

**AGENDA FOR
AUDIT COMMITTEE**



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To: All Members of Audit Committee

Councillors : A Arif, R Bernstein, D Berry, D Duncalfe,
E FitzGerald, M Hayes, N Jones, E Moss and M Whitby
(Chair)

Dear Member/Colleague

Audit Committee

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

Date:	Thursday, 30 March 2023
Place:	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 5 - 12)*

The Minutes of the last meeting of the Audit Committee held on

4 MATTERS ARISING

5 AUDIT COMPLETION REPORT *(Pages 13 - 62)*

Report from the External Auditors Mazars attached

6 ACCOUNTING POLICIES UPDATE 2022/23 *(Pages 63 - 86)*

Report from the Executive Director of Finance, S.151 officer is attached

7 AUDITED STATEMENT OF ACCOUNTS 2021/2022

Report to follow

8 CORPORATE RISK REGISTER 2022/2023 *(Pages 87 - 172)*

Report from the S.151 Officer attached
Appendix A attached
Appendix B attached
Appendix C attached

9 INTERNAL AUDIT PROGRESS REPORT *(Pages 173 - 206)*

Report from the Section 151 Officer
Appendix A attached
Appendix B attached

10 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN 2023/2024 *(Pages 207 - 246)*

Report from the Executive Director of Finance attached

11 MEMBERS DISCRETIONARY GRANTS UPDATE 2022/2023 *(Pages 247 - 278)*

Report attached
Appendix 1 attached
Appendix 2 attached

12 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.

13 INTERNAL AUDIT REPORTS *(Pages 279 - 406)*

Report from the S.151 Officer is attached

Appendix 1 attached

Appendix 2 attached

Appendix 3 attached

Appendix 4 attached

Appendix 5 attached

Appendix 6 attached

Appendix 7 attached

14 INVESTIGATIONS *(Pages 407 - 470)*

Report from the S.151 Officer attached

Case 2

Case 3

Case 4

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Minutes of: **AUDIT COMMITTEE**

Date of Meeting: 1 December 2022

Present: Councillor M Whitby (in the Chair)
Councillors R Bernstein (substitute), D Berry, D Duncalfe,
I Gartside, M Hayes and E Moss

Also in attendance: Marcus Connor, Information Governance Manger & Data Protection Officer
Jacqui Dennis, Director of Law and Democratic Services
Sam Evans, Executive Director of Finance, S151 Officer
Roger Frith Strategic Asset Manager
Karen Murray – Mazars
Michael Sellors – Star Procurement
Robert Summerfield - Assistant Director of Regeneration Delivery
Janet Spelzini -Interim Head of Internal Audit

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

Apologies for Absence: Councillor A Arif, Councillor E FitzGerald and Councillor N Jones

AU.1 APOLOGIES FOR ABSENCE

Apologies were received from Councillor A Arif, Councillor FitzGerald and Councillor Jones (Councillor Bernstein attended as substitute)

AU.2 DECLARATIONS OF INTEREST

There were no declarations of interest made at the meeting.

AU.3 MINUTES OF THE LAST MEETING

Delegated decision:

That the Minutes of the Meeting held on 12 October 2022 be approved as a correct record and signed by the Chair.

AU.4 MATTERS ARISING

There were no matters arising from the Minutes of the Last Meeting.

AU.5 AUDIT PROGRESS REPORT

Karen Murray presented a report setting out the progress made by Mazars in relation to their responsibilities as Bury's External Auditors.

It was explained that the work of the External Auditors was substantially complete and there were no issues that the Audit Committee should be concerned about.

The national issue in relation to infrastructure was closer to a resolution . A Statutory Instrument had been laid before Parliament once this had been enacted the work should be able to be carried out. It was expected that Cipfa guidance would be published the first week in January and the Council team will be aware of what needs doing in order that it is completed quickly.

Karen reported that there were a number national publications that the Audit Committee Members may want to have a look at and these were highlighted within the National Publications section of the report.

Those present were given the opportunity to ask questions and make comments and the following issues were raised:

- Councillor Gartside referred to the issue around the infrastructure accounting and the consultation to implement a temporary Statutory Override and asked if Mazars had been in touch with Cipfa in relation to this.

Karen explained that the amendment to the legislation would only apply for a period of time and Cipfa had been tasked to find a permanent solution.

- Councillor Moss referred to the proposed auditor appointments from 2023/2024 and asked when Bury's new external auditors would be announced.

Karen explained that the PSA were due to meet at the end of December to confirm the appointments.

Delegated decisions:

1. That the contents of the report be noted
2. That Karen be thanked for the report

AU.6 FINAL ACCOUNTS 2021/2022 - UPDATE REPORT

Sam Evans presented an update on the unaudited 2021/22 Statement of Accounts. It was explained that they presented the financial position for Bury Council as of 31 March 2022.

It was explained that no local authority has been able to complete its audit by 30 November 2022. This is due to a technical issue on infrastructure assets - impacting on all local authorities and preventing their accounts from being fully audited. A resolution to this technical issue is proposed and has been consulted on. However, the resolution awaits the completion of statutory processes, which are expected to be completed by the end of December.

Delegated decision:

The Committee notes current progress to date on the external Audit of the 2021/22 Statement of Accounts.

AU.7 INFORMATION GOVERNANCE UPDATE

Marcus Connor, Information Governance Manager & Data Protection Officer presented a report giving an update on the work that had been carried out in relation to GDPR since the last meeting of the Audit Committee.

The report highlighted improvements in training compliance, performance at responded to requests for information and dealing with data breaches.

While the overall trend shows an increasing awareness of information governance in the Council, it is essential that this momentum is continued. Areas of particular focus over the coming months will be around updating the RoPA and increasing training to managers.

Those present were given the opportunity to make comments and ask questions and the following points were raised:

- Councillor Gartside referred to subject access requests and asked whether any had gone past a year from request.

Marcus reported that none have gone over a year.

- Councillor Bernstein asked whether there was benchmarking information with the other GM authorities to gauge against.

It was explained that Bury do look at other authorities' performance and Bury was comparable with other LAs

Jacqui Dennis explained that the ICO see it as positive that matters are reported.

- Councillor Moss referred to staff training and asked whether it was all staff across the council.

Marcus explained that every member of staff up to the chief executive was required to carry out the training and if it wasn't completed within the required timeframe the employee would have access to the council network withdrawn.

- Councillor Moss referred to breaches being the highest with the Corporate Core department and asked why this was.

It was explained that the Corporate Core department sent out the most correspondence of all departments within the Council.

- Councillor Moss asked about Councillors sending emails to their own personal email addresses.

It was explained that the Councillors were their own data controllers and were responsible for the data that they held. They were provided with a Council email address and encouraged to use that for council business.

- Councillor Hayes referred to data breaches and asked for examples of these within the office environment.

It was reported that there were many examples such as leaving information on the photocopier, leaving a PC unlocked, leaving a notebook open with information showing. Marcus explained that he did carry out spot checks across the council buildings to remind colleagues to lock computers and lock away sensitive information.

- Councillor Berry referred to the the number of email breaches when looking at the number of emails sent from the council and asked what the figure would be as a percentage.

It was explained that it would be a very small percentage.

- Councillor Gartside referred to the requirement to lock screens when away from a workstation and asked if the message was being cascaded to all.

It was reported that all staff members were required to undertake the mandatory training so were aware of this but were also reminded and it was becoming second nature. Screens were also provided to stop people being able to read over shoulders etc.

- Councillor Bernstein asked that the group leaders be encouraged to remind their members to undertake the GDPR training.

Delegated decision:

That the contents of the report be noted.

AU.8 RISK REGISTER

Sam Evans, Executive Director of Finance presented a report providing an update position with regards to the risks identified and assessed on the Council's Corporate Risk Register which was appended to the report.

A total of 21 risks have been identified as those of a genuine corporate nature and are summarised as follows:

- 21 risks are currently present on the Corporate Risk Register
- 14 risks are currently rated as Significant (risk score 15-25)
- 6 risks are currently rated as High (risk score 8-12)
- 0 risks are currently rated as Moderate (risk score 4-6)
- 1 risk is currently rated as Low (risk score 1-3)

Of these 21 risks: 19 have remained static, 1 has decreased in score, 1 risk is proposed for closure, 1 new risk has been introduced during the Quarter 3 reporting period.

It was reported that since the October meeting of the Audit Committee training had been rolled out by the elections team in relation to picture ID requirements being introduced for voters in the next local election.

Members of the Audit Committee were asked to consider the risks within the report and choose risks to carry out a 'deep-dive' on. During the discussion, the following points were raised:

- Councillor Moss referred to the spreadsheet accompanying the report and asked that the format is reviewed going forward as the document was unreadable in its current format.
- Councillor Moss referred to the regeneration report and stated that the report wasn't very clear.

Sam Evans explained that the report referred to the two levelling up projects and the fact that there were currently significant price increases in relation to the project.

- Councillor Hayes referred to energy prices and public sector decarbonisation schemes and asked if officers were looking at other proposals.

Sam Evans explained that all options were being considered.

- Councillor Gartside referred to the number of red and orange risks within the spreadsheet and stated that he didn't recall seeing a risk register with so many red and orange risks.

Councillor Whitby stated that things were difficult across local government in general as well as other public sector organisations. It was a difficult time for everybody at the moment.

Delegated decisions:

1. That the Audit Committee notes the update provided.
2. That the following risk be considered in more detail at the next meeting of the Audit Committee in March 2023

CR.14 – Staff Safety and Wellbeing
CR.21 – Project Safety Valve

AU.9 CONTRACT PROCEDURE RULES

Sam Evans presented a report setting out proposals for new Contract Procedure Rules (CPR) that will form part of the Council Constitution. As part of the process of developing and agreeing new CPR, the Audit Committee was consulted on the draft proposals in January 2021.

The report set out the final draft proposal. Feedback from the Standards Committee and Audit committee will be reflected in final proposals that will be presented to Full Council on 7th December 2022 for implementation from 1 February 2023.

Those present were given the opportunity to ask questions and make comments and the following points were raised:

- Councillor Berry asked what STAR procurement was.

It was explained that STAR procurement is a procurement service across 4 Councils. The service had been brought in to give interim support while the procurement team was being recruited to. It also allowed the Council to review its policies.

- Councillor Gartside referred to STAR procurement and asked what the cost was to the Council.

It was explained that the use of STAR came at neutral cost to the Council as it was costing what the staff costs would have been in the procurement team.

It was also explained that the use of STAR procurement whilst establishing a procurement service that was fit for purpose would lead to a cost saving when better control and contract management was in place.

Delegated decisions:

1. That the content of the report be noted
2. The Audit Committee notes that the final draft Contract Procedure Rules will be presented to Full Council in December 2022 for final approval prior to implementation from 1 February 2023
3. That the draft implementation plan be noted.
4. That the draft Procurement Guide be noted.

Please note: Councillor Gartside voted against the recommendations set out within the report

AU.10 INTERNAL AUDIT PROGRESS REPORT

Janet Spelzini presented a report setting out the progress to date against the annual audit plan 2022/23.

It was explained that the report allowed Members to monitor the work of the Internal Audit service, raise any issues for further consideration and provided an opportunity to request further information or to suggest areas for additional or follow up work.

The conclusions drawn from the report were explained as

- The majority of work outstanding from the 2021/22 plan has now been completed and work on 2022/23 plan is progressing.
- Seven reports have been issued to Members since the beginning of the financial year.
- One report within the 2022/23 annual plan has been issued with a Limited assurance to date.

- The report will need to be considered within the Annual Governance Statement produced at the end of the financial year 2022/23.

Delegated decision:

That the contents of the report be noted

AU.11 URGENT BUSINESS**AU.12 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.13 INTERNAL AUDIT REPORTS AND FOLLOW UP

Janet Spelzini presented a report setting out information in relation to final reports that had been issued since the last meeting of the Audit Committee meeting in October 2022.

Delegated decision:

That the contents of the report be noted

AU.14 PROPERTY SERVICES - ESTATES MANAGEMENT

Robert Summerfield Assistant Director of Regeneration Delivery and Roger Frith, Strategic Asset Manager attended the meeting to update and provide assurance to Members following the internal audit review of Estates Property Management.

Delegated decisions:

1. That the update be noted.
2. That the action plan referred to in the update be shared with the Audit Committee.

AU.15 INTERNAL AUDIT REPORT - SPECIAL INVESTIGATIONS

Janet Spelzini, Acting Head of Internal Audit presented a report updating members in relation to Internal Audit Special Investigations reports which have been undertaken to examine significant issues / whistleblowing allegations, raised with the S151 officer.

Delegated decision:

That the contents of the report be noted.

COUNCILLOR M WHITBY
Chair

(Note: The meeting started at 7.00 pm and ended at 9.35 pm)

Audit Completion Report

Bury Metropolitan Borough Council –
Year ended 31 March 2022

March 2023

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- 04** Significant findings
- 05** Internal control recommendations
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- 07** Value for Money

Appendix A: Draft management representation letter

Appendix B: Draft audit report

Appendix C: Independence

Appendix D: Other communications

Our reports are prepared in the context of the 'Statement of Responsibilities of auditors and audited bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. Reports and letters prepared by appointed auditors and addressed to the Council are prepared for the sole use of the Council and we take no responsibility to any member or officer in their individual capacity or to any third party. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales.

Members of the Audit Committee

Bury Metropolitan Borough Council
Knowsley Place
Knowsley Street
Bury
BL9 0SW

30 March 2023

Dear Committee Members

Audit Completion Report – Year ended 31 March 2022

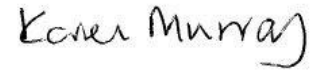
We are pleased to present our Audit Completion Report for the year ended 31 March 2022. The purpose of this document is to summarise our audit conclusions based on the work we have completed to date.

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which we presented on 15 March 2022. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07721 234 043.

Yours faithfully



Karen Murray

Mazars LLP

Section 01:

Executive summary

1. Executive summary

Principal conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2021/22 is set out in the National Audit Office's (NAO) Code of Audit Practice. Our responsibilities and powers are derived from the Local Audit and Accountability Act 2014 and, as outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report, we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Audit Strategy Memorandum, which include the:

- Management override of controls;
- Net defined benefit liability valuation;
- Valuation of property, plant and equipment and investment properties; and
- Valuation of shareholding in the Manchester Airport Group PLC

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements; unadjusted misstatements total £68k. Section 7 outlines our work on the Council's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2022.

At the time of preparing this report, matters remaining outstanding as outlined in section 2. We will provide an update to you in relation to the significant matters outstanding through issuance of a follow up letter.

Subject to the satisfactory conclusion of the remaining audit work, we have the following conclusions:



Audit opinion

We anticipate issuing an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



Value for Money

We have not yet completed our value for money arrangements work and will report our findings in our Auditor's Annual Report later in the year. On the basis of the work completed to date we expect to report significant weaknesses in arrangements in relation to the Council's arrangements for financial reporting and in respect of the outcome of the Ofsted inspection of children's services. Further detail on our value for money arrangements work is provided in section 7 of this report.



Whole of Government Accounts (WGA)

For 2021/22, the threshold for completing detailed audit work on the Council's WGA return has increased. The Council is below the revised threshold, however we expect the National Audit Office to select a sample of Councils where auditors will undertake detailed procedures. We are unable to commence our work in this area until we receive the list of sampled Councils.











Wider powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and to consider any objection made to the accounts.

Section 02:
Status of the audit

2. Status of the audit

Our work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the outstanding matters detailed below.

Audit area	Status	Description of the outstanding matters
Property, Plant and Equipment		Our detailed audit testing is complete. We are currently working with management to ensure all of the required amendments have been posted through the Council's Financial Statements. We will provide a verbal update at the meeting
Pensions		We are awaiting the conclusion on an error identified by the pension fund auditor at the Greater Manchester Local Government Pension Scheme fund.
Debtors		We are awaiting supporting evidence in relation to Collection Fund Debtors
Consolidated Accounts		We are currently awaiting responses to queries raised and agreement of amendments following receipt of audited subsidiary accounts. The group consolidation will also be impacted from the resolution of the GMPF error.
Value for Money		Our value for money work remains in progress.
Manager and Engagement Lead review		The work above will be subject to Manager and Engagement Lead review prior to final sign off.
Technical Review of Financial Statements		We are in the process of resolving queries arising from our technical review.
Financial statements, Annual Governance Statement and letter of representation		We will complete our final review of the financial statements upon receipt of the signed version of the accounts and letter of representation.



Likely to result in material adjustment or significant change to disclosures within the financial statements.



Potential to result in material adjustment or significant change to disclosures within the financial statements.



Not considered likely to result in material adjustment or change to disclosures within the financial statements.

Section 03: **Audit approach**

3. Audit approach

Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum presented to Audit Committee in March 2022. We have not made any changes to our audit approach since we presented our Audit Strategy Memorandum.

Materiality

Our materiality level, set at the planning stage of the audit, was £10.9m using a benchmark of 2% of gross operating expenditure. No changes to the materiality level set at the planning stage have been made.

Use of experts

We set out in our Audit Strategy Memorandum our planned use of experts to assist in our audit procedures. There were no changes to our planned approach.

Item of account	Management's expert	Our expert
Defined benefit pension assets and liabilities	Hyman Robertson actuaries	PwC – Consulting actuary appointed by the National Audit Office.
Property, Plant and Equipment and Investment Property valuation	Align Property Services Carter Jonas (Council Dwellings)	We used available third party information to challenge the key valuation.
Financial instrument disclosures.	Link Asset Services	We reviewed Link's methodology to gain assurance that the fair value disclosures of the Council's financial assets and liabilities are materially correct. We engaged our valuation experts to consider the methodology for the fair value valuation of loans to the airport.
Valuation of Manchester Airport land	Jacobs Ltd	Mazars' In House Property Valuations Team
Valuation of shareholding in Manchester Airport Holding Limited	BDO LLP	Mazars' Internal Valuations Team



3. Audit approach

Group audit approach

The Council prepares Group accounts and consolidates the following bodies

- Six Town Housing Ltd,
- Bury MBC Townside Fields Ltd and
- The Persona Group of Companies.

Within our audit strategy memorandum, we set out our approach to the group audit. There has been no change to our planned procedures to the group accounts.

We have received the subsidiaries financial information and the Council's consolidation working papers. As highlighted in section 2 our work on the group consolidation remains in progress. We will report any matters arising from our remaining work in our follow up letter.



Section 04: **Significant findings**

4. Significant findings

In this section we outline the significant findings from our audit. These findings include:

- our audit conclusions regarding other significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 17 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit.

Significant risks

Management override of controls

Description of the risk

Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.

How we addressed this risk

We addressed this risk by performing audit work over:

- accounting estimates;
- journal entries; and
- significant transactions outside the normal course of business or that are otherwise unusual.

Audit conclusion

We completed our procedures as planned. There are no matters to bring to the Committee's attention in respect of our work on management override of controls.

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4. Significant findings

Net defined benefit liability valuation

Description of the risk

The net pension liability represents a material element of the Council's balance sheet. The Council is an admitted body of Greater Manchester Pension Fund, which had its last triennial valuation completed as at 31 March 2019.

The valuation of the Local Government Pension Scheme relies on a number of assumptions, most notably around the actuarial assumptions, and actuarial methodology which results in the Council's overall valuation. There are financial assumptions and demographic assumptions used in the calculation of the Council's valuation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Council's employees, and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, or updated to reflect any changes.

There is a risk that the assumptions and methodology used in valuing the Council's pension obligation are not reasonable or appropriate to the Council's circumstances. This could have a material impact to the net pension liability in 2021/22.

How we addressed this risk

To address this risk we

- reviewed the controls the Council has in place over the information sent to the scheme Actuary, including the Council's processes and controls with respect to the assumptions used in the valuation;
- evaluated the competency, objectivity and independence of the scheme Actuary, Hymans Robertson;
- reviewed the appropriateness of the methodology applied, and the key assumptions included within the valuation, comparing them to the expected ranges, utilising the information provided by PwC, the consulting actuary engaged by the National Audit Office.
- reviewed the methodology applied in the valuation of the liability by Hymans Robertson.
- agree the data in the IAS 19 valuation report provided by the Pension Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's and Group's financial statements

Audit conclusion

As highlighted in Section 2, our work on the valuation of the net defined benefit liability remains in progress. Work completed to date identified a misstatement relating to errors from the audit of GMPF. These are detailed in section 6. We will report any matters arising from our remaining work in our follow up letter.

4. Significant findings

Valuation of property, plant and equipment and investment properties

Description of the risk

The CIPFA Code requires that where assets are subject to revaluation, their year end carrying value should reflect the fair value at that date. The Council has adopted a rolling revaluation model which sees all land and buildings revalued in a five year cycle.

The valuation of property, plant & equipment and investment property involves the use of management experts, and incorporates assumptions and estimates which impact materially on the reported value. There are risks relating to the valuation process which reflect the significant impact of the valuation judgements and assumptions and the degree of estimation uncertainty.

As a result of the rolling programme of revaluations, there is a risk that individual assets which have not been revalued for up to four years are not valued at their materially correct fair value. In addition, as the valuations are undertaken at the start of the year there is a risk that the fair value as the assets is materially different at the year end.

How we addressed this risk

We addressed this risk by:

- assessing the Council's valuers' qualifications, objectivity and independence to carry out such valuations
- reviewing the valuation methodology used for assets subject to revaluation in 2021/22, including testing the underlying data and assumptions;
- engaging our internal valuations team as our auditors expert to review the valuations of the land at Manchester Airport
- reviewing the approach the Council has adopted to address the risk that those assets not subject to valuation in the 2021/22 are materially misstated and consider the robustness of that approach in light of the valuation information reported by the Council's valuers; and
- considering movements in market indices between valuation dates and the year end in order to determine whether these indicate fair valuers have moved materially over that time.

Audit conclusion

As set out in section 2, we have completed our detailed audit testing and other procedures as planned.

Following the resolution of the sector-wide issue of accounting for infrastructure assets the Council carried out further work. As a result the Council has updated its accounting policy for infrastructure assets and updated the disclosure of these assets. The Council calculated the difference in depreciation in 2021/22 would be only £288k, and has not amended the balance of infrastructure assets as a result.

We are currently working with management to ensure the required amendments are correctly reflected in the financial statements. We will provide a verbal update to the meeting.

4. Significant findings

Key areas of management judgement

Valuation of shareholding in Manchester Airport

Description of the management judgement

The Council's shareholding in the Manchester Airport Group PLC has been valued by a firm of financial experts based on assumptions about financial performance, stability and key business projections. The figure disclosed in your accounts in relation to Manchester Airport Holdings Limited is at fair value. There is a risk that the assumptions and methodology used by your experts are not appropriate and we will need to obtain assurance that accounting entries are not materially misstated.

How our audit addressed this area of management judgement

We addressed this risk by:

- Assessing the scope of work performed/terms of engagement, qualifications, objectivity and independence of the expert engaged to carry out the valuation assessment of the airport shares.
- Utilising the services of our internal valuation experts to review the work completed by BDO as the Management expert and evaluate the appropriateness of the assumptions applied to arrive at the figure in the financial statements.

Audit conclusion

We completed our procedures as planned. Our work identified an adjustment affecting both the prior period and current year. This has been detailed within section 6 of this report.

4. Significant findings

Qualitative aspects of the Council's accounting practices

We have reviewed the Council's accounting policies and disclosures and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Council's circumstances.

The draft accounts were received from the Council on 29 July 2022 in line with agreed timescales. However, the draft accounts were not prepared to the required quality standards. Although there has been some improvement since the previous year, the accounts presented for audit contained several internal inconsistencies and material errors have been identified during the course of the audit.

Of particular concern, the draft statements published on the Council's website were subject to almost immediate change, before our audit began. This indicates the published draft statements had not been subject to an appropriate quality control review and challenge by management before they were made available for public inspection.

Furthermore, the working papers and other information required to support the accounts were not always available at the start of our work. In some cases, the working papers provided did not agree to the figures disclosed within the accounts once they were made available to us. The level of errors identified in the draft accounts and volume of amendments required has resulted in the need for additional work and has delayed completion.

We have had the full co-operation of management throughout the process.

We have reviewed the Council's accounting policies and disclosures and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Council's circumstances.

Significant matters discussed with management

During the audit we maintained a regular dialogue with management. Among the matters discussed through these conversations were:

Covid-19

We continue to discuss the impact of the Covid-19 pandemic on the Council's operations and financial statements. In particular we focussed on the accounting treatment of grant income, and whether the Council accounts for these grants as a principal or agency relationship. We are satisfied there are no issues arising from the Council's treatment of Covid related grants.

Impact of the War in Ukraine

The ongoing situation in Ukraine has far-reaching consequences for public sector organisations. As part of our audit we have discussed with management the impact of the war on the Trust's operations, and whether any disclosures are required in the Trust's financial statements. We are satisfied there are no issues arising which would require specific disclosures in the Trust's financial statements.

Accounting for infrastructure assets

The Council holds a material value of Infrastructure Assets within its Property, Plant and Equipment balance on the balance sheet. During 2021/22 a national technical issue arose in respect of accounting for infrastructure assets. Normal custom and practice for (highways) infrastructure assets is that derecognition does not affect asset balances because the assets are expected to have been fully used up before the replacement expenditure takes place; this does require that assets are properly depreciated in line with the requirements of the Accounting Code. This issue arises in part because of limitations on historical information relating to when the assets were first recorded on balance sheets in the early 1990s, and where there have been transfers of assets because of local authority reorganisations. It is also extremely difficult to clearly identify the parts of the assets which are being replaced.

A Statutory override was approved by DLUHC in December 2022 with supporting guidance issued by CIPFA in January 2023. Our work in response is now complete and there are no matters to report.

Manchester Airport Holdings Limited Valuation

The Council uses an external valuation expert to determine the value of its investment in Manchester Airport Holdings Limited at 31 March 2022. The valuation is determined according to a methodology and applying assumptions. Our approach to auditing this investment includes the involvement of Mazars in house valuation team. As a result of audit questions, the Council's external valuation expert revised their methodology and provided the Council with a revised valuation report for 2021/22. This reduced the Council's shareholding by £14.8m to £23.3m. The error in methodology applied to previous years as well as 2021/22 and the reduction in the valuation at 31 March 2021 was £14.3m. The Council has revised its draft financial statements and included a disclosure of a prior period adjustment reflecting the material value of the adjustment.

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4. Significant findings

Significant difficulties during the audit

During the course of the audit we did encounter some difficulties in:

- agreeing the accounting treatment for valuation movements for the Council's Property Plant and Equipment assets to ensure compliance with CIPFA code.
- obtaining confirmation of gross book values disclosed within the accounts
- the provision of transaction lists which reconcile to the draft statements from which to select an audit sample
- obtaining a year end analysis of debtors and creditor balances at a transaction level which show year end balances only.

However, we had the full co-operation of management in resolving the above.

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2021/22 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised. No such questions were asked.

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Section 05:
Internal control recommendations

5. Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	1
2 (medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	3
3 (low)	In our view, internal control should be strengthened in these additional areas when practicable.	2

5. Internal control recommendations

Significant deficiencies in internal control – Level 1

Description of deficiency

The draft accounts were not prepared to the required quality standards. Although there has been some improvement since the previous year, the accounts presented for audit contained several internal inconsistencies and material errors have been identified during the course of the audit. Of particular concern, the draft statements published on the Council's website were subject to almost immediate change, before our audit began. This indicates the published draft statements had not been subject to an appropriate quality control review and challenge by management before they were made available for public inspection.

Furthermore, the working papers and other information required to support the accounts were not always available at the start of our work. In some cases, the working papers provided did not agree to the figures disclosed within the accounts once they were made available to us. The level of errors identified in the draft accounts and volume of amendments required has resulted in the need for additional work and has delayed completion.

Potential effects

The Council may not have a good understanding of its financial position.

Public confidence in the financial governance of the Council could be undermined.

Recommendation

Management should undertake a full debrief of the accounts preparation process to identify how the errors in the financial statements occurred.

Management should ensure there is an appropriate arrangement for quality control review in future years.

Management response

A lessons learnt review from the 2020/21 accounts and audit was undertaken and presented to Audit Committee. A comprehensive accounts closure timetable was also prepared which assigned key tasks and responsibilities across a wider range of staff. Unfortunately the interim Chief accountant who was working with the authority and produced both of these documents left the Council before the end of March and another interim Chief accountant had to be engaged.

The 90 day consultation on the finance restructure was launched in March 2021 and the recruitment to the permanent posts is now nearly complete. Some long established staff who were part of the close down team left during the process which has caused some loss of continuity, this included the senior accountant and the capital accountant, other have been on extended periods of sick leave. Unfortunately errors have also been identified within this years accounts and delays have been experienced

The permanent Chief accountant took up post on the 6th March this year and has quickly got to grips with reviewing the closedown timetable for this year, providing year end accounts training for all staff involved and the corporate planning team have already established model working papers for year end



5. Internal control recommendations

Other recommendations in internal control – Level 2

Description of deficiency

Our review of Debtors included a review of the Councils control account reconciliation of the year end balances shown on the debtors system to that shown on in the ledger. The reconciliation detailed differences between the two of £109k. This difference had not been investigated.

Potential effects

Failure to investigate and clear differences increases the risk that errors are not detected and debtors are not collected.

Recommendation

The Council should ensure differences are identified and investigated promptly.

Management response

A balance sheet reconciliation register will be compiled and implemented during 2023/24, this will include the identification of the key control accounts to include debtors, creditors, financial instruments, bank reconciliation, payroll, collection fund cash accounts etc. All balance sheet account codes will be assigned to a responsible and review officer and a timetable established to ensure frequent reviews are undertaken throughout the financial year with reporting to senior officers of those key controls.



5. Internal control recommendations

Other recommendations in internal control – Level 2

Description of deficiency

Our review of Debtors identified a significant number of debtors balances that were historic and no longer collectable. Debtors contained £1.8m of historic collection fund debtors that were no longer collectable. This meant that debtors were overstated.

Potential effects

Failure to understand and review debtors balances on a periodic basis increases the risk that errors are not detected and debtors are incorrectly stated.

Recommendation

The Council should the understand the detail within the debtor balance and undertakes a periodic review to ensure that debts are appropriate and collectable.

Management response

There is a significant piece of work about to commence to review all historic debt owed to the Council, this will include both collection fund and general fund debt initially. As part of this work all balance sheet control accounts and bad debt provisions will be reviewed and consideration given to the most appropriate way of collecting the debt and whether some of it is no longer collectable and should be written off, but this will be once all avenues of collection have been explored.

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5. Internal control recommendations

Other recommendations in internal control – Level 2

Description of deficiency

As part of our cash and bank testing we identified that the Paypoint account had year end balances had not been included in the Council statements. At year end the balance not transferred to the Council was £67k.

Potential effects

Cash balances are understated and corresponding debtors may be overstated.

Recommendation

The Council should ensure that all bank accounts are identified and included as appropriate.

Management response



5. Internal control recommendations

Other recommendations in internal control – Level 3

Description of deficiency

Through our review of school bank reconciliations, we have identified a number of old reconciling items dating back to 2020. Total value of payments and receipts over 6 months old is £128,269.97 payments with unreconciled receipts totalling £3,926.47.

Potential effects

Failure to clear reconciling items increase the risk of errors on the reconciliation not being identified.

Recommendation

The Council should ensure un reconciled difference are cleared promptly.

Management response

This will be covered through the implementation of a balance sheet reconciliation register process throughout the financial year.

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5. Internal control recommendations

Other recommendations in internal control – Level 3

Description of deficiency

Our IT audit work identified active generic accounts on the Agresso Application system with privilege access rights in which the passwords are not managed through a secured password vault.

Potential effects

Generic user IDs reduce the accountability of actions performed on the application because it may be difficult to trace to a specific user.

Recommendation

The use of generic accounts should be discouraged. All accounts on the application systems should be created for specific purposes and mapped to specific individuals or processes. In the event generic accounts are required, these should be managed securely through a password safe.

Management response



5. Internal control recommendations

Follow up on previous internal control points

Description of deficiency

The draft financial statements which were submitted for audit were not to the required standard. A number of material errors within the financial statements were identified during the audit process

Potential effects

There is a risk that fundamental errors in the Council's reported financial position could be caused by a reoccurrence of these events.

Recommendation

Management should undertake a full debrief of the accounts preparation process to identify how the errors in the financial statements occurred.

Management should ensure there is an appropriate arrangement for quality control review in future years.

2021/22 update

Although improvements have been made the Council still doesn't have sufficiently robust arrangements in place to ensure the accounts submitted for audit were of the required standard, due to a number of interim key finance positions.. Matter remains open.

Description of deficiency

The Council's in-house valuer did not retain any supporting records and evidence to support the work carried out to arrive at the Council Dwellings valuation included within the draft accounts.

Potential effects

Management have not complied with the requirement to maintain appropriate underlying financial records.

Errors in the valuation cannot be identified.

Additional costs are incurred where revaluations need to be re-performed.

Delays to the audit processes.

Recommendation

Management should ensure that the experts used understand the requirements of keeping adequate records of work completed in order to evidence the values within the accounts.

2021/22 update

The Council now uses an external valuer to undertake the valuation of Council Dwellings. Our testing did not identify any similar issues in 2021/22.

5. Internal control recommendations

Follow up on previous internal control points

Description of deficiency

As part of our work on PPE and investment properties it was identified that there were 50 assets which were classified within the fixed asset register and the draft accounts as investment properties but which were PPE assets. This suggests a deficiency in the controls around the fixed asset register.

Potential effects

The incorrect classification of assets within the fixed asset register could lead to the assets being subjected to an incorrect valuation method. This could lead to material misstatements within the accounts.

Recommendation

Management sure ensure that there is adequate review processes in place to ensure that the assets within the fixed asset register are both classified correctly and valued on the correct basis for the relevant classification.

2021/22 update

Our work on PP&E and investment properties did not identify any miss classification in 2021/22.

Description of deficiency

As part of our audit work on debtors and creditors we identified a number of disclosure errors relating to the classification of debtors and creditors over the relevant categories within the notes. This is due to the year end balances in the accounts receivable and accounts payable systems not being analysed.

Potential effects

This is likely to lead to material disclosure errors within the debtors and creditors notes within the statement of accounts.

Recommendation

Management should implement processes to ensure that all year end debtors and creditors are correctly analysed.

