Policy Framework? **Yes**

**Financial Implications and Risk
Considerations:**

See Executive Director of Resources & Regulation comment below

**Statement by Executive Director
of Resources:**

There are no direct resource implications arising from this report.

Risk management is an integral part of the Council's approach to Corporate Governance and service and financial planning and it is essential that robust risk management practices are put in place to safeguard the Council's assets and its reputation.

Corporate, departmental and operational risk assessments have been undertaken and key elements of the resultant Management Action Plans are incorporated into Departmental Service Plans.

Equality/Diversity implications:	No
Considered by Monitoring Officer:	Yes (Governance Panel)
Are there any legal implications?	No
Staffing/ICT/Property:	There are no direct HR, IT or property implications arising from this report.
Wards Affected:	All
Scrutiny Interest:	Overview & Scrutiny

TRACKING/PROCESS

DIRECTOR:

Chief Executive/ Strategic Leadership Team	Cabinet Member/Chair	Audit Committee	Partners
		18 th September 217	
Overview & Scrutiny	Councillors	Cabinet	Council
		18 th October 2017	29 th November 2017

1.0 BACKGROUND AND RISK PRIORITIES DURING 2016/17

- 1.1 The Cabinet approved the Council's Risk Management Policy and Strategy in March 2006 which is reviewed annually.

Risk Priorities 2016/17

- 1.2 The Council continued to experience reduced lack of funding, and increased demand for services, and responded to this through its "Plan for Change".
- 1.3 A number of challenges were presented to the Council during 2016/17 where effective business continuity and emergency response planning played a significant role in preventing disruption to the public and service continuity.
- On Boxing Day 2015, widespread floods were experienced across the Borough; this involved considerable damage, loss of structures and flooding of numerous properties. In addition to the significant human impact upon residents and local businesses, the Council faces a financial burden in respect of reinstatement, and recovery / clean up.
 - The Council has continued to seek to recover costs in 2016/17 under the "Bellwin Scheme" and through wider Government support. The Bellwin scheme operates like an insurance policy, whereby the Council would be required to pay an "excess" amounting to approximately £250,000 before support is available.
 - Discussions are ongoing with the Government in respect of wider infrastructure losses; damage to bridges, parks, and the Council's Housing Stock.

2.0 IMPLEMENTING RISK MANAGEMENT

- 2.1 Risk management forms an integral part of strategic planning in the Council, ensuring early intervention and management of uncertainty in delivering key strategic priorities.
- 2.2 Early intervention and assessment of risks ensures that departments are able to fully prepare for existing and emerging priorities, and manage their objectives effectively against financial, reputational and performance risks, whilst meeting Team Bury and the Council's Corporate Priorities.
- 2.3 This approach to risk management ensures a continuous and evolving process that runs throughout the council's core functional activities at all levels.

"Good risk management supports accountability, performance measurement and reward, thus promoting operational efficiency at all levels". A Risk Management Standard – Institute of Risk Management.

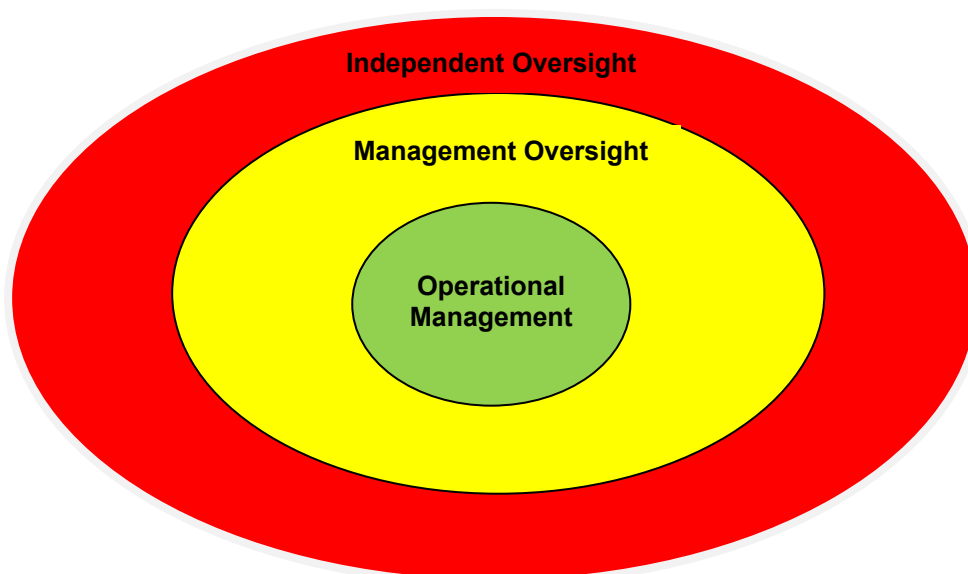
- 2.4 Risk Assessment Action Plan Registers (RAAP's) are used across departments to record identified risks and opportunities, and actions being taken. RAAP Registers as they are referred to throughout this report are used at all levels throughout the Council to record information and help manage Corporate, Departmental, and Operational risks.
- 2.5 RAAP's are an effective tool to identify, evaluate and manage areas of uncertainty and exploit opportunities at corporate, departmental and operational levels and to ensure achievement of the Council's aims and objectives.
- 2.6 The Council's risk management framework is outlined in summary below;
- An approved Corporate Policy & Strategy for Risk Management that can be read online or downloaded
 - A Corporate Policy & Strategy that details the Council's approach to managing risk focussing on three key lines of defence that enables direct input, strategic overview and scrutiny at all levels from officers, senior management, governance groups and independent review bodies.

