

AGENDA FOR AUDIT COMMITTEE



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To: All Members of Audit Committee

Councillors : A Arif, D Berry, I Gartside, M Hayes,
L McBriar, E Moss, M Rubinstein 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:	Wednesday, 6 March 2024
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 - 10)*

The Minutes of the last meeting of the Audit Committee held on 14th December 2024 are attached.

4 MATTERS ARISING *(Pages 11 - 16)*

The Interim Section 151 be instructed to raise concerns in respect of the external auditors BDO at the next Treasures meeting.

5 ADDRESSING THE LOCAL AUDIT BACKLOG - CONSULTATION *(Pages 17 - 40)*

Reports attached.

6 EXTERNAL AUDIT UPDATE

A verbal update will be given at the meeting.

7 INTERNAL AUDIT STRATEGY AND PLAN 2024/25 *(Pages 41 - 70)*

8 INTERNAL AUDIT PROGRESS REPORT *(Pages 71 - 110)*

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

9 RISK REGISTER *(Pages 111 - 210)*

Report attached
Appendix A Corporate Risk Register – attached
Appendix B Risk Matrix
Appendix C Deep Dive Report

10 IG UPDATE *(Pages 211 - 218)*

Report attached.

11 DISCRETIONARY GRANT REPORT *(Pages 219 - 242)*

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 243 - 268)*

Report attached

14 INTERNAL AUDIT SPECIAL INVESTIGATIONS *(Pages 269 - 274)*

Report from the S.151 Officer attached

15 FRAUD PLAN 23.24 *(Pages 275 - 288)*

Report from S.151 officer attached
Appendix A Attached

16 FRAUD 24.25 *(Pages 289 - 296)*

Report from the Section 151 officer attached
Appendix attached

17 MEMBERS' FEEDBACK

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Minutes of: **AUDIT COMMITTEE**

Date of Meeting: 14 December 2023

Present: Councillor M Whitby (in the Chair)
Councillors D Berry, C Birchmore, I Gartside, D Green,
M Hayes, L McBriar and E Moss

Also in attendance: Paul McKevitt, Interim Section 151 Officer
Janet Spelzini, Head of Fraud, Audit, Insurance and Risk
Louise Kirkman, Head of Risk
Karen Murray and Dawn Watson representing Mazars
Neil Long, Assistant Director of Operations
Jason Kelly, Head of Facilities Management
Judith Smith Senior Auditor

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

Apologies for Absence: Councillor M Rubinstein

AU.16 DECLARATIONS OF INTEREST

There were no declarations of interest made at the meeting.

a RISK REGISTER - DEEP DIVE

The Assistant Director of Operations, Neil Long and the Head of Facilities Management, Jason Kelly attended the meeting to provide an update deep dive on the risk register increasing energy prices.

An accompanying report had been circulated in advance of the meeting which provided details of:

Current forecast spend

Current Controls

2024/25 Energy Price Forecasts

Mitigation of rising energy costs.

In discussions that followed the following issues were raised:

- The Assistant Director confirmed that the Council bid to Sport England had been unsuccessful and the Council would be unable to bid for monies as part of the second phase allocation as they would not meet the criteria.
- The Head of Facilities Management reported that a new boiler had been installed in the Town Hall, this boiler is more energy efficient will help to reduce the Council's energy costs.
- The Council currently use YPO to purchase their energy, this contract allows for a flexible strategy to purchase energy cost effectively and their processes follow the government good practice guidance.
- The YPO is for four years and expires in 2027 with a further possibility of a 2 year extension. The contract is awarded via a competitive tendering process.

- 90% of Schools and Academies use the Council contract to purchase energy. The Schools have access to the central energy portal by which they can check and monitor their own energy usage. The Council provides additional support to schools via webinars and workshops to advise on energy usage and ways to reduce costs and improve efficiency.
- The Council is moving to a LED street lights across the Borough and the first stage of that process is to refit estate roads. There are no proposals to trim the street lights or switch off street lights.

It was agreed that:

That the update be noted and the Assistant Director of Operations and the Head of Facilities Management be thanked for their attendance.

AU.17 MINUTES OF THE LAST MEETING

Members considered the following matters arising from the previous minutes.

1. The Financial Capacity risk register deep dive will be provided at the next meeting.
2. The Audit Committee place on record their thanks and best wishes to the former section 151 Officer, Sam Evans.
3. The Head of Democratic Services updated the Audit Committee on recent staffing changes in relation to Information Governance and confirmed a update report will be considered at the next meeting.
4. The Director of Place will be invited to the next meeting to update Members on concerns raised in relation to the recent internal audit report.

At the request of the Chair and following discussion at the last meeting, the Interim Section 151 Officer, updated members of the committee on concerns raised in media reports in relation to the Manchester Airport share value.

As part of the audit process the external auditors (BDO) provided a valuation of the shares held by all the Greater Manchester authorities, (excluding Manchester City Council) in Manchester Airport. The value was a technical valuation, non monetary and its value does not affect the Council's Revenue Budget. A valuation had not been undertaken for a number of years and the actual value was less than originally reported.

The Interim Section 151 Officer wanted to place on record and provide to the Committee assurance that the reporting was not a material mis-statement and the inclusion of a share valuation has always been included as a technical part of the Council's account reporting process.