2021/22 update

Our debtors and creditors testing did not identify any classification errors.

5. Internal control recommendations

Follow up on previous internal control points

Description of deficiency

As part of our audit review of property, plant and equipment we identified a number of assets within the fixed asset register had an incorrect asset life recorded. This resulted in the depreciation calculation for the year being inaccurate. We also noted that the asset lives for buildings had not been reviewed for a number of years.

Potential effects

Inaccuracies in the asset lives data within the fixed asset register could lead to depreciation being materially misstated within the financial statements.

Recommendation

For all asset entries ensure there is a check of reasonableness and accuracy of the asset lives data input into the system prior to posting to prevent inaccuracy in the depreciation calculation.

The instructions provided to the valuer should be request that the valuer provides an indication of the remaining useful lives of the assets subject to revaluation. This will provide assurance over the asset lives that are used are up to date and the resulting depreciation calculation will be more accurate.

2021/22 Update

Our testing of PP&E did not identify differences in asset lives used.

Description of deficiency

Our audit work identified a number of leases where the contract had expired but the lease arrangement remained in place informally with the tenant continuing to occupy the properties and paying the rent without a contract in place.

Potential effects

These informal arrangements could lead to the tenants vacating the properties at short notice as there is no contractual arrangement in place with an agreed end date. The Council may also not be receiving an appropriate market rent due to the rent not being subjected to a regular review.

There may also be implications for financial reporting under IFRS 16 once implemented.

Recommendation

The Council should ensure that all leases are reviewed regularly, including a review of rent. It should also be ensured that the Council holds up to date lease documentation signed by both parties to the lease.

20/21 update

Our 2021/22 testing of leases did not identify any further issues.

5. Internal control recommendations

Follow up on previous internal control points

Description of deficiency

Our IT audit work identified some employees who had left the Council but who had retained access to Agresso and the Active Directory.

Potential effects

Failure to remove user accounts from users who have left presents the risk that activities are performed by those not authorised to perform them.

Recommendation

Ensure that leavers are communicated to the system custodians promptly and that access is revoked on or before the users' leave date.

2021/22 Update

Description of deficiency

Our IT audit work identified that disaster Recovery tests were not performed during the year. Further, we noted that the Disaster Recovery site is in close proximity to the primary server.

Potential effects

A lack of testing disaster recovery plans means any deficiencies in the effectiveness of the Council's resilience may not be detected.

Locating the Disaster Recovery site close to the primary server means that environmental issues affecting the primary server have a higher probability of also affecting the secondary server.

Recommendation

Disaster Recovery should be tested at least annually to ensure resilience to issues affecting the primary server.

The Council should reposition the disaster recovery server at a greater distance from the primary server. If this is not possible the Council should implement controls to ensure the secondary server is protected from being affected by environmental issues which might affect the primary.

2020/21 update

Section 06:

Summary of misstatements

6. Summary of misstatements

This section outlines the misstatements identified during the course of the audit, above the trivial threshold for adjustment of £327k (group threshold £329K). The first table outlines the misstatements that were identified during the course of our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

The second table outlines the misstatements that have been adjusted by management during the course of the audit.

Unadjusted misstatements

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Accruals			526	
	Cr: Income		526		
Our cut off income testing identified 2 invoices that had been posted to 2022-23 in error. These errors totalled £39k. The above represents the total potential error when the error rate is extrapolated across the untested population					
2	Dr: Expenditure	458			
	Cr: Accruals				458
Our expenditure cut off testing identified one error which related to expenditure having been posted to the incorrect accounting period. This error was £5k. The above represents the total potential error when the error rate is extrapolated across the untested population					

6. Summary of misstatements

Unadjusted misstatements (continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
3	Dr: Pension Liability			6,786	
	Cr: Pension Reserves				6,786
Represents the Council' share of an error identified in the GMPF auditor testing of pension assets					
	Dr. Debtors - Expected Credit Loss			465	
4	Cr. Debtors				465
Our testing of Debtors identified a number of historic balances that were no longer collectable. These totalled £1.8m. £1.3m has been written of as part of the amendments to the financial statements as detailed on page 32 leaving the above to be subsequently reviewed and corrected during 2022-23.					
Total unadjusted misstatements		458	526	7,777	7,709
Net impact of unadjusted misstatement			68		68

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6. Summary of misstatements

Adjusted misstatements

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Loss on Disposal	2,183			
	Cr: CIES Depreciation		37		
	Cr: PP&E Other land and Buildings				2,146
Greenhill School converted to an academy in year. However, the Council did not remove the asset from its accounts.					
2	Dr: Financial Instrument Revaluation Reserve			14,800	
	Cr: Long Term Investments				14,800
The Council's valuation expert revised their value of the Council's shareholding in Manchester Airport Holdings Limited, reducing the value of the investment by £14.8m. This amendment also impacts on the reported 2020/21 valuation, reducing it by £14.3m, along with impacts on Other Comprehensive Income in the CIES and disclosure notes. The corresponding adjustment reduces the unusable reserves.					



6. Summary of misstatements

Adjusted misstatements (Continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
3	Dr: Earmarked Reserves			1,370	
	Cr: Debtors				1,370
Our debtors testing identified a number of historical debtors that no longer existed and should have been written off.					
4	Dr: Creditors			3,770	
	Cr: Debtors				3,770
Our debtors testing identified an error relating to a debtor raised to correct an error within creditors. This overstated both creditors and debtors within the balance sheet.					



6. Summary of misstatements

Adjusted misstatements (continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
5	Dr: Provisions			652	
	Cr: Expenditure		652		
<p>Our work identified several errors in the calculation of provisions. These errors meant provisions and expenditure are both overstated. These differences included an item for which a provision had been made with a value of £785k which was actually covered by a separate insurance policy meaning no liability falls to the Council and a provision is not required. .</p>					
6	Dr. Capital Adjustment Account			523	
	Cr. CIES, Financing and Investment Income and Expenditure		523		
<p>Investment property revaluations were incorrectly posted to the revaluation reserve. They should have been posited to the CIES</p>					



6. Summary of misstatements

Adjusted misstatements (Continued)

		Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
7	Dr: LT Provisions			1,200	
	Cr: ST Provisions				1,200
Amendment required to correctly reflect timings of payment of insurance provisions between those due to be paid in the next year and those over a longer period.					
Total adjusted misstatements		2,183	1,212	22,315	23,286



6. Summary of misstatements

Disclosure amendments

Our review of the financial statements identified that a number of amendments were required to the disclosures in the financial statements to ensure compliance with the CIPFA Code. We have summarised the most significant of them below:

- **Prior Period Adjustment** – A prior period adjustment was required relating to the Council's investment in Manchester Airport. This reduced the value of the Council's investment by £14.3m in 2020/21 and adjusted the opening balance as at 1/4/2020 by £8.9m
- **DSG note** – the note has been revised to correct the totals disclosed within the note.
- **Financial Instruments Note** - The comparative figure for 2020/21 for the fair value of Loans to Manchester Airport has been amended from £110m to £49m. The amendment was made to reflect the revised methodology and approach the Council's expert applied in 2021/22 which should also have been retrospectively applied to 2020/21. Additional amendments have been made relating to classification of short and long term debtors of £550k and to include the fair value 2021/22 disclosure of the Manchester Airport Loans of £50,274k.
- **Senior Officer Remuneration Note** – The table has been updated to correct the fees and allowances and pension contributions for 3 of the roles disclosed.
- **Employees above £50k Note** – Changes made to the teaching staff numbers and to correct the remuneration banding for Deputy Chief Executive Officer.
- **Assets held for Sale Note** – Narrative changes made to ensure appropriate disclosure. An amendment was also between reclassifications and additions to correctly disclose the position.
- **Intangible Assets Note** – The brought forward values were amended by £5m
- **Revenue Grants receipts in Advance** – These grants were material in 2021/22. This means a disclosure note is required but this was not prepared for the draft accounts.
- **Capital Grants Receipts in Advance** – These grants were material in 2021/22. This means a disclosure note is required but this was not prepared for the draft accounts.
- **Expenditure and funding Analysis note 2.1** – Various changes required to this note to reflect amendments made elsewhere.
- **Expenditure and funding Analysis note 2.2** – Various changes to the values disclosed within this note as a result of the amendments made elsewhere.
- **Expenditure and Income Analysed by Nature note** – The note has been revised to ensure consistency with the CIES.
- **Grant Income Credited to Services** – An adjustment of £367k has been made to note 30 to ensure consistency within the accounts
- **Accounting for Schools Note** – Changes to the number of academies

6. Summary of misstatements

Disclosure amendments (Continued)

- **Provisions Note** – Further narrative added relating to Insurance provisions.
- **Leases Note** – The operating leases disclosure notes for both lessee and lessor have been amended to correct a formulae error within the calculations provided.
- **Audit Fee Note** - the note has amended to reflect the correct fee.
- **Pensions Disclosure Notes** – Amendment to reflect detail within the Actuary's IAS19 report.
- **MIRS** – A number of changes were made to the entries within the MIRS to reflect the adjustments made to the accounts
- **Adjustment Between Accounting and Funding Basis Note** - A number of changes were made to the entries within the note to reflect the changes made to the accounts.
- **Reserves Notes** – Changes to disclosure notes to reflect adjustments made to the accounts.
- **Other Comprehensive Income** – Changes reflects amendments made elsewhere within the accounts.

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Section 07:
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7. Value for Money

Approach to Value for Money

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services

At the planning stage of the audit, we undertake work to understand the arrangements that the Council has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report.

The primary output of our work on the Council's arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. We intend to issue the Auditor's Annual Report within three months of giving the opinion on the financial statements.

Status of our work

We are yet to complete our work in respect of the Council's arrangements for the year ended 31 March 2022. On the basis of the work completed to date we expect to report significant weaknesses in arrangements in relation to the Council's arrangements for financial reporting and in respect of the outcome of the Ofsted inspection of children's services.

Our commentary on the Council's arrangements will be provided in the Auditor's Annual Report within 3 months of the date of our audit opinion.

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A: Draft management representation letter

B: Draft audit report

C: Independence

D: Other communications

Appendix A: Draft management representation letter

To be provided to us on client headed note paper

[Date]

Dear Karen

Bury Metropolitan Borough Council - audit for year ended 31 March 2022

This representation letter is provided in connection with your audit of the financial statements of Bury Metropolitan Borough Council ('the Council') for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code) and applicable law.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code and applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the Council and Group you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Executive Director of Finance that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Council, Cabinet and committee meetings, have been made available to you.



Appendix A: Draft management representation letter (continued)

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with Code and International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Councils financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that any significant assumptions used by the Council in making accounting estimates, including those measured at current or fair value, are reasonable.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no undisclosed contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Council and Group have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Code and applicable law.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Council has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.



Appendix A: Draft management representation letter (continued)

Fraud and error

I acknowledge my responsibility as Executive Director of Finance for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the Council and Group involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Council’s financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the requirements of the Code and applicable law.

I have disclosed to you the identity of the Council’s related parties and all related party relationships and transactions of which I am aware.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code and applicable law, require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.



Appendix A: Draft management representation letter (continued)

Covid-19

I confirm that the Council has carried out an assessment of the potential impact of the Covid-19 Virus pandemic on the Council and Group, including the impact of mitigation measures and uncertainties, and that the disclosures in the Narrative Report fairly reflects that assessment.

Going concern

To the best of my knowledge there is nothing to indicate that the Council will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Yours faithfully

Sam Evans
Executive Director of Finance



Appendix B: Draft audit report

The draft audit report will be included at the conclusion of the audit.



Appendix C: Independence

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We can confirm that no new threats to independence have been identified since issuing the Audit Strategy Memorandum and therefore we remain independent.



Appendix D: Other communications

Other communication	Response
Compliance with Laws and Regulations	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
External confirmations	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
Related parties	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ul style="list-style-type: none"> a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
Going Concern	<p>We have not identified any evidence to cause us to disagree with the Executive Director of Finance that the Council will be a going concern, and therefore we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>



Appendix D: Other communications

Other communication	Response
<p>Subsequent events</p>	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
<p>Matters related to fraud</p>	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and the Audit Committee, confirming that</p> <ul style="list-style-type: none"> a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b. they have disclosed to the auditor the results of management’s assessment of the risk that the financial statements may be materially misstated as a result of fraud; c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ul style="list-style-type: none"> i. Management; ii. Employees who have significant roles in internal control; or iii. Others where the fraud could have a material effect on the financial statements; and d. they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.



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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.



Classification	Item No.
Open / Closed	

Meeting:	Audit Committee
Meeting date:	30 March 2023
Title of report:	2022/23 Accounts Update and Accounting Policies, Critical Accounting Judgements and Key Sources of Estimation
Report by:	Sam Evans Executive Director of Finance
Decision Type:	Non-Key Decision
Ward(s) to which report relates	

1. Summary:

- 1.1 The Statement of Accounts summarises the Council's transactions for any given financial year and its assets and liabilities at 31 March for any given year. For the 2022-23 financial year, the timetable for publishing audited local authority accounts is 30 September 2023 and the deadline for publishing the draft accounts has reverted back to 31 May 2023. Although we currently await the outcome from a recent consultation undertaken by DLUHC on the appropriateness of the 31 May deadline for 2022/23.
- 1.2 This report presents to this committee the Council's accounting policies, critical accounting judgements and key sources of estimation that will be used in preparing the 2022-23 Statement of Accounts. The report requests that the accounting policies set out in Appendix A are approved and note both the critical accounting judgements (Appendix B) and key sources of estimation (Appendix C).

2. Recommendation(s):

- 2.1 Approve the accounting policies to be used in the production of the 2022/23 Statement of Accounts, set out in Appendix A.
- 2.2 Note the critical accounting judgements and key sources of estimation set out in Appendix B and C.

3. Background

Unaudited Accounts Publication Date

- 3.1 In March 2021, The Accounts and Audit (Amendment) Regulations 2021, amended the requirements for when accounts must be made available for public inspection for the 2020/21 and 2021/22 accounts, and provided that the period for the exercise of public rights needed to commence on or before the first working day in August in the following financial year.

- 3.2 For the 2022/23 accounts, the statutory requirement for category 1 authorities is to make accounts available for public inspection for a period that includes the first 10 working days of June therefore, the draft accounts must be prepared by 31 May at the latest.
- 3.3 In February 2023 DLUHC opened a consultation that ended early March seeking views on whether the 31 May deadline is to remain in place. As we await the outcome of the consultation, the Council continues to work towards the statutory deadline of 31 May.

Accounting Policies

- 3.4 The proposed accounting policies are set out in Appendix 1. Accounting policies describe the specific principles, bases, conventions, rules and practices to be applied in preparing and presenting financial statements. They must have due regard for the Code of Practice on Local Authority Accounting (The code). The Code represents proper accounting practice as described by the 2015 Accounts and Audit Regulations.
- 3.5 A key change to the Council's accounting policies relates to infrastructure assets, in January 2023, CIPFA issued Bulletin 12 – Accounting for Infrastructure Assets – Temporary Solution, the main points cover:
- Infrastructure assets are generally highways network assets (i.e. carriageways, footways and cycle tracks, structures, street lighting, street furniture and traffic management systems), expenditure on which is only recoverable by continued use of the asset created. They work as a part of a continuous network that is maintained in a relatively steady state, though there may be distinctive parts of this network.
 - Local authorities have generally adopted the network model for measuring depreciated historical cost. A typical model will operate by adding new expenditure to the brought forward balance and by deducting depreciation. Replaced parts are generally assumed to have been fully depreciated and their derecognition requires no adjustment to the carrying (or net) amount.
 - Accounting for subsequent expenditure on infrastructure assets, and specifically whether local authorities should be assessing if there is any undepreciated cost remaining in the balance sheet for the replaced components that needs to be derecognised, has recently been subject to heightened audit focus. This may also lead to issues relating to the reporting of gross historical cost and accumulated depreciation (depreciated historical cost).
 - As a result, CIPFA/LASAAC has issued an Update to the Code and Specifications for Future Codes for Infrastructure Assets which includes from 1 April 2021 to 31 March 2025 a temporary relief not to report gross cost and accumulated depreciation for infrastructure assets.
 - The statutory provisions allow local authorities to follow an accounting treatment which supports the assumption that derecognition of the carrying amount is zero. This should enable all authorities to proceed to close their financial statements and is anticipated to mean that local authorities' net book value is materially accurate in accordance with the provisions of the Code and where necessary supported by the statutory provisions.
- 3.6 The accounting policies set out in Appendix A have been updated to include a specific policy for infrastructure assets and the Group Accounts policy has been updated to incorporate Joint Ventures, for the new arrangements with both Bruntwood and MUSE Developments.

Community impact/links with Community Strategy

Equality Impact and considerations:

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;*
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;*
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.*

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

Equality Analysis	<i>The statement of Accounts is a record of past financial expenditure. It does not determine future resource allocation.</i>

**Please note: Approval of a cabinet report is paused when the 'Equality/Diversity implications' section is left blank and approval will only be considered when this section is completed.*

Assessment of Risk:

The following risks apply to the decision:

Risk / opportunity	Mitigation
There is a risk of misstatement	Accounts are reviewed by Mazars and their opinion of these accounts is independent to the council.

Consultation:

Legal Implications:

- 3.7 This report asks Members to consider and approve the key accounting policies set out in Appendix A. In addition Members are asked to note the policies relating to accounting judgements and accounting judgements.

Financial Implications:

All financial implication are set out within the report.

Report Author and Contact Details:

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Background papers:

Appendix A: Accounting Policies for the 2022/23 Statement of Accounts

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning
DLUHC	Department for Levelling Up, Housing and Communities
Category 1 authorities	A relevant authority that is not a small authority
CIPFA	Chartered Institute of Public Finance and Accountancy
Depreciation	This is the measure of the wearing out, consumption, or other reduction in the useful economic life of property, plant and equipment assets
CIPFA/LASAAC	Is a partnership between CIPFA (England, Northern Ireland and Wales) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC)

Appendix A

Accounting Policies for the 2022/23 Statement of Accounts

General Principles

Basis of preparation

The Statement of Accounts summarises the Council's transactions for the 2022/23 financial year and its position at the year end of 31 March 2023. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which require the accounts to be prepared in accordance with proper accounting practices. These practices under Section 21 of the 2003 Act primarily comprise the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Council Accounting in the United Kingdom 2022/23 (the Code) supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

The accounts have been prepared on a going concern basis, under the assumption that the Council will continue in existence for the foreseeable future.

Events after the Balance Sheet Date

Events after the Balance Sheet reporting period are those events, both favourable and unfavourable, that occur between the Balance Sheet date and the date when the statement of accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the statement of accounts is adjusted to reflect such events.
- those that are indicative of conditions that arose after the reporting period – the statement of accounts is not adjusted to reflect such events, but where such a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

Group Accounts

The Council has material interests in companies and other entities that have the nature of subsidiaries and joint ventures and require it to prepare group accounts. In the Council own single-entity accounts, the interests in companies and other entities are recorded as financial assets at cost, less any provision for losses.

The Council has material interest in external entities that are classified as subsidiaries and which are consolidated into the Council's group accounts on a line-by-line basis, after eliminating intra group transactions.

The Council has material interests in Joint Venture arrangements, IFRS 11 requires that a joint venturer shall recognise its interest in a joint venture using the equity method.

The equity method for accounting for joint ventures requires an investor to bring an investment into its Group Balance Sheet at cost (identifying any goodwill arising) and then to adjust the carrying value by the change in the investor's share of the joint venture's net assets. The investor calculates its share of the joint venture's operating results for the year and includes this amount in the Group Comprehensive Income and Expenditure Statement immediately

after its group operating result. The share is the aggregate of the holdings in the joint venture by the authority (and its subsidiaries).

An entity could be material but still not consolidated if all of its business is with the Council and eliminated on consolidation – i.e. the consolidation would mean that the group accounts are not materially different to the single entity accounts.

Pooled Budgets

The Council is the host partner of the pooled funds in respect of Health and Social care and the Better Care Fund. The arrangements are made in accordance with section 75 of the National Health Service Act 2006 and allows budgets to be pooled between authorities and health and social care organisations.

The arrangements are accounted for as joint operations and, therefore, the Council accounts for its share of the funds' assets, liabilities, expenditure and income.

Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

Accounting Policies for Income and Expenditure

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue in financing and investment income and expenditure for the income that might not be collected.

Charges to Revenue for Non-Current Assets

Services, support services and trading accounts are charged an accounting estimate of the cost of holding non-current assets during the year. This comprises:

- depreciation attributable to the assets used by the relevant service.
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- amortisation of intangible assets attributable to the service.

The Council is not allowed to raise Council Tax to fund depreciation, revaluation and impairment losses or amortisation. However, it is required to make an annual contribution from revenue towards the reduction in its overall borrowing requirement [equal to an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance, as approved Minimum Revenue Provision policy].

Depreciation, revaluation and impairment losses, and amortisation are therefore replaced by the contribution in the General Fund balance [MRP or the statutory repayment of loans fund advances]. By way of an adjusting transaction with the capital adjustment account in the Movement in Reserves Statement for the difference between the two.

Council Tax and Non-Domestic Rates income

Billing authorities act as agents, collecting council tax and non-domestic rates (NDR) on behalf of the major preceptors (including government for NDR) and, as principals, collecting council tax and NDR for themselves. Billing authorities are required by statute to maintain a separate fund (i.e. the collection fund) for the collection and distribution of amounts due in respect of council tax and NDR. Under the legislative framework for the collection fund, billing authorities, major preceptors and central government (for NDR) share proportionately the risks and rewards that the amount of council tax and NDR collected could be less or more than predicted.

Accounting for council tax and NDR

The council tax and NDR income included in the Comprehensive Income and Expenditure Statement (CIES) is the authority's share of accrued income for the year. However, regulations determine the amount of council tax and NDR that must be included in the authority's General Fund. Therefore, the difference between the income included in the CIES and the amount required by regulation to be credited to the General Fund is taken to the collection fund adjustment account and included as a reconciling item in the Movement in Reserves Statement. The Balance Sheet includes the authority's share of the end of year balances in respect of council tax and NDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals.

Employee Benefits

Benefits Payable During Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave, paid sick leave, flexi and time off in lieu (TOIL) as well as bonuses and non-monetary benefits (e.g. mobile phones) for current employees and are recognised as an expense for services in the year in which employees render service to the Council.

Employee Accumulated Absence Accrual

An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end that employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the current accounting year. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement to the accumulated absences account so that holiday benefits are charged to revenue in the financial year in which the holiday entitlement occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the relevant services lines in the Comprehensive Income and Expenditure Statement, at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post-Employment Benefits

Employees of the Council are members of three separate pension schemes:

- The Greater Manchester Local Government Pension Scheme, administered by Tameside Metropolitan Borough Council.
- The Teachers' Pension Scheme, administered by Capita Teachers' Pensions on behalf of the Department for Education (DfE).
- The NHS Pension Scheme, administered by EA Finance NHS Pension

These schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees working for the Council.

However, the arrangements for the teachers' and NHS schemes means that liability for these benefits cannot be identified specifically to the Council. These schemes are therefore accounted for as if they are a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet.

The Greater Manchester Local Government Pension Scheme

The Greater Manchester Local Government Pension Scheme is accounted for as a defined benefits scheme.

- The liabilities of the Greater Manchester Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method; an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of future earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate (based on the indicative rate of return on a basket of high quality corporate bonds, Government gilts and other factors).
- The assets of the Greater Manchester Pension Fund attributable to the Council are included in the Balance Sheet at their fair value:
 - quoted securities – current bid price
 - unquoted securities – professional estimate
 - unitised securities – current bid price
 - property – market value

The change in the net pension liability is analysed into following components:

- Service cost comprising:
 - Current service cost – the increase in liabilities as a result of years of service earned in the current year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
 - Past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years - debited to

the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-Service Specific.

- Net interest on the net defined benefit liability, i.e. net interest expense for the authority - the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period - taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.
- Remeasurement comprising:
 - The return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset) – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
 - Contributions paid to the Greater Manchester Pension Fund - cash paid as employer contributions to the pension scheme in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund Balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve, to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

Where revenue grants are credited to the Comprehensive Income and Expenditure Statement but have yet to be used to fund revenue expenditure, they are posted to the Revenue Grant Reserve. When eligible expenditure is incurred in future years the grant is transferred back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against Council Tax for the expenditure.

Overheads and Support Services

The costs of support services such as administration and management are charged to services in accordance with the Council's arrangements for accountability and performance

Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place on or before the Balance Sheet date:

- that gives the Council a present (legal or constructive) obligation
- that probably requires settlement by a transfer of economic benefits or service potential, and
- where a reliable estimate can be made of the amount of the obligation.

If it is not clear whether an event has taken place on or before the Balance Sheet date, it is deemed to give rise to a present obligation if, taking account of all available evidence, it is more likely than not that a present obligation exists at the Balance Sheet date. The present obligation can be legal or constructive.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service revenue account.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim) it is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises where an event has taken place that gives the Council a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

Revenue Expenditure Funded from Capital under Statute (REFCUS)

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year.

Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of Council Tax.

Value Added Tax (VAT)

Value Added Tax payable is included as an expense only to the extent that it is not recoverable from HMRC. VAT receivable is excluded from income.

Accounting policies for assets and liabilities

Cash and Cash Equivalents

Cash is represented by cash in hand, school bank accounts and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of a change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

Financial Instruments

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings held by the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. When a premium or discount has been incurred and paid in full by a grant from an external body it is accounted for in full in the year that the grant is received. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics.

There are three main classes of financial assets measured at:

- amortised cost
- fair value through other comprehensive income (FVOCI), and
- fair value through profit or loss (FVPL).

The Council's business model is to hold investments to collect contractual cash flows i.e. payments of interest and principal. Most of the Council's financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure Statement is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of a financial asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost (or where relevant FVOCI), either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the Council.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

Financial Assets measured at Fair Value through other Comprehensive Income (FVOCI)

These assets relate to financial instruments where the amounts received relating to them are solely principal and interest but they are held to collect cash and sell the assets. The interest received on these assets is spread evenly over the life of these instruments.

Changes in fair value are posted to Other Comprehensive Income and Expenditure and are balanced by an entry in the Financial Instruments Revaluation Reserve.

When the asset is de-recognised, the cumulative gain or loss previously recognised in Other Comprehensive Income and Expenditure is transferred from the Financial Instruments Revaluation Reserve and recognised in the Surplus or Deficit on the Provision of Services.

Financial Assets Measured at Fair Value through Profit of Loss (FVPL)

These assets relate to financial instruments where the amounts received relating to them are not principal and interest (e.g. equity investments). Dividends received are accounted for at the point they are received.

The fair value measurements of the financial assets are based on the following techniques:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

An equity instrument that has been classed as FVPL can be designated as FVOCI if it is not held for trading (e.g. a strategic investment). Once this designation has been made it cannot be reversed. This designation would mean that any gains and losses would be held in the Financial Instruments Revaluation Reserve.

Fair Value Measurement

The Council measures some of its assets and liabilities at fair value at the end of the reporting period. Fair value is the amount that would be received to sell an asset or paid to transfer a liability at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability, or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council uses both in house and external valuers to provide a valuation of its non-financial assets and liabilities, for recognition or disclosure as appropriate, in line with the highest and best use definition within IFRS 13 Fair Value Measurement.

The highest and best use of the asset or liability being valued is considered from the perspective of a market participant. Inputs to the valuation techniques in respect of the Council's fair value measurement of its assets and liabilities are categorised within the fair value hierarchy as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Council can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – unobservable inputs for the asset or liability.

Heritage Assets

The Council's Heritage Assets are held by the Council principally for their contribution to knowledge and/or culture. These include Civic Regalia, Artefacts and various gifts & bequests some of which are held in the Museum and Art Gallery. These are recognised and measured, including treatment of revaluation gains and losses, in accordance with the Council's accounting policies on Property Plant and Equipment.

The land and building assets identified to date include Radcliffe Tower, the Dungeon and Rodger Worthington's grave. As there is no available valuation for these assets they have been reported at nominal value as recommended by the Council's property valuer.

However, some of the measurement rules are relaxed allowing the Council's Heritage Assets to be included on the Balance Sheet at their insured value where available. Where insurance valuations are not available there is a narrative disclosure.

Heritage assets are deemed to have an indefinite life, therefore are not depreciated as the charge made would be minimal and immaterial. Nevertheless, where there is evidence of physical deterioration to a Heritage Asset, or doubts arise to its authenticity, the value of the asset has to be reviewed.

Investment Property

Investment properties are those assets that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Investment properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and charged to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Useable Capital Receipts Reserve.

Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice, no intangible asset held by the Council meets this criterion, and they are therefore carried at cost less accumulated depreciation and any accumulated impairment loss. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement.

Infrastructure Assets

Highways infrastructure assets include carriageways, footways and cycle tracks, structures (e.g. bridges), street lighting, street furniture (e.g. illuminated traffic signals, bollards), traffic management systems and land which together form a single integrated network.

Recognition

Expenditure on the acquisition or replacement of components of the network is capitalised on an accrual basis, provided that it is probable that the future economic benefits associated with the item will flow to the authority and the cost of the item can be measured reliably.

Measurement

Highways infrastructure assets are generally measured at depreciated historical cost. However, this is a modified form of historical cost – opening balances for highways infrastructure assets were originally recorded in balance sheets at amounts of capital undischarged for sums borrowed as at 1 April 1994, which was deemed at that time to be historical cost.

Where impairment losses are identified, they are accounted for by the carrying amount of the asset being written down to the recoverable amount.

Depreciation

Depreciation is provided on the parts of the highways network infrastructure assets that are subject to deterioration or depletion and by the systematic allocation of their depreciable amounts over their useful lives. Depreciation is charged on a straight-line basis.

Annual depreciation is the depreciation amount allocated each year.

Useful lives of the various parts of the highways network are assessed by the Chief Highways Engineer using industry standards where applicable as follows:

Part of Highways Network	Useful Life
Roads	25 Years
Bridges	80 Years
Street Furniture	30 Years
Street Lighting	40 Years
Footways & Cycle Tracks	25 Years

Disposals and derecognition

When a component of the network is disposed of or decommissioned, the carrying amount of the component in the Balance Sheet is written off to the 'Other operating expenditure' line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement, also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal).

The written-off amounts of disposals are not a charge against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are transferred to the capital adjustment account from the General Fund Balance in the Movement in Reserves Statement.

Inventories

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the weighted average costing formula

Long-term Contracts

Long-term contracts are accounted for on the basis of charging the surplus or deficit on the provision of services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Council as Lessee

Operating Leases:

Rental paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The Council as Lessor

Operating Leases:

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

Property, Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred. The Council has a £15,000 de-minimis limit for the recognition of Capital Expenditure.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price.
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Assets that are being constructed by the Council will initially be recognised at cost.

The Council does not capitalise borrowing costs incurred in the cost of acquisition, construction and completion of qualifying assets.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Council). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Council.

Assets are then carried in the Balance Sheet using the following measurement bases:

Category	Measurement Basis
Community assets and assets under construction	Depreciated historical cost
Dwellings	Current value, determined using the basis of existing use value for social housing (EUV-SH).
Surplus Assets	Fair value, determined by the measurement of the highest and best use value of the asset
All Other operational Assets	Current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value.

Assets included on the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year end, but as a minimum every five years.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Surplus or Deficit on the Provision of Services where they arise from the reversal of a loss previously charged to a service.

Where decreases in value are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant Portfolio line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist, and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant Portfolio line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant Portfolio line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation

Depreciation is provided for on all property, plant and equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain community assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

Category	Measurement Basis
Dwellings	Component Life
Other Buildings	Straight line allocation over the useful life of the property as estimated by the valuer.
Vehicles, plant, furniture, and equipment	Straight-line allocation over the useful life of the asset as estimated by a suitably qualified officer.

Where an item of property, plant and equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the revaluation reserve to the capital adjustment account.

Component Accounting

Component accounting is applied only to housing stock in accordance with the analysis provided by the valuer.

Disposals and Non-Current Assets Held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an asset held for sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the other operating expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the surplus or deficit on the provision of services. Depreciation is not charged on assets held for sale.

If assets no longer meet the criteria to be classified as assets held for sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as held for sale; and their recoverable amount at the date of the decision not to sell.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet ((whether property, plant and equipment or assets held for sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

The written-off asset value of disposals is not a charge against the General Fund, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. If the disposal relates to housing assets a proportion of the capital receipt is payable to the Government (75% for dwellings, 50% for land and other assets, net of statutory deductions and allowances). The balance of receipts is required to be credited to the Useable Capital Receipts Reserve and can then only be used for new capital investment or set aside to reduce the Council's underlying need to borrow (the capital financing requirement). Receipts are transferred to the Useable Capital Receipts Reserve from the General Fund Balance in the Movement in Reserves Statement.

Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against Council Tax for the expenditure. Certain reserves are held to manage the accounting processes for non-current assets, financial instruments, local taxation, retirement and employee benefits and do not represent usable resources for the Council. These reserves are further explained in the relevant policies.

Schools

In line with accounting standards and the Code on group accounts and consolidation, all maintained schools are considered to be entities controlled by the Council. Rather than produce group accounts the income, expenditure, assets, liabilities, reserves and cash flows of each school are recognised in the Council's single entity accounts.

The Council has the following types of maintained schools under its control:

- Community
- Voluntary Aided
- Voluntary Controlled
- Foundation (Applicable to 2021/22 due to Peel Brow converting to an Academy on 1 March 2022)

Schools' non-current assets (school buildings and playing fields) are recognised on the Balance Sheet where the Council directly owns the assets, where the Council holds the balance of control of the assets or where the school or the school governing body own the assets or have had rights to use the assets transferred to them through a licence arrangement.

When a maintained school converts to an Academy, the school's non-current assets held on the Council's Balance Sheet are treated as a disposal. The carrying value of the asset is written off to Other Operating Income and Expenditure in the Comprehensive Income and Expenditure Statement. Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

The written-off asset value is not a charge against the General Fund, as the cost of non-current asset disposals resulting from schools transferring to an Academy is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves

Appendix B

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Appendix A, the Council has to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements proposed in the 2022/23 statement of accounts are:

Accounting for Schools – Balance Sheet Recognition of Schools

The Council recognises the land and buildings used by schools in line with the provisions of the Code of Practice. It states that property used by Local Council maintained schools should be recognised in accordance with the asset recognition tests relevant to the arrangements that prevail for the property.