These three lines of defence ensure:

Effective Operational Management – Defence Level 1 - Having clear lines of responsibility/ownership, clear and accessible risk reporting and communication lines, up to date policies, procedures, guidance and training material and having in place a consistent approach to assessing and managing risk across the Council.

A clear management oversight – Defence Level 2 - That is clear about the risk management framework and actively taking place, oversees and manage risk both at strategic and operational levels.

Independent internal audit and scrutiny – Defence Level 3 – Actively engaged, involved and challenging current working practices at all levels having direct access at operational, senior management and governing team levels.



- Key strategic and corporate governing groups that are actively engaged in the risk management process ensure an objective review of the effectiveness of risk management and internal control both at strategic and operational level.
 - Senior Leadership Team (Senior Officers of the Council)
 - Corporate Risk Management Group (Member Level)
 - Operational Risk Management Group (Officer Level)
 - Governance Panel comprising:
 - Executive Director of Resources & Regulation
 - Assistant Director for Legal & Democratic Services
 - Head of Financial Management
- The Risk Management Framework is supported by up to date guidance and training material, accessible to all staff:
 - Comprehensive Intranet Risk Management Website and Toolkit
 - Corporate Risk / Opportunity Assessment Action Plan Register
 - Departmental Strategic Risk Assessment Action Plan Registers
 - Operational Risk Assessment Action Plan Registers – held by service managers and maintained as part of the day to day management of service provision
 - A Common Risk Register (General good practice guide)
 - Dedicated Risk Management Section – Operating from Strategic Finance alongside but independent from Internal Audit
 - A working in Partnership Risk Assessment Model (PRAM) that provides a platform to manage risk working with other partners/organisations.

2.7 Also in place is an effective communication and risk reporting network, with regular reports to:

- Full Council (annual report)
- Audit Committee
- Strategic Leadership Team
- Corporate Risk Management Group (Members)
- Operational Risk Management Group (Officers)
- Business Continuity Management representatives
- All departments and Service Heads

2.7 The diagram at **Appendix A** has been drawn up to help demonstrate Bury Council's risk management processes, illustrating strategic and operational planning across the authority, also the delivery of service and the movement and reporting of risks associated with these two key risk drivers within each of the departments.

3.0 DEPARTMENTAL PROGRESS 2016/17

3.2 Children, Young People & Culture

2016/17 managed high risks focused upon;

- Demand pressures on available resources
- Budget constraints following large scale reductions
- Capacity to deliver services
- Legal challenges and reputational risks
- School roles changing – System Leadership Model

- Changing Government Legislation
- Impact of Academies
- Children & Young People in care
- Safeguarding mechanisms

Despite some success during 2016/17, the department is still highlighting a number concerns reflected by the final quarters result. Individual Departmental Risk Registers are available on request.

3.3 Communities & Wellbeing

2016/17 managed high risks focused upon;

- High cost packages relating to Children's transition cases
- Reducing budgets faced with increasing demands
- Lack of growth investment
- Cuts in Public Health Budgets
- Sickness and absence
- Alignment of commissioning functions
- Changes in legislation
- Growing demands – increasing population
- Safeguarding
- Change in service provision
- Changes in welfare reform
- Lease costs
- Partnership working

Despite some success during 2016/17 with managing these risks, the department is still highlighting a number of concerns reflected by the final quarters risk review. Individual Departmental Risk Registers are available on request.

3.4 Resources & Regulation

2016/17 focussed on a number of high risks, these include:

- Responding effectively to significant funding reductions
- Ongoing welfare reforms
- Acadamisation of schools
- Brexit
- Changes to Business Rates Retention Scheme
- Resident expectations
- Opportunities presented by the GM Devolution Agenda and wider Public Service Reform

Owing to the nature and wider impact of these risks on public service they are also reflected within the Corporate Risk Register.

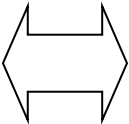
4.0 CORPORATE RISKS

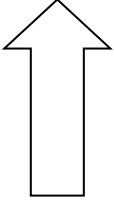
- 4.1 The Corporate Risk Assessment Action Plan records all risks posing the most serious threat to the Council, risks that would impact upon a wider range of services and that are not able to be managed effectively within a directorate. These risks are reviewed continually by the Strategic Leadership Team – both through quarterly reviews, and as agenda items

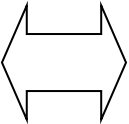
in their own right. The Corporate Risk Register takes account of risk management activity taking place across departments allowing for the transfer of high risk and also of known future risk.

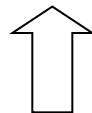
- 4.2 Member input is sought throughout the year via the Corporate Risk Management Group, and quarterly reports to the Audit Committee.
- 4.3 The table overleaf tracks the status of corporate risks throughout 2016/17.

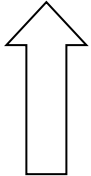
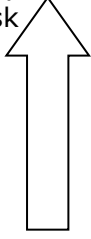
BURY COUNCIL
Corporate Risk Register 2016/17 – as at 31st March 2017

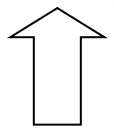
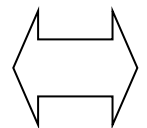
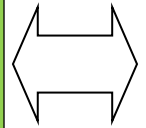
Risk	Risk Owner	Raw Risk Score				Target Risk Score	Mitigation Measures / Assurance Levels			Risk Conclusion	Residual Risk Score				Direction of Travel
		Likelihood	Impact	Proximity	Score		Level 1	Level 2	Level 3		Likelihood	Impact	Proximity	Score	
The Council doesn't agree a balanced budget	Cabinet / SLT	4	4	4	64	LOW	<p>The Council has a 4 year financial forecast covering 2016/17 to 2019/20 in line with the Government's 4 year funding offer.</p> <p>Budget options have now been approved (Feb 17) covering a 3 year period, recognising the lead in times for the development of options.</p>	<p>Budget options validated by the Councils Strategic Leadership Team, and through regular meetings with Portfolio Holders.</p> <p>Budget proposals were considered by the Overview & Scrutiny Committee prior to approval.</p>	External Audit Opinion on VFM / Financial Standing	Manage	1	4	4	16	<p>No Change</p> 