In addition to the statement from the Interim Section 151 Officer, the Mazars representative present reported that the model for assessing the value of these shares is very complex, and the adjustment to the valuation should have been undertaken earlier. In undertaking the valuation process BDO the external auditors undertaken further extensive work and this led to a change in the valuation reported. Oldham as lead commissioning authority have spoken to BDO in respect of this issue.

It was agreed that:

The minutes of the meeting held on 12th October be approved.

The Interim Section 151 be instructed to raise concerns in respect of the external auditors BDO at the next Treasures meeting.

AU.18 CORPORATE RISK REGISTER

Louise Kirkman, Risk Manager provided Members with an updated position with regards to the risks identified and assessed on the Council's Corporate Risk Register. An accompanying report circulated prior to the meeting included the following information:

A total of 22 risks have been identified as those of a genuine corporate nature and are summarised as follows:

- 22 risks are currently present on the Corporate Risk Register
- 15 risks are currently rated as Significant (risk score 15-25)
- 6 risks are currently rated as High (risk score 8-12)
- 1 risk is currently rated as Low (risk score 1-3).

Of these 22 risks:

0 has increased in score, 3 have decreased in score, 15 have remained static, 4 have not been reviewed in the last reporting period and 2 are proposed for closure.

In questions that followed the following issues were raised:

Questions were asked that could only be answered by Officers not present, in response the Risk Manager provided assurance to Members that she would provide updates and share with the Committee.

A risk management strategy is currently being developed and it is hoped that this will be ready to be shared with the Committee imminently.

Members also raised concerns with regards to the high levels of staff turnover within Children's Services.

It was agreed that:

1. Risks CR26 – Increasing Fuel Costs & New Red Diesel Page and CR27 – General Contract / Tenders Inflation would be closed.
2. The Risk Manager will provide committee members with updates in respect of risks associated with Climate Change, housing and senior staffing turnover in Children Services.

3. At the next meeting of the Audit Committee updates will be received in respect of CR19 Financial Capacity and Financial sustainability and CR23 Adult Social Care.

AU.19 MAZARS AUDIT PROGRESS REPORT

Karen Murray Mazars representative provided Members with a verbal update on progress on delivering their responsibilities as external auditors. An accompanying report circulated ahead of the meeting included the following details:

A number of items previously reported as outstanding remain. Items currently in progress are:

- Agreement of the amendments required in respect of Property, Plant & Equipment
- Agreement of the Council's group consolidation entries
- Confirmation and assessment of the existence of RAAC in Council buildings and the impact on the financial statements
- Resolution of queries from the technical review of the financial statements
- Queries in respect of related party disclosures and
- Final file review and closure.

The Council has also identified 2 further amendments that will require review.

We will issue a follow up letter to this Committee following the completion of the outstanding work 2021/22 VFM.

Mazars have commenced work on the Council's value for money arrangements. Following some initial queries, the external auditors received further supporting evidence and we are currently reviewing this. The Auditors plan to complete and report the Value for Money arrangements work alongside the remaining aspects of work on the financial statements.

The Council published its draft Accounts and annual governance statement on 31st May 2023, in line with the statutory timetable. We will agree a detailed timetable for our work following resolution of the outstanding areas of work on 2021/22.

Members discussed the delays in the Council accounts receiving final sign off. The Mazars representative reported that further information from the Council has been requested and the external auditors met with Officers as recently as three weeks ago. The External auditors reported, that there is a shortage of external auditors which is a national problem resulting in backlogs in this area.

The Interim Section 151 Officer reported that one of his primary functions is to strengthen financial capacity within the finance team and a report will be presented to Cabinet in the new year providing details of a finance restructure.

It was agreed that:

The Mazars representatives be thanked for their attendance.

AU.20 FRAUD PLAN

The Head of Fraud, Audit, Insurance and Risk provided Members with an update on the Annual Counter Fraud Plan 2023/24 and the work undertaken by the Fraud Team during the financial year to 30th November 2023.

The accompanying report included the following information:

The Fraud Team have now checked 1846 entries relating to a variety of matches including Payroll, Housing and Blue Badges.

340 Blue Badges have been cancelled with a Cabinet Office estimated saving of £221,000.

A number of further investigations have also been opened relating to other NFI data matching results. Four cases which have been investigated have been passed to legal services for prosecution.

The Counter Fraud Team have received 475 referrals and have achieved £258,888 in overpayments (including £221K for blue badges) and savings in this financial year to date.

In discussing the report Councillor Gartside suggested that the use of email was not covered in the policy. The Head of FAIR said she would look into this matter further.

It was agreed:

Members note this report and the work undertaken by the fraud team

AU.21 INTERNAL AUDIT PROGRESS REPORT

The Head of Fraud, Audit, Insurance and Risk updated Members on the progress to date against the annual audit plan 2023/24, the purpose of which is to enable 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 accompanying report included details in relation to:

- The majority of work outstanding from the 2022/23 plan has now been completed and work on 2023/24 plan is progressing.
- Fourteen reviews have concluded, and reports have been issued to Members since the beginning of the financial year. Eight reports relate to the 2022/23 annual audit plan and were considered when formulating the annual audit opinion for 2022/23. Six reports relate to the 2023/24 annual audit plan.
- Work on 2023/24 plan is progressing. Ten reviews are ongoing, three reviews are at draft report stage. Three reviews which were in progress have been put on hold and deferred until quarter 4 of 2023/24.
- Three follow up exercises and three second follow up exercises have been completed since Audit Committee met in October 2023.
- Resources originally calculated as available for the delivery of the annual plan may need to be reduced by approximately 125 days. Reviews earmarked to be deferred until 2024/25 are outlined at paragraph 2.1 of the report.