The Council recognises schools land and buildings on its Balance Sheet where it directly owns the assets. Where the land and building assets used by the school are owned by an entity other than the Council, school or school Governing Body then it is not included on the Council's Balance Sheet. The exception is where the entity has transferred the rights of use of the asset to the Council, school or school Governing Body.

The Council has completed a school by school assessment across the different types of schools it controls within the Borough. Judgements have been made to determine the arrangements in place and the accounting treatment of the land and building assets.

In 2014/15 the Council completed a school by school assessment across the different types of schools it controls within the Borough. Letters of confirmation were received from the Diocese of Manchester, Salford Diocese, Peel Brow Foundation School, Manchester Mesivta * and Bury and Whitefield Jewish Primary School that state that the schools occupy the school premises subject to the direction of the Trustees who own the land on which the schools are sited.

All decisions relating to land and buildings rest with the Trustees and there has been no assignment of rights to the property. No formal documentation exists, the schools occupy the premises under a "mere" license which has passed no interest to the school's governing body and which is terminable by the Trustees at any time. As such none of the schools are included on the Council's balance sheet.

(*The Department for Education (DfE) purchased the land occupied by Manchester Mesivta in January 2016 and the Trustees have a 125 year lease arrangement with the DfE. This does not affect the local authority accounts.)

All 28 community schools are owned by the Council and the land and buildings used by the schools are included on the Council's Balance Sheet. The Council recognises on its Balance Sheet the playing fields located within the boundaries of Voluntary Aided and Voluntary Controlled schools that remain in the control of the Council.

Academies are not considered to be maintained schools in the Council's control. The existing schools' land and building assets are transferred to academies on conversion date on a long-term lease of 125 years. The nominal value shown on the Council's Balance Sheet at year end reflects this arrangement.

For local authority maintained schools transferring to academy status an academy conversion accounting policy is in place that sets out the critical actions that must be completed in order for the school to transfer to an academy trust. This includes the treatment of transactions and balances of the schools being derecognised from the local authority single entity financial statements and the consideration of non-current assets.

Group Boundary

The Council carries out a complex range of activities, often in conjunction with external organisations. Where those organisations are in partnership with or under the ultimate control of the Council a judgement is made by management as to whether they are within the Council's group boundary. This judgement is made in line with the provisions set out in the Code and relevant accounting standards.

Those entities which fall within the boundary and are considered to be material are included in the Council's group accounts. Profit and loss, net worth, and the value of assets and liabilities are considered individually for each organisation against a materiality limit set by the Council. An entity could be material but still not consolidated if all of its business is with the Council and eliminated on consolidation – i.e. the consolidation would mean that the group accounts are not materially different to the single entity accounts. The assessment of materiality also considers qualitative factors such as whether the Council depends significantly on these entities for the continued provision of its statutory services or where there is concern about the level to which the Council is exposed to commercial risk.

The Council has assessed its group boundary for 2022/23 and has subsidiaries who are considered to be material and will be consolidated into its group accounts.

Basis of Consolidation

Six Town Housing, Bury MBC Townside Fields Ltd and Persona Group Ltd have been identified as subsidiaries of Bury Council and as such their financial statements have been consolidated on a line-by-line basis to comply with IFRS 10 – consolidated financial statements.

The accounting for business combinations basis for consolidation has been used for the 3 subsidiaries as Bury Council, the parent company, has taken 100% control of the companies. In order to create Six Town Housing and Persona Group, part of the Council has been externalised and therefore at the formation of the company the assets and liabilities were transferred at fair value which did not give rise to goodwill.

Six Town Housing was incorporated on 30 October 2003 and trading began on 1 April 2005. Bury MBC Townside Fields Limited was incorporated on the 14th October 2009. Both are wholly owned subsidiaries of Bury Council.

The financial year of all 3 subsidiaries is the same as that of Bury Council, from 1 April to 31 March, therefore no adjustments are required regarding the accounting year.

Investment Properties

Investment properties have been assessed using the identifiable criteria under the international accounting standards and are being held for rental income or for capital appreciation. Properties have been assessed using these criteria, which is subject to interpretation to determine if there is an operational reason for holding the property such as regeneration.

Airport Investment

The Council has a 3.22% shareholding in Manchester Airport Holdings Limited (MAHL). Following the adoption of accounting standard IFRS 9 Financial Instruments which came into effect 1 April 2018, the default valuation method of the Council's equity holdings would be Fair Value through Profit and Loss. However, the shareholding is a strategic investment and not held for trading and therefore the Council has designated the investment as fair value through other comprehensive income. It is the Council's view that this is a reasonable and reliable accounting policy for the investment.

The Council has made an equity investment in Manchester Airport Car Park (1) Limited, (along with the other nine Greater Manchester District Councils). The Council's investment is to provide car parking facilities at Manchester Airport. The Council holds 3 Class C ordinary shares. The shareholding will be classed as a financial instrument and held at fair value on the Council's Balance Sheet. Under IFRS 9 the shareholding (investment) will be designated as a strategic investment and not held for trading therefore the Council has opted to designate it as fair value through Other Comprehensive Income. The decision to designate to fair value through Other Comprehensive Income is irrevocable and it is the Council view that this is a reasonable and reliable accounting policy for this investment.

Borrowing – Lender Option Borrower Option (LOBO) Loans

LOBO loans contain options which allow, on specific dates, the lender to alter the interest rate on the loan, and the Council then has an option to decide to either accept the new rate or repay the loan without penalty. These loans have a fixed rate of interest, but the options mean it could change over the life of the loan. This means that there cannot be any certainty as to whether the loans will be paid early, and therefore the Council has treated these loans as fixed loans which will run to their existing maturity. Therefore, we have taken the decision to disclose these as long-term liabilities.

Appendix C

Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The statement of accounts contains estimated figures that are based on assumptions made by the authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. The assumptions and other sources of estimation uncertainty disclosed below relate to the estimates that require the authority's most difficult, subjective or complex judgements. As the number of variables and assumptions affecting the possible future resolution of the uncertainties increases, those judgements become more subjective and complex. As a result, balances cannot be determined with certainty and actual results could be materially different from the assumptions and estimates.

The items in the authority's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Property, Plant and Equipment – Depreciation

Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the authority will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.

Long-Term Assets – Manchester Airport Holdings Limited (MAHL)

The Authority's shareholding in the Manchester Airport Group is 3.22%. The asset is valued using the earnings based method resulting in the asset being valued at fair value rather than historic cost, therefore requiring an annual valuation. The valuation includes reviewing the financial performance, stability and business assumptions of the MAHL and is based on estimations and assumptions.

Pensions Liability

Estimation of the pensions net liability depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the authority with expert advice about the assumptions to be applied.

Provision for NNDR Appeals

Following the introduction of the Business Rate Retention Scheme in 2013/14 and the 100% GM Business Rates Pilot in 2017/18. The Council is responsible for a 99% share of the cost of successful appeals by businesses against their rateable value. A provision is recognised in the statement of accounts, that has been calculated using the latest Valuation Office (VAO) ratings list of ratings appeals and potential appeals against the analysis of successful appeals to date.



Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	30 th March 2023
Title of report:	Risk Register
Report by:	Sam Evans Executive Director of Finance
Decision Type:	Non Key
Ward(s) to which report relates	All

Executive Summary:

Risk Management is a key part of Bury Metropolitan Borough Council's Code of Corporate Governance and underpins its system of internal control.

The Audit Committee are tasked with the responsibility of reviewing and scrutinizing risks where the impact has the potential to disrupt achievement of the Council's priorities. This is achieved by regular review and their seeking assurance that appropriate controls are implemented to manage these risks.

This report provides an updated position with regards to the risks identified and assessed on the Council's Corporate Risk Register. These risks have been considered by the Executive Team as those with the potential to disrupt the Council's strategic objectives and service delivery.

Furthermore, this report provides the Audit Committee with an analysis of the 2022/23 Corporate Risk Register, to support their annual review of strategic risks and the approach taken to their management.

In addition, this report seeks formal approval from the Audit Committee to close the

following risk:

- risk reference **CR2 COVID-19 Impact**.

A total of **23** risks have been identified as those of a genuine corporate nature and are summarised as follows:

- **23** risks are currently present on the Corporate Risk Register
- **17** risks are currently rated as Significant (risk score 15-25)
- **6** risks are currently rated as High (risk score 8-12)
- **0** risks are currently rated as Moderate (risk score 4-6)
- **0** risks is currently rated as Low (risk score 1-3)

Of these **23** risks:

- **15** have remained static
- **2** have increased in score
- **3** have decreased in score
- **1** risk is proposed for closure
- **3** new risks have been introduced during the Quarter 4 reporting period.

At the December meeting of the Audit Committee, a further analysis into two risks present on the Register was requested. Two Deep Dive reports into the following two risks are included at Appendix C:

- **CR14 Staff Safety and Wellbeing**
- **CR21 Project Safety Valve**.

Recommendation(s)

That:

The Audit Committee:

- Note the update provided;
- Approve the recommended closure of risk CR2 COVID-19 Impact
- Receive the Corporate Risk Register at Appendix A;
- Review the Risk Matrix presented at Appendix B;
- Review, analyse and discuss the Deep Dive Reports at Appendix C;
- Discuss the year-end analysis;
- Determine whether the level of assurance provided against the risks is sufficient;
- Identify any strategic risks that should be removed in preparation of the 2023/24 Corporate Risk Register and,
- Select two further risks to receive a “Deep Dive” review to be presented at the next meeting of the Audit Committee.

Key Considerations

1. Background

The Corporate Risk Register was first presented to Audit Committee at the November 2021 meeting, following agreement that the Executive Team would produce a mechanism to manage the Council’s exposure to strategic risks. This report provides an update on the work progressed to date and demonstrates that efforts are ongoing to embed a culture of good risk management across the Council.

2. Key Considerations

The work progressed in the last quarter reflects progress toward providing the Audit Committee with adequate assurance of dynamic corporate risk management. The Corporate Risk Register represents a collation of risks identified and assessed as significant risks to Bury Council.

The following heat maps reflects the current and target risk profile in respect to those risks on the appended register:

Current

Impact	5			2	9	3
	4			4	3	
	3			2		
	2					
	1					
		1	2	3	4	5
Likelihood						

Target

Impact	5		6	1		
	4		6		5	1
	3		1	2		
	2	1				
	1					
		1	2	3	4	5
Likelihood						

Community impact / Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

Equality Impact and considerations:

24. Under section 149 of the Equality Act 2010, the ‘general duty’ on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the

need to -

- (a) *eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;*
- (b) *advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;*
- (c) *foster good relations between persons who share a relevant protected characteristic and persons who do not share it.*

25. *The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying ‘due regard’ in our decision making in the design of policies and in the delivery of services.*

Assessment of Risk:

The following risks apply to the decision:

Risk / opportunity	Mitigation
<ul style="list-style-type: none"> • Failure to identify and own major risks that may prevent the Council from achieving one or more of its objectives. • Failure to ensure that the major risks are being managed. 	<ul style="list-style-type: none"> • Review of risk management arrangements at Corporate level. • Review of the Council’s risk management strategy and arrangements for the maintenance of risk registers. • Review the associated information management system and reporting arrangements. • Regular review of a Corporate Risk Register in alignment with the revised risk management strategy.

Consultation:

 N/a

Legal Implications:

The Council constitution sets out that the Audit Committee is responsible for providing assurance on the council's audit, governance (including risk management and information governance) and financial processes in accordance with the functions scheme. Under the Account and Audit Regulations 2015, Authorities must

undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes. Consideration must be given to the Public Internal Audit Standards (PIAS) and sector specific guidance.

Financial Implications:

Mitigating some of the risks may require financial resources and a number of risks are around organisational and services financial resilience and loss of income following the pandemic.

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Background papers:

- Corporate Risk Register at Appendix A;
- Risk Matrix at Appendix B
- Deep Dive Reports at Appendix C.

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning
BGI	Business Growth and Infrastructure department
CC	Corporate Core department
CYP	Children and Young People’s department
DSPT	Data Security and Protection Toolkit
DLUHC	Department for Levelling Up, Housing and Communities
FIN	Finance department
HPG	Homelessness Prevention Grant
ICS/B	Integrated Care System/Board
IGSG	Information Governance Steering Group
OCO	One Commissioning Organisation
PRS	Private Rental Sector

RSAP	Rough Sleeper Accommodation Programme
RSMP	Regional Strategic Migration Partnership
SAR	Subject Access Request
STH	Six Town Housing

Risk Register Update

1. Introduction

- 1.1. This report provides an updated position in respect to those risks that have been identified and assessed as significant risks to Bury Metropolitan Bury Council, collectively referred to as the Corporate Risk Register.
- 1.2. The report presents the risk position and status as at **Quarter 4 2022/23**.
- 1.3. Furthermore, the report provides an analysis of the 2022/23 year in review with regard to strategic risks present on the Corporate Risk Register.

2. Background

- 2.1. Following revision to the Council's approach to Risk Management, the Executive Team were tasked with developing a risk register that would capture events and circumstances which had the potential to disrupt the Council's ability to meet its strategic and operational objectives.
- 2.2. 2022/23 represents the first full financial year following implementation of the Corporate Risk Register. This repository captures the Council's key strategic risks agreed by the Executive Team and categorized as warranting regular scrutiny to help the Council minimise future financial risks and adverse implications. Additionally, it details the existing controls that provide some level of assurance and identifies planned actions being undertaken to mitigate these risks.
- 2.3. Assessment of each risk has been performed in accordance with the Risk Matrix, introduced within the Council's Risk Management Strategy, attached at Appendix B for ease.

3. Corporate Risk Register

- 3.1 The Corporate Risk Register (Appendix A) captures risks identified as significant to delivery of the Council's key objectives, irrespective of their current scoring.
- 3.2 There are currently 23 risks on the Corporate Risk Register. All risks have been reviewed by the Risk Owner and assessed to: update the progression of mitigating actions; consider the level of assurance provided by existing controls; and reevaluate both the likelihood and impact, in order to determine whether the risk score should be increased, decreased or remain static.
- 3.3 There are currently a total of 23 risks on the corporate risk register, of which

17 risks (74%) are rated as significant:

No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
23	0	0	6	17

3.4 The following table presents the risks as split across Council directorates:

Department	No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)	Risks Not Scored
BGI	2	0	0	1	1	0
CC	8	0	0	4	4	0
CYP	3	0	0	0	3	0
Finance	2	0	0	0	2	0
OCO	3	0	0	1	2	0
OPS	5	0	0	0	5	0
TOTAL	23	0	0	6	17	0

3.5 In exercising their duty to scrutinize those risks presented, the Audit Committee are requested to consider the points below in relation to the information detailed for each risk:

- Does the Key Potential Impact accurately describe the real risk to the Council?
- Are the risk scores (Current and Target) reflective of the current position?
- Are the Current Controls still operating effectively?
- Do the Current Controls articulate how they contribute to managing the risk?
- Have or will the Planned Actions achieve or go towards mitigating the risk further?
- Horizon scanning – Is the Committee aware of any significant changes that could affect the risk in the future?

3.6 The Executive Team have identified that the following continue to be the top three risks:

- **CR1 Financial Sustainability**
- **CR21 Project Safety Valve**
- **CR16 Special Educational Needs and Disabilities.**

4 Trend Analysis

4.1 This section of the report reflects the current position of each risk following review by the Risk Owner:

Risks that have increased in score

4.2 During this reporting period **2** risks have increased in score.

- **CR14 Staff Safety and Wellbeing**
- **CR19 Financial Capacity**

Risks that have decreased in score

4.3 During this reporting period **3** risks have decreased in score:

- **CR9 Workforce Skills and Capability**
- **CR24 Elections Act 2022**
- **CR25 Housing Conditions (Damp, Mould and Condensation).**

Risks that have remained static

4.4 During this reporting period **15** risks have remained static:

- **CR1 Financial Sustainability**
- **CR2 COVID-19 Impact**
- **CR3 Security and Resilience**
- **CR4 Digital Transformation**
- **CR5 Increasing demand pressures**
- **CR6 Climate Change**
- **CR7 ICS Implementation and Establishment**
- **CR11 Building Management (Operational Health and Safety)**
- **CR12 Children's Social Care Services**
- **CR13 Regulatory Compliance**
- **CR15 Regeneration and Development**
- **CR16 Special Educational Needs and Disabilities**
- **CR20 Increasing Energy Prices**
- **CR21 Project Safety Valve**
- **CR23 Adult Social Care Reforms**

Risks that have not been reviewed

4.5 During this reporting period **0** risks have not been reviewed by their assigned Risk Owners.

Risks that have reached their target level

- 4.6 During this reporting period **0** risks have reached their target level.
- 4.7 The following risk, although having reached its target level during previous reporting periods, the Risk Owner proposed and Executive Team agreed, that the risks should remain on the Corporate Risk Register for ongoing oversight:
- **CR13 Regulatory Compliance** - target score of 12 achieved during Quarter 1, 2022/23 (Likelihood 3; Impact 4).
- 4.8 It should be noted, although currently insufficient to increase the total risk score, Subject Access Requests (SARs) continue to be a source of challenge to Business Support, the team facilitating the coordination and timely response to SARs.
- 4.9 Despite significant reduction of the backlog over the past 10 months, capacity remains a cause for concern, particularly in regard to those relating to Children's Social Care which are often complex in nature.
- 4.10 Controls have been enhanced and mitigations identified, as recorded on the Risk Register. The risk will continue to be monitored appropriately.

New risks

- 4.11 During this reporting period **3** new risks have been added to the Corporate Risk Register:
- **CR26 Increasing Fuel Costs & New Red Diesel Restrictions**
 - **CR27 General Contract/Tenders Inflation**
 - **CR28 Asylum & Immigration.**

Risks proposed to be redefined and closed

- 4.12 The following risk is proposed to be closed, as it is agreed that all possible mitigations have been implemented and no further actions can be taken.
- **CR2 COVID-19 Impact**
- 4.13 The threat posed by COVID-19 is not unique to Bury as a locality and indeed may be accepted as the "new normal" in modern society.
- 4.14 The residual risk score of 9 (Likelihood 3; Impact 3) achieved in Quarter 1 2022/23 is to be tolerated and the risk therefore proposed for closure.
- 4.15 In the event that a resurgence of the COVID-19 Coronavirus occurs at a future date, the risk will be reintroduced to the Corporate Risk Register and monitored appropriately.

Planned actions to address the risks

Mitigating actions have been identified and are on track to deliver against all risks not currently at target level.

4.16 Heat Maps

The following heat maps reflects the current and target risk profile in respect to those risks on the Corporate Risk Register:

Current

Impact	5			2	9	3
	4			4	3	
	3			2		
	2					
	1					
		1	2	3	4	5
		Likelihood				

Target

Impact	5		6	1		
	4		6		5	1
	3		1	2		
	2	1				
	1					
		1	2	3	4	5
		Likelihood				

5 Deep Dives

5.1 The purpose of the Deep Dive Report is to promote discussion and closer scrutiny of specific risks selected by the Audit Committee, to ensure appropriate controls are implemented and rationale adequately explained.

5.2 At the October meeting, the Audit Committee requested detailed reports in respect of the following 2 risks:

- **CR14 Staff Safety & Wellbeing**
- **CR21 Project Safety Valve**

5.3 These reports are included within Appendix C for review, analysis and discussion.

5.4 In this regard, the Audit Committee are requested to select a further 2 risks from the 22 currently not at target level on the Corporate Risk Register, for Deep Dive analysis at their subsequent meeting.

6 Year in Review

- 6.1 2022/23 represents the first financial year of the Council's revised approach to presenting strategic risks on the Corporate Risk Register.
- 6.2 This section of the report provides an analysis of the management of these risks over the previous 12-month period.

Risk scoring by quarter

- 6.3 During the course of the 2022/23 financial year, an average number of 22 risks have been recorded each quarter on the Corporate Risk Register. Each event has been identified by the Executive Team as having the potential to adversely impact the Council's strategic objectives
- 6.4 Over this period, an average of 71% of these risks have been scored as Significant.
- 6.5 Qualitatively, this implies a likelihood of "likely to almost certain" and an impact of "high to severe".

Quarter	No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)	% of Risks Scored (15-25)
1	22	0	2	4	16	73%
2	20	1	0	5	14	70
3	21	1	0	6	14	67%
4	23	0	0	6	17	74%
2022/23 Average	22	1	2	5	15	71%

Risks closed during the financial year

- 6.6 The risks included in the table below were approved for closure by the Audit Committee as a result of successful execution of mitigating actions and implementation of robust controls, demonstrating adequate assurance that the risk no longer posed a threat to the Council's key objectives.

Risk Reference	Key Potential Impact	Original Risk Score	Target Risk Score	Date Closed
CR8 Elections	Failure to effectively deliver May 2022 Elections	12	4	July 2022
CR18 Public Services Network (PSN) Accreditation	Risk to Council's status as a secure partner in relation to cyber security	20	4	July 2022
CR17 Pharmaceutical Needs Assessment (PNA)	Failure to meet statutory deadline for publication of PNA Assessment	10	4	December 2022

Risks closed and redefined during the financial year

- **CR10 EU Exit Impacts**
- 6.7 During Quarter 2, this risk was proposed and approved to be included within the potential impacts of risk reference **CR1 Financial Sustainability**; and,
- **CR22 Special School Roof**
- 6.8 During Quarter 2, this risk was proposed and approved to be included within risk reference **CR16 Special Educational Needs and Disabilities**.

Risks monitored throughout the financial year

- 6.9 The table below provides an annual profile of each risks' score at quarterly review.

Risks monitored throughout the financial year

Risk Reference	Original Risk Score	Risk Score				Target Risk Score	Annual Profile
		Q1	Q2	Q3	Q4		
CR1 Financial Sustainability	20	16	25	25	25	9	
CR2 COVID-19 Impact	20	16	9	9	9	12	
CR3 Security & Resilience	25	20	20	20	20	10	
CR4 Digital Transformation	20	12	12	12	12	8	
CR5 Increasing Demand Pressures	16	20	20	20	20	8	
CR6 Climate Change	16	16	16	16	16	12	
CR7 ICS Implementation & Establishment	20	12	12	12	12	8	
CR9 Workforce Skills & Capability	20	25	25	25	20	12	
CR10 EU Exit Impacts	15	15	-	-	-	8	
CR11 Building Management (Operational Health & Safety)	20	20	20	20	20	15	
CR12 Children's Social Care Services	20	20	20	15	15	10	
CR13 Regulatory Compliance	25	12	12	12	12	12	
CR14 Staff Safety & Wellbeing	15	15	12	12	16	8	
CR15 Regeneration & Development	15	15	20	20	20	10	

CR16 Special Educational Needs & Disabilities	16	20	20	20	20	10	
CR19 Financial Capacity	16	16	20	20	25	8	
CR20 Increasing Energy Prices	25	25	25	25	25	20	
CR21 Project Safety Valve	20	20	20	20	20	10	
CR22 Special School Roof	20	20	-	-		10	
CR23 Adult Social Care Reforms	15	-	15	15	15	12	
CR24 Elections Act 2022	25	-	25	25	12	8	
CR25 Housing Conditions (Damp, Mould & Condensation)	12	-	-	12	9	6	

7 Recommendations

7.1 The Audit Committee is asked to:

- Note the update provided;
- Approve the recommended closure of risk CR2 COVID-19 Impact
- Receive the Corporate Risk Register at Appendix A;
- Review the Risk Matrix presented at Appendix B;
- Review, analyse and discuss the Deep Dive Reports at Appendix C;
- Discuss the year-end analysis;
- Determine whether the level of assurance provided against the risks is sufficient;
- Identify any strategic risks that should be removed in preparation of the 2023/24 Corporate Risk Register and,
- Select two further risks to receive a “Deep Dive” review to be presented at the next meeting of the Audit Committee.

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Corporate Risk Register 2022/23 – Quarter 4

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR1	Financial Sustainability	5	5	25	3	3	9

Risk Owner	S. Evans
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. Evans	Some slippage	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Significant deficit increase in Dedicated Schools Grant (DSG) potentially resulting in Department of Education warning and intervention and budget restrictions. • Public sector spending cuts/ rising inflation/ recovery from the pandemic/ economic recession impacting ability to continue to deliver effective services. • Winter demands increasing pressure on ASC budgets. • Brexit related pressures such as loss of EU funding, disruption to supply chains and increased inflation. • National immigrations policies restricting free movement of people could lead to further skills gaps in the workforce. • Pressures on pay and pressures within both childrens and adults social care which may in part be due to Brexit but are all part of the wider economic pressures facing the UK at the current time. • Financial impact of National Pay Award. • Real living wage increase has widened financial gap for Council commissioned services by a further £3m over and above what was already budgeted. • Economic recession will result in increased demand for public services. • Rising inflation and interest rates has an impact on the affordability of the Council's capital programme and therefore the major regeneration projects which have already commenced.

Current Controls

- Medium Term Financial Strategy updated; monthly monitoring and DfE 'Safety Valve' deficit recovery agreement in place; escalation to Executive Team and Members.
- Reserve Strategy and Financial Management and reporting refresh.
- Budget Strategy Principles, complete review of all budgets with a view to a zero based budgeting approach and regular monitoring of budget risk register.
- DfE Recovery Plan agreed; DfE engagement; Transformation plan priorities agreed with key stakeholders; review of expenditure and rebaselining undertaken; additional capital funding secured for in-borough provision.
- Rationalisation of admin buildings as part of transformation programme to reduce utilities expenditure.
- Balanced budget produced for 2023/24 but this does include some utilisation of reserves due to the phasing of the savings programme delivery.

Planned Actions

- Rebaseline of capital programme and closer working with directorates to identify potential pressures earlier in order to put mitigating actions into place - Work has commenced on the capital programme but increasing costs due to inflation is putting extra pressure on budgets.
- Early implementation of future years savings programmes where possible. As part of the monitoring and assurance process of the 2023/24 savings plan delivery a much strengthened corporate programme management approach is being implemented with reporting through the Exec Delivery Board and increased reporting through Cabinet of savings delivery.
- Reviewing all potential 'invest to save' schemes which may involve capital spend to reduce ongoing revenue costs. This has taken place as part of the savings plans, the street lighting proposal is one example of this.
- Lobbying of GMCA and Government for additional funding and support to LAs including the current extension to the dispensation re DSG deficits. This has now been confirmed as being extended which is good news for Bury.
- Use of Kickstart, apprentices and training of existing workforce to ensure a workforce which meets both current and future needs.
- Revised modelling of MTFS. This is an ongoing process of refinement and the Chartered Institute of Public Finance and Accountancy have also been engaged to undertake a short piece of assurance work. The outcome of this work is now known and whilst assurance was given to the 2023.24 budget process it highlighted further

work was needed to undertake sensitivity analysis and scenario planning for 2024/25 and beyond and that a much more stringent reserves policy was needed. This work needs undertaking as soon as the 2023/4 budget is approved.

- Early engagement with Members and residents to understand financial consequences, financial gaps and savings proposals. This has been ongoing over the summer and as part of formal consultation since the MTFS Cabinet report in October. The outcome of the early engagement was included within the budget reports but further consultation will be required on some of the savings proposals needed to close the financial gap.
- Wider pay review as part of 'Let's Do it Well' Transformation Programme. £100k of Chief Officer savings were put forward to close the financial gap but a number of other terms and conditions including mileage allowances and ad hoc payments have been reviewed through the transformation programme.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR2	COVID-19 Impact	3	3	9	3	3	9

Risk Owner	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
1) J. Hobday 2) R. Firth	On target	Static	n/a

Key Potential Impacts
<ul style="list-style-type: none"> • New variants further impacting social mobility, lower earning income households and impeding economic recovery. • Reduced revenue income to the Council due to COVID-19 – impacting on programme of rent reviews and lease renewals, and effects on businesses that lease our commercial portfolio. • Unpaid rental from commercial tenants (unrecovered through government direction) now more challenging to recover due to current inflationary impacts on business.

Current Controls
<ul style="list-style-type: none"> • Local Outbreak Plan in place. • Regular liaison with UKHSA re surveillance and monitoring. • Vaccination programme. • Implementation of Government's "Living with COVID-19" plan. • Rent reviews and lease renewals in progress. • Tenants have received rent free periods/grants where eligible for assistance from the Council but this was a one-off agreement by Cabinet during Covid. • Quarterly Debtors meeting in place to review agreed payment plans and implement new payments plans appropriately.

Planned Actions
<ul style="list-style-type: none"> • No further actions to be taken.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR3	Security & Resilience	4	5	20	2	5	10

Risk Owner	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
1) K. Waterhouse 2) J. Dennis	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Ongoing national threat from terrorism resulting in potential resurgence of terrorist activity and radicalisation of vulnerable members of community. • Crisis in Ukraine following the Russian invasion is also leading to increased risk of cyber attack and community tensions. • External threat to data and systems potentially impacting system functionality/causing a data breach. • General threat to safety and security of Councillors.

Current Controls
<ul style="list-style-type: none"> • Emergency response policies, Prevent initiative, GM Resilience Forum and Tension Monitoring Report. • Training and updated Cyber Essentials Toolkit in place for NHS GM; PCN accreditation renewed annually for the Council. • Government guidance shared with parties currently exposed to such attacks. Local Government Assessment Toolkit implemented. • Support from LGA and DLUHC now approved to develop Cyber Treatment Plan and undertake remediation activities. • Managed Security contract in place from July 2022.

- Newly appointed Councillors received security awareness training during induction process, following May Elections.

Planned Actions

- Continued early intervention work and community engagement through the Community Safety Partnership.
- Further training and investment in cyber security to be progressed against IG Action Plan timeframes.
- Cyber Essentials accreditation for the Council to be achieved.
- No further actions - situation to remain under review.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR4	Digital Transformation	3	4	12	2	4	8

Risk Owner	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
K. Waterhouse	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Inability to achieve ambition for new ways of working, improved customer and staff experience through delivery of the Digital Strategy.

Current Controls
<ul style="list-style-type: none"> • Launch of staff consultation on the new Target Operating Model for a reconfigured • Digital, Data & technology function commenced in January. Implementation to begin from 1st April 2023.

Planned Actions
<ul style="list-style-type: none"> • Implementation plan for new operating model in development, following staff consultation completing in Quarter Four.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR5	Increasing demand pressures	4	5	20	2	4	8

Risk Owner	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A. Crook	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Failure to transform services likely result in the Council failing to meet its statutory obligations. Adults and children's care facing a significant increase in demand for services. • There is a risk of unsustainable demand for adult care services as a consequence of the substantial demand pressures and workforce challenges in the NHS, particularly in relation to volume and acuity of patients requiring discharge.

Current Controls
<ul style="list-style-type: none"> • Regular transformation programme review meetings, scrutiny of the Executive Committee and appropriate reporting to cabinet. • Fee setting exercise and cost of care comparisons carried out annually. Close working and relationship building with all providers of care to ensure early warning are in place. • Real living wage agreed and funded through contracts for all social care packages. • Locality Board review system wide pressures on a monthly basis, in addition to the work of the Urgent Care Board.

Planned Actions

- Market Management Plan to be developed in line with government requirements Q3 22/23.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR6	Climate Change	4	4	16	3	4	12

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Swann	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Inability to meet Bury 2038 Carbon Neutral target due to lack of resources and engagement.

Current Controls
<ul style="list-style-type: none"> • Greenhouse Gas Emissions Report for 2021/22 produced and shows the Council has reduced greenhouse gas emissions by 63% since 2008/09. • Climate Strategy and Action Plan approved and published in October 2021 following public consultation. • Climate Strategic Board established and is part of the Team Bury Structure. • £100k of community action funding distributed to 12 community groups. • Successful bid from Six Town Housing and the Council to decarbonise 100 properties on the Chesham Estate in Bury. • Bid submitted from Six Town Housing and the Council for Social Housing Decarbonisation round 2 Funding to decarbonise another 200 properties on the Chesham Estate. • 42% of council vehicles now replaced with low emission vehicles and the remaining 58% are on order (includes 13 electric vans). Infrastructure for charging electric vans installed at Bradley Fold and Bury Cemetery. All large vehicles (highest polluters) have now been replaced and the remaining vehicles are on order awaiting delivery.

- Climate Strategy and Action Plan approved by Cabinet in October 2021. Climate Action Board and forums under establishment.
- Public sector Decarbonisation Funding awarded to Bury and used to decarbonise a number of council buildings - completed June 2022.
- Business climate event hosted.
- Schools climate event took place 7 July 2022.
- E Car Club Pilot operating from Prestwich and Bury.

Planned Actions

- Continued partnership work across GM.
- Climate Strategic Board will continue to meet Quarterly.
- Gathering progress reports from projects funded by Climate Action Fund.
- Continued delivery of Social Housing Decarbonisation bid.
- Climate action communications plan to be finalised and rolled out.
- Long term resources need to be secured to deliver Climate Change agenda - officers are temporary to the end of September 2023 and to end of May 2023.
- Asset rationalisation programme underway to look at which Council buildings will be disposed of and which will be kept going forward. Decarbonisation measure can then be explored for the buildings the Council will keep.
- Update of the Climate Action Plan to be completed and presented to the Climate Strategic Board in January 2023. Refreshed document to be published in Spring 2023.
- Exploring means for securing effective local engagement on the Climate Change agenda using existing neighbourhood networks.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR7	ICS Implementation and Establishment	3	4	12	2	4	8

Risk Owner	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Blandamer	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Disruption to the health and care system caused by establishment of the Integrated Care System (ICS) and winter pressures leading to increasing demands on Adult Social Care services. • Implementation - functional alignment review process of establishing GM ICS has the potential to reduce locality focus and capacity of previous CCG staff.

Current Controls
<ul style="list-style-type: none"> • Working closely as a locality as part of our winter plan - both command structure and proactive planning. • Collaborative working within the GM SORT meeting, operating as Gold, across the whole GM health and care system • Working with colleagues across the GM system to ensure the GM ICS operating model creates the conditions for our continued placed based transformation, and NCA footprint partners to continue to advocate for the place based approach; building and starting to operate the new Bury Health and Care System Partnership arrangements (including the Locality Board) to provide confidence and assurance of our arrangements. • Issues and risks escalated to Integration Delivery Collaborative Board and to Locality Board.