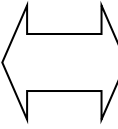
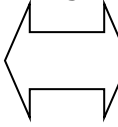
The Council cannot deliver cuts approved in the budget	Cabinet / SLT	4	4	4	64	LOW	<p>Once approved, cuts need to be delivered.</p> <p>Robust budget monitoring procedures are in place, given early warning of potential pressures.</p> <p>2016/17 in year monitoring highlighted the challenges of delivering continuous budget cuts with reduced organisational capacity.</p> <p>Control measures in place to mitigate overspend pressures where possible.</p> <p>Forecast is improving, however pressures still remain; Month 9 position showing +£2.8m (was +£6.4m)</p>	<p>Budget monitoring reports are considered every month by SLT, and reported quarterly to Cabinet.</p> <p>SLT and the Cabinet meet regularly to discuss progress with the in year budget.</p> <p>Monitoring reports are also considered quarterly at;</p> <ul style="list-style-type: none"> • SLT / Cabinet • Overview & Scrutiny • Audit Cttee <p>Increasingly considering "Invest to Save" options.</p> <p>Additional resources available for Adult Social Care – via precept & Government</p>	External Audit Opinion on VFM / Financial Standing.	Manage	4	4	4	64	<p>Previously 48</p> <p>Increased to reflect challenge of delivering continuous budget cuts</p> 
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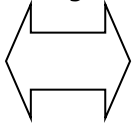
Resilience and capacity of services is jeopardised by ongoing funding reductions	SLT	4	4	4	6 4	LOW	<p>Budget options consider operational impact, and are subject to separate risk assessments.</p> <p>The Council undertakes workforce planning to ensure the right staff are in place, with the right skills at the time needed.</p> <p>Recruitment & Retention of staff presents a challenge in some service areas.</p>	<p>Business continuity plans exist for all services</p> <p>The Council received minimal transition funding from the Government compared to other GM authorities.</p> <p>The Council has access to transformation funding under GM Health & Social Care arrangements</p>	<p>External Audit Opinion on VFM / Financial Standing</p> <p>External reviews, e.g. OFSTED / CQC</p>	Manage	3	4	4	48	<p>No Change</p> 
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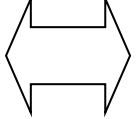
Changes to the Business Rates Retention scheme (100%) impact adversely on the Council – e.g. appeals	Cabinet Member for Finance & HR / Interim Executive Director of Resources & Regulation	3	4	4	48	LOW	<p>The Council makes “in year” provision for the impact of appeals when estimating yield (NNDR1), and also makes provision within the annual revenue budget.</p> <p>In addition, the Council holds a reserve to fund the backdating (i.e. one-off) effect of appeals.</p> <p>Risk of appeals is heightened under 100% retention (although protection for 2017/18 pilot); also likely to be increased incidence of appeals in light of 2017 revaluation</p> <p>Impact of business failure also increases, however mitigated through work of Business Engagement Team</p>	<p>The Council maintains an active dialogue with the Valuation Office Agency to ensure that appeals are dealt with in a timely manner.</p> <p>The Council participates in the GM Collection Fund Accounting Group</p>	The Council’s External Auditors review the Council’s Collection Fund, and Appeals Provisions as part of the annual audit process.	Manage	3	4	4	48	<p>Previously 36</p> <p>Risk increased to reflect 2017 revaluation</p> 
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Ongoing Welfare Reforms place additional pressure on both residents and the Council	Cabinet Member for Strategic Housing & Support Services / Interim Executive Director of Resources & Regulation	4	4	4	64	LOW	<p>Regular monitoring of the impact of reforms is undertaken.</p> <p>Increased risk due to revised CTS scheme, and increased Council Tax (necessary to fund Adult Social Care)</p> <p>Increasing reliance on 3rd Sector, which itself faces funding reductions</p> <p>Concerns over security of employment and uncertain economic outlook</p>	The impact of reforms is reported through the Welfare Reform Board.	There is close liaison with Partner organisations, e.g. CAB, Six Town Housing to assess and mitigate the impact of reforms.	Manage	4	4	4	64	<p>Previously 36</p> <p>Risk increased to reflect range of reforms now underway.</p> 
Ongoing academisation of schools impacts upon income levels for traded services	Cabinet Member for Children & Families / Executive Director of Children, Young People & Culture	3	4	3	36	LOW	<p>Traded services are currently undergoing a comprehensive review to assess the impact of academy conversions.</p> <p>Requires more proactive management as risk of schools not buying-back increases</p>	<p>The Council has a good relationship with schools, and a high level of buy-back.</p> <p>Where possible, and viable, services will continue to be traded to schools that undergo academy conversion.</p>	The relationship with schools is managed proactively through the Schools Forum.	Manage	3	4	3	36	<p>Previously 18</p> <p>Increased to reflect buy-back risk</p> 