It was agreed:

1. Members note this report and the work undertaken by Internal Audit.
2. The BGI department will present to the next meeting an update on the estate management action plan.
3. Internal Audit reports will be circulated monthly.

AU.22 EXCLUSION OF PRESS AND PUBLIC

That the press and public be excluded from the meeting under Section 100 (A)(4), Schedule 12(A) of the Local Government Act 1972, for the reason that the following business involves the disclosure of exempt information as detailed against the item.

AU.23 INTERNAL AUDIT REPORTS

Members note the content of the report.

AU.24 SPECIAL INVESTIGATIONS REPORT

Members note the content of the report.

COUNCILLOR M WHITBY
Chair

(Note: The meeting started at 7.00 pm and ended at 9.00 pm)

14th December 2023 Audit Committee Meeting: Questions raised on Risk Management

Question	Response
<p>Security & Resilience (CR3)</p> <p>Regarding the cyber attack on St Helen's, what implications has this had for Bury and what assurances are there that this won't happen at Bury?</p>	<p>We believe the route in for the attack was by their external published elements of Citrix. In terms of our external publishing, we closed this down around 7 months ago so none of our Citrix platform is available from the outside world. The final shut down of the Citrix platform happened in November last year.</p>
<p>SEND (CR16), linking to Staff Safety & Wellbeing (CR14) and Finance Dept</p> <p>Regarding names on reports and staff raising concerns about secretarial support – should this be on the risk register?</p> <p>JCC teacher's meeting raised concerns of violence and that this had actually been raised before on register – should it be on it again?</p> <p>Concerns over losing staff and being reflected in the Risk Register, how does it affect the Ofsted Inspection – similar concerns were raised at JCC regarding stability and consistency and being mindful of pressure on staff – add Finance Dept into this also</p>	<p><u>SEND (CR16)</u> DfE reviews are done twice a year, and in the last one it was raised that social workers were much happier but still unable to spend the time needed with families and having to cover off admin work, as business support staff priorities are also focused elsewhere too.</p> <p>It's been asked to explore what else can be done to support and a business case is being put together.</p> <p>Regarding any risks of violence to staff, along with loss of staff and any stability/consistency, this is recorded at departmental level with the mitigating controls and actions in place. This will be reviewed for the next meeting, to explore if it's appropriate for the addition of these areas to the SEND Risk.</p> <p><u>Finance</u> The Risk Manager has recommended the same approach is taken for Finance (as Children's - last paragraph above) where the risk is added to the departmental risk register along with the appropriate controls and planned actions. The overall wellbeing of Council employees is recorded within CR14 (see below).</p> <p><u>Staff Safety & Wellbeing (CR14)</u> A corporate risk is reflected on the register which encompasses staff safety and wellbeing for the whole Council: <i>"Staff wellbeing, welfare and morale may potentially result in increased cases of stress, depression and general absence, thereby impacting service delivery"</i> and provides the current mitigating controls and planned</p>

	actions within the Corporate Risk Register. The comments regarding SEND and Finance have been sent to CR14s Risk Owner to ensure all is captured when this risk is next reviewed.
<p>Asylum & Immigration (CR28), linking in with Climate Change (CR20) and Regeneration and Development (CR15)</p> <p>Was social housing included in the East Lancs papermill development?</p> <p>How many houses are planned for the Council and how many for social/private?</p> <p>Regarding the ability to achieve carbon neutral, is this taken into account with social housing?</p>	<p>Morris Homes have committed to building 25% affordable homes, therefore of the 400 homes, 100 will be affordable.</p> <p>300 will be open market sale (private), whilst 100 will be Affordable Homes (exact tenure to be agreed). If the agreed tenure is social or affordable rent Morris Homes will work with a registered provider and the incoming RP will follow the council's Nominations Policy. The standard Nominations Agreement gives the council 100% nomination rights on all first lets and 50% nomination rights on subsequent lets. Therefore; these properties would be allocated to applicants on the council's housing waiting lists who are in priority need.</p> <p>We do not oblige developers to build over and above current building regulations. This allows sites in low value areas to not be prejudiced by viability issues, preventing them from coming forwards. However, as part of the current Governments carbon agenda the Future Homes Standard is the Government's strategy for achieving carbon neutrality by 2050. The first stage of Future Homes Standard was amendments to Part L, F & O of the building regulations which was effective from 15th June 2022. The next phase of Future Homes Standard is currently unknown and thus can not be costed as part of the ELPM scheme. There is a consultation open at the moment (<u>The Future Homes and Buildings Standards: 2023 consultation - GOV.UK (www.gov.uk)</u>). This is the next step towards reducing carbon rather than being carbon neutral. For some time it has been expected that the new Future Homes Standard (which will be implemented via changes to the building regulations) would come into force in 2025. Given that there has been</p>

	<p>delays to the consultation and with a general election this year, this is not guaranteed.</p> <p>In summary, as and when the Future Homes Standard (whatever that specification is determined following the consultation) is implemented, Morris Homes will be contractually obliged by Homes England to construct homes in accordance with the updated building regulations. This applies to all properties, irrespective of tenure.</p>
<p>Climate Change (CR20)</p> <p>Following questions raised at the meeting, the Risk Owner and Action Owners were contacted for an updated position to be provided on climate change</p>	<p>See attached for update</p>

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January 2024 Update to The Climate Change Deep Dive Audit Committee Report 31 July 2023

Copy of Report Presented 31 July 2023



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Officer Resource

The original report highlighted the very limited officer resource at the Council to drive forward the climate action agenda i.e., 2 full time officers on temporary contracts – A Climate Action Officer and a Climate Action Intern.