- Representation on the Functional Alignment Steering Group and Check & Challenge Board.

Planned Actions

- Continue to work with GM partners as GM operating model develops.
- Transformation plans continue to be monitored monthly through IDC Board.
- Transformation Board and Adult Social Care Savings and Transformation Programme also reported to Cabinet.
- Bespoke communication approach to address this agenda.
- Locality formalisation agreed at Cabinet and Council and Locality Board and submitted to NHS GM Board for final approval.
- Receipt of locality budget allocation and reconciliation with largely 'as is' structure on NHS GM – intended to retain resilience to secure on going transformation delivery in Bury ICP programmes.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR9	Workforce Skills & Capability	4	5	20	3	4	12

Risk Owner	S. McVaigh
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. McVaigh	On target	Decreased	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Adverse impact on delivery of Council priorities should the workforce capability and capacity prove insufficient, as the result of a lack of investment in employee development and / or an inability to fill key roles. Likelihood increased given current regional and national recruitment challenges across a range of roles. • National shortage of Social Workers, recent Children's department restructure sees the creation of a number of posts, however services continue to run with a high level of agency staff.

Current Controls
<ul style="list-style-type: none"> • Prioritisation through the Corporate Plan resulting in investment in additional capacity in key areas and development of Apprenticeship strategy; policies review; improved utilisation of iTrent programme. • Agreed TU Consultation Framework. • Clear delivery plan in place. • Good existing relationship between the Council and Trade Unions. • Regular employee communications. • Additional Transformation capacity in place. • Agreed recruitment and retention strategies for both Childrens and Adults Social Care.

- International recruitment programme for Children's Social Workers.
- Strengthened external recruitment processes, social media presence and advertising, improved processes and new policy.
- Launch of new management development programme.

Planned Actions

- Continued focus on prioritisation; training and development to be considered in new People Strategy; further investment through Transformation Programme and development of a Talent Strategy.
- Resource planning for key new priorities e.g. LUF and Children's Improvement.
- Review existing processes for consultation and agreement.
- Refresh and update core policies and procedures.
- Values and behaviours work and wider focus on engagement linked to Pulse Survey.
- Strengthened approach to employee engagement.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR11	Building Management (Operational Health & Safety)	4	5	20	3	5	15

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
D. Ball	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Breach of Health and Safety legislation leading to prosecution under the Corporate Manslaughter Act and other Health and Safety Regulations. • Council buildings, facilities and premises must provide safe and effective environments for all building occupants that use them.

Current Controls
<ul style="list-style-type: none"> • Corporate Health and Safety independent audit undertaken with formal report, findings and recommendations. • Establishment of Estates Transformation Board. • Establishment of a "Health and Safety Taskforce" with Union representation, to oversee delivery against internal audit recommendations implemented through an improvement plan. • Development of a Corporate Landlord underway including; establishment of Corporate Landlord budget; recruitment of interim Decant Project Manager and support from external partners. • Work underway to look at the future needs of education and Six Town Housing. • Current working practices (Mangers responsible for own buildings) remain in place until the formal establishment and handover to a Corporate Landlord. • Whittaker Street decanted and being prepared for sale.

Planned Actions

- External third party appointed to Board to oversee and support the review of the long list of buildings to rationalise the estate and draft list now agreed with revenue costs. Greater understanding of which buildings are in use or leased.
- Accelerated disposals programme to be initiated under the Estates Transformation Project, arising from the external review.
- Continued establishment of a Corporate Landlord (scheduled April 2023).
- Undertake a desktop audit of buildings that will be retained, to assess compliance status.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR12	Children's Social Care Services						
		3	5	15	2	5	10

Risk Owner	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Richards	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Children left in harmful situations and risk. • Following the inadequate ILACs judgement in October 2021 the improvement plan fails to deliver the pace of change needed which is reflected in poor monitoring visits from Ofsted and leaves the service and Council at risk to a greater level of intervention from the DFE. • High caseloads continue to lead to social worker high turnover which then impacts on children, families and partners. • Following the inadequate judgement recruitment has become more challenging leading to high staff turnover from senior leaders through to frontline staff, making it difficult to do what is most important - turning around services for children, young people and families in need. • Budget pressures associated with the escalating cost of commissioned placements , planned actions - meets fortnightly.

Current Controls
<ul style="list-style-type: none"> • Post Ofsted Improvement Plan which has been accepted by Ofsted and the DFE. • Independently Chaired Improvement Board with key partners to monitor impact of the improvement Plan. • Regular DFE reviews. • Regular Ofsted Monitoring visits – the second has shown positive signs of

progress.

- Recruitment and Retention plan following full review aimed at attracting committed professionals to Bury.
- Permanent senior team in place following permanent appointment of Principal Social Worker in August 2022 and permanent appointment to Director of Social Care Practice, September 2022.
- Revised QA and audit processes in place.
- Developed workforce development offer.
- 3 Managed Services in place whilst restructure proposals are being considered to impact on reducing social worker caseloads across the service.
- Placement Panel established, their role is to gatekeep requests for high cost placements and review those in high cost provision - meets fortnightly.
- Restructure agreed bringing enhanced capacity and management oversight.

Planned Actions

- Continue with a rolling recruitment programme to maintain the focus on recruitment and retention and ensuring increased stability in the workforce. International recruitment in Jan 2023 successful - 23 offers made, expected in post April/May.
- Continue to develop and strengthen QA processes to ensure audits lead to improved practice.
- Restructure agreed and is being implemented.
- Work plan to be developed for the Principal Social Worker to lead on improvements to the Quality of Practice and the development of a new practice model - this was delayed due to PSW covering vacant HoS safeguarding post in Nov/Dec and so remains a key priority for quarter 4.
- Permanent Senior Leadership team now in place with the exception of the My Home post: Heads of Service for Safeguarding & CASS in post December, Head of Service Strategy, Assurance & Reform and Children's Transformation Manager in post Nov 2023.
- Improvement Plan is being refreshed in quarter 4 to reflect learning from second and third monitoring visits as well as external scrutiny through recent peer review activity. In addition the architecture around improvement planning and performance monitoring has been reviewed to strengthen accountability.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR13	Regulatory Compliance	3	4	12	3	4	12

Risk Owner	J. Dennis
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
M. Connor	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Failure to meet the requirements of data protection legislation and good information governance practice / serious data breach. • Lack of compliance with statutory response times for Subject Access Requests may lead to legal challenge or intervention from the ICO or local government ombudsman.

Current Controls
<ul style="list-style-type: none"> • Significant progress to completion of actions on ICO Workplan. • IG policies and procedures reviewed and approved by IGSG. • Comprehensive IG/Cyber Security training programme implemented. • Data Breach monitoring and processes significantly enhanced. • Network of IG Champions refreshed and re-established. • IG risk management strategy implemented, including required completion of Data Protection Impact Assessments for any project involving the processing of personal data. • Staff induction process and system access implemented. • IG KPIs reviewed. • IG strategy (developed for both Council and Bury CCG) reviewed for DSPT

submission.

- 2021/22 DSPT submitted and Standards Met maintained.
- Internal Audit review completed.
- ICO Workplan assessed April 2022 - satisfied outcome with no further actions set.
- Six monthly reporting to Audit committee to ensure that the work is embedded across the Council.
- Information Security Policy updated
- Weekly performance reporting to Head of Service for Business Support and Data Protection Officer.
- Oversight through Information Governance Steering Group.
- Process agreed.
- Additional capacity in Business Support identified to manage throughput.

Planned Actions

- Updated Information Security Policy to be reviewed in one month.
- Ongoing development of an annual review/refresh process for the Record of Processing Activity.
- Escalate weekly reporting to the Director of People and Inclusion (responsible for Business Support Team).
- Explore costed options for outsourced support.
- Review communications and engagement with requesters whose claim is outstanding.
- Convene working group to strengthen process, roles and responsibilities.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR14	Staff Safety & Wellbeing	4	4	16	2	4	8

Risk Owner	S. McVaigh
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. McVaigh	Some slippage	Increased	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Staff wellbeing, welfare and morale may potentially result in increased cases of stress, depression and general absence, thereby impacting service delivery. • Harm to staff and potential legal and financial implications for the authority of failure to comply with health and safety legislation.

Current Controls
<ul style="list-style-type: none"> • Corporate Health & Safety Team moved under the leadership of the Director of People. • Health & Safety Policy reviewed and new incident reporting process live. • Health and Safety staff drop-in sessions. • Robust governance arrangements, action planning and partnership working with the TUs now in place. • Employee assistance programme and comprehensive health and wellbeing offer in place which incorporates mental wellbeing support. • Targeted improvement plan for sickness absence levels, including focus on hotspot services. • External review of Health and Safety in Operations Department commissioned.

Planned Actions

- Delivery of annual Health and Safety plan including service level risk assessment needs checkers and targeted deep dive audits
- Roll out of mental health and health and safety training as part of mandatory training programme for managers.
- Delivery of targeted action plan related to staff sickness absence.
- Review of health and safety related training.
- Review of occupational health function.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR15	Regeneration & Development	4	5	20	2	5	10

Risk Owner	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
R. Summerfield C. Logue	On Target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Northern Gateway - failure to grasp opportunity presented by the largest regeneration project to impact this part of the country. • Challenges faced in driving inclusive growth within the region, impacted by a slow housing market and accessing up to date planning policies. • Rising construction inflation and interest rate shifts increasing cost of delivering town centre regeneration and housing programmes.

Current Controls
<ul style="list-style-type: none"> • Detailed working with the JV and Rochdale Council around Northern Gateway has allowed parties to work collectively on a major inward investment project, which has brought national attention to the potential of the site. There are a number of subgroups that have been established to drive forward the project, including Transport, Planning, Skills and Marketing & Promotion. • Progression of Development Plan through to examination. • Hire staff and experts in the field. • Establishment of Projects Board and give delegated powers. • Cost plans for the 'Levelling Up' bids show increased construction inflation, options being worked through for value-engineering and review of overall specification.

Planned Actions

- Continue to explore funding opportunities - linked to various regeneration schemes: BGI will keep abreast of up-and-coming funding sources through regular contact with GMCA and other public bodies and will work with colleagues to ensure that opportunities are explored, and subsequent applications made for regeneration/development projects. Joint Bid being prepared to GM Growth Fund to further support project delivery and promotion. Bury seeking to appoint dedicated PM to ensure internal capacity and skills in place.
- The Examination process is continuing to review the Submitted Places for Everyone Plan. This will run until the end of March 2023 with any resulting consultations to be considered and responded to. Currently seems to be progressing well but still subject to Planning Inspectors views and will need to consider changes in national planning guidance that is emerging.
- Value engineering activity / scope reduction in design development for major regeneration projects.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR16	Special Educational Needs and Disabilities	4	5	20	2	5	10

Risk Owner	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
M. Kemp I. Booler	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Current reduction in SEND tribunals is reversed. • Further increase in LGO ombudsman complaints and general complaints. • Further loss of parental trust. • reduction in compliance in regard to 20 week which has improved. • Poor Ofsted CCQ inspection on new January framework impacting further on reputation. • Increase in EHCP assessments which is disproportionate to population increases sufficiency issues. • 45% increase in EHCP referrals putting increased pressure on system and Council has difficulties meeting provision within EHCPs and increased pressure on SEND special school place sufficiency.

Current Controls
<ul style="list-style-type: none"> • SEND Strategic Board and plan, with clear governance. * Focused SEND inspection preparation activity - plan in place and fortnightly meetings with DCS & Director to review progress. • External programme support transformation and delivery plan with two weekly governance and workstream accountability; Detailed risk register and detailed

workstream tracker in place -this has resulted in improved 20 week compliance (from 27% to over 50%).

- Strategic lead for SEND and EHCP team manager now in post.
- Co-production with strategic partner Bury2Gether.
- Increased capacity in EHCP team - increased investment in data case surgeries and inclusion surgeries now in place.
- Graduated response co-produced and implemented (October 2022)
- Seconded Headteacher developing continuum of provision and signposting to outreach.
- Local Offer Newsletter continues to be well received.
- School Roof:
 - Fortnightly steering group meeting within Bury Council with legal, education and operations
 - Weekly meetings within school holding builders in account for progress plan
 - Engaged independent company to assure all plans and structural solutions
 - Monthly roof checks.

Planned Actions

- Continue to develop training offer for Statutory assessment team to focus on case resolution. Case surgeries and inclusion service surgeries to continue.
- Co-produce and pilot work around EHCP processes bringing parents earlier in the process including the advice with EP service advising.
- Second a social worker to the EHCP team to ensure social care advice is statutory.
- * Develop SEND Delivery plan to support the SEND Strategic Plan - owned by the SEND operational group and supporting inspection readiness.
- * Annex A meeting scheduled with all managers in service to review Annex A and identify key issues, to ensure we can respond promptly when we are notified of inspection
- School roof:
 - Independent assurance to continue to check all plans and building as the programme of work progresses .
 - To continue steering group meetings, independent engagement of assurance of works and to continue engaging with regional director and school.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR19	Financial Capacity	5	5	25	2	4	8

Risk Owner	S. Evans
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. Evans	Some slippage	Increased	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Lack of finance capacity leads to budget holders not receiving a quality service that supports them across a range of functions such as :- <ul style="list-style-type: none"> • to control costs, • manage their budgets, • identify and deliver savings, • identify and maximise opportunities to generate additional income or external funding for projects, • to submit government and funding returns, • be supported in financial business case development for project work. • Senior members of the finance department undertaking pieces of work that should be completed by capable qualified staff - resulting in additional pressure on a few key individuals. • The interim market is becoming increasingly fierce with interims demanding inflated costs to do roles that require permanent placement. There is also a shortage of some specialist skills such as DSG and commercial investment which is making it extremely difficult to recruit permanent staff with these skills and harder to find interims and when they are available they are at premium costs.

Current Controls

- Close monitoring and prioritising of all asks for support including reassigning staff to meet high profile/risk pieces of work.
- The majority of posts through the restructure have now been advertised and a significant number recruited to. The Chief Accountant and Childrens finance business partner commence on the 6th March, the Head of Revenues and Benefits and senior auditor are still awaiting start dates and a number of other posts have also been filled. There is still a vacancy for a business partner which we have tried to recruit to a couple of times and auditors and apprentices are currently being recruited.

Planned Actions

- Continuing to progress the implementation of the restructure in order to progress external permanent recruitment to posts. External support is being sourced for Project Safety Valve advice as this is a significant area of concern and capacity gap at this time. The Deputy DoF has been off sick for 2 months since January which has impacted upon the delivery of the planned actions and means that the risk action target is behind schedule.
- Continued use of interims, and also double running through the use of the capacity reserve and new burdens monies where necessary to support services in relation to the Council's annual Council tax and business rates billing process and where items of organisational strategic risk exist i.e. PSV.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR20	Increasing Energy Prices	5	5	25	5	4	20

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Swann J. Kelly	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> As a result of the global increase in energy prices, Bury Council has seen a significant increase in expected gas and electricity costs for the 2022/23 financial year. Current indications are that energy prices are likely to increase further in 2023/24.

Current Controls
<ul style="list-style-type: none"> Working group established to manage the increase in energy prices. Delivery of the following building decarbonisation measures using funding from the Public Sector Decarbonisation Scheme (PSDS): <ul style="list-style-type: none"> 6 x solar PV 2 x double glazing 1 x new variable refrigerant flow (VRF) heating system. Report agreed by Cabinet in September 2022 to utilise the YPO Framework for the purchase of electricity for the next 4 years starting in April 2023. Regular updates provided to Exec Team and to Schools in relation to rising costs. Newly developed mandatory Carbon Literacy Training module available for staff. To start a communications campaign to educate staff and Bury residents on methods to reduce energy use.

Planned Actions

- Business case to consider options to reduce street lighting costs submitted and awaiting approval.
- Building/Estate Rationalisation Programme - reviews currently taking place.
- Centralising energy budgets across the Council to be managed by the Energy Team going forward.
- Further energy saving opportunities being investigated by Energy Saving Working Group.
- Impact of Government Energy Price Guarantee announcement on Council energy bills to be explored and confirmed.
- Currently procuring a new water supply contract which may provide a reduction in costs.
- Check solar pvs with JRS.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR21	Project Safety Valve	4	5	20	2	5	10

Risk Owner	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
I. Booler	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Risk of BMBC being withdrawn from Project Safety Valve (PSV) due to increased activity and therefore not reducing the deficit on the DSG (Dedicated Schools Grant) resulting in a loss of in excess of £10M of funding. • Bury Council does not meet the 5 conditions as set out in the PSV agreement which would result in additional payments being withheld or withdrawn and Reserves would be needed to be used to pay DSG deficit • Increase in levels of need post Covid and 45% in EHCP assessments mean that finance targets in the eradication of the deficit are not met due to the continued lack of SEND sufficiency in Bury and the continued need for OOB places. • The latest PSV forecast is that expenditure on the dedicated schools grant high needs block (DSG HNB) is going to be higher in the 2022/23 financial year than what was previously predicted in the forecast submitted in June, as a result of increasing demand which has significantly increased reliance on independent schools.

Current Controls
<ul style="list-style-type: none"> • PSV Delivery Board Governance has been strengthened with monthly monitoring in place. • Internal programme support transformation and delivery plan with two weekly workstream accountability; detailed risk register and detailed workstream tracker in place - this has resulted in improved 20 week compliance. • Recruitment plan including induction and workforce training has been

implemented. EHCP Team Manager started August 2022. EHCP staff recruited.

- Co-production with strategic partner Bury2gether.
- Increased capacity in EHCP team.
- Quarterly reporting on all aspects include finance.
- A revised programme governance structure has strengthened monitoring and delivery of the necessary cost reduction initiatives through the Schools capital Board, PSV programme has been mainstreamed from external project management to internal.
- Delivering finance mitigation through detailed project plans.
- Weekly meetings taking place between the service and finance to ensure mitigation plan achieves £1.8m.
- Linking Liquid Logic to finance to allow real time finance reporting.
- Finalised arrangements for criteria to support the moderation of bandings in special school allocation.
- Finance developed tracking and reporting mechanisms to report on progress against PSV.
- Plan in place to create Resource Provision within primary and secondary mainstream schools, the first of which will go live in September 2023.

Planned Actions

- Revise Special School top up bandings based on other local authorities and implement.
- Embed launch of Graduated Approach.
- Second phase of Childrens restructure to ensure enhanced training capacity around SEND within the system.
- Develop finance deficit project plans further to include commissioning of out of borough places, a review of Alternative Provision and a review of the Pupil Referral Unit.
- Meeting with Slough Council to be held on 06/03/2023. The aim of this meeting is to understand successes in PSV made by Slough. Agree if these successes can be duplicated in Bury and plan to implement.

- Project group with DfE established to oversee the Free Special Schools. DfE to formalise key milestones.
- Moderation of Millwood and Elms Bank Special Schools to take place in March 2023.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR23	Adult Social Care Reforms	3	5	15	3	4	12

Risk Owner	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A. Crook	On target	Static	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • The Council fails to carry out fair cost of care implementation and risks sanction by the Government. • Carrying out the 'fair cost of care' exercise is likely to result in a large increase in payments to care providers, which are not covered by the additional Government funding. • There is insufficient workforce or Government funding for additional workforce to carry out the assessments required to enable customers to access their care accounts, • Further contribution to the Council's financial pressures.

Current Controls
<ul style="list-style-type: none"> • The exercise will be carried out alongside 9 other Local Authorities in Greater Manchester and 22 in the North West. • Working groups have been set up to share information and plan fee setting collaboratively. • Briefing paper on Adult Social Care reforms submitted to Cabinet, Scrutiny and Locality Board. • Project Manager appointed to oversee implementation of reforms. • Fair Cost of Care exercise undertaken and submitted.

Planned Actions

- GM working group to be established.
- Further analysis of cost of care to be undertaken.
- LGA peer review underway Feb 2023.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR24	Elections Act 2022	3	4	12	2	4	8

Risk Owner	J. Dennis
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Dennis R. Everitt	On target	Decreased	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • The Returning Officer will be unable to implement the Elections Act 2022 if key policy details are not confirmed and secondary legislation not published in adequate time. • The democratic legitimacy of the Council could be undermined, increasing the risk of challenge by petition following the elections. • Voter ID may not be successfully introduced, with certain groups more likely to be disadvantaged than others, resulting in increased inequalities. • There may be recruitment issues in attracting polling staff, as they will have greater responsibilities, including challenging voters in regard to ID verification. • There may be insufficient polling stations, as not all existing stations may continue to be suitable due to the need for privacy areas.

Current Controls
<ul style="list-style-type: none"> • The Elections Board is managing the implementation, the Returning Officer has considered the demographics and harder to reach parts of the electorate and the support they will require. Members training has been provided to increase awareness and assist in the communication of key messages. • A review of polling stations has been undertaken and the outcomes reported to the Elections Board and DAF. • Additional financing will be provided from the Government for implementation, but

this will only cover the costs associated with Voter ID, not additional election costs.

- Fees for election staff job roles have been agreed by the Elections Board.
- An implementation plan is in place with key deadlines.
- Provision of a training session to the Democratic Arrangement Forum, Senior Leaders Group and Corporate Core Management team.
- Sessions have been scheduled to brief each political group.
- An Officer from the Combined Authority is working with all 10 Local Authorities to see how best practice can be shared.
- There will be a Combined Authority Communications strategy to ensure that there are consistent messages across the GM footprint.
- Secondary legislation has been received and reviewed.
- Funding from the Government has been confirmed and received.

Planned Actions

- Additional training to be provided to election staff.
- Funding from the Government is undergoing review by finance.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR25	Housing Conditions (Damp Mould and Condensation)						
		3	3	9	2	3	6

Risk Owner	L. Cook
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Cook	On target	Decreased	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • Negative impact on resident health and wellbeing resulting from unsatisfactory housing conditions. • Poor management of disrepair claims in public and private sector housing and insufficiently robust processes during litigation. • Inability to deliver proactive support to landlords and tenants to address existing housing concerns as a result of limitations on current capacity. • Risk of adverse publicity and reputational damage.

Current Controls
<ul style="list-style-type: none"> • Emergency Board session called by Six Town Housing (24th November 2022) to review the Coroner’s Report and ask key questions. • Director of Housing has written to all Housing Association partners operating to the Borough to gain assurance on conditions of non-Council stock. • Private Sector Standards Submission provided to DLUHC. • Responses submitted to Regulator of Social Housing – Council housing action plan in place for systematic review. • Communications plan/ awareness campaign - information updated and published by Six Town Housing: newsletters to tenants and TRA network. • Presentations to H&WB, Childrens Safeguarding Board, referral pathways and

information shared across PSR Neighbourhoods.

- Review of Council stock undertaken – no structural defects identified.
- Disrepairs process reviewed - positive confirmation of the policy to not undertake repairs whilst in litigation is not the practice.
- Systems in place for Council Housing / STH to review all reports recording the presence of damp and mould – integrated into performance reporting.
- Review undertaken of all homes that have heating concerns or energy supply issues - remedial actions monitored.
- "Eyes wide open" process reviewed to ensure all staff are reporting issues and concerns & communication and customer pathways for complaints and being heard.
- Review undertaken of safeguarding referrals where property condition is a factor, including oversight and communications within the health system – connections between health and housing. Now integrated into system.
- Legal services' audit of disrepair claims undertaken.
- PSR enforcement team triage system in place.
- Participation in Good Landlord scheme approved.
- Housing Association Partners responses analysed and feedback given – all partners submitted responses to the Regulator.

Planned Actions

- Ongoing development of casework relating to how issues and cases can be highlighted through the neighbourhood model.
- Recruitment for participation in Good Landlord Scheme in progress.
- Recruitment of maternity cover for the PRS Unt Manager post.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR26	Increasing Fuel Costs & New Red Diesel Restrictions						
		4	4	16	3	4	12

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
D. Dixon	On target	New	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • As a result of government changes resulting in the removal of tax relief for red diesel, ground maintenance and street scene have seen a large increase in the cost of diesel. • Combined with the highest fuel prices seen in decades, unprecedented financial pressures is being levied.

Current Controls
Member of AGMA Framework to help keep fuel costs to a minimum.

Planned Actions
<ul style="list-style-type: none"> • Set up meeting to look at the financial implications. • Look at cost of providing all Council drivers to attend a fuel efficient driving course.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR27	General Contract/Tenders Inflation	4	5	20	1	2	2

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
C. Foster-Devine	On target	New	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> • The construction industry has been hit hard by the current inflationary environment from the skyrocketing price of steel, lumber and fuel to the significantly increased cost of skilled labour. • Increased demand and a shrinking labour market together with a scarcity of essential materials are having a major impact on construction projects in the Highways and Engineering Service leading to increased costs and delays.

Current Controls
<ul style="list-style-type: none"> • No current controls.

Planned Actions
<ul style="list-style-type: none"> • Amend programmes of work due to increased cost of schemes.

Risk Ref.	Risk Title	Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR28	Asylum & Immigration	4	5	20	2	5	10

Risk Owner	L. Cook
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
P. Cole L. Cook	On target	New	June 2023

Key Potential Impacts
<ul style="list-style-type: none"> Increasing demands resulting from the two refugee crisis's in the last 12 to 18 months (Afghan & Ukrainian) plus the new Home office asylum dispersal and resettlement scheme the numbers placed into Bury are expected to significantly increase over the next 12 months. The Council's statutory and non-statutory homelessness provision will also be impacted by the cost of living crisis as well as general homelessness increasing. The risk is capacity to meet immediate emergency / temporary provision and also having sufficient long term permanent affordable housing to meet demand. Additionally, the Council is at risk of not being able to meet demand and leave families and people vulnerable without appropriate housing.

Current Controls
<ul style="list-style-type: none"> Partnership working with GMCA and NW RSMP to robustly and collectively feedback to the Home office on their new dispersal and resettlement scheme to help ensure numbers placed in GM and Bury are realistic and can be achieved over the next 12 months. Development of the Private rented sector to maximise accommodation opportunities. New DLUHC match funded PRS Development coordinator role (3 years) to create capacity to prevent evictions in the PRS with landlord support + develop better relationships with PRS landlords to create greater access to properties.

- New empty homes officer in post to help deliver the new empty homes strategy that has identified 1000+ long terms voids to target for homelessness & social housing applicants – incentivisation scheme for landlords.
- Appointed new PRS Development Coordinator
- Maximising all opportunities with the 20+ registered social landlord providers in the Borough to ensure all new developments supported by the Council or wider that they provide either social or affordable housing that's accessible for homelessness inc. asylum seekers / refugees within those new developments to assist with demand.
- Reviewing the allocations policy to include a common housing register with all RP's to gain greater access to all social housing across the Borough not just the Council.
- Co-delivery of the new Homelessness Strategy with Bury Homeless partnership
- Existing pathways with Serco / Home Office emergency accommodation within the Borough and the Council homelessness team to meet statutory provision and accommodation.
- Existing pathways for non-statutory provision for asylum seekers evicted from Home office accommodation into Council provision.
- Internal Ukrainian operational meetings to support refugees via the Homes for Ukraine and the Family Visa route.
- Commissioned service with Stepping Stones to support the ARAP and Afghan refugees with support and accommodation.

Planned Actions

- Empty homes officer appointed to deliver and tasked to develop an Empty Homes Strategy.
- Steering group – timescales to have new allocations policy with common housing register by early to mid-2023.
- Home Office 'Dispersal and Resettlement Scheme' Consultation and feedback now provided collectively via GMCA / NW RSMP – awaiting response from the Home Office.
- ELA partnership: GMCA 'Let Us' - Needs refreshing with targets & outcomes.
- New social housing strategy for the Borough to complement the Homelessness Strategy - process and approach to be agreed.

Appendix B – Risk Matrix

Quantitative Measure of Risk – Impact / Consequence Score

	Impact / Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
AT RISK	Very Low	Minor	Moderate	High	Severe
EXAMPLES : NEW POLITICAL ARRANGEMENTS, POLITICAL PERSONALITIES, POLITICAL MAKE-UP					
<p>POLITICAL</p> <p>Associated with the failure to deliver either local or central government policy or meet the local administrations manifest commitment</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : COST OF LIVING, CHANGES IN INTEREST RATES, INFLATION, POVERTY INDICATORS					
<p>ECONOMICAL</p> <p>Affecting the ability to meet financial commitments. These include budgetary pressures, the failure to purchase adequate insurance cover, external macro level economic changes or proposed investment decisions</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : STAFF LEVELS FROM AVAILABLE WORKFORCE, AGEING POPULATION, HEALTH STATISTICS					
<p>SOCIAL</p> <p>Relating to the effects of changes in demographic, residential or social economic trends on council's ability to meet its objectives</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>

	Impact / Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
AT RISK	Very Low	Minor	Moderate	High	Severe
<p>TECHNOLOGICAL</p> <p>Associated with the capacity of the Council to deal with the pace/scale of technological change, or its ability to use technology to address changing demands. May also include consequences of internal technological failures on the Council's ability to deliver its objectives</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : HUMAN RIGHTS, TUPE REGULATIONS, DATA PROTECTION					
<p>LEGISLATIVE/LEGAL</p> <p>Associated with current or potential changes in national or European law</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : LAND USE, RECYCLING, POLLUTION, WASTE MANAGEMENT					
<p>ENVIRONMENTAL</p> <p>Relating to the environmental consequences of progressing the council's strategic objectives</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>

	Impact / Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
AT RISK	Very Low	Minor	Moderate	High	Severe
EXAMPLES : STAFF RESTRUCTURE, CAPACITY, TRAINING, WORKFORCE NEEDS					
PROFESSIONAL / MANAGERIAL Associated with the particular nature of each profession, internal protocols and managerial abilities	The risk will result in a minor delay, inconvenience Can be managed no real impact upon service.	The risk will result in a minor loss, delay, inconvenience, interruption. Opportunity to innovate/make minor improvements missed. Short term effect.	The risk will result in a waste of time and resources. Good opportunity to innovate/improve missed. Moderate impact on efficiency, output, quality. Medium term effect which may be costly to recover from.	The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed. Medium to long term effect and expensive to recover from	The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed. Difficult to recover from and may require a long-term recovery plan/period.
EXAMPLES : BUDGET OVERSPENDS, LEVEL OF COUNCIL TAX, LEVEL OF RESERVES					
FINANCIAL Associated with financial planning and control	Small Loss>£100 The risk will result in a minor delay, inconvenience Can be managed no real impact upon service.	Loss>£1,000 The risk will result in a minor loss, delay, inconvenience, interruption. Opportunity to innovate/make minor improvements missed. Short term effect.	Loss>£10,000 The risk will result in a waste of time and resources. Good opportunity to innovate/improve missed. Moderate impact on efficiency, output, quality. Medium term effect which may be costly to recover from.	Loss>£100,000 The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed. Medium to long term effect and expensive to recover from	Loss>£1,000,000 The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed. Difficult to recover from and may require a long-term recovery plan/period.
EXAMPLES : SECURITY, ACCIDENTS, HEALTH & SAFETY, HAZARDS, FIRE					
PHYSICAL Related to fire, security, accident prevention and health and safety	The risk will result in a minor delay, inconvenience Can be managed no real impact upon service.	The risk will result in a minor loss, delay, inconvenience, interruption. Opportunity to innovate/make minor improvements missed. Short term effect.	The risk will result in a waste of time and resources. Good opportunity to innovate/improve missed. Moderate impact on efficiency, output, quality. Medium term effect which may be costly to recover from.	The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed. Medium to long term effect and expensive to recover from	The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed. Difficult to recover from and may require a long-term recovery plan/period.

	Impact / Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
AT RISK	Very Low	Minor	Moderate	High	Severe
EXAMPLES : CONTRACTOR FAILS TO DELIVER, PARTNERSHIP AGENCIS WITH CONFLICTING GOALS					
<p>PARTNERSHIP/CONTACTUAL Associated with failure of contractors and partnership arrangements to deliver services or products to the agreed costs and specification</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : STANDARDS NOT MET, ACCREDITATION,					
<p>COMPETITIVE Affecting the competitiveness of the service (in terms of cost or quality) and /or its ability to deliver best value</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
EXAMPLES : MANAGING EXPECTATIONS, COMPLAINTS, CONSULTATION, COMMUNICATION EXTERNALLY					
<p>CUSTOMER/CITIZEN Associated with failure to meet the current and changing needs and expectations of customers and citizens</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>

Qualitative measure of risk – Likelihood Score

Descriptor	1	2	3	4	5
	Rare	Unlikely	Possible	Likely	Almost certain
Frequency Time framed descriptors	Not expected to occur for years	Expected to occur annually	Expected to occur monthly	Expected to occur weekly	Expected to occur daily
Frequency Broad descriptors	Will only occur in exceptional circumstances	Unlikely to occur	Reasonable chance of occurring	Likely to occur	More likely to occur than not occur
Probability	1-9% chance	10-24% chance	25-50% chance	51-80% chance	81% or higher

Quantification of the Risk – Risk Rating Matrix

			Likelihood				
			1	2	3	4	5
			Rare	Unlikely	Possible	Likely	Almost certain
Impact / Consequence	5	Severe	5	10	15	20	25
	4	High	4	8	12	16	20
	3	Moderate	3	6	9	12	15
	2	Minor	2	4	6	8	10
	1	Very Low	1	2	3	4	5

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Report to	Audit Committee
From	Sam McVaigh: Director of People & Inclusion
Risk Reference	CR14
Risk Description	Staff Safety & Wellbeing
Recommendation	For analysis and discussion

Context

This risk concerns the impact on service delivery due to staff sickness levels and the potential for both legal and financial consequences due to failure to comply with health and safety legislation. – These two areas are clearly different in many ways but are reflected together in a single risk under the shared theme of staff safety and wellbeing.

In late 2021 an audit of the Council's Health and Safety arrangements gave a 'limited' assurance opinion. Significant work has been undertaken following this audit to strengthen health and safety governance, assurance and culture with the associated audit recommendations now complete. This area, however, remains a key priority and a number of recent reportable health and safety incidents have highlighted the need for continued focus here.