Unknown implications of the Brexit referendum impact adversely upon the Council	Cabinet / SLT	4	4	4	6 4	MED IUM	The most significant risk is the uncertainty of the implications of Brexit – notably economic conditions. Potential impact on the pound, inflation, and impact upon Bury businesses	The Council makes use of external brokers (Capita) who offer advice on economic conditions and the Council's Treasury Management.	Other professional networks are utilised, e.g. GM Treasurers Group	Accept	4	4	4	64	Previously 48 Risk increased to reflect level of uncertainty 
The Council is unable to manage customer / resident demands and expectations in the light of funding reductions	Cabinet / SLT	4	4	3	4 8	LOW	The Council has previously written to all residents advising them of the impact of funding reductions. Further communication required e.g. resident briefings	Public meetings are held each year as part of the budget consultation process.	The role of elected members is critical as they provide an interface between residents and the Council	Manage	3	4	3	36	No change 
The Council's growth strategy is impeded by external influences, e.g. economic conditions	Leader / Chief Executive	3	4	3	3 6	LOW	The Council has a clear Growth Strategy in place GMSF will present opportunities for growth, however also create competition between Boroughs Economic uncertainty may stifle growth.	This has been agreed at both Council and Partner level (Bury Wider Leadership Group).	The Council actively promotes development opportunities nationally, and engages with GM activity to promote the region.	Manage	2	3	3	18	No change 

Population growth and age profile lead to service demands exceeding Council capacity / resources.	Cabinet / SLT	4	4	3	48	LOW	<p>The Council has adopted the Social Care Precept (2016/17) to channel additional resources to pressures in Adult Social Care.</p> <p>Continuing pressures in the NHS will impact upon the Council's services</p> <p>Further funding for Social Care now made available</p> <p>Complexity and long term nature of conditions an increasing pressure</p> <p>Fragile market of care providers</p>	A number of initiatives are in place aimed at early intervention, and self care e.g. reablement, wellbeing service	<p>Close working takes place with partners in the CCG and key providers to mitigate demand pressures.</p> <p>Development of LCO / OCO working model</p>	Manage	4	4	4	64	No Change 
Ability to maintain core statutory functions e.g. safeguarding is impeded by funding reductions.	Cabinet / SLT	2	4	3	24	LOW	<p>The budget setting process reflects the statutory nature of some services when allocating cuts targets</p> <p>Additional resources now available for Adult Social Care</p>	Directors prioritise spend to ensure statutory obligations are fulfilled – this is done through the Cash ceiling / virement scheme.	<p>External Audit Opinion on VFM / Financial Standing</p> <p>External reviews, e.g. OFSTED / CQC</p>	Manage	2	4	3	24	No Change 

Health & Social Care integration does not reform services and deliver required efficiency savings	Cabinet Member for Health & Wellbeing / Executive Director of Communities & Wellbeing	3	4	4	4 8	LOW	<p>The Council and CCG work closely together and operate pooled budgets in some areas (Better Care Fund).</p> <p>The Council and CCG management teams meet jointly on a regular basis.</p> <p>Capacity to develop arrangements is a risk, however the Council will access transformation funding to mitigate this</p>	<p>The Council is working towards development of a single commissioning organisation (OCO); this is expected to be in place by April 2017.</p> <p>Similarly, it is proposed to operate a Local Care Organisation (LCO) from April 2017.</p>	Partnership working takes place at a higher "North East Sector" level with Oldham and Rochdale Councils, recognising the broader footprint of key providers (Pennine Care & Acute).	Manage	3	4	4	4 8	<p>No Change</p> 
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GM approach to devolution does not reform services and deliver required efficiency savings	Leader / Chief Executive	2	4	3	2 4	LOW	<p>The Council is an equal partner in AGMA, and engages actively through regular GM meetings at officer level.</p> <p>Risk that reform takes place at the pace of the slowest partner</p> <p>Risk that Bury's low cost base rises to average GM levels</p> <p>Need to ensure democratic / governance processes preserve local accountability</p> <p>Election of Mayor to take place in 1st quarter of 2017/18</p>	This is supplemented by a comprehensive schedule of meetings at member level.	The Leader and Chief Executive lead on the Crime and Justice workstream.	Manage	3	4	4	4 8	<p>No change</p> 
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5.0 CHALLENGES FOR 2017/18

- 5.1 The challenge for the coming year will be to ensure risk and business continuity management form an integral part of the council's response to continued spending reductions, ensuring threats and opportunities to service provision is managed effectively and service resilience is maintained throughout.
- 5.2 Economic conditions continue to have an adverse impact on income levels in Departments, notably Resources & Regulation (Property and parking fees). The risk is recognised in the assessment of the minimum level of balances and will continue to be closely monitored throughout 2017/18.
- 5.3 Budgets in respect of Children's Social Care remain under pressure in the light of the increased emphasis on child protection nationally. Likewise, pressures remain in Adult Care Services in respect of an increasing elderly population and Learning Disability care packages. Controls are in place to ensure appropriate care packages are provided, and improved procurement activity ensures these are obtained at competitive rates. This situation will continue to be closely monitored during 2017/18.
- The Council faced two significant changes to the structure of Local Government Finance that took effect from April 2013 - the localisation of Council Tax Benefit and changes to the system for Business Rates. These challenges were once again addressed in setting the 2017/18 budget and monitoring / reporting arrangements are in place to track progress through the year.
 - Significant numbers of staff continue to leave the Council under the Voluntary Early Retirement (VER) and Mutual Settlement scheme where a business case can be proven. It is essential that standards of governance and internal control are maintained going forward. This will be a key focus for the work of Internal Audit in 2017/18.
- 5.3 The following areas will be our main priority for 2017/18:
- Ensuring risk and business continuity management forms an integral part of service planning, performance and the delivery of objectives in light of increased agile working and public service reforms.
 - Building upon the work started by Strategic Leadership Team where key corporate risks are considered in depth alongside the quarterly review process.
 - Continuing to raise Member involvement in risk management and business continuity.
 - Maintaining the Business Continuity Planning Database to ensure it maintains good quality information relating to service priorities and their continuity arrangements.
 - Continuing to strengthen risk management arrangements in key strategies such as the Medium Term Financial Strategy, the Workforce Development Strategy, the Asset Management Strategy, and the Plan for Change.
 - Continuing the development of risk reporting and monitoring processes.
 - Strengthening risk management arrangements at operational level and with partnership arrangements.