Since the original deep dive report, the Climate Action Intern has left the council for a permanent role in a neighbouring authority, leaving only one full time officer remaining on a temporary contract until June 2024. There are no proposals to replace the Climate Action Intern, as there is no funding available. However, we are in the process of presenting an Operational Decision form to make the Climate Action Officer post permanent based on bringing work to produce decarbonisation plans for Highways schemes back in house and other income available in relation to the introduction of Electric Vehicle Charging infrastructure.

It should however be noted that some of this work will add additional responsibilities to the Climate Action Officer, limiting the amount of work they can do in other areas. Adding to this the loss of the Climate Action Intern post, going forward the Council will be limited on the amount of community engagement work it can achieve.

Update re Actions

Since the last audit committee deep dive report presented to Audit Committee on 31 July 2023, we can report the following progress: -

- The Council Greenhouse Gas Report for 2022/23 ([Bury Council's Greenhouse Gas Emissions Report 2022/23 - Bury Council](#)) has been published showing that the greenhouse gas emissions from Council activities have reduced by 68% since our base year of 2008/09. This shows good progress. However, further progress will be much more challenging as we will need to decarbonise all our heating and transport. This will mean phasing out gas boilers and moving our vehicles to electric and other zero emission solutions. The difficulties in this transition were outlined in the original deep dive report. It is also important to note that the council's greenhouse gas emissions represent only 1-2% of the total borough emissions and therefore we have a much bigger challenge in moving our whole borough to carbon neutrality.
- TfGM have installed 3 Rapid Charging Hubs for taxis at the following locations.
 - Trinity Road Car Park
 - Foundry Street Car park
 - Whitefield Park and Ride.

Each hub has two rapid chargers reserved for taxi use only.

- Currently, 77% of the council fleet are Euro 6 or electric. We have taken delivery of 115 new vehicles, 10 of which are fully electric.
- We completed a video promoting the success of the Community Climate Action Fund, which has been published on YouTube. [Climate Change Fund | Bury \(youtube.com\)](#)
- Completed reports on 20 Council assets to investigate the feasibility of installing Solar PV to generate renewable energy. We are looking to appoint a supplier for 10 of these assets early in 2024.
- Producing a climate action training video for remote staff.
- Bury Council have been awarded £82,900 of Government grant funding to carry out a feasibility study for a heat network in Bury town centre which could help provide decarbonised energy for a number of existing buildings and proposed redevelopments.



Simon Hoare MP
Minister for Local Government
2 Marsham Street
London
SW1P 4DF

To All Chief Executives, Chief Financial Officers,
Local Authority Leaders and Local Audit Firm
Partners

8 February 2024

Dear Colleagues,

Local Audit Consultation

I am delighted that today the Government is launching a consultation and Joint Statement, progressing the commitments made by the previous Minister for Local Government to work with the Financial Reporting Council (FRC), and other organisations in the local audit system on cross-system proposals to clear the backlog and put the local audit system on a sustainable footing.

Local audit is both a vital and independent source of assurance and a key element of the checks and balances within the local accountability framework. A significant number of local audits in England are outstanding. The issues facing local audit are widely recognised as multi-faceted and complex. Delays are to an extent affecting Scotland and Wales as well as England. They also impact different sectors, not just local government. It is widely recognised that many organisations in the local audit system have contributed to the delays experienced since 2017/2018 and that audits have become more challenging, with firms responding to a changing regulatory environment. In addition, pressures on the system were compounded during the COVID-19 pandemic and by an aging workforce.

The consultation seeks views on proposed legislative changes to the Accounts and Audit Regulations 2015 (the 2015 Regulations). We have published a draft statutory instrument alongside the consultation which covers the core elements of the proposed amendments. These, along with the Joint Statement are available at www.gov.uk/government/consultations/addressing-the-local-audit-backlog-in-england-consultation.

These cross-system proposals have been developed and agreed by the Department for Levelling-Up Housing and Communities (DLUHC), the FRC, the National Audit Office (NAO), the Chartered Institute of Public Finance and Accountancy (CIPFA), the Institute of Chartered Accountants in England and Wales (ICAEW), and Public Sector Audit Appointments (PSAA).

These are not proposals we take lightly, but these are exceptional times. Key organisations across the local audit system, including the Government, share the conviction that bold steps are necessary to reset the system.

The Joint Statement provides vital context, and explains the package of measures and how the various elements are intended to interact and explains that the wider package of measures consists of three stages:

- Phase 1: Reset involving clearing the backlog of historical audit opinions up to and including financial year 2022/23 by 30 September 2024.
- Phase 2: Recovery from Phase 1 in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles.
- Phase 3: Reform involving addressing systemic challenges in the local audit system and embedding timely financial reporting and audit.