The Council's sickness absence level as of January 2023 is an average of 13.92 days lost due to absence, per full time equivalent employee, in the proceeding 12 month period. This is significantly greater than the Corporate target of 9.85 days. 'Stress, Depression, Mental Health and Fatigue Symptoms' are the highest cause of absence. – An update on staff sickness absence was presented to the Council's Performance and Finance Scrutiny Sub Group in December and a copy of this report is appended below.

Key Potential Impacts

This risk currently has a score of 16, with a likelihood rating of 4 and impact rating of 4. – This is an increase of 1 point in the likelihood rating since the most recent review because of both the increase in sickness absence and the number and nature of recent health and safety incidents.

Current Controls – Sickness Absence

The report appended describes the current range of work ongoing in this area. In summary current controls include:

- A strong employee wellbeing programme with localised action informed by both sickness data and the staff Pulse Surveys
- Targeted work to address key sickness hotspots, particularly in the Operations and OCO Departments
- Management training through a new mandatory management development programme, launched in January of this year
- Improved data, reporting and management prompts for action through the use of the iTrent system
- Strong joint working with the Trade Unions

Planned Actions – Sickness Absence

Again, key future areas of work are set out in detail in the appended work but, in summary, include:

- A review of the Council's Occupational Health function (currently subject to consultation)
- A review of the Council's sickness absence policy
- Continued prioritisation through the 2023/24 Corporate Plan
- Further targeted work with hotspot areas
- Roll-out of a new management information dashboard
- Targeted work to promote positive attendance and to focus on compliance with the Return to Work process.

Current Controls – Health and Safety

Over the past year significant work has been undertaken to strengthen the Council's Health and Safety management infrastructure including:

- Approval of a new [corporate Health and Safety Policy](#)
- Re-establishment of a formal Health and Safety Joint Consultative Committee (JCC)
- Approval of an [annual Health and Safety report](#) via Cabinet
- A programme of quarterly health and safety performance reporting to the Council's Executive Team and Health and Safety JCC
- An annual 'risk assessment needs checker' process, to better understand service level risk profile, and resultant programme of deep-dive health and safety audits flowing from this
- Inclusion of health and safety as a core topic within the new mandatory management development programme.

Planned Actions – Health and Safety

Current planned actions to provide further assurance and reduce the risk profile here include:

- A commissioned external review of health and safety arrangements within the Operations Department, the area of greatest health and safety risk within the Council.
- A strengthened staff training approach including a new mandatory 'elearning' module for all staff and improved automated recording and reporting in relation to essential health and safety training
- Ongoing audit activity and a refresh of the annual 'risk assessment needs checker' process.

BRIEFING NOTE	
To:	Performance & Finance Scrutiny Sub-Group
From:	Sam McVaigh (Director of People and Inclusion) Simon Bagley (Head of HR)
Date:	15 th December 2022
Subject:	Sickness Absence

Purpose

At its meeting on 10th March, the Performance & Finance Scrutiny Sub-Group discussed the latest available information on staff sickness absence and work to promote positive attendance and decrease absence levels. This note provides an update on absence levels and responds to feedback provided at the March meeting.

Background Data

As of the end of October 2022 the Council (excluding schools and Casuals) has an annual absence rate of 14.41 days per FTE. This is an increase on the results for the same month in each of the last two years (13.92 days in October 21 and 13.34 days in October 2020). The figure remains significantly greater than our corporate target of 9.85 days, as well as external benchmarks. The figure is, however, a marginal reduction on the last measure reported to this group in March, based on sickness to the end of January 2022, of 14.94 days per FTE on average. Because the standard absence measure takes account of sickness over the preceding 12 months, the impact of Covid, and particularly the Omicrom variant in early 2022, remain a significant factor in our absence levels.

In April 2022 the Council activated manager self-service reporting functionality in relation to sickness through iTrent. This has significantly improved the accuracy of our data and our ability to ensure all cases are properly logged and managed. This may, in part, account for an element of the reported increase in some areas. As well as self-service reporting this new functionality includes regular email prompts to both managers and HR around the absence management process and also access to real-time data on absence cases and associated triggers. One specific area which this new functionality provides both management prompts in relation to, and the ability to report on, is the completion (and uploading) of Return to Work conversations. Based on absence concluding since 1st April 2022 only 24% of cases have completed Return to Work documentation recorded against them. – Given the

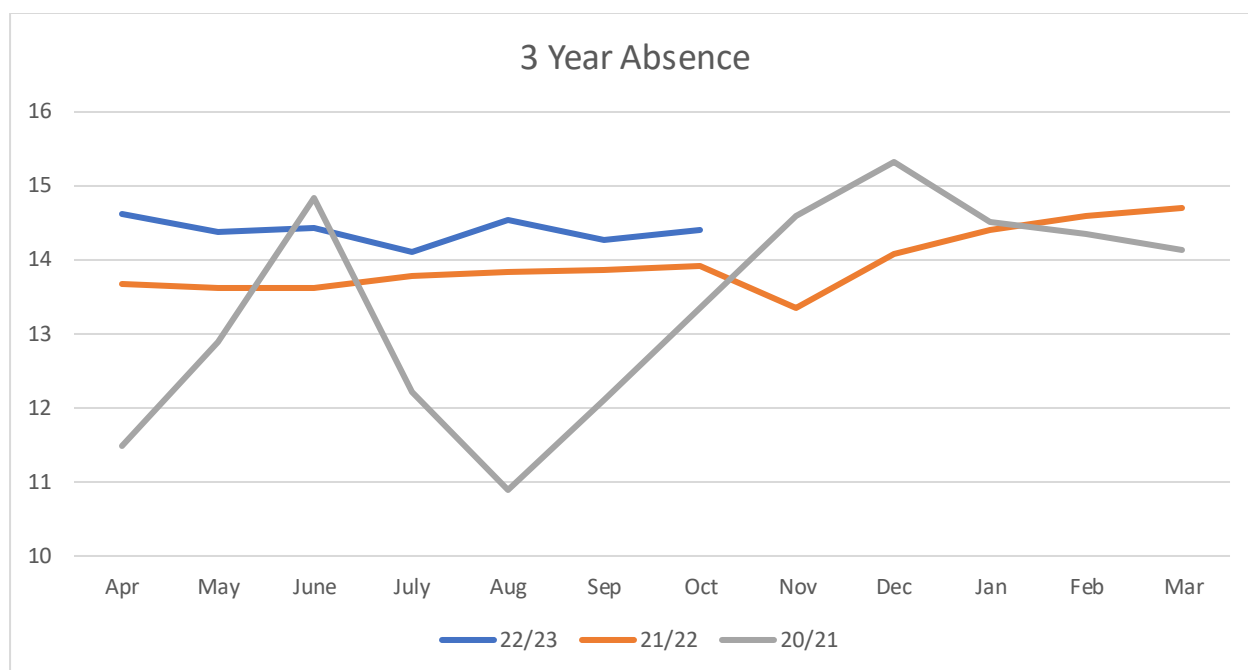
evidenced importance of these conversations in reducing absence levels an increased emphasis will be placed on ensuring completion and sharing data on non-compliance with senior managers.

Reliable benchmarking data on sickness absence is difficult to access at present, in part because of the Covid impact. However:

- Due to the impact of the COVID-19 pandemic across UK workplaces, the huge disruption caused to employee attendance means this is the first time in 20 years that the CIPD's Public Sector Health and Wellbeing at Work survey has been unable to provide a reliable sickness absence rate to benchmark against. However, in 2020 they reported an average absence rate across the sector of 8 days.
- The latest Greater Manchester benchmarking information is currently being collected by North West Employers Organisation, this will be the first time information has been collated for a number of years. An indication of levels elsewhere can, perhaps, be taken from a recent Manchester City Council scrutiny report which shows an average of 14.24 days per FTE lost reducing to 12.32 days once Covid related absence is excluded. These levels are broadly comparable to those of Bury Council.

The table and graph below show the three year trend of sickness absence at a Council level. The graph shows a significant level of volatility in our absence trend in 2020/21, which can be attributed to the progression of the Covid pandemic. The last 2 years demonstrate a reasonably static/consistent level of sickness absence, albeit at a higher level than anticipated. This can be attributed to a number of factors, but specifically; learning to live with Covid, specific long term absence cases and the availability of more accurate data (through better recording and greater ability to analyse data).

Month	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
22/23	14.63	14.37	14.44	14.12	14.53	14.26	14.41					
21/22	13.67	13.61	13.62	13.78	13.84	13.87	13.92	13.34	14.08	14.40	14.60	14.69
20/21	11.50	12.90	14.84	12.21	10.89	12.11	13.34	14.59	15.31	14.51	14.34	14.14



BVPI for Council Departments: 12 Month Comparison

	Average Days lost per FTE	
	12 months to 30 October 2022	12 months to 30 October 2021
Business, Growth & Infrastructure	7.39 (-5.01)	12.40
Children & Young People	10.40 (+0.19)	10.21
Corporate Core	13.66 (+5.05)	8.61
Finance	6.02 (+1.48)	4.54
One Commissioning Organisation	20.92 (-0.96)	21.88
Operations	16.31 (-0.05)	16.36
Sum:	14.41	13.92

Whilst the Council's absence rate is high, there is a significant variation between departments with only two of the six areas falling within the corporate target in the latest reporting month.

When compared against the same month in 2021, whilst there has been an increase of almost half a day absence per FTE across the Council, there have been notable variances across departments.

The data demonstrates a slight improvement across the OCO and a significant improvement within BGI.

The Children & Young People and Operations departments figures are relatively static, but there has been a negative downturn within Corporate Core and Finance.

BVPI Excluding Covid Related Absences

	Average Days lost per FTE (Excluding Covid related absence)	
	12 months to 30 October 2022	12 months to 30 October 2021
Department for Business, Growth & Infrastructure	6.70 (-4.8)	11.50
Department for Children & Young People	9.16 (+0.19)	8.97
Department for Corporate Core Services	12.52 (+5.26)	7.26
Department for Finance	5.35 (+1.31)	4.04
Department for One Commissioning Organisation	16.87 (-1.31)	18.18
Department for Operations	14.03 (-1)	15.03
Sum:	12.37	12.24

The above figures have been calculated in the same way but exclude any absences related to Covid. This demonstrates an overall reduction of an average 2.04 days absent per FTE once Covid related absence is excluded. Whilst there is a downward trend for each department, the most significant change is within the Department for One Commissioning Organisation, indicating a reduction of 4.05 days per FTE. This downward trend is perhaps not surprising given the nature of work in this department.

The removal of Covid related absence indicates that, whilst Operations and the OCO remain the areas of greatest sickness absence, a significant underlying improvement can be demonstrated. However, the increase in sickness across the Corporate Core is emphasised demonstrating that this is not Covid related.

Absence by Reason (Top 3)

(12 month period up to 30 October 2022)

Absence Reason	Count of Absences	FTE Days lost Number	Percentage:
Sickness-Stress, Depression, Mental Health, Fatigue Symptoms	249	7201.40	25.46%
Sickness-Other	399	3995.95	14.13%
Sickness-Other musculo-skeletal problems	192	3370.99	11.92%

The three categories above account for a total of 14,568.34 days lost due to sickness absence out of the total of 28283.55 days lost across the Council between October 2021 and October 2022.

Covid related absence represents the fourth highest reason for sickness over this period (3170.87 days). If we were to include this 62.72% if all days lost would be covered by these reasons.

In total, within the reference period, there were 21 reasons for absence, however it is evident that the main area of focus and planned actions must centre around the top three categories. This is typical of the wider employment sector, with the CIPD Health and Wellbeing at Work Survey 2021 listed the top 3 reasons for absence as:

- Mental Ill Health
- Musculo Skeletal
- Stress

Departmentally, the top three reasons for absence are as follows:

	1	2	3
BGI	Musculo Skeletal	Stress, Depression, Mental Health, Fatigue Symptoms	Other
Children & Young People	Stress, Depression, Mental Health, Fatigue Symptoms	Musculo skeletal	Disability
Corporate Core	Stress, Depression,	Other	Musculo Skeletal

	Mental Health, Fatigue Symptoms		
Finance	Stress, Depression, Mental Health, Fatigue Symptoms	Other	Neurological
One Commissioning Organisation	Other	Stress, Depression, Mental Health, Fatigue Symptoms	Chest/Respiratory
Operations	Musculo Skeletal	Stress, Depression, Mental Health, Fatigue Symptoms	Stomach, Liver, Kidney & Digestive

The category “other” is used when it is difficult to pin down the actual nature of a reason for absence. However, the data provided indicates that “other” is in the top 3 reasons for absence across the Council and is not helpful in trying to identify trends or ways of reducing absence if the underlying reason for absence is essentially unknown.

Work is planned for the coming months with those service areas making most use of this category to understand the nature of these cases and identify if improved manager training or a revision to our absence categories is needed to improve reporting.

Estimated Cost of Sickness Absence

At this group’s March meeting Members asked for an estimated (notional) cost of sickness absence to the Council. Based on the median salary of SCP 22 (Grade 9) and the 28,283.55 days lost in the last 12 months, this cost would be in the region of £4.289m.

It is important to point out that this is not additional expenditure on top of the salary budget, but it is an indicative figure of salary payments made against days where no work was undertaken due to ill health.

In most cases, work will not have been performed or will have been completed by other employees at no extra cost. However, in some front-line roles, particularly within the OCO and Operations departments, additional costs may have been incurred through covering roles by either overtime or the engagement of agency workers.

Promoting positive attendance

At this group’s March meeting Members asked for information on positive attendance and for consideration to be given as to how this is recognised. During the last 12 months 1,153 employees (47% of the workforce) have seen no recorded period of sickness absence. – Careful thought is being given as to how this is recognised given the complex potential reasons for sickness and a risk of creating a sense of negativity, particularly in those areas where staff are required to be absent when experiencing even the mildest symptoms of infection.

Departmental Analysis

An overview of key hotspots, current case volumes and targeted activity by Department is set out below. Within this section the terms ‘long term’ and ‘short term’ are used. These are defined as:

- Long Term – 20+days absent
- Short Term – between 6 and 20 days absent

One Commissioning Organisation

OCO	FTE EMPLOYEES	AVERAGE FTE DAYS LOST
Choices for Living Well	103.65	34.65
Sheltered Services	6.69	21.52
Integrated Neighbourhood Teams (All Areas)	35.04	18.67

Choices for Living well remains a priority area for action. 10 live long term absence cases are currently being managed. In addition to this, short term sporadic absence is a challenge in this service with 271 cases in the reference period 1/11/21-30/10/22.

It is worth noting that, in line with infection prevention guidance, front line employees within the OCO, such as those in Choices for Living Well, need to remain absent for work for 48 hours following the end of sickness symptoms (in cases of illness where infection may be passed on). Strict absence expectations also remain in place for this service in relation to Covid, reflective of national guidance for adult social care settings.

The Choices for Living Well Service has an ageing workforce which is an important consideration when considering absence here, particularly in relation to musculoskeletal issues. The Department has recently retendered its core training in relation to moving and handling, supporting the prevention of injury to staff due to ineffective methods of moving service users residing within Killelea.

Sheltered Services rate of absence remain high. There was a total of 12 long term absences across Sheltered Services and 33 short term. There are no long-term absences live at the moment within the service.

The Integrated Neighbourhood Teams remain a significant area of concern. Analysis indicates that INT Prestwich has the lowest BVPI of 4.87, however the other INT's all have BVPI's above the corporate target of 9.85, ranging from 16.24 in INT West to 32.05 INT Whitefield. There was a total of 10 long term absences managed throughout the reference period and 40 short term absences (inclusive of covid related absences).

Additionally, the Older People Mental Health Team is a service of a high-pressure nature and has a BVPI of 30.57. There have been 2 cases of long-term absence and 10 short term absence across the reference period.

The Hospital Team is also an extremely high-pressure service area to work within. Displaying a BVPI of 22.94, over the past 12 months there have been 2 long term absence cases, 1 of which has now concluded with the other being actively managed. The Health & Social Care sector predominantly has higher sickness due to the nature of the roles. Nationally sickness absence has increased for Health & Social Care roles since the pandemic.

Operations

Operations	FTE EMPLOYEES	AVERAGE FTE DAYS LOST
Lifestyle Service	9.37	43.92
Street Cleansing	26.66	33.32
Waste Management & Transport	95.72	26.02

The Lifestyle Service has a high BVPI of 43.92 and has had 4 long term absence cases, and 9 short term absences over the past year. 2 of the long-term cases have been resolved although 2 remain live and are currently being actively managed.

The Street Cleansing Team has had 12 live long term absence case within the reference period, although all have now been resolved. There have however been 27 short term absences, with 21 of the 26.66 FTE team being absent from work due to illness at one point or other. This would indicate that, unusually, it is the short-term sickness absence management that will require focus in the future to ensure that the BVPI is reduced appropriately.

Waste Management & Transport currently shows a BVPI of 26.02. Within Waste Management, there have been 8 instances of long-term sickness absence and 129 cases of short term sickness absence. There were 3 open long-term absences under case management within the reference period, although 1 has now returned, with arrangements in place to facilitate a return of another in December. One member of staff remains absent on long term absence and is being actively managed.

Transport taken as an individual service has a lower BVPI of 11.35, with 13 short term and 2 long term absences within the reference period, which are all now closed.

Waste Management & Transport (particularly the Waste Management Team) accounted for a total of 3292.22 days absent (31.37%) of the total days absent within the department (as detailed above).

Commercial Services (Catering and Cleaning services) has a BVPI of 16.78, resulting through 453 short term and 87 long term absences within the reference period.

A newly appointed Senior HR Business Partner and HR Business Partner commenced in post to support Operations in November. Strengthening absence management arrangements will be a key priority for this team.

Corporate Core

Corporate core	FTE
Emergency Response & Resilience	47.51
Contact Centre	23.75
Business Support Team	9.65

The pronounced increase in absence levels in the core can be attributed to two broad factors:

1. A small number of very long-term sickness cases
2. The transfer of circa. 100 staff into the Department from April as part of the Business and Executive Support review, including a number with challenging sickness records which are now being managed.

With regards to sickness absence in Corporate Core, from the report at the end of October, 11 people were off work due to long term absence.

Of these 11 people there are 3 individuals who have been off for 49 days or less and 8 have been off for more than 50 days. Because the majority of staff have been off for 50 days or more, this has significantly increased the average number of days lost per person.

The Emergency Response & Resilience team has the highest BVPI figure across the department at 47.51. The team comprises 24.69 FTE employees and has lost a total of 1173.16 days due to absence across the reference period, which equates to 27.25% of the total departmental days lost.

The high figure is because they currently have 3 long term absentees, and all have been off for more than 50 days. 1 staff member has been off for 15 months but is actively being redeployed and there are currently 3 roles that are being explored as

suitable alternatives. 2 staff members remaining absent and are due back to work at some point in December, although a specific date has not yet been agreed.

Business Support, a newly formed team, has a number of absences, which are as a result of a number of staff now being managed and challenged regarding their standard of performance and behaviours which have previously gone unmanaged.

The Contact Centre has a BVPI of 23.75. Comprising almost 26 employees, there have been 13 long term absences within the 12 month period, with 616 working days lost to absence. However, all cases have now been closed and return to works have been facilitated.

Children & Young People

Sickness within the department is relatively low and stable compared to other operational departments.

Regular HR monitoring and review of all sicknesses reaching 20 days takes place, with prompt follow up action.

Regular meetings of the "Voice of the Workforce Group" allow senior management to hear any concerns from the workforce, including those relating to wellbeing, which they are able to address.

A revised service structure is currently being implemented, providing for higher levels of management support / lower levels of supervision ratio for frontline staff in children's social care, ensuring higher quality supervision and supporting employee wellbeing.

In terms of caseloads, the department is working towards implementing maximum caseload limits for social workers (target of 15) to reduce risk of stress / fatigue.

There is a focus on recruitment to substantive vacancies, delivering a stable workforce and sufficient capacity to ensure employees have a reasonable workload.

Finance

Sickness across the Finance department is consistently low.

Regular HR monitoring and review of all sicknesses reaching 20 days takes place, with prompt follow up action with the managers concerned.

A new departmental structure is currently being implemented which has led to some consternation and a rise in absence in particular areas across the service, however this is being addressed through both the restructure exercise and the absence management process.

BGI

Sickness absence across the department has reduced significantly from the same period last year.

Regular HR monitoring and review of all sicknesses reaching 20 days takes place, with prompt follow up action.

The 'Better BGI' forums allow senior management to hear concerns and ideas from the staff.

Actions Underway

The information above focuses largely on current absence data. Whilst excluding Covid related absence demonstrates a circa. 4 day reduction in overall absence levels, irrespective of this, absence levels remain significantly above the corporate target and have increased by 0.13 days based on a year-to-year comparison.

The table below sets out an update on the range of actions currently being progressed to support a sustainable reduction in sickness absence levels. These actions are being progressed as high priority actions as part of a dedicated Workforce Performance Improvement Project which forms a core element of the 'Let's Do It Well' Transformation Programme. The aim is to support a reduction in absence levels to meet, or exceed, the corporate target of 9.85 working days lost per full time employee:

ACTION	DETAIL
Data Dashboards – Phase 1	<p>As part of the ongoing iTrent programme and the roll out of additional functionality, managers now have access to real time dashboards providing a range of HR data metrics, including sickness absence. 70 managers recently attended training sessions to launch the new functionality which will enable tighter oversight of absence levels and triggers across departments.</p> <p>Additionally, HRBP's now have access to better quality and more detailed data to identify hot spots and support managers in the management of sickness absence. A standard dashboard is currently in development which will be refreshed and shared with departmental management teams on a monthly basis through the Senior HRBP's. It will be rolled out to departments early in the new year.</p>
Promotion of Employee Wellbeing	<p>Employee wellbeing remains a significant area of focus and a comprehensive offer is in place which includes:</p> <ul style="list-style-type: none"> - Healthy workplace including our Employee Assistance Programme, Occupational Health service and specific guidance and support in areas such as neurodiversity and the menopause - Healthy and active lifestyle including discounted Bury Leisure membership, cycle to work scheme, referrals to Bury Live Well Service/BEATS

	<ul style="list-style-type: none"> - Healthy finances including our financial support for employees offer, Money Helper and the Manchester Credit Union - Healthy minds including the Access to Work Mental Health Service and free counselling/CBT via the EAP <p>Since the last report a number of strands of action have been progressed as part of our employee wellbeing programme including:</p> <ul style="list-style-type: none"> • A new comprehensive financial wellbeing offer, aligned with the Council's external facing cost-of-living support package. This has included open sessions for staff and proactive on-site support in a number of locations • A series of in-person wellbeing events to support wellbeing and engagement across teams, with events recently facilitated for the Corporate Core, Finance and BGI, responding directly to feedback through the Pulse Survey • A pilot, targeted, training offer for front-line managers in the OCO to better equip them to manage mental wellbeing in the workplace. <p>A key next phase in work to strengthen our wellbeing approach will be a full review of the Council's Occupational Health function which will be concluded by the end of this financial year.</p>
Programme of 1:1 meetings with service managers	<p>HR Business Partners (HRBPs) are continuing to undertake a programme of 1:1 meetings with service managers on a regular basis, using sickness absence reports to jointly analyse live cases, identify hot spots and agree solutions/actions to address them. Through this approach, 71 long terms cases have been successfully managed and returned to work since April 2022. HRBP's are continuing to ensure sickness absence is a top priority for managers through regular management team meetings. Drop in sessions where managers can raise any specific case issues and ask for advice concerning managing absence have also been delivered in service areas with a high sickness prevalence e.g. Killelea and Bradley Fold depot. The HR Team is committed to developing and rolling out a wider programme of cross-departmental drop in sessions around management of attendance from the new year.</p>
Policy Review	<p>Feedback indicates that there is a clear opportunity to simplify the existing sickness absence policy to enable swifter and easier management action. A policy review and revision is underway and a revised sickness absence policy should be due for consideration by the Employment Panel early in the new financial year.</p>

<p>iTrent development</p>	<p>The “switching on” of the absence management module in iTrent from April has improved the governance and management of sickness absence, with the automation of processes aligned to the policy, saving management time and providing real time, accurate data.</p> <p>Additionally, managers now receive automatic email prompts throughout all stages of the absence process to support and enable more effective management of cases.</p> <p>The improved iTrent functionality also provides us with added confidence that all cases of sickness absence are now being managed appropriately.</p>
<p>Management Training</p>	<p>A new mandatory Management Development Programme has been commissioned and is currently in the detailed design stage. The programme will upskill managers in a wide range of areas, including managing employee attendance, the importance of health and wellbeing and wider capabilities to engage and manage the workforce. The programme is to begin roll out in Jan 23 and sickness absence levels will be used as a measure to both identify target managers for the initial cohorts of the programme and measure its effectiveness</p>

Report to	Audit Committee
From	Director of Education and Skills
Risk Reference	CR21
Risk Description	Project Safety Valve
Recommendation	For discussion

Key Potential Impacts

- Risk of Bury Council being withdrawn from Project Safety Valve (PSV) due to increased activity and therefore not reducing the deficit on the DSG (Dedicated Schools Grant) resulting in a loss of in excess of £10M of funding.
- Bury Council does not meet the 5 conditions as set out in the PSV agreement which would result in additional payments being withheld or withdrawn and Reserves would be needed to be used to pay DSG deficit.
- Increase in levels of need post Covid and 45% increase in EHCP assessments mean that finance targets in the eradication of the deficit are not met due to the continued lack of SEND sufficiency in Bury and the continued need for out of borough places.
- The latest PSV forecast is that expenditure on the dedicated schools grant high needs block (DSG HNB) is going to be higher in the 2022/23 financial year than what was previously predicted in the forecast submitted in June, as a result of increasing demand which has significantly increased reliance on independent schools.

We remain focused on the original conditions of Project Safety Valve, as agreed with the Department for Education. Despite positive service improvements, there has been an increase in out of borough placements and EHCPs in mainstream schools. These have resulted in significant challenges for our deficit reduction plan.

Current controls

At the end of February 2023, full-time internal project management capacity was secured to support delivery of PSV. This increased capacity will enable the development and monitoring of the plans to improve service provision, increase sufficiency and reduce the deficit. Governance of the programme is currently being strengthened to focus on progress, risks and issues. Weekly meetings with finance mean that we understand the impact this has on the deficit.

Significant progress has been made with improving the EHCP process and working with parents and Bury2gether to continue to deliver an improved SEND service in Bury. An EHCP Team Manager started in August 2022 and the team has remained stable. This has enabled a greater focus on quality and co-production. Weekly reporting allows for a better understanding of the trajectory of demand to plan resources more effectively to deliver quality plans in a timely manner. The team have mapped out work and robust tracking has ensured improved compliance.

The proposed restructure of Children's Services Education and Early Help will support PSV by enabling improved and focused leadership and management, alongside sufficient capacity to support effective delivery of services. Commissioning expertise has been identified within the proposed restructure which will ensure we obtain value for money on out of borough placements.

In addition to this, significant work has been undertaken to identify the amount of school surplus balance clawback we can expect from Spring Lane and Millwood schools. The finance department has been instructed to proceed with this clawback, totalling £655,786.

Work to model top-ups to match neighbouring Local Authorities has also taken place, as has work to refresh banding descriptors. This will support the moderation of pupils at Millwood and Elms Bank schools, due to take place in March 2023. Moderation will ensure that special schools are funded appropriately for their pupils. Since the banding scheme was introduced in 2019, schools have allocated pupils to bands, and this has not been externally verified. The result has been significant upward drift over the past few years.

Significant progress has been made with the creation of Resource Provision places in primary and secondary schools across Bury. These places will specialise in Social Emotional and Mental Health (SEMH), Autism Spectrum Conditions (ASC) and Speech, Language and Communication Needs (SLCN) and will be phased in from September 2023 to match need. These places, alongside the creation of the Free Special Schools (2 agreed, 1 awaiting outcome of the application), will mean

we will be less reliant on commissioning Independent Non-Maintained provision to meet the needs of pupils. This will have a real impact on the deficit plan as the cost of placing pupils in Independent Non-Maintained Schools is high.

Planned actions

Work is taking place to develop the finance deficit project plan. Once complete, there will be a plan in place to review how we currently commission out of borough placements, moving to a model where we can be assured of value for money. The same process will also be applied to Alternative Provision and the Pupil Referral Unit. This will ensure we pay for provision which is based on need at rates comparable to other Local Authorities.

Moderation of Millwood and Elms Bank special schools will take place in March 2023. We have secured Alistair Crawford, Director of SEND & Inclusion for St Martin's and St Andrew's Schools in Derby to lead the moderation exercise. Alistair is a member of the regional team for Whole School SEND (EMSYH), Co-Chair of the National Network of Specialist Provision (NNSP) and is currently the Specialist lead for Oak National Academy. Other internal and external colleagues will support Alistair with the process. Millwood and Elms Bank are fully engaged with the exercise.

Bury's SEND Graduated Approach Toolkit has been created and will now be embedded in the Local Offer. A task and finish group will begin to meet monthly at the beginning of March 2023 to roll out training across the SENCO network. This will be a rolling training programme, with the first set completed by the end of October 2023. The Graduated Approach will also be embedded in the induction of all education staff. To support delivery of the approach, Barnardo's has been commissioned to create a volunteer network in Bury to signpost professionals to the support available. This is an important step as the Approach is embedded and pupils are supported. Expected outcomes are:

- An increase in the number of pupils receiving SEN support.
- A decrease in the number of requests for EHCPs.

We expect to see a difference in the number of pupils receiving SEN support by July 2023.

The DfE are leading the establishment of the Free Special Schools in Bury. There is a basic timeline in place but there is a requirement for the DfE to create a project group and formalise key milestones. This will enable us to work through any local issues regarding legal, land and property, planning and highways. A formal ask will be made of the DfE regarding the project group because progress with the Free Special Schools impacts directly on sufficiency and our ability to reduce out of borough placements.

A meeting with colleagues from Slough Council on the 6th March 2023 will enable us to identify further opportunities to reduce the deficit on the DSG.

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Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Date: 30 March 2023
Subject:	Internal Audit Progress Report	
Report of:	Section 151 Officer	

Summary

1. This report sets out the progress to date against the annual audit plan 2022/23. The report enables Members to monitor the work of the Internal Audit service, raise any issues for further consideration and provide an opportunity to request further information or to suggest areas for additional or follow up work.

The conclusions drawn from the report are:

- The majority of work outstanding from the 2021/22 plan has now been completed and work on 2022/23 plan is progressing. Fifteen reports have been issued to Members since the beginning of the financial year.
- Three reports within the 2022/23 annual plan have been issued with a Limited assurance. These reports will need to be considered within the Annual Governance Statement produced at the end of the financial year 2022/23.

Recommendation(s)

- Members note this report and the work undertaken by Internal Audit
- Members agree that the Chair of Audit Committee approves the deferral of audit reviews in-between Audit Committee meetings.

Report Author and Contact Details:

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Position: Audit Manager / Acting Head of Internal Audit

Department: Corporate Core - Finance

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Background

- 1.1 This report outlines the work undertaken by Internal Audit between 1st April 2022 to 17th March 2023
- 1.2 Management is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements i.e., the control environment. Internal Audit plays a vital role in reviewing whether these arrangements are in place and operating properly and providing advice to managers. On behalf of the Council, Internal Audit review, appraise and report on the efficiency, effectiveness and economy of these arrangements and provide assurance to the organisation (Chief Executive, Executive Directors, and the Audit Committee) and ultimately the taxpayers, that the Council maintains an effective

control environment that enables it to significantly manage its business risks. The service helps the Council achieve its objectives and provides assurance that effective and efficient operations are maintained.

- 1.3 The assurance work culminates in an annual opinion given by the Head of Internal Audit on the adequacy of the Council's control environment, based on the work undertaken, and this opinion feeds into the Annual Governance Statement.
- 1.4 The Internal Audit Plan for 2022/23 provides for 684 days to be delivered throughout the 2022/23 year across all Council Departments, and group companies i.e., Six Town Housing and Persona. The Audit plan covers a range of themes.
- 1.5 The 2022/23 plan was approved by Audit Committee at the meeting on 25th July 2022.
- 1.6 Work has been continuing throughout the year to date, completing outstanding reviews from 2021/22 and addressing audits in the 2022/23 plan. Regular progress reports are produced, informing Members of audit activities, and this is the third report of the 2022/23 financial year covering the period from 1st April 2022 to 17th March 2023

2.0 ISSUES

2.1 Annual Audit Plan

- 2.1.1 The annual plan for 2022/23 was presented to Audit Committee in July 2022 and provided for 684 audit days to be delivered throughout the year.

The original plan is shown at appendix A and has been updated to show the current position.

The number of days earmarked in the original plan to undertake investigations has been exceeded. Additionally, a request was received for an additional piece of work to be undertaken from the Director of Children's Services. Therefore, at November 2022 Committee approval was given for three audits to be deferred from the 2022/23 plan.

2.2 Audit Plan Progress

This report details the outcome of reviews undertaken, including work reported to Audit Committee in this period, work currently ongoing and draft reports which have been issued to Audit clients.

Audits completed and Reports Issued.

- 2.2.1 There are two tables detailed below.

Table 1 below summarises the 4 audits that have been finalised and issued since the commencement of the current financial year but relating to last financial year, and the corresponding number of agreed actions and overall level of assurance provided for each of those audits.

These reports were considered in formulating the annual opinion of the Head of Internal Audit, reflected in the Annual Governance Statement for 2021/22 and will not be carried forward and reflected in the opinion for 2022/23.

Full reports have been provided to Committee Members for each of these reviews, during the Committee meeting which met on 25th July 2022.

Table 1: Final Reports Issued – already considered in annual opinion for 2021/22

Audit	Number of agreed actions and priority				Level of Assurance
	Fundamental	Significant	Merits Attention	Total	
Estates Property Management	7	7	2	16	Limited
Choices for Living Well (Killelea) Petty Cash	3	6	0	9	Limited
Residential Placements	0	1	1	2	Moderate
Leisure Income	1	7	1	9	Limited
Total	11			36	

Table 2 summarises the 15 audits which have been finalised and issued since the commencement of the current financial year and the corresponding number of agreed actions and overall level of assurance provided for each of those audits. All of these relate to audits included within the 2022/23 audit plan and will be considered when formulating the annual opinion of the Head of Audit for the 2022/23 Annual Governance Statement.