- Ensure risk management focus is widened to better understand, manage and take advantage of opportunity risk as well as managing potential risk threats
- Benchmarking with other public and private sector organisations
- Strengthen service resilience against disruption through effective risk and business continuity management.
- Aligning the quarterly reporting of risk, performance and the Council's financial position.
- Proactively responding to the risks, challenges and opportunities presented by the GM devolution agenda, and ensuring Bury interests are safeguarded

6.0 **CONCLUSIONS**

Considerable progress continues to be made in the area of risk management and in embedding the approach to risk management into the authority's processes and culture. However there is no room for complacency and this subject will continue to be given significant attention over the coming twelve months.

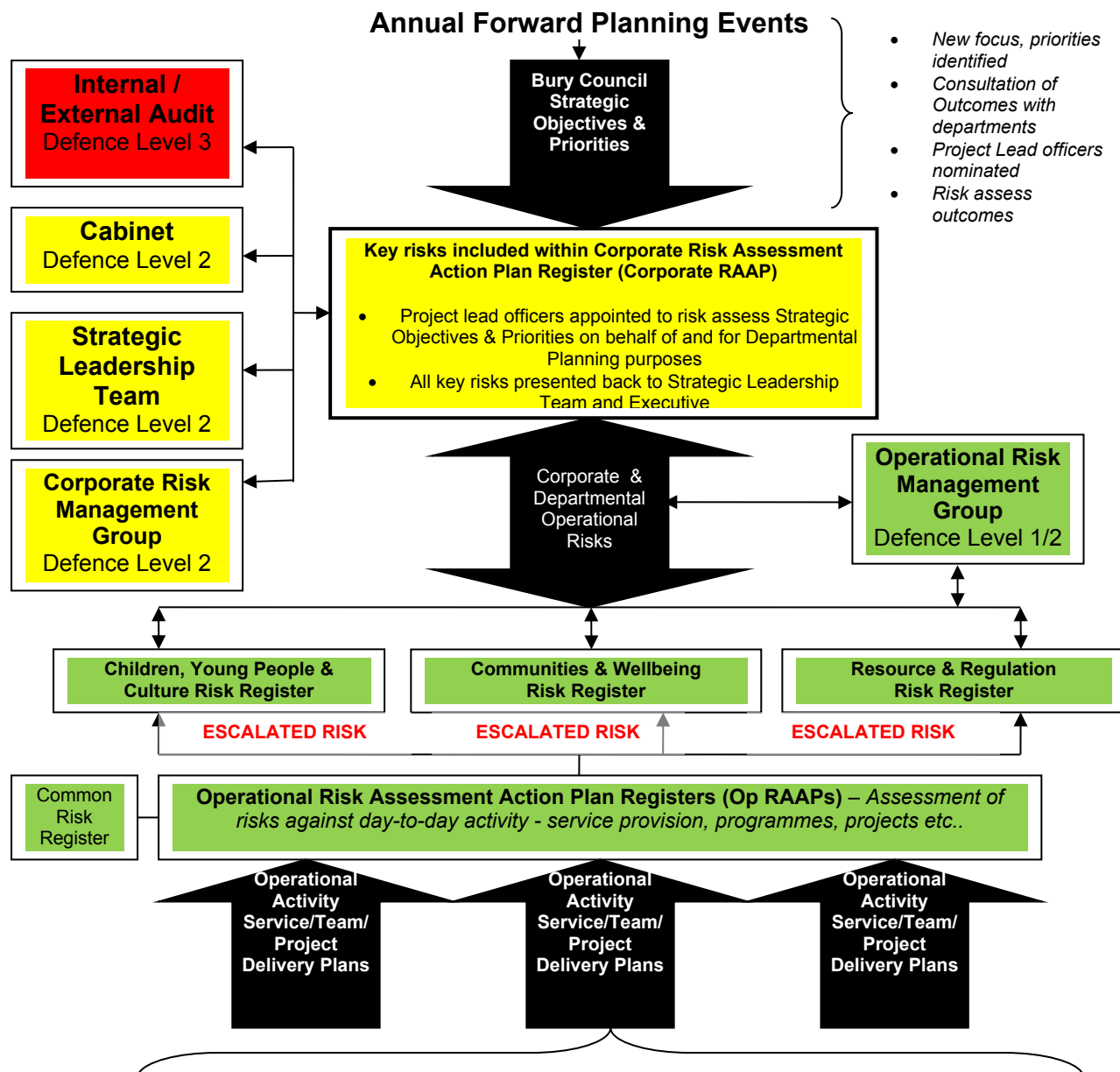
Background documents:

Risk Management Policy, toolkit & risk registers - maintained on Intranet.

For further information on the contents of this report, please contact:

David Hipkiss, Risk and Information Governance Manager
Tel: 0161 253 6677 e-mail: D.Hipkiss@bury.gov.uk

APPENDIX A



Risks Internal & External Environment

External Drivers			
Financial	Strategic	Operational	Hazards
Interest Rates Credit	Competition Customer Change Industry change Customer Demand Political Change	Regulations Culture	Contractual Events Natural events Supply Chains Environmental
Internal Drivers			
Liquidity Cash Flow	Research Development	Accounting Information Systems	Employees Public Access Properties Products/Services

REPORT FOR INFORMATION

MEETING: **AUDIT COMMITTEE**

DATE: **18th September 2017**

SUBJECT: **FINANCIAL MONITORING REPORT – APRIL 2017 TO JUNE 2017**

REPORT FROM: **INTERIM EXECUTIVE DIRECTOR OF RESOURCES & REGULATION**

CONTACT OFFICER: **S Kenyon**

TYPE OF DECISION: **NON-KEY DECISION**

FREEDOM OF INFORMATION/STATUS: This paper is within the public domain

SUMMARY: To up-date the Committee on the authority's financial position in line with the Committee's Statement of Purpose to '*provide....independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment*'.