The consultation itself covers questions on:

- Phase 1: 'Backstop' Proposals for Financial Years 2015/2016 to 2022/2023 and
- Phase 2: 'Backstop' Proposals for the Recovery Period, Financial Years 2023/2024 - 2027/2028

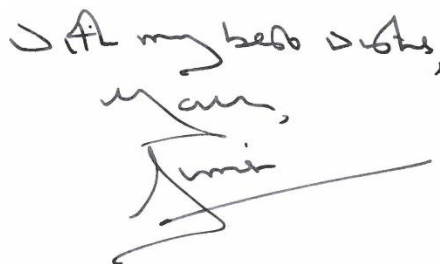
This consultation will run for four weeks from 8 February 2024 to 7 March 2024. This is an open consultation, and we welcome the views of any individual or entity interested in the proposals, including all Category 1 authorities and their Section 151 officers, audit firms, and other organisations which form part of the local audit framework. You can respond to this call for evidence through our online consultation platform Citizen Space: <https://consult.levellingup.gov.uk/local-audit-and-conduct/addressing-the-local-audit-backlog-in-england>.

The NAO is also consulting in parallel to this consultation, on related changes to the Code of Audit Practice. A link to the NAO consultation can be found here: www.nao.org.uk/code-of-audit-practice-consultation. Further detail on the NAO's proposals can also be found in the Joint Statement. The CIPFA LASAAC Board will be consulting shortly on related changes to the Code of Practice for Local Authority Accounting.

While I recognise the challenges there have been I would like to encourage you to continue undertaking existing work to produce and audit local authority financial statements while the consultations take place. Any slowdown in activity would lead to further issues in the future and, ahead of the first proposed backstop date. Please do continue to work together to ensure that as many audits can be completed in full as possible.

These proposals are an important step in restoring timely and high-quality financial reporting and audit for local bodies and I am grateful for the hard work and collaboration of system organisations in developing these measures. Please let us know your views so that we can work closely together to refine and implement measures to clear the backlog of local audit opinions, and develop the long-term reforms required to prevent a backlog recurring.

I look forward to seeing your responses.

A handwritten signature in black ink, appearing to read 'Simon Hoare', with a stylized flourish at the end.

SIMON HOARE MP
Minister for Local Government

Addressing the local audit backlog in England: Consultation

Published 8 February 2024

Topic of this consultation:

Local audit is both a vital and independent source of assurance and a key element of the checks and balances within the local accountability framework. The backlog in the publication of audited accounts of local bodies in England has grown to an unacceptable level.

This consultation seeks views on amending the Accounts and Audit Regulations 2015 as part of a package of cross-system measures to clear the backlog and put the system on a sustainable footing.

This document should be read in conjunction with the [Joint Statement](#) from system partners, including the Department for Levelling Up, Housing and Communities.

Scope of this consultation:

The proposals covered by this consultation relate specifically to ‘Category 1’ Authorities. Category 1 bodies encompass local authorities, but also police and fire bodies, as well as bodies such as National Parks Authorities, waste authorities and Passenger Transport Authorities.

More specifically, in accordance with the [Accounts and Audit Regulations 2015](#), a “Category 1 authority” means a relevant authority that either—

(a) is not a smaller authority; or

(b) is a smaller authority that has chosen to prepare its accounts for the purpose of a full audit in accordance with the Local Audit (Small Authorities) Regulations 2015.

For the definition of “relevant authority”, see [section 2 of the Local Audit and Accountability Act 2014](#).

For the definition of a “smaller authority”, see [section 6 of the Local Audit and Accountability Act 2014](#).

Geographical scope:

The questions in this consultation relate to local bodies in England, as defined above.

Basic information

In accordance with section 32 of the Local Audit and Accountability Act 2014, there is a statutory duty to consult the following entities in relation to amendments to the Accounts and Audit Regulations 2015:

- the Comptroller and Auditor General,
- such representatives of relevant authorities as the Secretary of State thinks appropriate, and
- the recognised supervisory bodies

This is an open consultation, and we welcome the views of any individual or entity interested in the proposals, including all Category 1 authorities (as defined above), audit firms, and other organisations which form part of the local audit framework.

Body/bodies responsible for the consultation:

The Local Government Performance Division in the Department for Levelling-Up Housing and Communities is responsible for conducting this consultation.

Duration:

This consultation will be open from 8 February. It will be open for 4 weeks for public participation and will close on 7 March 2024.

Enquiries:

For enquiries about the consultation please contact: localaudit@levellingup.gov.uk

How to respond:

You can respond to this consultation through our [online consultation platform](#). We strongly encourage responses via the online survey. Using the online survey greatly assists our analysis of the responses, enabling more efficient and effective consideration of the issues raised for each question.

Alternatively you can email your response to the questions in this consultation to localaudit@levellingup.gov.uk

If you are responding in writing, please make it clear which questions you are responding to.

Written responses should be sent to:

Consultation on Addressing the Local Audit Backlog
FAO Elizabeth Parckar/Local Audit Team
Department for Levelling Up, Housing and Communities
Local Government Performance Division
Fry Building
2 Marsham Street
London, SW1P 4DF

When you reply it would be very useful if you confirm whether you are replying as an individual or submitting an official response on behalf of an organisation and include:

- your name
- your position (if applicable)
- the name of organisation (if applicable)
- an address (including postcode)
- an email address
- a contact telephone number

Introduction

Local audit is both a vital and independent source of assurance and a key element of the checks and balances within the local accountability framework.