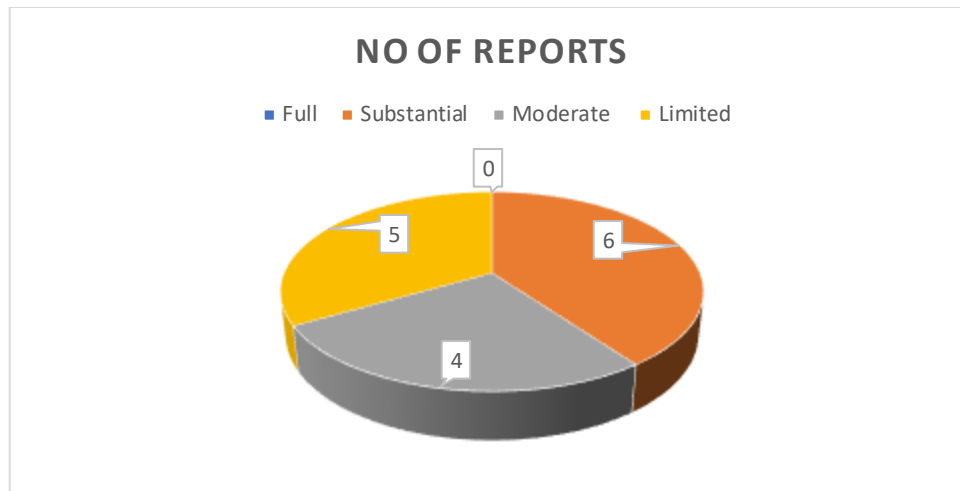
Reports shaded in the table were presented to Audit Committee in September 2022 and November 2022. For the remainder of the reports, summary reports detailing the overall opinion, the findings, recommendations, and action plans of these reviews, are presented in part B of this Audit Committee meeting. The summary reports are exempt from publication as they may contain information which is likely to reveal the identity of an individual or information relating to the financial or business affairs of any particular person (including the Authority).

Table 2: Final Reports Issued – which will be considered in the overall annual opinion for 2022/23. (Summary reports are available in Part B of the meeting).

Audit	Number of agreed actions and priority				Level of Assurance
	Fundamental	Significant	Merits Attention	Total	
Bury Council					
Contracts Register	0	2	2	4	Substantial
NNDR Key Controls	0	2	1	3	Moderate

Housing Benefit Key Controls	0	1	0	1	Substantial
Council Tax Key Controls	0	2	0	2	Substantial
Debtors Key Controls	2	4	2	8	Limited
Treasury Management Key Controls	0	4	1	5	Moderate
Children's Services Complaints	0	1	2	3	Substantial
CCTV	0	0	1	1	Substantial
Payroll Key Controls 2021/22	0	5	4	9	Moderate
Main Accounting Key Controls 2021/22	2	4	2	8	Limited
Transport Stores	3	10	7	20	Limited
Six Town Housing					
Six Town Housing Disabled Facilities Adaptations	2	2	0	4	Limited
Six Town Housing - Procurement of Contractors and Delivery of Capital Programme	0	3	1	4	Moderate
Hoarders	1	8	1	10	Limited
Anti-social behaviour	0	1	2	3	Substantial

Number of assurance levels given in Final Audit reports to be considered in the annual opinion for 2022/23.



2.2.2 Any level of assurance given to each audit is a balanced judgement based upon the established system of controls, the subject's approach to risk management and the nature of any recommendations and actions agreed. (See appendix B for explanations of the various levels of assurance).

Actions are classified over the categories of Fundamental, Significant and Merits Attention. See appendix B for explanations of the various levels of priority.

2.2.3 The agreed actions are designed to improve the control environment and / or improve "value for money" within the client's area of responsibility and we can report that the actions made in this period have been agreed by management.

Our audit reports include an action plan that records the detail of our findings, the agreed action that management intend to take in response to these findings and the timescale to undertake such action. This provides a record that progress can be measured against when we undertake our Post Implementation Reviews or follow up work.

2.3 Follow ups

All audit reports are subjected to a follow up review. For those reports issued with limited assurance, a follow up review is undertaken 3 months after the report has been finalised, and for all other reports, a follow up is undertaken after six months. The recommendations which had been graded fundamental or significant are subject to follow up. Twenty-one follow up exercises have been undertaken in 2022/23, and details are presented in. part B of this meeting

2.4 Other work

This section details other work completed by the audit team during the period.

2.4.1 Assurance work - Ongoing reviews

There are some audits still being finalised from the 2021/22 plan and work is ongoing to deliver the audits detailed in the audit plan for 2022/23. It is expected that final reports will have been issued for these areas before the next Audit Committee meets in July 2023. Audits which are currently taking place are: -

2021/22

- Housing Development Programme (AB)
- Highways Maintenance

These audits are being finalised, and draft reports are expected to be released in April 2023.

There have been delays due to auditors required to undertake investigation work.

2022/23

- Cash and Bank Key Controls
- Supporting Families
- Home Care
- Care Planning Permissions
- Six Town Housing Invoice Processing

The key control reviews, and the reviews of Housing Development Programme, Highways Maintenance, Payroll and Additional Hours (operations Department) are being finalised, and draft reports are expected to be released in March 2023. The remaining reviews, including the Six Town Housing reviews, are ongoing and draft reports are expected to be released in April 2023.

2.4.2 Assurance work – Draft reports

2022/23

- Creditors Key Controls
- Six Town Housing – No Access
- Six Town Housing Rents Key Controls 2021/22
- Payroll and Additional Hours (Operations Department)
- Procurement Exercise (specific creditor)

2.4.3 Grants

The following grant claims have been reviewed. The grant claims were agreed and signed off as accurate.

- Public Sector Decarbonisation Scheme
- Track and Trace Support Payments
- Bus Operators Grant
- Local Transport Capital Block Funding (Pothole Fund)
- Universal Drug Treatment Grant

2.4.4 Investigations / Fraud / Whistleblowing

Internal Audit are responsible for updating the Council anti-fraud and corruption policy and strategy which incorporates the whistleblowing policy.

The strategy is scheduled for review. Work has commenced to review the strategy. The current strategy is very detailed and covers a variety of topics being: -

- Whistleblowing Policy
- Housing Benefit / Council Tax Benefit – Fraud Prosecution Policy
- Standards of Conduct (Local Government Act 2000 PART III)
- Guidance for Members and Officer on how to report suspected fraud and corruption
- Local Code of Corporate Governance
- Anti-Money laundering Guidance
- Anti-Bribery Policy

The review taking place is looking at the individual sections and going forward the issues will be presented in separate shorter documents.

Three areas have been revisited to date: - and

- Bury Anti -Fraud and Corruption Strategy
- Bury Fraud and Corruption Prosecution Policy
- Bury Council Whistleblowing Policy

The revised documents are being considered by the Senior Leadership Team and it is expected that the documents will be presented to Audit Committee for approval in July 2023.

The remainder of the sections will also be reviewed and brought to Audit Committee in July 2023.

The audit section is also responsible for managing whistleblowing information reported to the Council.

The team continues to be available to support the business with internal investigations providing technical skills and advice when called upon and managing the whistleblowing hotline / online referrals.

Any investigations relating to whistleblowing, which are undertaken by the Internal Audit section will be reported to future Audit Committee meetings in part B of the meeting.

The original annual plan provided for 50 days to be spent on investigations, and as at 7th March 2023 this figure had been exceeded and totalled 115 days.

National Fraud Initiative

The Council is required to take part in the mandatory exercise which is undertaken every two years. Data extracts from a variety of financial systems are submitted to the Cabinet Office, where the information is cross checked to similar information from other organisations. The 2022 exercise has now commenced. Data extracts were taken from a number of systems and were verified and uploaded to the Cabinet Office, where they were matched with submissions from other organisations. Results

indicating possible data matches were released at the end of January 2023 and are now being reviewed.

2.4.5 Information Governance and Data / Digital

Internal Audit provide advice and consultative support to the Council's arrangements for information governance and its response to the Information Commissioners Office (ICO) inspection in June 2021. An IG Delivery Group has been established and Internal Audit are represented on this group.

2.4.6 Supporting Transformation and Change

The Internal Audit Plan includes a provision of days to be made available to support services throughout the year by providing consultancy advice or independent assurance as / when our input is appropriate.

- Payroll: Support and advice has been given to the HR and Payroll Teams as they develop the use of the i-trent payroll system.
- Advice has been given to schools to address enquiries regarding petty cash, how to deposit income to the Council bank account, retention of records and pecuniary interests.
- Advice has been given regarding the review of the income collection system for the Bereavement Service.

2.4.7 School Audits

Individual School Audits are not incorporated in the 2022/23 plan, they have been replaced with thematic reviews of areas which were covered in the school audit reviews.

There are however arrangements in place that Internal Audit will undertake School Audits on request from the Executive Director of Children's Services and / or Executive Director of Finance, where it is thought an audit review would be beneficial to the School and the Council. There have been no requests to date for individual schools to be audited.

A Schools Assurance Group has been established within the Council and Internal Audit are represented on this group, providing advice to the group on specific issues which may arise at schools.

2.5 Resources

2.5.1 Requests for additional work

Throughout the course of 2022/23, audit resources have had to be utilised to respond to various whistleblowing allegations which have been received. As identified above the days utilised to date have exceeded the annual plan provision for this year by 65 days.

Additionally, a request has been made to provide support to Children's Services, to examine the system / processes for reaching care planning permissions.

To take account of the additional days utilised for investigations, and to accommodate the request from Children's Services, the audit plan was revised at the last meeting of

this Committee, which approved the deferral of three audit reviews. The reviews deferred were:-

Subject	Days	Reason to defer
Risk Management and Assurance Framework	15	Whilst a risk manager has been appointed the restructure will not be implemented until the New Year
Corporate Finance Budgetary Controls	15	Corporate review ongoing
Six Town Housing Client Management Arrangements	15	Corporate review ongoing
Total	45	

Since the last meeting in December 2023, further slippage has been identified in the 2022/23 plan, due to the loss of a team member, and additional time required for investigations / completion of ongoing reviews. A number of reviews have not been delivered in 2022/23 and have been carried forward to the 2023/24 plan. The 2023/24 plan is to be presented to this Committee this evening.

2.5.2. Staffing

There has been sickness reported in the team for the current financial year. A provision for sickness is made in the annual plan, and this total provision has been slightly exceeded.

As part of the Finance Restructure, a member of the Audit Team has transferred to the Accountancy Team.

A Senior Auditor has been appointed and has now joined the team.

Recruitment is ongoing to fill two auditor vacancies created as part of the finance restructure.

Given the request for additional work, the extra time needed for investigations, and the loss of another member of the team during the Finance restructure, the annual plan for 2022/23 will not be fully achieved. Audit reviews which have not been undertaken in 2022/23 will be reconsidered and where appropriate will be carried forward to the 2023/24 plan.

Links with the Corporate Priorities:

Please summarise how this links to the Let's Do It Strategy.

- Internal Audit undertakes assurance work to all Departmental Directors and Statutory Officers regarding the systems in place, making recommendations for improvements

to control and protect the assets and resources of the Council. The control and mitigation of the loss of funds gives the assurance that public money is used in an appropriate manner to deliver the Corporate Priorities.

Equality Impact and Considerations:

Under section 149 of the Equality Act 2010, the ‘general duty’ on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act.
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations and demonstrate that we are paying ‘due regard’ in our decision making in the design of policies and in the delivery of services.

Internal Audit provide assurance to Committee Members and the public that the organisation is delivering services in line with agreed policies and procedures which have considered the requirements of the Equality Act 2010.

Environmental Impact and Considerations:

Please provide an explanation of the carbon impact of this decision.

- N/a – no decision required
-

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the terms of reference for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Actions are reported to managers and progress is monitored and reported on a regular basis.

Legal Implications:

- The Council must have a sound system of internal control which facilitates the effective exercise of its functions, including risk management. This is both a legal requirement and a requirement of the Financial Regulations set out in the Council’s

Constitution. This report provides information on the work of the Council's Internal Audit Service, in ensuring compliance.

Financial Implications:

- There are no financial implications arising from this report. The work of the Internal Audit Service however supports the governance framework.

Background papers:

- Internal Audit Plan 2022/23
- Internal Audit Reports issued throughout the course of the year

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning

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CORPORATE GOVERNANCE AND RISK								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Reported	Assurance	Comments
Corporate Core	Risk Management and Assurance Framework	Failure to identify major risks that may prevent the Council from achieving one or more of its objectives. Failure to ensure that the major risks are being managed.	Review of risk management arrangements at corporate level – review of the Council's risk management strategy and arrangements for the maintenance of risk registers. Review the associated information management system and reporting arrangements.	15	QTR4			Brought forward from 2021/22. To be completed once the finance restructure is recruited to which sees strength added in this area. Deferred until 2023/24 (approved by Audit Committee December 2022)
Corporate Core	Complaints Procedures	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the Ombudsman.	Review of system for receiving and dealing with complaints.	15	QTR2			2021/22 undertook a review in Childrens Services following request from Management. Included in 2022/23 to do a

								further review in another service area. Deferred until 2023/24 (approved by Audit Committee December 2022)
Corporate Core	FOI /Subject access	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the Ombudsman.	Review of system for receiving and dealing with FOI / SAR requests. Specific request to focus testing on Childrens' Services.	15	QTR3			Brought forward from 2021/22
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Six Town Housing	Procurement of Contractors and Delivery of Capital Programme Schemes	Failure to comply with contract procedure rules, and failure to have adequate systems in place, could result in financial loss and additionally in reputational damage	Follow up review to ensure recommendations from a previous internal audit have been addressed and to review arrangements in relation to the control of materials / stocks which was an issue raised in an	20	QTR1	Audit Committee October 2022	Moderate	Complete

		should complaints / allegations be received.	external review commissioned by the Council in 2021/22.					
Childrens Services	Recruitment Process	Failure to undertake robust pre-employment checks (right to work in the UK etc.) which may result in reputational damage or financial penalties.	Review of recruitment process – including assurance over the design and operation of the recruitment process including: 1 completeness and timeliness of pre-employment checks 2 completeness, accuracy and timeliness of adding new employees to the payroll 3 monitoring by HR of compliance with pre-employment and recruitment processes 4 an appropriate division of duties is enforced by the system.	15	QTR4			2021/22 included a proposal for Corporate review - however Childrens Services asked for a piece of work and this has not yet been undertaken. Therefore brought budget forward from 2021/22 and propose to use this budget for the review requested by Childrens Services. Defer Corporate Core review until 23/24

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Operations	Health and Safety	Potential damage to health / wellbeing or loss of life which may result in claims, reputational damage, litigation or corporate manslaughter	Review of Health and Safety arrangements within Operational Services, including the identification of services provided, the risk assessments in place action to address any remedial action identified.	15	QTR3			Brought forward from 2021/22
SERVICE REFORM (Core Financial Systems)								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments

<p>Corporate Finance</p>	<p>Finance Systems - key controls</p>	<p>Errors and omissions resulting in weaknesses in the integrity of financial data and statements</p>	<p>Routine annual review of high-level controls within the key finance systems, retrospective review looking at transactions in 2021/22, to support closure of accounts process. Council Tax NNDR Housing Benefits Treasury Management Payroll Creditors Main Accounting Debtors Cash Collection and Banking.</p>	<p>80</p>	<p>QTR 1</p>			<p>Draft reports issued to client, expect to issue as final November 2022</p> <ul style="list-style-type: none"> • Creditors <p>Draft reports in review process, expect to issue as draft December 2022</p> <ul style="list-style-type: none"> • Cash Collections and Banking <p>Final reports issued to Committee</p> <p>NNDR Council Tax Housing Benefits Debtors Treasury Management Payroll Main Accounting</p>
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Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Corporate Finance	Budgetary Control	Failure to identify budget variances promptly and take corrective action.	Routine review of the council's approach to budget development, monitoring/ forecasting and taking action to address significant variances.	15	QTR4			Deferred until 2023/24 (approved by Audit Committee December 2022)
Corporate Finance	National Fraud Initiative	Statutory requirements are not complied with	Manage and co-ordinate the NFI including additional checks on data matches where appropriate.	15	QTR3 and QTR 4			Ongoing exercise, New datasets uploaded to Cabinet Office – November 2022, results released end of January, now being examined.
Corporate Finance	I-Trent - Payroll – Additional hours / overtime payments	Failure to respond effectively and efficiently to any major incident.	Review arrangements to manage and process timekeeping and overtime effectively as the self-serve module is introduced in i-trent. Cover all directorates, and report to each Executive Director with results of findings.	15	QTR2			Brought forward from 2021/22. Suggest choose one directorate – 15 days is too narrow to look at all directorates – Draft report issued to client,.

SERVICE REFORM (Grants and Verification)							
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing		Comments
Corporate Finance	Grant Claims	Failure to comply with grant arrangements.	Certification of those grant claims required to be certified by the Council's head of internal audit. Anticipated during 2022/23: - Public Sector Decarbonisation Scheme Bus Operator Grant	15	QTR 1 to QTR 4		Grants reviewed to 17.11.2022 <ul style="list-style-type: none"> • Public Sector Decarbonisation Scheme • Bus Operator Grant • Track and Trace Support Payments • Universal Drug Treatment

								<ul style="list-style-type: none"> Local Transport Capital Block Funding (Pothole Grant)
Children and Young People	Dedicated School Grant	The Council may fail to address the recommendations made by the DFE, and DSG recovery may not be achieved.	Review work being undertaken to ensure that recommendations identified during the Safety Valve project are being addressed and DSG recovery is being achieved.	20	QTR3 / 4			
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Communities and Wellbeing / One Commissioni	GM Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives.	Routine annual review. GMCA have been granted devolved powers over the programme and are collaborating to develop a	10	QTR2/3			Deferred until QTR 4 following changes to work programme by GMCA. Work in

ng Organisation			more traditional / risk-based approach to the annual assurance work. Reviews to be undertaken once / twice a year as directed by GMCA and the devolution agreement.					progress, draft report being prepared.
PLACE AND PEOPLE								
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments

Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice could impact on the Council's reputation and reliance placed on the CCTV function in supporting other agencies and community safety.	Annual review as required by CCTV agreement.	5	QTR1			Final report issued to Committee
Operations	Stores	Weaknesses in the control of assets and stock may result in losses / increased costs.	Review the arrangements to manage the assets held at the Stores based at Bradley Fold depot.	15	QTR3			Final report issued to Committee
Children and Young People	Independent Foster Agency	Inability to place "looked after children" with suitable families or promptly as the need arises.	Review of the use of IFA's, including the controls in place to help ensure cost effectiveness and manage quality and quantity of placements.	20	QTR4			Brought forward from 2021/22. There is also additional capacity to the foster team as part of the Childrens and Young People Restructure to increase the number of Bury foster carers.

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Children and Young People	Care Packages	Failure to comply with Council policy and legislation when procuring goods / services / administering contracts with suppliers. Best value may not be achieved, and high-cost care packages may not be challenged.	A review of the process for the calculation and award of care packages for vulnerable children, and the billing and payment processes around care processes to provide assurance that financial risks are mitigated. Review arrangements in place for ongoing reviews of care packages to ensure they are still appropriate and consider the financial controls in particular authorisation for changes to rates and providers. Determine if any benchmarking processes are in place and review.	15	QTR3			Brought forward from 2021/22

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Children and Young People	School and College Transport	Children with special educational needs may be excluded from Education as they may not have any available transport / support to enable them to be able to travel to and from school.	Review the management and contractual arrangements over SEN transport to ensure outcomes for service users are achieved and risks to the service users and the Council are mitigated.	15	QTR3			Brought forward from 2021/22
Communities and Wellbeing / One Commissioning Organisation	Home care packages	Failure to comply with Council policy and legislation when procuring goods / services / administering contracts with suppliers. Best value may not be achieved, and high-cost care packages may not be challenged.	A review of the process for the calculation and award of care packages for vulnerable adults, and the billing and payment processes around homecare processes to provide assurance that financial risks are mitigated. Review arrangements in place for ongoing reviews of care packages to ensure they are still appropriate and consider the financial controls in particular authorisation for changes to rates and providers. Determine if any	15	QTR3			Brought forward from 2021/22 Engagement letter issued to client, and work to be undertaken March 2023.

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Operations	Fleet Management	Vehicles and plant may be mis-used / mis-appropriated	Review to assess the security of the vehicle and plant equipment and the arrangements in place to ensure that all items can be accounted for.	10	QTR3			Brought forward from 2021/22 Allocated to Auditor - on hold pending completion of other work.
Operations	Car Parking Income	Income due may not be collected, effecting cash flow of the Council. Additionally, errors and omissions resulting in weaknesses in the integrity of financial data and statements	Review the processes in place to ensure that income due to the service is collected in line with any agreements in place, and that the income is collected and posted to the accounts promptly.	15	QTR3			Brought forward from 2021/22

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Operations	Climate Change	Due to the Global increase in energy prices there will be significant increases in gas and electricity costs for 2022/23.	Review processes in place for the monitoring and targeted reduction of energy costs, including energy audits, building conditions surveys, and rationalisation of the estate	15	QTR 4			

CONTRACTS							
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing		Comments
Corporate Finance	STH Client Management arrangements	Failure to implement the clauses in place in the management agreement could provide a risk of financial loss to the Council in addition to reputational damage.	A new agreement has been implemented and a review is required to ensure that the terms of the agreement are being adhered to.	15	QTR3		Brought forward from 2021/22 Deferred until 2023/24 (approved by Audit Committee December 2022)
Corporate Finance	Persona	Failure to implement the clauses in place in the management agreement could provide a risk of financial loss to the Council in addition to reputational damage.	A new agreement has been implemented and a review is required to ensure that the terms of the agreement are being adhered to.	15	QTR3		Brought forward from 2021/22

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Business Growth and Infrastructure	Regeneration Projects	Failure to comply with Council policy and legislation	Identify regeneration projects that have / are taking place. Review a project to ensure that best practice was followed, considering project initiation, procurement of works, ongoing monitoring, and administration of payments, record keeping and post project implementation review.	15	QTR3			Audit brought forward from 2021/22
SUPPORT / SYSTEMS IMPLEMENTATION								

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing			Comments
Corporate Core – Finance	I-Trent	Failure to adequately secure systems could result in a data breach, loss of service / downtime and loss of data.	Provision to support system implementation.	5	TBA			Advice to be given as and when requested.
			TOTAL	440				

OTHER COMMITMENTS		
<i>Activity</i>	<i>Indicative Days</i>	<i>Comments</i>
Completion of audits commenced during 2021/22: Regeneration Projects Estates Property Management Choices for Living Well (Killelea) Petty Cash Childrens Services -Complaints	38	Indicative days increased from last year as were underestimated. Final reports now issued for <ul style="list-style-type: none"> • Estates Property Management • Choices for Living Well (Killelea) Petty Cash • Residential Placements

Residential Placements Leisure Income Highways Maintenance		<ul style="list-style-type: none"> • Leisure Income • Childrens Complaints <p>Draft reports being finalised for</p> <ul style="list-style-type: none"> • Regeneration - Housing Development • Highways Maintenance
Audit work for Six Town Housing and Persona (separate audit plans)	71	<p>STH only – plan reduced from 75 to 36 to bring in line with SLA.</p> <p>35 days planned for Persona</p>
Post Implementation Reviews and Action Tracking	30	<ul style="list-style-type: none"> • Following up limited assurance reviews in more depth – so need to increase provision to allow for additional testing. <p>Follow ups completed for: -</p> <ul style="list-style-type: none"> • GDPR • ICES • Members Allowances • Members Discretionary Budgets • Debtors Key Controls 2020/21 • Cash and Bank Key Controls 2020/21 • Six Town Housing – Procurement • Estates Property Management • Data Quality • Payroll Key controls 2020/21 • Council Tax Key Controls 2020/21 • Housing Benefit Key Controls 2020/21

		<ul style="list-style-type: none"> • NNDR Key Controls 2020/21 • Treasury Management Key Controls 2020/21 • Main Accounting Key Controls 2020/21 • Housing Rents Key Controls 2020/21 • STH Electrical Safety – Furnished Properties • STH Electrical Safety – unfurnished Properties • Leisure Centres Income Review • Residential Placements • STH Fire Safety
Contingency for GMCA Collaboration / reactive GM assurance work	5	
Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	50	Provision increased as was too low last year. Provision has been exceeded, Audit Committee informed December 2022 and a request made to delete 3 audit reviews from 2022/23 plan.
Contingency for reactive or unplanned work, management request, consultancy work	30	Draft report issued to client
Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme (QAIP), anti-fraud and corruption strategy, audit planning and Committee's support	196	
Provisions for annual leave / training / sickness	310	Increased from 2021.22 Have lost a member of staff, however, another Member of staff now undertaking CPFA training.

Provision of ICT review – by Salford Computer Audit Services (System Licencing)	20	Meeting has been held with Salford Technical Audit Team and Bury Council Joint CIO. Agreement made for review to be undertaken of IT Asset Management, including a review of software licensing. Review to commence December 2022. Review not yet commenced.
Total:	750	
Combined Total:	1190	
Audit days to be delivered	684	(Exclude 196+310)

Explanation of Opinion ratings:

Overall Opinion	Explanation
Full	The framework of governance, risk management and control is adequate and effective.
Substantial	Some improvements are required to enhance the adequacy and effectiveness of governance, risk management and control.
Moderate	There are significant weaknesses in the framework of governance, risk, management and control such that it could be or could become inadequate and ineffective.
Limited	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Explanation of Recommendation ratings:

Recommendation	Explanation
Fundamental	Action required to address a fundamental breakdown of control and / or to prevent a serious financial loss.
Significant	Action required to address a significant control weakness and /or to significantly improve operational efficiency.
Merits Attention	Action required to enhance control and / or to improve operational efficiency.

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Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	30 th March 2023
Title of report:	Internal Audit Annual Strategy and Plan 2023/24
Report by:	Executive Director of Finance (S151 Officer)
Decision Type:	Council
Ward(s) to which report relates	All

Executive Summary:

This report sets out the context of the Internal Audit Service and explains the approach to the compilation of the 2023/24 internal audit annual plan. The annual plan is incorporated at Annex 1 to the report.

Recommendation(s)

That:

- Members note the contents of the report
- Members approve the annual audit plan for 2023/24

Key Considerations

Background information to this report is contained in the main report.

Community impact / Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

Equality Impact and considerations:

24. Under section 149 of the Equality Act 2010, the ‘general duty’ on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

25. The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying ‘due regard’ in our decision making in the design of policies and in the delivery of services.

Assessment of Risk:

The following risks apply to the decision:

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the terms of reference for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Actions are reported to managers and progress is monitored and reported on a regular basis.

Consultation:

N/a

Legal Implications:

The Council must have a sound system of internal control which facilitates the effective exercise of its functions, including risk management. This is both a legal requirement and a requirement of the Financial Regulations set out in the Council’s Constitution. This report provides information on the proposed work of the Council’s Internal Audit Service, in ensuring compliance.

Financial Implications:

There are no financial implications arising from this report. The work of the Internal Audit Service supports the governance framework.

Report Author and Contact Details:

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Background papers:

Internal Audit Plan 2023/24

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning
QAIP	Quality Assurance and Improvement Programme
FOI	Freedom of Information
SAR	Subject Access Request
NNDR	National Non-Domestic Rates

Internal Audit

Annual Strategy and Plan

2023/24

“Providing assurance on the management of risks”



Internal Audit Plan 2023/2024

“Providing assurance on the management of risks”

1. Introduction and background

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals.”
- 1.2 The PSIAS note that the internal audit plan should incorporate or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the internal audit charter.
- 1.3 The internal audit strategy aims to add value to the Council and stakeholders by providing objective and relevant assurance, and contributing to the effectiveness and efficiency of governance, risk management and control processes. Audit reports will provide audit analyses, findings and recommendations.
- 1.4 The audit plan of work provides the Council with objective opinions on the effectiveness of the organisation’s risk management, control and governance arrangements. These opinions are a key element of the evidence to inform:
 - The Annual Report and Head of Audit Opinion; and
 - The Annual Governance Statement.
- 1.5 The internal audit plan of work for 2023/24 aims to support the Council in making best use of resources and the assets available and takes into account strategic risks
- 1.6 The achievement of the Council’s corporate objectives requires all areas of the Council to work effectively and efficiently in its use of resources whilst demonstrating transparent governance arrangements and effective arrangements for risk management.

- 1.7 The purpose of this document is to put forward a strategy and plan that provide a robust basis for internal audit work whilst acknowledging that we must retain sufficient flexibility to allow us to react to changes in the risk environment. The plan sets out a series of risk based reviews that will support the Council to achieve its objectives.
- 1.8 This document sets out the Internal Audit Plan 2023/2024 for Bury Council. These services are provided by the Internal Audit Service, who are within the Fraud, Audit, Insurance and Risk Team, of Corporate Core - Finance Directorate. This document complements the Audit Charter and the Council's Risk Management Framework. In accordance with current best practice the role of the Audit Committee is to review and approve the internal audit plan.

2. The Role of Internal Audit

- 2.1 All organisations face risks in every aspect of their work: policy making, decision taking, action and implementation, regulation and spending, and making the most of their opportunities. The different types of risk are varied and commonly include financial risks, IT risks, supply chain failure, physical risks to people, and damage to the organisation's reputation. The key to the Council's success is to manage these risks effectively.
- 2.2 The Council has a statutory responsibility to have in place arrangements for managing risks; The Accounts and Audit Regulations 2015 state that a local authority is responsible for ensuring that its financial and operational management is effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and includes arrangements for the management of risk. The Regulations require accounting systems to include measures to ensure that risk is appropriately managed.
- 2.3 The requirement for an internal audit function is also contained in the Regulations which require the Authority to:

“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.”
- 2.4 The Council has delegated its responsibilities for internal audit to the Executive Director of Finance (S151 Officer).



Definition of Internal Auditing

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

- 2.5 The key word in the definition is assurance. The role of audit is not to identify or investigate alleged irregularities; it is to provide assurance to the organisation (the Chief Executive, Executive Directors, Directors and the Audit Committee) and ultimately the taxpayers, that the authority maintains an effective control environment that enables it to manage its significant business risks. The assurance work culminates in an annual opinion on the adequacy of the Authority’s governance, control and risk management processes which feeds into the Annual Governance Statement.
- 2.6 Different parts and levels of an organisation play different roles in managing risk, and the interplay between them determines how effective the organisation as a whole is in dealing with risk. The Institute of Internal Auditors uses a “three lines of defence” model to explain internal audit’s unique role in providing assurance about the controls in place to manage risk:

Figure 1: Three lines of defence model

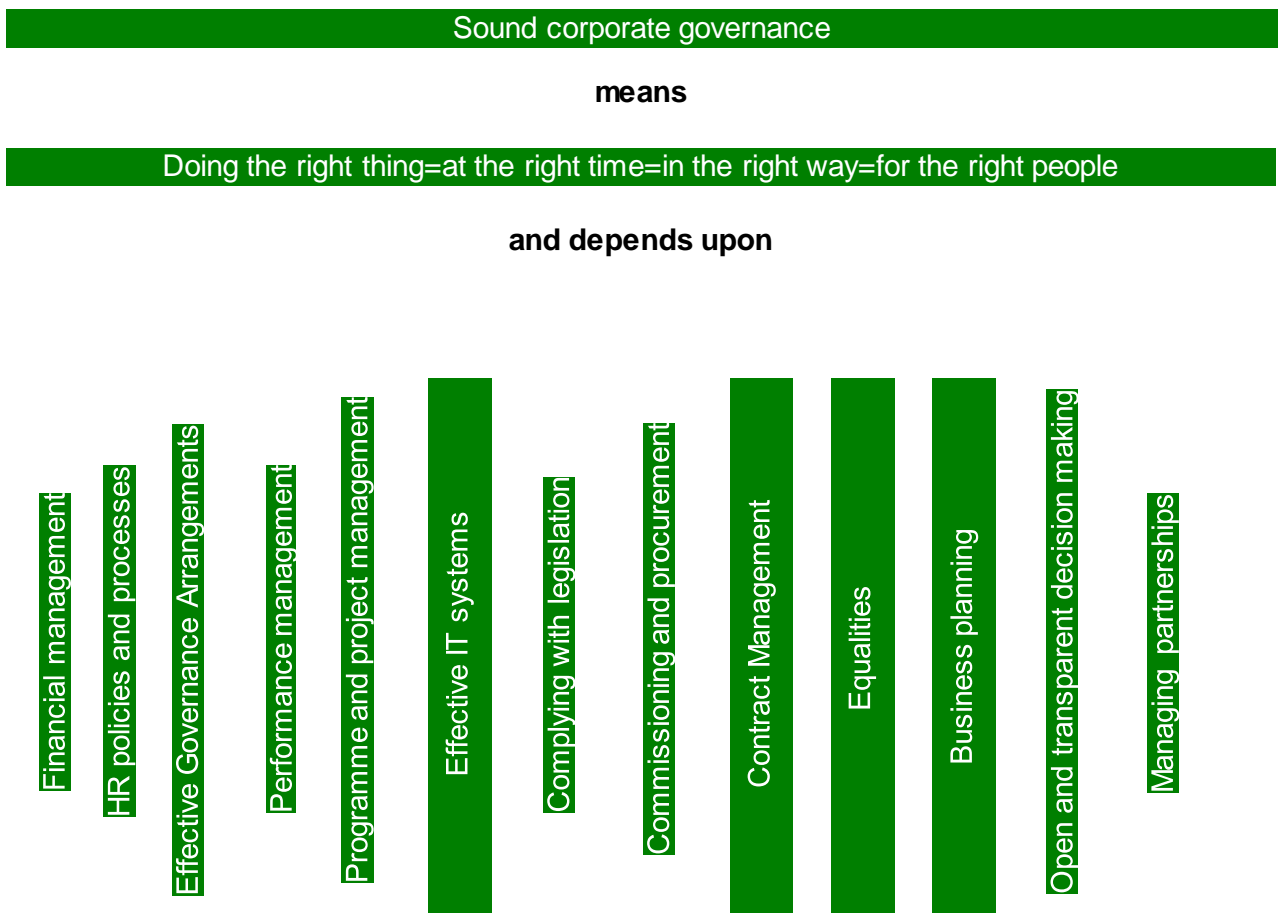


- 2.7 The management of risks is the responsibility of every manager. Sitting outside the processes of the first two lines of defence. Audit’s main roles are to ensure that the first two lines of defence are operating effectively and advise how they could be improved.
- 2.8 We develop and then deliver a programme of internal audits to provide independent reasonable assurance to senior management and members that significant risks are being addressed. To do this, we will evaluate the quality of

risk management processes, systems of financial and management control and governance processes and report this directly and independently to the most senior level of management. In accordance with regulatory requirements most individual assurance assignments are undertaken using the risk based systems audit approach and are not usually designed to identify potential frauds.