The report shows that the authority is projecting an overspending of **£3.651m** for the year based on spending and income information as at 30th June 2017.

OPTIONS & RECOMMENDED OPTION The Committee is asked to note the contents of the report.

IMPLICATIONS:

Corporate Aims/Policy Framework:

Do the proposals accord with Policy Framework? Yes.

Comments of s151 Officer:

Budget monitoring falls within the appropriate statutory duties and powers and is a requirement of the Council's Financial Regulations to which Financial Regulation B: Financial Planning 4.3. (Budget Monitoring and Control) relates. The report has been

prepared in accordance with all relevant Codes of Practice.

There may be risks arising from any changes to service levels or service patterns that result from any remedial action taken to address the budget position.

Comments of Executive Director of Resources & Regulation:

The successful management of the Council's financial resources is central to the Council's Financial Strategy. Successful budget monitoring provides early warning of potential major overspends or underspendings against budget of which Members need to be aware.

This report draws Members attention to the fact that, based on the most prudent of forecasts, several known budget hotspots exist, and remedial action continues to be taken.

Equality/Diversity implications:

No

Considered by Monitoring Officer:

Budget monitoring falls within the appropriate statutory duties and powers and is a requirement of the Council's Financial Regulations to which Financial Regulation B: Financial Planning 4.3. (Budget Monitoring and Control) relates. The report has been prepared in accordance with all relevant Codes of Practice.

Are there any legal implications?

Yes

Staffing/ICT/Property:

There may be staffing implications arising from the need to address budget pressures.

Wards Affected:

All

Scrutiny Interest:

Overview & Scrutiny Committee

TRACKING/PROCESS

DIRECTOR: Steve Kenyon

Chief Executive/ Senior Leadership Team	Cabinet	Overview & Scrutiny	Council	Ward Members	Partners
	26/7/17	7/9/17			

1.0 INTRODUCTION

- 1.1 This report is intended to allow the Committee to keep abreast of the authority's financial position and to gauge the effectiveness of corrective action that has been determined by the Cabinet and/or Scrutiny Committee.
- 1.2 This report summarises the forecast financial position as at the end of June 2017.

2.0 MONITORING PROCESSES

- 2.1 The Authority's financial position is continually monitored throughout the year as follows;

Monthly - reports are considered by service management teams and summaries made available to specific Cabinet Members. A monthly summary of the financial position is submitted to the Senior Leadership Team and to the Cabinet Member for Finance & Human Resources.

Quarterly – detailed corporate monitoring reports based on the position at June, September, December and March (year end) are considered by the Senior Leadership Team, the Cabinet, Joint Cabinet / SLT meetings and Overview & Scrutiny Committee. These set out a risk assessed summary of the financial position, explanations of major variances from budget, an assessment of the minimum level of balances, information on the forecast balances position and an assessment of performance against the objectives of the Financial Strategy (including the Golden Rules).

3.0 FINANCIAL POSITION

- 3.1 The authority's overall financial position based on forecasts made using income and expenditure information as at 30th June 2017 is summarised in the table in paragraph 3.3. As Members will be aware, financial reporting involves an element of judgement, and this particularly applies to the treatment of budget pressures.
- 3.2 It is appropriate to alert Members to potential pressures so that they can monitor the situation and take ownership of the necessary remedial action and this is the basis on which the report is written.
- 3.3 In summary the outturn forecast based on the position at 30 June, 2017:

Department	Budget £'000	Forecast £'000	Variance £'000
Communities & Wellbeing	78,059	79,863	+1,804
Resources & Regulation	(1,252)	(133)	+1,119
Children, Young People & Culture	30,203	33,346	+3,143
Non Service Specific	28,320	25,905	(2,415)
TOTAL	135,330	138,981	+3,651

- 3.4 The projected overspend of £3.651m represents approximately 2.70% of the total net budget of £135.330m, and compares to an overspend of £6.395m at quarter 1 last year.
- 3.5 An overview of the reasons for this variance is outlined in the table below;

Month 3 Variance	Children Young People & Culture	Communities & Wellbeing	Resources & Regulation	Non Service Specific	TOTAL
Reason	£'000	£'000	£'000	£'000	£'000
Demand Pressures	2,116	4,304	0	713	7,133
Delayed Achievement of Cuts Options	743	1,586	0	0	2,329
Non-Achievement of Cuts Options	409	0	52	0	461
Income Shortfall	0	89	1,252	0	1,341
Planned use of one-off funding	0	(3,847)	0	0	(3,847)
Continued Impact of 10 Control Measures	(100)	0	(185)	0	(285)
Other	(25)	(328)	0	(3,128)	(3,481)
TOTAL	3,143	1,804	1,119	(2,415)	3,651

- 3.6 Due to the extremely difficult financial situation facing the Council in 2016/17 the Senior Leadership Team agreed and drew up an action plan with some immediate additional spending controls over & above usual controls.