A significant number of local audits in England are outstanding. The government, working with the Financial Reporting Council (FRC) and other system partners, is taking steps to clear the backlog and put the system on a sustainable footing moving forward.

This consultation seeks views on proposed legislative changes to the Accounts and Audit Regulations 2015 (the 2015 Regulations). These are central to cross-system proposals agreed by the Department for Levelling-Up Housing and Communities (DLUHC), the FRC, the National Audit Office (NAO), the Chartered Institute of Public Finance and Accountancy (CIPFA), the Institute of Chartered Accountants in England and Wales (ICAEW), and Public Sector Audit Appointments (PSAA).

Given the requirement for concerted action, system partners have published a joint statement explaining the package of measures and how the various elements are intended to interact. This [Joint Statement](#) provides vital context for this consultation and should be reviewed before responding to the questions below.

As the Joint Statement explains, the wider package of measures consists of 3 stages:

- Phase 1: Reset involving clearing the backlog of historical audit opinions up to and including financial year 2022/23 by 30 September 2024
- Phase 2: Recovery from Phase 1 in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles
- Phase 3: Reform involving addressing systemic challenges in the local audit system and embedding timely financial reporting and audit

These are not proposals we take lightly, but these are exceptional times. All system partners, including the government, share the conviction that bold steps are necessary to reset the system.

The [NAO is also consulting](#), in parallel to this consultation, on related changes to the Code of Audit Practice. Further detail on the NAO's proposals can also be found in the [Joint Statement](#).

CIPFA LASAAC will consult on temporary changes to the Code of Practice on Local Authority Accounting for 2023/24 and 2024/25 to reduce burdens on the finance teams and auditors. Further detail on CIPFA LASAAC's proposals can also be found in the [Joint Statement](#).

The government has published a [draft statutory instrument](#) (PDF, 179 KB) alongside this consultation. As explained further below, this covers the core elements of the proposed amendments to the 2015 Regulations.

Phase 1: 'Backstop' proposals for financial years 2015/2016 to 2022/2023

The proposed changes to the 2015 Regulations would require Category 1 authorities to ensure that (subject to consideration of potential exceptional circumstances – see below) by 30 September 2024 they have published audited accounts for financial years 2015/2016 to 2022/2023.

An authority's ability to meet the requirement above would be contingent on an audit opinion being issued in time. For this reason, the NAO is proposing that the Code of Audit Practice be amended so that auditors are required (unless specific circumstances apply – see below) to issue their opinion in time for the authority to publish its accounts by the specified date in the 2015 Regulations (in this case, 30 September 2024).

Regulation 10(2) currently imposes a duty on authorities to publish a delay notice if an audit of accounts has not been concluded before the date specified. We propose to disapply this duty for accounts with outstanding audits for financial years 2015/2016 to 2022/2023. This is because, under these proposals, authorities would be required to publish audited accounts by the backstop date.

The proposal to set the backstop date at 30 September 2024 reflects the need to ensure sufficient time for auditors to issue opinions, including modified or disclaimed opinions due to the backstop, and for bodies to publish accounts containing those audit opinions once the legislation has come into force.

The NAO's consultation proposes that the Code of Audit Practice would introduce exemptions from the proposed statutory deadline for auditors in certain circumstances. These would include, for example, if the auditor is unable to issue their opinion where there are outstanding objections to the accounts that could be material to that opinion.

Where there is an outstanding objection of this nature, we consider it may be desirable to create an equivalent exemption for Category 1 authorities. This consultation also seeks views on other exceptional circumstances in which Category 1 authorities might be exempted from the 30 September 2024 backstop date.

Our intention is to publish a list of Category 1 authorities and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not, making it clear any instances where unaudited accounts had also not been published by the required date.

Under these proposals, the existing requirements in the 2015 regulations relating to the publication of unaudited accounts and to public inspection periods would continue to apply in their current form (see 'Part 5' of the Regulations).

Under these proposals, the published, audited accounts must also be approved in accordance with regulation 9(2) and therefore the approval must be given before the backstop date.

Further context on these aspects of the proposals can be found in the [Joint Statement](#) (especially paragraphs 5 to 14 and 25 to 46) as well as the [draft regulations](#) (PDF, 179 KB).

Questions

Q1. Notwithstanding the possibility of exemptions in exceptional circumstances (covered by questions 3 and 4 below), do you agree that Category 1 authorities should be required to have published audited accounts for all financial years up to and including financial year 2022/2023 by 30 September 2024? (agree, disagree, unsure)

Do you have any comments on this issue?

Q2. Do you agree that the requirement at Regulation 10(2) for Category 1 authorities to publish a delay notice should be disapplied in relation to any outstanding audits covering financial years 2015/2016 to 2022/2023? (agree, disagree, unsure)

Do you have any comments on this issue?

Q3. Do you think it would be appropriate for Category 1 authorities to be exempt from the statutory backstop date of 30 September in circumstances where the auditor is unable to issue their opinion due to outstanding objections to the accounts that could be material to that opinion? (agree, disagree, unsure)

Please explain your response.

Q4. Do you think there would be any other exceptional circumstances which might create conditions in which it would be appropriate for Category 1 authorities to be exempt from the 30 September backstop date? (agree, disagree, unsure)

Please explain your response, including, where relevant, details of exceptional circumstances you consider would justify an exemption.