- 2.9 The focus of our work continues to be primarily key corporate processes although the 2023/24 audit plan is being developed to also have a focus on high level risks and change processes. Audits of this nature are a more effective use of limited resources and are key to providing the appropriate assurance to the Council that its overall governance, control and risk management arrangements remain effective.

Figure 2: Key corporate processes



- 2.10 We give an opinion on how much assurance systems give that significant risks are addressed. We use four categories of opinion: Full, Substantial, Moderate and Limited assurance.

- 2.11 A report, incorporating an agreed action plan, will be issued for every audit. The results of audits are also reported to the Council’s Audit Committee. To assist managers in prioritising areas for improvement, recommendations are classified as: Fundamental, Significant and Merits Attention.

3. Vision Purpose and Values

3.1 A professional, independent and objective internal audit service is one of the key elements of good governance in local government.

3.2 As a modern effective risk and assurance service we aim to:

- Act as a catalyst for improvement and provide insight on governance, control and risk management;
- Influence and promote the ethics, behaviour and standards of the organisation;
- Develop a risk aware culture that enables customers to make informed decisions;
- Be forward looking; and
- Continually improve the quality of our services.

3.3 A key driver of this strategy is the need to meet all our customers' needs, which in the context of the Council are the Audit Committee, Chief Executive, Executive Directors and Directors.

3.4 The Council will continue to be affected by a variety of local and national issues:

- Funding pressures faced by local government;
- Increased growth in partnerships and collaborations, for example with health, other parts of the public sector and the private sector;
- Ever increasing use of technology to deliver services;
- Flexible working arrangements to make more effective use of accommodation;
- The introduction of new ways for customers and the public to access services;
- Pressure to reduce the cost of administrative / support functions while improving quality / effectiveness;
- Responding to organisational changes and development
- The national cost of living crisis and the potential for an economic recession.

3.5 These, and other developments, will mean increased pressure on the service to review existing systems and provide advice on new and complex initiatives. We must add value and help deliver innovations in service delivery. To respond to the demands on us we will:

- Continue to develop our staff to ensure we are fully equipped to respond to our customer's demands;
- Continue to invest in modern technology to improve efficiency and effectiveness;
- Add value and make best use of our resources by focussing on key risks facing our customers;
- Increasingly work in partnership with clients to improve controls and performance generally;
- Continue to buy in specialist help when required– particularly in IT.
- Review our processes and implement improvements where we can; and

- Ensure our learning and development remains current and reflects best practice.

4. Services

- 4.1 In addition to undertaking audits the Service is developing to support the organisation by also providing the following services:

Consultancy

- 4.2 The Council will face major changes in culture, systems and procedures over the coming years and we are able to provide advice on the governance, control and risk implications of these changes. The service will act as a critical friend. Particular emphasis is put on project governance and process design.

- 4.3 We are seeking to develop our knowledge and understanding of the management of risk so we are able to **challenge** current practice, **champion** best practice and be a **catalyst** for improvement, so that the Council as a whole achieves its strategic objectives.

- 4.4 So, for example, when a major new project is being undertaken, we can help to ensure that project risks are clearly identified and that controls are put in place to manage them. Where possible this has been reflected in our audit plan for the coming year.

- 4.5 It is more constructive for us to advise on design of processes during the currency of a change project rather than identify problems after the event when often it is too late to make a difference and it is possible to use less resource to identify key points than in a standard audit - timely advice adds more value than untimely. Discussions have been held with Directorate Management teams to identify key projects.

Challenge

Champion

**Catalyst for
improvement**

Irregularities

- 4.6 As a publicly funded organisation, the Council must be able to demonstrate the proper use of public funds. It is the responsibility of every manager to have systems in place to prevent and detect irregularities. However, if an irregularity is identified or suspected managers are required to notify the Internal Audit Service and will need professional support to investigate the matter.

- 4.7 All significant investigations, which potentially have a significant financial impact, will be undertaken by the Internal Audit Service but more minor matters will be referred back to the relevant manager to progress with support from the audit

team. The decision on which cases will be investigated will be made by the Head of Fraud, Audit, Insurance and Risk.

Counter fraud

- 4.8 Although responsibility for operating sound controls and detecting fraud is the responsibility of management, the Service has a key supporting role. In particular, we are responsible for maintaining and publicising the Council's anti-fraud policy, maintaining records of all frauds and, as a deterrent, publicising proven frauds.
- 4.9 The Service also coordinates the Council's participation in the National Fraud Initiative. Relevant managers are best placed and hence are responsible for investigating matches identified by the NFI but we do maintain an overview of progress.
- 4.10 The counter fraud team focuses on preventing fraud from entering the Council and undertakes investigations relating to application fraud (e.g. Housing Benefits, Council Tax, Direct Payments, Blue badges).
- 4.11 The counter fraud team and the Internal Audit Team have recently amalgamated and are starting to work more closely together. A separate counter-fraud plan is to be developed. Updates will be brought to future meetings of the Audit Committee.

5. Audit Plan 2023/24

- 5.1 To ensure the best use of limited resources, audit work needs to be carefully planned.

We have sought to align our work with the Council's risk base this year, by liaising with senior management and taking into account:

- the overall environment in which the Council has to operate
- its aims, strategies, key objectives, associated risks
- risk management processes, and
- national surveys and intelligence on risk areas along with data on actual frauds at Bury

- 5.2 Our plan also takes into account those topics which have not recently been audited or which feature in the corporate risk register or received a limited opinion when last audited.
- 5.3 We continually review our training and development plan to ensure that auditors have access to various professional networking meetings, which highlight the wider issues affecting public sector internal audit and need to be reflected in the programme of work.

General context and key themes

- 5.4 Several continuing influences on the Council have also influenced our plan, including:
- the requirement for the highest levels of corporate governance;
 - changes in the operating environment of the Council; in particular:
 - the Council's continued transformation of services
 - the continued changes arising from the funding constraints the Council faces
 - developments in relation to the Greater Manchester Combined Authority and devolution
 - internal audit's cumulative knowledge of the Council and national developments; and
 - the results of investigations and counter fraud initiatives.
- 5.5 Transformation of services throughout the Council continues to result in significant changes to the control framework, and risks can increase as experienced employees leave the organisation and new and innovative ways of working are developed. We need to be aware of the challenges that face the Council and maintain awareness of these risks. The audit plan has been developed to provide assurance that basic governance and control arrangements continue to operate effectively, minimising the risks of misappropriation, loss and error.
- 5.6 We also recognise that in the production and implementation of our plan we need to recognise other sources of assurance that the Council receives and co-ordinate our work accordingly:
- dovetail our work with that of other independent assurers, especially the external auditor;
 - ensure that we optimise value to the council by working closely with other providers of assurance, e.g. Performance team, and IT team;
 - ensure that we continue to provide assurance on the core financial systems and that key systems and processes are operating as intended; and
 - provide support to the Council in producing its Annual Governance Statement (AGS).
- 5.7 Our primary customers remain the Chief Executive, Executive Directors, Directors and the Audit Committee but we will take into account the views of other managers when refining the scope of audits and will accommodate them as long as requests do not divert us from addressing the core scope as agreed with the Audit Committee.
- 5.8 Further significant changes in processes and policies are likely during the coming year and internal audit will need to support this work and provide advice on the governance, risk management and control implications of the changes. Whilst providing advice is good practice and an effective use of resources sufficient audits are required across the Council's risk profile, in order to deliver the annual "Head of Audit" opinion.

5.9 Given the limitations on audit resources there is an increasing need for more reliance to be placed by the Council on second line of defence functions (such as Finance, HR and Procurement) and potentially audit will increasingly need to provide assurance on the effectiveness of those functions especially as budget constraints will inevitably also impact on them and hence on the overall assurance framework. The plan therefore includes more of an emphasis on such functions.



We will avoid undertaking roles that are the responsibility of the first or second line of defence – these managers need to have sound controls and monitoring systems in place rather than relying on periodic internal audits to provide them with assurance. Assurance that these management functions are being properly discharged will be tested as part of the audit work.

5.10 In recent years we did not plan to do any individual schools audits. Instead, we focused on the arrangements that the Council has in place to identify as early as possible, and subsequently support schools that are causing concern or who are in difficulty. Where a potential and significant financial irregularity was suspected at a school, we would investigate. Minor suspected irregularities would not be investigated and we would expect schools to resolve these, albeit with some support from audit as well as other support functions from across the Council including finance and school advisers. This year, the service to the Children's Services Team will continue in the main with this approach, and with cross-cutting reviews taking place of subjects which impact on all schools, however, we have also planned to re-introduce some school audits. The schools to be audited will be agreed with colleagues in Children's Services and will take into account the Schools Financial Value Standard (SFVS) returns submitted by schools at the end of the 2022/23 financial year.

Delivering the Plan

5.11 The outputs from our plan fall into two main areas:

- Assurance: Audits providing an 'assurance opinion' on the design and effectiveness of the internal control framework over a stated period.
- Advice/Consultancy: Audits in respect of specific requests from the Council that aim to improve governance, risk management and control.

5.12 Based upon discussions with senior managers and our professional judgement, an estimated number of days have been allocated to each potential topic. Demonstrating the assurances planned on each strategic risk and being transparent about auditable topics that cannot be audited are key requirements of internal audit professional standards, and we therefore adopt a top-down approach with the plan being driven by key risks.

- 5.13 The outline plan in Annex 1 shows those topics that we are planning to audit. This will be further developed as we aim to develop the audit universe for the Council. An update on this will be provided during the year. The plan takes into account the resources available within the audit service, risk and other assurance frameworks that exist from which the Council can gain assurance.
- 5.14 The main areas of outputs requiring assurance are summarised below under the broad headings of Corporate Governance and Key Business systems:

Corporate Governance:

- Governance Arrangements;
- Framework of Assurance and AGS;
- Information Governance including GDPR;
- Risk Management; and
- Business Continuity.

Key Business Systems:

- Operational systems and services;
- Fundamental Financial Systems;
- Information Management and Technology;
- Procurement, Capital Schemes and Contracts; and
- Projects, Hubs and Transformation.

Other Risk Areas:

- 5.15 The Council may request our input into specific areas of risk where our assurance or assistance has been deemed necessary. The outcomes from such work will not normally be used to inform the Head of Internal Audit opinion but will be brought to the Council's attention as requiring disclosure in the Annual Governance Statement, if the outcome is sufficiently material.

The following areas are also included in our plan:

Other Outputs:

- Grant Audits: Providing assurance as required supporting grant claims or substantiating the use of funding.
- Follow-up: Resources to ensure that previously agreed recommendations have been implemented as planned.
- Contingency for reactive work: This allows us to accommodate audit assignments which could not have been reasonably foreseen and to react to the transformation of services.
- Advice and Guidance: Provided by attendance at working groups; transformation meetings; or by working with managers and staff to develop the control environment.
- Audit Planning and Support: This includes support to the Audit Committee; meetings with the Exec Director of Finance (S151) and other senior managers;

audit planning; collaboration with other councils, general advice; and the Head of Internal Audit Opinion.

Review of Information & Communication Technology (ICT):

- Specialist ICT Auditors will undertake reviews of ICT systems and ICT projects. This element of the plan will be informed by the ICT Strategy, the work required for Information Governance and any changes arising from national ICT developments.

Establishments, including Schools:

- The Plan for 2023/24 includes reviews of individual establishments selected from Bury's Schools.

Fraud, Bribery and Corruption:

- Internal Auditors are alert to potential indicators of fraud and corruption when evaluating controls and the management of risk and will report on any concerns that need addressing.
- The Internal Audit team can undertake fact-finding investigations and provide speciality support to Investigating Officers in potential cases of fraud, bribery and corruption or where their audit skills are required. The service also monitors the whistle blowing referral line.
- The work of Internal Audit is supported by the Fraud Team, which was set up by the Council in response to the transfer of responsibility for the investigation of Housing Benefit and Council Tax Benefit to the DWP's Single Fraud Investigation Service (SFIS). Their role is to investigate potential frauds in council tax support, council tax discount and business rates systems, which remain the responsibility of the Council. The team has also extended investigative work into other areas such as direct payments and tenancy fraud. A separate counter fraud plan of work will be developed for 2023/24 and will be brought to Audit Committee in July 2023.

5.16 After the potential areas have been prioritised, the available days are matched against these risk areas. There will always be some lower priority risks that fall outside of the Audit Plan due to a lack of available days.

6. Flexibility in the Plan

- 6.1 The plan reflects the assurance need, however it is recognised that priorities are subject to change.
- 6.2 Major changes that affect the Council need to be introduced into the planning process as and when they occur. It is therefore crucial to have a flexible plan capable of allowing auditable areas to be re-prioritised as circumstances and relative risks change, to ensure that internal audit respond appropriately to emerging issues and risks.

- 6.3 The plan includes an element of contingency to enable us to respond by undertaking reactive audit work when called upon.
 - 6.4 We accept that there may be a need to amend our planned audits so that we continue to reflect the needs of the Council. We will discuss changes with the Executive Director of Finance, and any significant matters that impact upon completion of the plan or require substantial changes will be reported to the Executive Team and to the Audit Committee.
 - 6.5 As in previous years the plan covers one year which is accepted best professional practice. As we strive to improve our service indicative timings of audits have been reflected in the plan. This not only provides a focus for the service in ensuring we are able to monitor and track progress against our plans but enables services to work with us so that audits are not timed at peak time, or in the case of projects, before some of the key activity has taken place. Timings are subject to review during the year e.g. when risks change or a specific project becomes a matter of priority or a significant fraud has to be investigated.
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7. Liaison with External Audit and Other Providers of Assurance

- 7.1 We have a working relationship with External Audit and this is to be further developed in 2023/24 with the introduction of regular meetings and sharing of information so that we avoid unnecessary overlap.
 - 7.2 Where our work does overlap then we will ensure that our resources are used in a complementary manner so that the Council receives the optimum benefit from our two plans. We will also map assurances received by the Council to ensure that our work does not duplicate that of other assurers.
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8. Compliance with Public Sector Internal Audit Standards Quality Assurance and Improvement Programme

- 8.1 The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QAIP) covering all aspects of the internal audit activity.
- 8.2 The QAIP includes internal assessments, periodic self-assessments and external assessments and is not only designed to assess the efficiency and effectiveness of Internal Audits, but also to enable an evaluation of the internal audit activity's conformance with the definition of internal auditing and the PSIAS and an evaluation of whether internal auditors apply the Code of Ethics. We have an

Audit Manual based on accepted professional practice which as well as being compliant with PSIAS builds quality into every stage of the audit process.

- 8.3 An external assessment must be conducted every five years by a qualified, independent assessor or assessment team from outside the organisation. An external review of the Internal Audit Section was undertaken in 2020/21. Some key areas of improvement were identified and these have been addressed and other recommendation made continue to be addressed. This work includes a revision of the QAIP for the service which will be undertaken and provided to Audit Committee, later in the financial year.
- 8.4 The Internal Audit Service is due to be assessed by peer colleagues in May 2023, to ensure that the service complies with PSIAS (Public Sector Internal Audit Standards). There are plans in place to undertake a self-assessment before this review takes place.

9. Planned Work 2023/24

- 9.1 The Audit Plan is stated in terms of the number of days input which is estimated as accurately as possible based on available staff resources and an initial estimate of the time (indicative days) it is likely to take to complete the individual audit engagements. The plan, therefore, is ambitious and represents the best estimate of the audit resources available and the ways in which they will be deployed, but may change as circumstances dictate.
- 9.2 The plan is based upon a full complement of staff and reflects the total number of available audit days in the year after deductions for holidays; an estimate of days for sickness absence; training / apprenticeships; and a minimal number of administration or other time not spent on audit work.

Resources, Skills, and Continued Professional Development

- Internal Audit has been resourced in order to meet its objectives and provide sufficient assurance to meet the needs of the Audit Committee in fulfilling its duties.
- The Internal Audit team has staff with appropriate qualifications, skills and experience, supported by the necessary equipment and software to enable the team to function efficiently and effectively.
- Internal Audit is managed by the Head of Fraud, Audit, Insurance and Risk, who is a member of the Chartered Institute of Management Accountants (CIMA) thereby meeting the PSIAS requirement that the Head of Internal Audit be professionally qualified.
- The audit team consists of two Senior Auditors, and three auditors. The team currently have two auditor vacancies, which are currently being recruited to. We will

therefore start 2023/24 with a temporary shortfall in resource, however both posts have been advertised and it is expected that posts will be occupied from June 2023. For planning purposes, we have made an assumption we will have two new auditors in post from June 2023.

- The internal auditors are 'agile workers', enabled to work within the main office, home, or any location with Bury Council network access or broadband connection. Each auditor has an encrypted laptop and access to software such as Microsoft Teams to support their ability to work from the most appropriate location.
- The auditors are subject to a regular staff appraisal where their skills and experience are evaluated against predefined competencies for internal auditors alongside the Council's annual 'personal development reviews'. Any specific training needs are highlighted and documented through this process and those needs addressed when funding is available.

Information Technology Audit

- It has been recognised that the audit of Information Communication Technology (ICT) presents specific challenges, and many aspects require specialist knowledge of ICT to enable its effective audit and the development of actions to address areas of weakness.
- To meet this need, the Council's buys in IT Audit support from Salford Council. The Salford IT Audit team provides services to Greater Manchester's local authorities and other public sector organisations across the wider northern region.

10. Conclusion

- 10.1 The Internal Audit Plan has been compiled in accordance with the PSIAS and is linked to the Council's objectives and risks.
- 10.2 Completion of the Audit Plan will enable the Head of Fraud, Audit, Insurance and Risk to form an opinion on the Council's system of internal control, risk management and governance along with assisting the Council to achieve its stated objectives and informing the Annual Governance Statement.
- 10.3 The audits outstanding at the end of each year will transfer into the following year's audit plan, subject to regular consultation with the leadership teams.

Annex 1 Internal Audit Plan 2023/24

CORPORATE GOVERNANCE AND RISK						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core	Complaints Procedures	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the Ombudsman.	Review of system for receiving and dealing with complaints.	15	QTR 1	Roll forward from 22/23
Corporate Core	FOI /Subject access	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the Ombudsman.	Review of system for receiving and dealing with FOI / SAR requests. Specific request to focus testing on Childrens' Services.	15	QTR 2	Roll forward from 22/23

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core	ROPA	Failure to comply with Council policy and regulations, potential for reputational damage should the Council fail an ICO inspection.	Review of the processes in place to ensure that the Register of Processing Activities is collated and maintained up to date.	10	QTR 4	Risk Register
Corporate Core	Health and Safety	Potential damage to health / wellbeing or loss of life which may result in claims, reputational damage, litigation or corporate manslaughter / Failure to comply with Council policy and regulations, potential for reputational damage should the Council fail a HSE inspection	Review of Health and Safety at Corporate level - CPFA matrix Review processes in place for the recording and reporting of Health and Safety incidents	20	QTR 2	Previous audit - Limited Assurance

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Operations	Health and Safety	Potential damage to health / wellbeing or loss of life which may result in claims, reputational damage, litigation or corporate manslaughter	Review of Health and Safety arrangements within Operational Services, including the identification of services provided, the risk assessments in place action to address any remedial action identified.	15	QTR 4	Originally planned as a roll forward from 22/23, however HSE enquiries ongoing so allocation to be used for follow up of implementation of recommendation from HSE review.

Financial / HR Systems						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core - Finance	Finance Systems - key controls	Errors and omissions resulting in weaknesses in the integrity of financial data and statements	Routine annual review of high-level controls within the key finance systems, retrospective review looking at transactions in 2022/23, to support closure of accounts process: Council Tax NNDR Housing Benefits Treasury Management Payroll Creditors Main Accounting Debtors Cash Collection and Banking	88	QTR 1 to 4	Annual work required to support statement of accounts

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core - Finance	Budgetary Control	Failure to identify budget variances promptly and take corrective action.	Routine review of the Council's approach to budget development, monitoring/ forecasting and taking action to address significant variances.	15	QTR2	Roll forward from 22/23
Corporate Core - Finance	National Fraud Initiative	Statutory requirements are not complied with	Manage and co-ordinate the NFI including additional checks on data matches where appropriate.	15	Ongoing through-out the year	Annual work.
Corporate Core - Finance	NNDR	Failure to collect NNDR promptly, and failure to apply Business Rates Relief accurately.	Systems review of the processes in place for the billing and collection of National Non-Domestic Rates, including the application of Business Rates Relief	15	QTR 2	Audit knowledge
Corporate Core - Finance	Insurance	Failure to process insurance claims promptly	Review the process in place for the administration of Insurance claims	15	QTR 2	Request from client

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core - Finance	Capital Programme	Failure to meet corporate objectives and ineffective use of resources	Evaluate the governance, processes and controls, supporting key capital projects and ensure compliance with procurement rules and regulations	15	QTR 3	Risk Register
Corporate Finance/HR.	iTrent - Payroll – Additional hours / overtime payments	Failure to respond effectively and efficiently to any major incident.	Review arrangements to manage and process timekeeping and overtime effectively as the self-serve module is introduced in iTrent. Cover all directorates, and report to each Executive Director with results of findings.	15	QTR 1	2022/23 looked at Operations, select another department for review.
Corporate Finance / HR	iTrent – Expenses Module	Inaccurate / fraudulent claims for expenses may be made.	Review the processes in place for the submission, authorisation and payment of employee's expenses.	15	QTR 4	Request from client

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Finance/HR	Automated Absence Pay	Absence not identified and inaccurate calculations of absence pay	Review the processes in place for the calculation of absence pay	15	QTR 3	Request from client
Children's Services	Recruitment Process	Failure to undertake robust pre-employment checks (right to work in the UK etc.) which may result in reputational damage or financial penalties.	Review of recruitment process – including assurance over the design and operation of the recruitment process including: <ol style="list-style-type: none"> 1. completeness and timeliness of pre-employment checks 2. completeness, accuracy and timeliness of adding new employees to the payroll 3. monitoring by HR of compliance with pre-employment and recruitment processes 4. an appropriate division of duties is enforced by the system. 	15	QTR 3	Roll forward from 22/23

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Operations	Procurement of Contractors	Failure to comply with contract procedure rules, and failure to have adequate systems in place, could result in financial loss and additionally in reputational damage should complaints / allegations be received.	Review of processes in place for the selection of contractors, the award of works and subsequent payments.	15	QTR 2	Request from client

Grants and Verification						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Finance	Grant Claims	Failure to comply with grant arrangements.	<p>Certification of those grant claims required to be certified by the Council's Head of Internal Audit.</p> <p>Anticipated during 2023/24: Public Sector Decarbonisation Scheme Bus Operator Grant Pothole Grant Universal Drug Treatment Grant</p>	15	QTR 1 to QTR 4	. Annual work
Children and Young People	GM Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives.	Routine annual review. GMCA have been granted devolved powers over the programme and are collaborating to develop a more traditional / risk- based approach to the annual assurance work. Reviews to be undertaken once / twice a year as directed by GMCA and the devolution agreement.	10	QTR3/4 (in line with GMCA)	Annual work for GMCA

SERVICE AREAS						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice could impact on the Council's reputation and reliance placed on the CCTV function in supporting other agencies and community safety.	Annual review as required by CCTV agreement.	5	QTR 2	. Annual review

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core	Members Delegated Funds	Loss of accountability, lack of corporate ownership of decision making and possible failure to deliver the expected level of services to residents.	Routine review to focus on the transparency and compliance of the arrangements in place for administration of payments to Members.	5	QTR 4	Previous audit – limited assurance
Corporate Core – Finance	Cash handling and banking activities	Cash is not handled in a secure manner. Inappropriate reimbursements of expenditure are made.	Review of the processes for reimbursement of petty cash claims, and for the handling of cash and associated banking activities within the Business Support Unit.	15	QTR 3	Request from client
Operations	Stores	Weaknesses in the control of assets and stock may result in losses / increased costs.	Review the arrangements to manage the assets held at the Stores based at Bradley Fold depot.	15	QTR 2	Transport Stores undertaken in 2022/23, look at Building Stores in 2023/24 Auditor knowledge

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
BGI	Estates Property Management	Inaccurate information may be held in the financial accounts and income due may not be collected	Review the management arrangements over the rental estates portfolio to ensure that adequate records are maintained, income due is collected promptly and valuations are regularly undertaken and updated in the Councils accounts.	15	QTR 4	Previous audit – Limited Assurance
BGI	Rent collection from Commercial Tenants	Failure to achieve objectives due to inappropriate or ineffective use of fund	Evaluate the processes and controls over the management of commercial and investment properties to ensure an appropriate return is being generated from the assets and properly accounted for.	15	QTR 1	Risk Register
Operations	Waste Management	Inadequate arrangements in place for the provision of waste services.	Review the management and contractual arrangements in place for the delivery of the Waste Management Service.	15	QTR 4	Request from Monitoring Officer

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Children and Young People	Independent Foster Agency (IFA)	Inability to place “looked after children” with suitable families or promptly as the need arises.	Review of the use of IFA’s, including the controls in place to help ensure cost effectiveness and manage quality and quantity of placements.	15	QTR 2	Roll forward from 22/23
Children and Young People	Care Packages	Failure to comply with Council policy and legislation when procuring goods / services / administering contracts with suppliers. Best value may not be achieved, and high-cost care packages may not be challenged.	A review of the process for the calculation and award of care packages for vulnerable children, and the billing and payment processes around care processes to provide assurance that financial risks are mitigated. Review the arrangements in place for ongoing reviews of care packages, to ensure they are still appropriate and consider the financial controls in particular authorisation for changes to rates and providers. Determine if any	15	QTR3	Roll forward from 22/23

			benchmarking processes are in place and review.			
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Children and Young People	Schools	Appropriate financial and operational control is not maintained over school funds.	Provision for undertaking reviews at schools.	45	QTR 1 to QTR 4	Request from client. Programme to be determined, suggest that look at schools forecasting a deficit outturn for the financial year.
Children and Young People	School and College Transport	Children with special educational needs may be excluded from education as they may not have any available transport or other support to enable them to be able to travel to and from school.	Review the management and contractual arrangements over SEN transport to ensure outcomes for service users are achieved and risks to the service users and the Council are mitigated. Ensure VFM is received by planning routes and consider the make use of shared transport.	15	QTR 2	Roll forward from 22/23

One Commissioning Organisation	Integrated Community Equipment Stores	Weaknesses in the control of assets and stock may result in losses / increased costs.	Review the arrangements to manage the assets (equipment) and stock of care equipment.	15	QTR 2	Previous audit – Limited Assurance
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
One Commissioning Organisation	Substance Misuse Commissioning	Inappropriate procurement processes in place. Contract procedure rules and legislation not followed. Value for money not obtained.	Review the arrangements in place for the procurement of goods / services related to the prevention of Substance Misuse.	15	QTR 2	Request from client
Operations	Fleet Management	Vehicles and plant equipment may not be maintained appropriately and may also be mis-used / mis-appropriated	Review to assess the maintenance and security of the vehicle and plant equipment and the arrangements in place to ensure that all items can be accounted for.	15	QTR 1	Roll forward from 22/23
Operations	Car Parking Income	Income due may not be collected, affecting cash flow of the Council. Additionally, errors	Review the processes in place to ensure that income due to the service is collected in line with any	15	QTR 1	Roll forward from 22/23

		and omissions resulting in weaknesses in the integrity of financial data and statements	agreements in place, and that the income is collected and posted to the accounts promptly.			
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Operations	Highways - Potholes	Failure to meet corporate objectives and ineffective use of resources	Evaluate the governance and controls over the use of funds provided to improve highways across the Borough.	15	QTR 3	Request from Monitoring Officer
Operations	Climate Change	Due to the Global increase in energy prices, there will be significant increases in gas and electricity costs for 2023/24.	Review processes in place for the monitoring and targeted reduction of energy costs, including energy audits, building conditions surveys, and rationalisation of the estate.	15	QTR 2	Roll forward from 22/23

CONTRACTS						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Business Growth and Infrastructure	Regeneration Projects	Failure to comply with Council policy and legislation	Identify regeneration projects that have / are taking place. Review a project to ensure that best practice was followed, considering project initiation, procurement of works, ongoing monitoring, and administration of payments, record keeping and post project implementation review.	15	QTR 3	Roll forward from 22/23

SUPPORT / SYSTEMS IMPLEMENTATION						
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Proposed Timing	Comments
Corporate Core – Finance	iTrent	Failure to adequately secure systems could result in a data breach, loss of service / downtime and loss of data.	Provision to support system implementation.	5	Ongoing through the year	Annual Provision - Advice to be given as and when requested.
			TOTAL	623		

OTHER COMMITMENTS		
<i>Activity</i>	<i>Indicative Days</i>	<i>Comments</i>
Completion of audits commenced in previous years: <u>2021/22</u> Housing Development Programme Highways Maintenance <u>2022/23</u> Home Care Care Planning Permissions Six Town Housing Invoice Processing	35	
Audit work for Six Town Housing (STH) and Persona (separate audit plans)	56	STH 36 Provision for Persona 20 – plan to be agreed
Post Implementation Reviews and Action Tracking	35	Following up limited assurance reviews in more depth – so increased provision from 22/23 to allow for additional testing.
Contingency for GMCA Collaboration / reactive GM assurance work	5	

Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	60	Provision increased from 22/23
Contingency for reactive or unplanned work, management request, consultancy work	64	
Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme, Internal Audit Charter and Strategy, (QAIP), anti-fraud and corruption strategy, audit planning and Committee's support	155	
Provisions for annual leave / training / sickness	284	Increased from 2021.22 – to reflect appointments to vacant posts
Provision of ICT review – by Salford Computer Audit Services (System Licencing)	20	
Total:	714	
Combined Total:	1337	
Audit days to be delivered	898	(Exclude 155+284)



Classification: Open

Report to:	Audit Committee	Date: 30 March 2023
Subject:	Discretionary Grants Update Report	
Report of	Cabinet Member for Corporate Affairs and HR	

Summary

This report provides Audit Committee with an update in relation to the Member's Discretionary Grants scheme.

Report Author and Contact Details:

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Mayoral and Member Officer
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Background

1. In October 2017 Cabinet agreed a new approach to community grants as part of the implementation of the Borough's Neighbourhood Engagement Framework. The Neighbourhood Grant Investment Framework allocated a three-year programme of funding which covered Elected Member Discretionary Budgets, this ended in September 2020.

Following the success of the discretionary grants, supported by all parties funding was extended beyond September 2020, oversight of the scheme was transferred from the Social Engagement Team to Democratic Services.

Members were encouraged to consider ways in which their spend could support the 10 point recovery plan for the Borough as outlined at Cabinet on 29th July 2020. These priorities cover tackling poverty, developing a Bury Opportunity guarantee, promoting community voice and supporting community wellbeing.

A further extension was agreed to the Member's Discretionary budget scheme for the 2021/2022 and 2022/2023 municipal years and that it continued to be provided by Allpay and administered through Democratic Services. The extended scheme included more rigorous monitoring and requirements for Councillors to provide proof of their spend, this information will be published on the Council's website.

An annual allocation (£1000) is made to each Elected Member, this must be used to directly benefit the Ward providing the funding or where projects are

identified which have a wider benefit, contributions can be made to jointly fund schemes.

Each Elected Member in the Ward will have their own allocation, but at their request and following agreement with other ward Councillors, these funds can be combined to work on a Ward basis.

Members were advised that all monies must be spent by the 28th February, thus avoiding any potential conflicts of interest in respect of spend during the pre - election period. If a Member fails to spend their allocated budget the money is returned to the Council.

Discretionary Grant spend is published and Members are required to provide proof/receipts and invoices of spend.

2. The Scheme

The Discretionary Grant Scheme was designed to be fluid; funds may be used to make financial contributions either directly to schemes undertaken by departments of the Council or can be awarded to voluntary or community groups or constituents.

Ward Councillors are at the heart of local communities and are key to Championing the Council's 'Let's Do It' Strategy within their ward connecting people and groups into activity to deliver the desired outcomes.

The vision is for Councillors in each Ward to:

- Meet on a regular basis to agree local priorities.
- Encourage community groups to get involved in local democracy.
- Oversee the delivery of public services at neighbourhood and ward level by supporting the development of ward and neighbourhood plans.
- Be consulted on development / local application of policy and services changes, including health & care.
- To assist and Elected Member Discretionary Grants Guidance has been produced explaining the grants scheme. This is provided to all Members annually.

3. Support for Ward Councillors

Support will be provided to Elected Members in their role as Ward Councillors by encouraging them to meet regularly with local voluntary and community partners to bring together co-designed place-based schemes and projects within their wards.

4. Discretionary Grants Scheme

Ward Councillors are provided with £1000.00 as a discretionary grant to enable them to sponsor small-scale local needs quickly and responsively.

The grants can be used to contribute to the delivery of schemes within their wards, offer support to a wide range of different groups including voluntary organisations and community groups.

Members will be provided with timely data and soft intelligence to evidence where funds might best be directed to meet local need and will be sighted on opportunities and ensuring they contribute to the delivery of priorities.

Members will be supported with recording and reporting of spend which will also be published on the Council's website.

All requests for money to be transferred require a description of what the money would be used for.

Regular emails are sent to all Councillors advising on their available spend and reminding them of the cut-off date of 28 February for all funding requests to be received.

All Councillors are required to provide receipts for purchases made on their cards and these are recorded by Democratic Services.

5. Councillor Spend

In May 2022 all Councillors accounts were credited up to £1000 and Councillors were sent an email to confirm this had been done.

- Up to March 2023, 3 Councillors have not spent their full allocation:-

Ward	Amount not spent
Bury East	£615
Radcliffe East	£1000
Radcliffe West	£437.67

There has been significant advances in Member take up and Member engagement in the scheme.