These include:

1. Recruitment freeze on staff and new agency placements (exceptions to be signed off by SLT);
2. Release of all existing casual / agency staff (exceptions to be signed off by SLT);
3. Cease overtime / additional hours (exceptions to be signed off by SLT);
4. Enter into no new training commitments, and review existing arrangements (exceptions to be signed off by SLT);
5. Re-launch Work Life Balance options around reduced hours / purchase of leave;
6. Cease spend on discretionary budgets; stationery, office equipment etc;
7. Cease spend on IT / Communications (exceptions to be signed off by SLT);
8. Any spend greater than £250 to be signed off by Executive Director;

9. Any new contractual commitments greater than £5,000 (lifetime value of contract) to be signed off by SLT;
 10. Consider "in year" budget options – e.g. previously unidentified efficiencies, review of non-key services.
- 3.7 These remain in place for 2017/18 and compliance with these is monitored throughout the year

Commitment Accounting

- 3.8 Further analysis of the month 3 figures highlights;

Status	£'000	%
Spent @ 30/6/17	26,677	19
Committed @ 30/6/17	31,887	23
Forecast (1/7/17 – 31/3/18)	80,417	58
Total	138,981	100.0

- 3.9 Spend and Commitment are clearly factual, however "forecast" is based upon an assessment of a wide range of factors and risks.

Balance Sheet Monitoring

- 3.10 The following key indicators have been extracted as at Month 3;

Indicator	Position at 1/4/17	Position at 30/6/17
Treasury Performance		
Total Sums Invested	£18.55m	£26.2m
% Return on Investments*	0.58%	0.24%
Total Sums Borrowed	£195.7m	£183.6m
% Cost of Borrowing	3.96%	3.96%
Assets		
Stocks & Work in Progress	£1.464m	£0.702m
Long Term Debtors	£0.052m	£0.052m
Sundry Debtors	£46.670m	£13.248m
Cash	£18.884m	£4.060m
Liabilities		
Sundry Creditors	£40.612m	£6.160m
Short Term Provisions	£3.618m	£3.394m

Note - compares to sector benchmark of 0.20%*

- 3.11 It should be noted that these figures represent a “snapshot” of the Council’s Balance Sheet at a given point in time, and are by no means indicative of the Council’s overall financial position.
- 3.12 From a monitoring perspective however they provide useful information, and trends can be plotted as the exercise is repeated in future quarters.

Procurement Activity

- 3.13 The table below summarises key performance indicators maintained by the Procurement Section;

Indicator	Performance To Date	<i>Performance Last Year</i>
%age of orders placed via automated purchasing system	89.17%	93.29%
%age of invoices received in electronic format	32.68%	25.32%
Cashable Procurement savings (Procurement Team)	£21,744	£585,920
%age spend in Bury Area	29.20%	24.90%
Number of Bury suppliers invited to bid via the “Chest”	24	104
Number of contracts Bury Suppliers invited to bid for via the “Chest”	32	131

Minimum Level of Balances

- 3.14 The actual position on the General Fund balance is shown below:

	£m
General Fund Balance 1st April 2017 per Accounts	8.393
Less : Minimum balances to be retained in 2017/18	-4.250
Less : Forecast overspend	-3.651
Forecast available balances at 31st March 2018	+0.492

- 3.15 Based on the information contained in this report, on the risk assessments that have been made, on the forecast outturn position for 2017/18 and using the latest available information on the likely achievement of savings options it is clear that there is no reason to take the minimum balances above the existing level of £4.250m.

S. Kenyon
Interim Executive Director of Resources & Regulation

Background documents:

Further information available from the Interim Executive Director of Resources & Regulation; Mr S Kenyon, Tel. 0161 253 6922, Email: S.Kenyon@bury.gov.uk

REPORT FOR DECISION

MEETING: **AUDIT COMMITTEE**

DATE: **18 SEPTEMBER, 2017**

SUBJECT: **QUARTERLY GOVERNANCE STATEMENT - APRIL to JUNE 2017**

REPORT FROM: **HEAD OF FINANCIAL MANAGEMENT**

CONTACT OFFICER: **ANDREW BALDWIN**

TYPE OF DECISION: **NON-KEY DECISION**

FREEDOM OF INFORMATION/STATUS: This paper is within the public domain.

SUMMARY: This report presents Members with a quarterly update on the Annual Governance Statement. The 2016/17 Annual Governance Statement was approved by Audit Committee on 20 July 2017.

OPTIONS & RECOMMENDED OPTION The Committee is asked to note the contents of the report.

Members are requested to consider the revised corporate risks at Appendix A (risk register to follow).

IMPLICATIONS:

Corporate Aims/Policy Framework:	Do the proposals accord with Policy Framework? Yes.
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Financial Implications and Risk Considerations:	The Annual Governance Statement is a fundamental document for recording, monitoring and communicating the effectiveness of the internal control framework within the Council.
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Statement by Assistant Director of Resources & Regulation (Finance & Efficiency):	Failure to maintain an internal control and governance framework jeopardises the Council's ability to deliver economy, efficiency and effectiveness in the delivery of its priorities and ambitions.
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Equality/Diversity implications: No

Considered by Monitoring Officer: Yes - Through the Governance Panel; the Monitoring Officer has raised no issues that require inclusion in the Quarterly Governance Statement.

Are there any legal implications? No

Staffing/ICT/Property: No

Wards Affected: All

Scrutiny Interest: No

TRACKING/PROCESS

DIRECTOR: STEVE KENYON

Chief Executive/ Strategic Leadership Team	Cabinet Member/Chair	Ward Members	Partners
Scrutiny	Cabinet	Committee	Council
		Audit 18/09/17	

1.0 Purpose of the Annual Governance Statement

- 1.1 The purpose of the Annual Governance Statement is to provide a continuous review of the effectiveness of an organisation's internal control and risk management system in order to give an assurance as to their effectiveness.
- 1.2 It is a mandatory requirement to produce a Governance Statement to accompany the Authority's Statement of Accounts – as presented on 20 July 2017.
- 1.3 It is accepted good practice to continuously review the internal control framework and make interim reports to those charged with governance – the Audit Committee.
- 1.4 The Council has adopted this practice since 2008 and refers reports to the Audit Committee on a quarterly basis.