Q5. We intend to publish a list of local bodies and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not. Do you think there should be additional consequences for Category 1 authorities or audit firms (excluding an authority or firm covered by an exemption) if they do not comply with the statutory deadline of 30 September 2024? (agree, disagree, unsure)

Please explain your response and, where relevant, include any suggested consequences.

Phase 2: 'Backstop' proposals for the recovery period, financial years 2023/2024 to 2027/2028

The proposed changes to the 2015 Regulations would require (subject to consideration of potential exceptions – see below) Category 1 authorities to publish audited accounts by the following dates for financial years 2023/2024 to 2027/2028:

- 2023/24: 31 May 2025
- 2024/25: 31 March 2026
- 2025/26: 31 January 2027
- 2026/27: 30 November 2027
- 2027/28: 30 November 2028

As per the Phase 1 backstop proposals, the NAO is proposing that the Code of Audit Practice would require auditors (unless specific circumstances apply) to issue their opinion in time for the authority to publish its accounts by the specified dates.

As per the Phase 1 backstop proposals, we propose to disapply regulation 10(2), which requires authorities to publish a delay notice if the audit of accounts has not been concluded before the date specified.

Also to maintain consistency with the proposals for phase 1, the NAO's consultation proposes that the Code of Audit Practice would introduce exemptions from the proposed statutory deadlines for auditors in certain circumstances. These would include, for example, if the auditor is unable to issue their opinion where there are outstanding objections to the accounts that could be material to that opinion.

Where there is an outstanding objection of this nature, we consider it may be desirable to create an equivalent exemption for Category 1 authorities. This consultation also seeks views on other exceptional circumstances in which Category 1 authorities might be exempted from the backstop dates for this period.

Our intention is to publish a list of local bodies and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not, making it clear any instances where unaudited accounts had also not been published by the required date.

Questions 10 and 11 below seek views on whether, in light of the proposed deadlines for the publication of audited accounts, the existing 31 May deadline for the publication of unaudited accounts (see regulation 15(1)(a)) remains appropriate for financial years 2024/2025 to 2027/2028. (Note that the deadline of 31 May 2024 for the publication of unaudited accounts for the current financial year is not under consideration.)

Under these proposals, the existing requirements in the 2015 regulations relating to public inspection periods would continue to apply in their current form (see 'Part 5' of the Regulations).

Under these proposals, the published, audited accounts must also be approved in accordance with regulation 9(2) and therefore the approval must be given before the backstop date.

Further context on these aspects of the proposals can be found in the [Joint Statement](#) (especially paragraphs 15 to 46), as well as the [draft regulations](#) (PDF, 179 KB).

Questions

Q6. Notwithstanding the possibility of exemptions in exceptional circumstances (covered by questions 7 and 8 below), do you agree that Category 1 local authorities should be required to publish audited accounts for financial years 2023/2024 to 2027/2028 by the following dates (agree, disagree, unsure)?

- 2023/24: 31 May 2025
- 2024/25: 31 March 2026
- 2025/26: 31 January 2027
- 2026/27: 30 November 2027
- 2027/28: 30 November 2028

Do you have any comments on these dates?

Q7. Do you think it would be appropriate for Category 1 authorities to be exempt from the statutory backstop dates for Phase 2 in circumstances where the auditor is unable to issue their opinion due to outstanding objections to the accounts that could be material to that opinion? (agree, disagree, unsure)

Please explain your response.

Q8. Do you think there would be any other exceptional circumstances which might create conditions in which it would be appropriate for Category 1 authorities to be exempt from the backstop dates for Phase 2? (agree, disagree, unsure)

Please explain your response, including, where relevant, details of exceptional circumstances you consider would justify an exemption.

Q9. We intend to publish a list of local bodies and audit firms which meet statutory deadlines for the publication of audited accounts and those which do not. Do you think there should be additional consequences for Category 1 authorities or audit firms (excluding an authority or firm covered by an exemption) if they do not comply with the statutory deadlines for Phase 2? (agree, disagree, unsure)

Please explain your response and, where relevant, include any suggested consequences.

Q10. The Accounts and Audit Regulations 2015 (regulation 15(1)(a)) currently requires Category 1 local authorities to publish unaudited accounts by the 31 May following the end of the financial year. In light of the proposed deadlines for the publication of audited accounts, do you think the 31 May deadline remains appropriate for financial years 2024/2025 to 2027/2028? (agree, disagree, unsure)

Please explain your response.

Q11. The existing annual deadline for the publication of unaudited accounts is 31 May. As set out above, we are proposing a backstop date for the publication of audited accounts for the financial year 2023/2024 of 31 May 2025. This would mean that 31 May 2025 would be the statutory deadline for both the publication of audited accounts for financial year 2023/2024 and unaudited accounts for financial year 2024/2025. Do you expect this would create any significant issues? (agree, disagree, unsure)

Please explain your response.

Q12. The government anticipates that the Phase 1 backstop proposals will result in modified or disclaimed opinions. A modified or disclaimed opinion at the end of Phase 1 would require auditors to subsequently rebuild assurance. The Phase 2 backstop dates are intended to enable this work to be spread across multiple years. Given this additional work, and noting the further explanation at paragraphs 15 to 46 of the [Joint Statement](#), do you have any views on the feasibility of audited accounts being published by the proposed statutory backstop dates for Phase 2?