A by ward list of recipients benefiting from the scheme is attached at Appendix 1

Examples of schemes that have been supported is provided at Appendix 2.

6. Next steps

Following agreement at Budget Council (February 2023) the scheme will continue for a further 12 months.

All members will be issued with the Discretionary Grant guidance at the start of the Municipal Year and there will be a presentation on the scheme in at the new Elected Member induction day, scheduled to take place on 11th May 2023.

Links with the Corporate Priorities:

Please summarise how this links to the Let's Do It Strategy.

The *Let's do it!* Strategy sets out an ambition for greater engagement of residents and community groups with the work of the council, in the spirit of social participation. It is anticipated that maintaining a small amount of funding for local investment by ward councillors will support this aspiration. Such arrangements may now be supported by Community and Voluntary organisations who will develop the relationships to support councillors in directing and utilising their spend.

Equality Impact and Considerations:

Please provide an explanation of the outcome(s) of an initial or full EIA.

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- a. eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- b. advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- c. foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

Equality Analysis	<i>Please provide a written explanation of the outcome(s) of either conducting an initial or full EA.</i>
On agreement of the Neighbourhood Engagement Framework (from which what the DG scheme originates) a Full Equality Analysis was undertaken	

Environmental Impact and Considerations:

Please provide an explanation of the carbon impact of this decision.

7.

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
Failure to accurately evidence how and where Elected Members spend their DG may make us subject to challenge.	All spend must be evidence by receipts and recorded at the end of year on the Council's website.

Legal Implications:

8. This report flows from an audit recommendation it provides audit committee with an update on the exercise of the discretionary scheme by Members. The scheme is administered by democratic services.

Financial Implications:

To be completed by the Council's Section 151 Officer.

9. The funding for Members discretionary grants was extended for a further year as part of the 2023/24 budget. It is essential that proper budgetary control as outlined in this paper is exercised by all Members through the keeping of receipts and invoices for all expenditure incurred.

Background papers:

Please list any background documents to this report and include a hyperlink where possible.

Neighbourhood Engagement Framework

Covid-19 Response and Recovery Update

Operational Decision – Extension of Discretionary Grants

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning

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Besses						
Cllr	Bayley		L Smith		Whitby	
	£250	29 Nov 22 Caritas Diocese - Christmas Lunch	£500	4 Aug 22 FPS Trust House	£50	14 July 22 B & A Awards
	£135	1 Dec 22 Selection boxes for Besses Ward	£67.50	13 Dec 22 Selection boxes for Besses ward	£90	10 Nov 22 Morrisons - Selection boxes
	£132	13 Dec 22 St Andrews Community Hub – Food Pantry	£200	8 Dec 22 FPS Trust House - Christmas	£177.85	10 Children's Christmas Jumpers/Tops for Mersey Drive Community Primary Appeal 40 Selection Boxes for St Andrews Food Pantry Socks and Hats for Care Leavers
	£70	15 Dec 22 – Sticker for Besses ward	£200	8 Dec 22 – St Andrew's Food Pantry	£50	20 December 22 St Andrew's Food Pantry – Mince Pies
	£62.50	23 Feb 23 Association of Ukrainians	£32.50	23 Feb 23 Whitefield Live	£76.50	29 Dec 22 Family in need in Besses Ward – cooking equipment
	£350.50	28 Feb 23 Whitefield Live			£346.50	2 Feb 23 food for Community event
					£9.60	4 Feb 23 Printing of community leaflets
					£20.00	10 Feb 23 Printing of community leaflets
					£50	23 Feb 23 BAME - Mela
					£129.55	23 Feb 23 Whitefield Live
	Spent		Spent		Spent	

Bury East						
Cllr	A Arif		Farooq		McGill	
	£100	17 July 22 B & A Awards	£100	18 July 22 B & A Awards	£165	29 July 22 Fairfield Kids Hi Viz Jackets
	£75	18 July Bhangra Mascots – Jubilee Party	£75	18 July Bhangra Mascots – Jubilee Party	£100	31 July 22 BAME Mela
	£100	5 Sept 22 BAME Mela	£60	5 Oct 22 Cricket Awards	£60	5 Oct 22 Cricket Awards
	£60	5 Oct 22 Cricket Awards	£50	5 Oct Openshaw Park Football	£50	5 Oct 22 Openshaw Park Football
	£50	5 Oct Openshaw Park Football	£300	23 Feb 23 Son Aash entertainment - Entertainment for the Collaborative International Women's Day event - Wonder Woman Awards	£150	27 Oct 22 Harry Reed Memory Garden
			£215	23 Feb 23 Sunnywood Project	£200	27 Oct 22 East Ward Primary School Panto tickets
			£200	Chesham Fold TRA - Food pantry	£275	23 Feb 23 Topping Fold TRA – Food Pantry
	£615		Spent		Spent	

Bury West						
Cllr	S Arif		Harris		Vernon	
	£75	14 July 22 B & A Awards	£100	2 Nov Falklands Memorial Event	£50	14 July 22 B & A Awards
	£150	5 Oct 22 Cricket Awards	£200	8 Nov the Big Fandango	£200	3 Oct 22 Bury Croquet Club
	£100	2 Nov Falklands Memorial Event	£100	17 Nov 22 Falklands Event	£100	2 Nov Falklands Memorial Event
	£100	12 Dec 22 – The Santaceptor	£200	21 Nov St Stephen's Drama Group	£100	13 Dec 22 The Santaceptor
	£230	23 Feb 23 Tottington Rotary Club	£100	15 Dec 22 Pantry Grant	£150	8 Feb 22 Diggle Lane Allotments Table
	£180	28 Feb 23 Supporting Sisters	£100	13 Jan 23 St Stephen's Warm Spaces	£100	8 Feb 23 Elton Reservoir Countryside Wardens
	£65	28 Feb 23 Diggle Lane Allotments	£100	18 Jan 23 Bury Cabaret Lunch	£230	23 Feb 23 Tottington Rotary Club
	£100	28 Feb 23 St Stephens CLAS	£100	23 Feb 23 Bolton Road Methodist – Food Pantry	£70	27 Feb 23 Supporting Sisters
	Spent		Spent		Spent	

Elton						
Cllr	Hayes		Morris		Rydeheard	
	£170	17 Aug 22 Brandlesholme Methodist Church	£50	14 July 22 B & A Awards	£350	21 Oct 22 RBL Poppy Appeal
	£400	17 Nov 22 Killelea House	£50	5 Aug 22 BAME - Mela	£150	8 Nov 22 Woodhill TRA
	£100	19 Dec 22 Enterprise Centre Kirklees Trail donation –	£170	17 Aug 22 Brandlesholme Methodist Church	£33	28 Nov 22 Woodbank PTA Raffle prizes
	£62.50	23 Feb 23 Association of Ukrainians	£400	28 Nov 22 Killelea House Christmas Tree	£40	5 Dec 22 Selection Boxes Bury Hospice
	£150	23 Feb 23 Woodhill TRA	£150	28 Nov 22 Sunnywood Project – Donation to the hub	£100	28 Feb 23 Account Name: Mrs S L Jones Reference: Defibrillators
	£39.16	28 Feb 23 Friends of Burrs	£100	20 Feb 23 Brandlesholme Community Centre	£100	28 Feb 23 Borough of Bury Veterans
	£39.16	28 Feb 23 Sunnywood Project	£80	20 Feb 23 Friends of Burrs Country Park	£100	28 Feb 23 Action for Children
	£39.16	28 Feb Brandlesholme Community Centre			£127	28 Feb 23 Bury Ranger Service
		Spent	Spent		Spent	

Holyrood						
Cllr	Moss		Rizvi		Tegolo	
	£108	12/07/22 Bailey St Bowling Green	£108	2/08/22 Bailey St Bowling Green	£95	6 Sept 22 Bailey Street Bowling Club
	£78	25/07/22 Veterans Hub	£78	15/08/22 Veterans Hub	£200	28 Jan 23 Langley Allotments Beekeepers
	£150	18/10/22 Heaton Park Methodist Church	£100	8 Nov 22 Heaton Park Methodist	£165	28 Jan 23 St Margarets CE Primary – Reflections Shed
	£100	18 Nov 22 St Margaret's PTA – Selection boxes	£100	21 Nov 22 St Margaret's PTA – Selection boxes	£290	28 Jan 23 Simister Village Allotments Association
	£100	Jan 23 Langley Allotments	£100	23 Jan 23 Langley Allotments	£150	31 Jan 23 Heaton Park Meths Church Food Pantry
	£150	3 Feb 23 Simister Allotments	£150	23 Feb 23 Heys Football Club	£100	3 Feb 23 Prestwich Village website
	£100	3 Feb Prestwich Cinema Club	£150	23 Feb 23 Simister Village Allotments Association		
	£150	23 Feb 23 Heaton Park Methodist Church	£100	23 Feb 23 BAME – Mela		
	£114	23 Feb 23 Heys Football Club	£114	28 Feb 23 Prestwich Village Greens		
	Spent		Spent		Spent	

Moorside						
Cllr	Boles		Peel		Walmsley	
	£249.17	11 Oct 22 Tesco – Chesham Fold Food Pantry Donation	£48.60	23/6/22 Jubilee cakes Burswood Care Home	£50	25/7/22 B & A Awards
	£62.63	2 Dec 22 Amazon – Clarence Park Christmas Event	£50	14 July 22 B & A Awards	£29.99	11 Nov 22 Seeds for community garden
	£165.42	3 Feb 23 The Attic Project	£110.95	6 Dec 22 Chesham Fold TRA Community Centre – Lending Library - Bookcase	£500	24 Nov 22 Defib donation
	£211.10	3 Feb 23 Chesham Fold TRA	£500	13 Dec 22 Clarence Park Christmas Tree	£89.95	24 Dec 22 Chesham Fold Food Pantry
	£311.68	23 Feb 23 Friends of Clarence Park	£58.60	10 Dec 22 Home Bargains	£43.90	30 Nov 22 Wrapping Paper – Clarence Park Christmas Event
			£85.60	Tesco 15 Dec 22	£185.58	1 Dec 23 Selection Boxes Clarence Park Christmas Event
			£146.25	3 Feb 23 The Attic Project	£100.57	3 Feb 23 Chesham Fold TRA
Bal	Spent		Spent		Spent	

North Manor						
Cllr	Brown		Dean		Hussain	
	£150	31 Oct Summerseat Village Container	£50	15 July 22 B & A Awards	£50	18 July 22 B & A Awards
	£137	2 Nov Falklands Memorial Event	£100	31 Oct Summerseat Village Container	£100	31 Oct Summerseat Village Container
	£100	23 Feb Abbeyfield House	£135	2 Nov Falklands Memorial Event	£100	2 Nov Falklands Memorial Event
	£125	28 Feb St John's Trinity	£54.20	Alston Press – Tottington Church	£150	23 Feb 23 Christ Church Walmersley
	£175	Summerseat Methodist Church	£43	17 Nov Falklands Memorial event	£150	23 Feb 23 Summerseat Methodist Church
	£118	28 Feb 23 Greenmount Old School	£117.80	28 Feb 23 Island Lodge	£150	23 Feb 23 Greenmount Old School
	£195	28 Feb 23 Hawkshaw Methodist Church	£500	Royal British Legion	£150	23 Feb 23 Hawkshaw Methodist Church
					£150	23 Feb 23 Parish of Holcombe & Hawkshaw – Car park fund
	Spent		Spent		Spent	

Pilkington Park						
Cllr	Bernstein		FitzGerald		Jones	
	£100	22/6/22 Top of the Fields & Welcome Walk TRA– Blackpool Trip	£67.97	8 Nov 22 Sedgley Rugby Club	£100	22/6/22 Top of the Fields & Welcome Walk TRA– Blackpool Trip
	£50	14 July 22 B & A Awards	£75	9 Nov 22 B & A Awards	£100	27 Oct 22 Whitefield Horticultural Society
	£200	20 Sept Whitefield Chabad	£400	4 Jan 23 Winter wellbeing Sketchbook Walks project	£100	2 Nov Falklands Memorial Event
	£135	2 Nov Falklands Memorial Event	£150	26 Jan 23 Whitefield Graveyard Community Group	£160	11 Nov 22 Whitefield Graveyard Group
	£100	18 Nov 22 Christmas Meal donation – Next Chapter Healthcare	£140	23 Feb 23 Whitefield Methodist Church	£150	17 Nov 22 Run Together Whitefield
	£214	23 Nov 22 Bury & Whitefield Jewish Primary School	£167.03	23 Feb 23 Give it Forward	£150	18 Nov 22 Jewish Small Communities Network
	£151	23 Feb 23 The Fed			£150	28 Nov 22 Elmsbank Wellbeing fund
	£50	23 Feb 23 Whitefield Live			£90	23 Feb 23 Whitefield Live
	Spent		Spent		Spent	

Radcliffe East						
Cllr	Birchmore		Mason		Walsh	
	£100	23 Feb 23 Radcliffe Rotary Bulb Fund			£200	24 Feb 23 Elton Reservoir Countryside Wardens
	£100	23 Feb 23 Elton Reservoir Basin Countryside Wardens			£150	24 Feb 23 Bury Street Pastors
	£200	23 Feb 23 Corrie Gardeners			£150	24 Feb Christians Against Poverty - The Bury Project
	£200	23 Feb 23 Liv's Trust			£150	24 Feb Trinity Food Bank
	£200	23 Feb 23 Women of Worth			£100	24 Feb 23 Liv's Trust
	£200	23 Feb 23 Radcliffe Bridge Community			£75	24 Feb 23 Women of Worth
					£50	24 Feb Radcliffe Litter Pickers
					£50	24 Feb 23 Little Britain Anglers
					£50	24 Feb Radcliffe Rotary Bleed Boxes
					£25	24 Feb Incredible Edible
	Spent		£1000		Spent	

Radcliffe North & Ainsworth						
Cllr	Berry		Booth		Lancaster	
	£100	07/07/2022 Ainsworth Village Day	£50	14 July 22 B & A Awards	£50	18/07/22 B & A Awards
	£100	14 July 22 B & A Awards	£36.25	29 Oct 22 B & Q Purchase – Corrie Gardeners	£100	20 Sept 22 Kitty Rescue
	£155.70	28 Nov 23 donation to Care Leavers & Trinity Food bank	£100	7 Nov 22 Trinity Food Bank	£150	22 Sept 22 Forest School Fundraiser
	£150	16 Dec 23 Wesley Forest School	£150	2 Dec 22 Wesley Forest School	£100	18 Nov 22 Christmas Meal donation – Next Chapter Healthcare
	£157.45	18 Dec 23 Chess 4 Schools	£150	2 Dec 22 Tammi Defib	£200	9 Dec 22 Corrie Gardeners
	£168	4 Jan 23 St Thomas & St John	£100	23 Feb 23 Trinity Food Bank	£150	30 Jan 23 Community Garden - Melrose Road
	£168.85	4 Jan 23 Trinity Baptist Church	£100	23 Feb 23 Bury Veterans Hub Cafe	£250	2 Feb 23 Marton Carehomes Ltd
			£100	23 Feb 23 Kitty Rescue		
			£113	23 Feb 23 Elton Reservoir Basin Countryside Wardens		
			£100.75	Radcliffe Litter Pickers		
	Spent		Spent		Spent	

Radcliffe West						
Cllr	Duncalfe		Marsden		M Smith	
	£100	15 July 22 B & A Awards	£200	23 Aug 22 Rad CC Defib	£200	23 Aug 22 Rad CC Defib
	£200	23 Aug 22 Rad CC Defib	£144	24 Aug Skip Hire	£144	24 Aug Skip Hire
	£144	24 Aug Skip Hire	£83.33	St Thomas & St John St Phil CC	£83.33	St Thomas & St John St Phil CC
	£88.33	20 Sept 22 St Thomas & St John St Phil CC	£135	Defib Appeal J Holts	£135	5 Oct 23 Defib Appeal J Holts
	£135	5 Oct 22 Defib Appeal J Holts			£50	11 Nov 23 Corrie Gardeners – Trinity Food bank
	£50	11 Nov Corrie Gardeners			£187.67	23 Feb 23 Corrie Gardeners
	£182.67	5 Jan 23 Kingsmen			£100	23 Feb 23 Radcliffe Rotary Bulb Fund
	£100	23 Jan 23 Livs Trust			£100	23 Feb Radcliffe Litter Pickers
	Spent		£437.67		Spent	

Ramsbottom						
Cllr	Cummins		Donnelly		Pilkington	
	£200	4 July 22 Community Garden	£100	18/07/22 B & A Awards	£100	14 July 22 B & A Awards
	£100	14 July 22 B & A Awards	£250	24 Aug Rams British Legion	£250	3 Feb 23 Ramsbottom British Legion
	£50	01 Aug BAME Mela	£90	6 Dec 22 Ramsbottom Civic – Christmas Festival	£150	24 Feb 23 Restart a Heart
	£264	20 Sept 22 Hi Vis Vests	£150	23 Feb 23 Ramsbottom Civic Pride	£125	24 Feb Co-op Theatre Trust
	£200	2 Feb 23 Ramsbottom Civic Pride	£225	28 Feb 23 Bramble Place community Garden	£125	24 Feb Ramsbottom Pantry
	£186	23 Feb 23 Ramsbottom Pantry	£50	28 Feb 23 Ramsbottom Countryside access volunteers	£125	24 Feb 23 Ramsbottom Heritage Society
			£135	28 Feb 23 Ramsbottom Pantry	£125	24 Feb 23 Ramsbottom Civic Pride
	Spent		Spent		Spent	

Redvales						
Cllr	Frith		Haroon		Tariq	
	£322.47	15 Dec 22 St Peters Toddler grp toys	£75	18 July 22 Bhangra Mascots Jubilee Party	£75	18 July 22 Bhangra Mascots Jubilee Party
	£63.10	20 Dec 22 St Peters Toddler Group Xmas Party	£120	31 Aug 22 Bury Mela	£120	19 Aug Bury Mela
	£271.85	28 Feb 23 New Springs Community Defib	£60	5 Oct 22 Cricket Awards	£60	5 Oct 22 Cricket Awards
	£138.72	28 Feb 23 Trust House food Bank	£50	5 Oct Openshaw Park	£50	5 Oct Openshaw Park Football
	£38.86	28 Feb – St Luke's - CLAS	£139	28 Feb 23 Brew Brothers	£278	28 Feb 23 Little Britain Anglers
			£278	FGRS Litter Pick	£278	28 Feb 23 Social Butterflies
			£278	Friends of Manchester Road Park	£139	28 Feb 23 Brew Brothers
	Spent		Spent		Spent	

Sedgley						
Cllr	Gold		A Quinn		D Quinn	
	£78	22 July 22 Veterans Hub Cafe	£100	29 June 22 Prestwich Carnival	£50	14 July 22 B & A Awards
	£100	25 July 22 Prestwich Methodist Youths	£100	29 June 22 Prestwich Community Cinema	£78	15 July Veteran's Hub Cafe
	£100	7 Nov 22 Prestwich Remembers – Besses boys band	£100	29 June 22 Prestwich Remembers	£103.10	7 Nov 22 Prestwich Mums Autumn Fair
	£50	22 Nov 22 Church Lane Community Centre	£100	29 June 22 Prestwich Clough Centenary	£167.50	11 Nov 22 The Jewel Foundation
	£167.50	22 Nov 22 The Jewel Foundation	£100	29 June 22 CTBC	£100	28 Nov 22 Heaton Park Methodist Church Food Pantry
	£120	30 Nov 22 The Big Fandango	£100	29 June Prestwich Methodist Youths	£103.25	Dec 22 Jewish Action for Mental Health
	£103.25	30 Dec 22 Jewish Action for Mental Health	£100	29 June 22 Jigsaw	£200	19 Jan 23 Jewish Action for Mental Health
	£200	16 Jan 23 The Friendship Circle	£100	29 June 22 The Jewel Foundation	£50	3 Feb 23 Prestwich Methodist Youths
	£81.25	16 Jan 23 Hathaway Trust	£78	28/07/22 Veterans Hub	£148.15	23 Feb 23 Hathaway Trust
			£22	24/11/22 Church Lane Community – Christmas dinner		
			£50	13 Dec 22 Crown Veterans Breakfast Club		
			£50	23 Feb 23 Hathaway Trust		
	Spent		Spent		Spent	

St Mary's						
Cllr	Green		O'Brien		Thorpe	
	£124	25 July 22 Bench @ Gardner Mount	£124	14 July 27 Bench @ Gardner Mount	£124	14 July 22 Bench @ Gardner Mount
	£64	2 Nov 22 Prestwich Methodist Youth Association	£109.88	27/09/22 Clean Team Metal Bench	£64	27 Oct 22 Prestwich Methodist Youth Assoc - Roller Shutters at Phoenix Centre.
	£150	23 feb 23 Highfield Road Allotments	£161.50	26/01/23 Jewel Foundation Hanukkah event	£200	3 Feb 23 Prestwich Methodist Youth Assoc – First Aid Training
	£100	23 Feb 23 Prestwich Methodist Youth Assoc – First Aid Training	£200	26/01/23 23 Prestwich Methodist Youth Assoc – First Aid Training	£23	3 Feb 23 – Warwick Street Plants
	£62.50	23 Feb 23 Association of Ukranians	£304.62	26/01/23 Church Lane Community Centre – Fundraising	£62.50	23 Feb 23 Association of Ukranians
	£150	23 Feb 23 Highfield Road Youth Association	£100	28 Feb 23 Prestwich Methodist Youth Assoc	£100	23 Feb 23 Highfield Road Youth Assoc
	£50	23 Feb 23 B & A Awards			£426.50	24 Feb 23 Prestwich Methodist Youth Assoc
	£100	28 Feb 23 Prestwich Community Fridge				
		28 Feb Rainsough Community Centre				
	Spent		Spent		Spent	

Tottington						
Cllr	Gartside		McBriar		Wright	
	£300	07/09/22 Tottington St John's CC	£435	14/06/22 Walshaw Cricket	£160	14/06/22 Jubilee Flags Tottington Shops
	£124.80	22 Sept 22 Alston Press Peachment Place Printing	£336	01/09/22 Order of Service Falkland Remembrance	£47.25	16 Aug 22 Gravel for path on Lines – Sunnywood Project
	£50	2 Nov Falklands Memorial Event	£124.80	06/09/22 Order of Service Peachment service	£80	5 Oct 22 Chalkboards
	£430	8 Dec 22 Affetside Christmas Celebrations, tree etc.	£104.20	11 Nov Alston Press Peachment Place Printing	£240	UXB sign, post, painting, and engraved plates
	£95.20	23 March 23 Tottington St John's CC			£100	17 Nov 22 Island Lodge
					£28.99	13 Jan 23 Boxes for toys to the Ukraine
					£100	17 Jan 23 Noah's Ark Pet Aid
					£100	18 Jan Tottington Meths Church Warm Space A Board
					£53.90	23 Feb 23 Bunting & Tablecloths Incredible Edible
					£89.86	23 Feb – Tottington Big Day Out – Ukraine Fundraiser Sign
	Spent		Spent		Spent	

Unsworth						
Cllr	Boroda		Grimshaw		Rafiq	
	£100	13 Oct 22 Community Heartbeat Trust – Defib fund	£126.50	15 June 22 Jubilee Street Party	£100	13 Oct 22 Community Heartbeat Trust – Defib fund
	£50	31 Oct 22 Hollins Village Bowling Club	£50	16 Aug 23 Hollins Village Bowling Club	£50	31 Oct 22 Hollins Village Bowling Club
	£50	5 Dec 22 Guides	£100	13 Oct 22 Community Heartbeat Trust – Defib fund	£50	5 Dec 22 Guides
	£300	23 Feb 23 St Michael & St Bernadette’s Social Club Refurb	£50	31 Oct 22 Hollins Village Bowling Club	£300	28 Feb 23 Hollins Community Village Association
	£300	23 Feb 23 Hollins Defibrillator	£50	5 Dec 22 Guides	£300	28 Feb Hollins Conservation Group
	£100	28 Feb Whitefield Live	£300	St Bernadette’s Primary School	£200	St George’s Church
	£100	St George’s Church	£300	Unsworth PTA		
			£23.50	28 Feb 23 Whitefield Live		
	Spent		Spent		Spent	

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8th Prestwich Scouts
Abbey Close Community project
Abbeyfield Nursing Home
Abid Riaz
Action for Children
ADAB
Adab
Affetside Millennium Green Trust
Affetside Millennium Trust
AFG Law
Age UK Bury
Ainsworth Church
Ainsworth Community Associations
Ainsworth Village
Albert allotment
Albert Avenue Allotments
All Saints Amateur Operatic Society
All Saints Parochial Church Council
Allens Green Bowling Club
Allotment Society
Alston Press
apnabeat
Asian Womens Centre
Association of Ukranians
Attic Project
Azamrah Youth Club
B W J P S School Fund
Bailey Street Bowling Green Association
BAME
Barcham
Beat the Street
Believe & Achieve Awards
Bianca Daisy
Bible Baptist Church Youth Group
Big Fandango
Bolton Road Methodist
Borough of Bury Veterans
Brandlesholme Centre
Brandlesholme Comm Centre
Brandlesholme Comm Grp
Brandlesholme Incredible Edible
Brandlesholme Methodist Church
Brandlesholme Residents Association
British Legion
Bronks Printers
Brooksbottom CC
Bury Academy
Bury and Radcliffe Sea Cadet Corps
Bury blind society
Bury Cabaret Lunch Club

Bury Cancer Support Centre
Bury Clarion Cycling Club
Bury Community Choir
Bury Croquet Club
Bury Division Guide Association
Bury East Sports Association
Bury Fellowship
Bury Gateway
Bury Hospice
Bury Lions Charity
Bury MBC
Bury Street Pastors
Bury Veterans Hub Café
Bury Volunteer Ranger Service
Business bread
C & D Duncalfe
CAP Job Club
Caritas Diocese of Salford
Caritas Red Door
Carrera 2000 Ltd
Chabad Whitefield Ltd
Cherry Trees Playgroup
Chesham Fold TRA
Christ Church Walmersley
Church Lane Community Centre
Clean Team Prestwich
Community Buds
Community Garden
Community Heartbeat Trust
Community500
Corrie Gardners
Creative Living Centre
CRO
CTBC
Daisyfield Group
Delicious Catering (Community event)
Diggle Lane Allotment Assoc
Dignifying Dementia Group
DJM
Eagles Wings
Early Break
East Lancs Paper Mill Cricket Club
East Ward Growing Together
Eden Garden Allotments
Eden Gardens Allotment Association
EET TA Wesley Methodist Primary School
Elton Reservoir Basin Countryside Wardens
Elton Vale Sports Club
Encore Youth Choir
Ezra Care Charity

FC Unsworth
Federation of Jewish Services
Fightback for Justice
Food and Friendship
Freebie foundation Ltd
Freedom Church
Freedom Church Lunch Club
Friends of Burrs
Friends of Burrs Country Park
Friends of Clarence Park
Friends of Daisyfield
Friends of Nuttall Park Community Group
Friends of Philips Park
Friends of Prestwich Forest Park
Friends of Solidarity
Friends of Tottington Library
Fusiliers Court Garden Committee
Fusiliers Court Residents Association
Give it Forward Today
Goshen Community Association
Greatledge Ltd
Green Mount Cricket
Green Mount Village Community
Greenmount Old School Users
Guardrange Ltd
Guest Road
Hathaway Trust
Hawkshaw Tennis Club
Headstart
Heaton Park Methodist Church
Heaton Park Primary School
Helmshore band
Heys Football Club
Highfield Road Allotment Association
Highfield Road Youth Association
Hillock and Oakgate Community Association
Hillock and Oakgate Residents Association
Holcombe Harriers
Holcombe Society
Hollins Bowling Club
Hollins Community Centre
Hollins Conservation Group
Hollins Social Club
Hollins Village Community Association
HSS Ltd
Incredible Edible
Incredible Edible Prestwich and District
Incredible Edibles
Incredible edibles Ramsbottom
Islamic Centre Mosque

James Hartley Scrap Metal Ltd
Jasnoor Communications Ltd
jcommerce org
Jewish Action For Mental Health
Jewish Small Communities Network
Jigsaw
Jigsaw Bury
Jinnah Day Care Centre
Joseph Holts
Kenyon Community Gardens
Killelea House Assisted Living
Kingsmen
Kitty Rescue
Kol Yaacov Building Fund
L McGoff (Sam Ahearn Foundation)
Lady Wilton Hall
Lancashire Badger Group
Langley Allotment Holders Association
Langley Gardening Club
Little Britain Anglers
Livs Trust C I O
Lola's Pub Company (veteran's event)
Love Springwater Park
Lowercroft Primary School
Maccabi
Malkin LOVE SPRINGWATER PARK
Manchester Jewish Community Care
Manchester Mesivta
Marton Carehomes Ltd
Metro Christian Centre
Misaskim
Misaskim Manchester
Mosses Centre
Mosses Community Pre School
Mosses Nursery
Mums Wellbeing Group, Prestwich
N C R Electrical
New Springs Community
New Springs Community Project
Next Chapter Healthcare
Noah's Ark Pet Aid
Normanton Screenprint
North West Ambulance
Nothing New 2 Wear Limited
NW AMBUL SVC NHST TRUST FUNDS ACCOUNT CHARITY
Oak Learning Partnership
Old Hall PTA
Old Hall Residents
Openshaw Green Parks Management Asso Community Grp
Openshaw Park

Orbital Printing Com
Our Lady of Grace
PADOS
Parish of Holcombe and Hawkshaw PCC Car Park fund
Parkhills Community Trust
Parrenthorn High School
Peel Graphics Ltd
Philips High school
Phoenix Methodist Youth Association
Pimhole Community Farm
Pimhole Residents Association Community Group
popup adventureplay
Prestwich Arts Festival
Prestwich Carnival
Prestwich Carnival Management Cttee
Prestwich Clough Centenary
Prestwich Community Cinema
Prestwich Football Club
Prestwich Marauders
Prestwich Methodist Church
Prestwich Methodist Youth Association
Prestwich PCTBC
Prestwich Plodders
Prestwich Plodders Business Account
Prestwich Remembers
Printforce
Provel Ltd
Radcliffe Air Cadets
Radcliffe Boys Club
Radcliffe Brass Band
Radcliffe Bridge Community Account
Radcliffe Carnival
Radcliffe Churches Together
Radcliffe Cricket Club
Radcliffe First
Radcliffe Litter Pickers
Radcliffe Market Hall CBS Ltd
Radcliffe Rotary Bulb fund
Radcliffe Rotary Club
Radcliffe Self Managed Allotments
Radcliffe Town FC
Rainsough community centre
Rammy Men Organisation community group
Ramsbotom Community Church
Ramsbottom British Legion
Ramsbottom Civic Pride
Ramsbottom Countryside Access
Ramsbottom Cricket Club
Ramsbottom Pantry
Ramsbottom Rotary

Ramsbottom Running Club
Ramsbottom War Memorial Project
Ramsbottom Heritage
RBL POPPY APPEAL
Rebecca Jackson Support Group
Red Door Project
Royal British Legion Poppy Appeal
RSPB
RSPB Northern England
Run Together Whitefield
Saint Mary's Flower Park Group
Santaceptor
Schofield Carpets
Sedgley Park Rugby
Shiny Ltd
shomrim
SHOMRIM PRESTWICH COMMUNITY SAFETY
Shomrim Prestwich Community Safety
Shuttleworth Community Group
Sign Print Design Limited
Signs Direct
Simister Group
Simister VCA
Simister Village Allotment Association
Six Town Housing
Slattery Whitefield Live
So Prestwich
Social Butterflies
Solidarity
Son Aash Entertainment
Spark Community
Spark Fitness - Run together Whitefield
Spark Fitness Running Club
Spectrum Gaming
Springs Community Project
Springside School
St Andrews Community Hub
St Andrews food pantry
St Andrews Primary School
St Anne's Church
St Anne's Church Mother's Union
St Bernadette RC Primary School
St George's Church
St Johns Trinity
St Josephs Church Ramsbottom
St Margarets CE Primary
St Margarets PCC
ST MARGARETS PRE SCH PLAY GRP
St Margaret's PTA
St Mary's Churchyard Action Group

St Marys Church of England Primary
St Mary's Churchyard Action group
St Michael and St Bernadette's
St Peters Primary School
St Stephens Church Drama Group
St Stephens Parocial Church Council
St Stevens Junior Drama group
St Thomas and St John
Stand Incredible Edible
Stumbles
Sultan Style
Summerseat Methodist Church
Summerseat Village Community
Superior Signs Lts
Supporting Sisters
SupportiveStem
Tangled Dance Company
Taylormade castings
TBDO
The Affetside Society
The Ainsworth Village Day
The Attic Project
The Besses Boys Band
The Big Fandango
The Bury Project
The Corps of Drums of The Royal Regiment
The Crown Veterans Breakfast Club
The Eagles Wing
The Enterprise Centre
The Fed
The Friends of St Mary's Park
The Friends of the Unsworth Centre
The Friendship Circle
The Fuseliers Court Garden Commity
The fuseliers Court Residents Association
The Hathaway Trust
The Jewel Foundation
The Rotary Club of Ramsbottom
The Santaceptor CIC
The Sunnywood Project
The Woodies
The Woodies - Men in Sheds
Toddler Support Group
Top O'th Fields and Welcomb Walk TRA
Topping Fold TRA
Tottington and Bury West Rotary Club
Tottington Brass Band
Tottington Methodist Church
Tottington Rotary Club
Tottington St John's Cricket Club

Tottington&District Civic
Tottingtons Big Day Out
Trewan Sands Childrens
Trinity Baptist Church
Trust House
Trustees Hawkshaw Methodist Church
Unity House
Unsworth Cricket and Tennis Club Ltd
Unsworth Social Club
Victoria Community and Youth Centre
Village allotments
Village Greens
Vision Multi Academy Trust
Visit from the Stork
Walk Ride Greater Manchester
Walnut Avenue Allotments
Walshaw Cricket
Walshaw Sports Club
Westbury Sports Club
Wheeldons
Whitefield Graveyard Community Group
Whitefield Horticultural Society
Whitefield Methodist Church
whitefield painting club
Woodhill TRA
WOW
Yeshiva Training

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