2.0 Matters for consideration

2.1 Members are asked to:

- Note the report

3.0 Quarterly Update

3.1 Risk Management

- 3.1.1 A review has taken place of the risk management process which now provides for the reporting against assurance measures, improves alignment between financial, performance and risk management and introduces an additional risk score focussing on the “proximity” of the risk. The format of risk registers at both Corporate and Departmental levels now incorporate these changes.
- 3.1.2 The registers are web-based to allow “real time” update as and when circumstances require.
- 3.1.3 An officer-level risk management group meets quarterly to discuss operational matters. Meetings are scheduled to coincide with the quarterly meetings of the Corporate Risk Management Group. The Operational Risk Management Group comprises of a representative from the two directorates of Communities & Wellbeing and Children, Young People and Culture along with the Insurance Manager, Health & Safety Advisor, Risk Manager and the Interim Executive Director for Resources & Regulation. The next meeting will take place following the Corporate Risk Management Group meeting which is due to be held on Wednesday 30th August 2017.
- 3.1.4 A Member-level Corporate Risk Management Group sits quarterly to review the Corporate Risks and take account of issues arising from the Operational Risk Management Group. The Corporate Risk Management Group is scheduled to meet on Wednesday 30th August 2017.
- 3.1.5 The Corporate Risk Register has been updated to reflect the latest high level risks facing the organisation.

3.2 Business Continuity

- 3.2.1 A full review of the Council’s services, heads of service and services managers is currently being undertaken to ensure all aspects of the Business Planning Database can be utilised effectively and allow for the review of service BC Plans, inter-dependency mapping and a review of critical services across the Council to take place. The Corporate Business Continuity Plan has been updated to take account of the Council Emergency Response Plan for 2017/18 which is available online.

3.3 Budget Monitoring

- 3.3.1 Budget monitoring is undertaken on a monthly basis and quarterly reports are produced for Members.
- 3.3.2 The Q1 statement (i.e. April to June 2017) provides a summary of spend to date and a forecast outturn for the year. This continues to alert Directors to any pressures which they are required to address.
- 3.3.3 As such, it is critical that forecasts are accurate, evidence based and have been through a rigorous quality assurance process.

- 3.3.4 The Quarter 1 report went to Cabinet on 26 July and to Overview & Scrutiny Committee on 7 September and will be reported in summary elsewhere on this agenda.

3.4 Work of Internal Audit

- 3.4.1 The Internal Audit Section operates according to a risk based Audit Plan.
- 3.4.2 During the period April to June 2017, the section has examined the following fundamental financial systems;
- Main Accounting system;
 - Council tax;
 - Creditors;
 - Business Rates;
 - Housing Rents;
 - Cash and Banking;
 - Debtors;
 - Housing Benefit;
 - Treasury Management;
 - Payroll
- 3.4.3 The Internal Audit section produces reports which rank recommendations according to urgency / priority. The reports completed during the first quarter have produced a total of 39 recommendations. To date, none of these recommendations have been ranked RED – which would warrant specific inclusion in the Governance Statement.

3.5 Work of Governance Panel

- 3.5.1 The Governance Panel has now met regularly since its inception in November 2008, and continues to be a valuable arena to exchange information / concerns regarding the Council's governance arrangements.
- 3.5.2 The Panel comprises:
- Interim Executive Director of Resources & Regulation and S151 Officer;
 - Assistant Director of Legal & Democratic Services (Monitoring Officer)
 - Head of Financial Management
- 3.5.3 The Panel last met on 18 July, 2017 and no concerns were raised which required specific reference in this update. The next meeting is scheduled for 3 October, 2017.

3.6 Sickness Update

- 3.6.1 The Audit Committee has shown considerable interest in sickness absence, requesting absence data and action plan updates from Executive Directors.
- 3.6.2 The following table contain the sickness absence figures per full time equivalent for the Council.

Department	2014/15 Full Year	2015/16 Full Year	2016/17 Full Year	2017/18 Q1	% change 2016/17 Q4 to 2017/18 Q1
Communities & Wellbeing	12.1	13.5	12.5	12.4	-0.8
Resources & Regulation	7.0	8.0	6.8	7.8	+14.7
Children, Young People & Culture	7.99	8.4	9.9	9.9	0
Total FTE days lost	10.2	9.3	9.9	9.8	-1.0

Note – the quarterly figures are calculated on a rolling 12 month basis and do not reflect the quarter in isolation. Therefore, the Q1 period for 2017/18 relates to the full year period of 01/07/16 to 30/06/17.

- 3.6.3 The sickness levels have continued to remain relatively constant per days lost per FTE for the last three years.
- 3.6.4 Going forward, sickness absence figures will continue to be reported to the Audit Committee in future quarterly updates.

4.0 Conclusion

- 4.1 This report provides an assurance, and presents evidence, that the Council reviews its internal control / governance mechanisms on a continuous basis.
- 4.2 There have been no significant internal control issues during the period covered by this report.
- 4.3 The control environment will continue to be monitored throughout the year, and Audit Committee will continue to receive updates on a quarterly basis.

Andrew Baldwin
Head of Financial Management

Background documents:

Risk Registers

Internal Audit Reports

Minutes of Governance Panel

For further information on the details of this report, please contact:

Mr A Baldwin, Head of Financial Management

Tel. 0161 253 5034

Email: a.baldwin@bury.gov.uk

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