Publication of an audit letter

Regulation 20 of the 2015 Regulations places a duty on Category 1 authorities to consider and then publish any audit letter received from the auditor “following completion of an audit.”

The NAO’s Code of Audit Practice currently specifies that an auditor’s annual report meets the definition of an ‘audit letter’ in the 2015 Regulations. In practice, therefore, Category 1 authorities have a duty to consider and publish annual audit reports in accordance with Regulation 20.

The 2020 Code of Audit Practice states that an auditor’s annual report brings together all of the auditor’s work over the year. This should be presented at an appropriate forum at the body (e.g. Audit Committee or Full Council) and be made available on the authority’s website.

A core element of the auditor’s annual report is a commentary on the organisation’s arrangements to secure value for money through the economic, efficient and effective use of its resources. The commentary should be clear, readily understandable and highlight any issues that the auditor wishes

to draw to the attention of the body or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

These arrangements previously allowed for timely and reasonably predictable public reporting of local auditors' audit letters. The recent backlog issues have, however, resulted in both delays to this public reporting and much less predictability in terms of when the auditors' letters would be published.

Under the proposed changes to the NAO's Code of Audit Practice, aimed at helping with clearing the backlog of local audit opinions and restoring more timely reporting of auditors' work on arrangements to secure value for money, the NAO plans to consult on a fixed annual deadline of 30 November for production and subsequent publication of the auditor's annual report.

A fixed cycle may mean that, due to the proposed deadlines for publication of audited accounts for financial years 2023/2024 to 2027/2028, the auditor would issue their annual report before they have completed all of their work. However, it is hoped that these changes will enable the auditor to report the outcome of the majority of their work on financial sustainability and governance in a more timely and predictable way.

It may therefore be helpful for the 2015 Regulations to require reports categorised as 'audit letters' to be considered and published by Category 1 authorities whenever they are issued, rather than limiting this to circumstances in which an audit has been completed.

Further context on these proposals can be found in the [NAO's consultation](#).

Question

Q13. Do you agree that it would be beneficial for the 2015 Regulations be amended so that Category 1 bodies would be under a duty to consider and publish audit letters received from the local auditor whenever they are issued, rather than, as is currently the case, only following the completion of the audit? (agree, disagree, unsure)

Do you have any comments on this issue?

Equality impacts

In considering new legislation, under section 149 of the Equality Act 2010 (the Act), the government is required to:

- eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act;
- advance equality of opportunity between people who share a protected characteristic and those who do not; and
- foster good relations between people who share protected characteristics and those who do not.

Under the Act, protected characteristics refer to:

- age
- disability

- sex
- gender reassignment
- marriage or civil partnership
- pregnancy and maternity
- race
- religion or belief
- sexual orientation.

Question

Q14. Do you have any comments on whether any of the proposals outlined in this consultation could have a disproportionate impact, either positively or negatively, on people with protected characteristics or wish to highlight any other potential equality impacts?

Further feedback

Question

Q15. Finally, do you have any further comments on the proposed changes to the 2015 Regulations not covered by the questions so far, including relating to any unintended consequences?

(Where possible, please limit your response to 500 words)

About this consultation

This consultation document and consultation process have been planned to adhere to the Consultation Principles issued by the Cabinet Office.

Representative groups are asked to give a summary of the people and organisations they represent, and where relevant who else they have consulted in reaching their conclusions when they respond.

Information provided in response to this consultation may be published or disclosed in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Environmental Information Regulations 2004 and UK data protection legislation. In certain circumstances this may therefore include personal data when required by law.

If you want the information that you provide to be treated as confidential, please be aware that, as a public authority, the Department is bound by the information access regimes and may therefore be obliged to disclose all or some of the information you provide. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.

The Department for Levelling Up, Housing and Communities will at all times process your personal data in accordance with UK data protection legislation and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties. A full privacy notice is included below.

Individual responses will not be acknowledged unless specifically requested.

Your opinions are valuable to us. Thank you for taking the time to read this document and respond.

Are you satisfied that this consultation has followed the Consultation Principles? If not or you have any other observations about how we can improve the process please contact us via the [complaints procedure](#).

Personal data

The following is to explain your rights and give you the information you are entitled to under UK data protection legislation.

Note that this section only refers to personal data (your name, contact details and any other information that relates to you or another identified or identifiable individual personally) not the content otherwise of your response to the consultation.

1. The identity of the data controller and contact details of our Data Protection Officer

The Department for Levelling Up, Housing and Communities (DLUHC) is the data controller. The Data Protection Officer can be contacted at dataprotection@levellingup.gov.uk or by writing to the following address:

Data Protection Officer
Department for Levelling Up, Housing and Communities
Fry Building
2 Marsham Street
London SW1P 4DF

2. Why we are collecting your personal data

Your personal data is being collected as an essential part of the consultation process, so that we can contact you regarding your response and for statistical purposes. We may also use it to contact you about related matters.

We will collect your IP address if you complete a consultation online. We may use this to ensure that each person only completes a survey once. We will not use this data for any other purpose.

Sensitive types of personal data

Please do not share [special category](#) personal data or criminal offence data if we have not asked for this unless absolutely necessary for the purposes of your consultation response. By 'special category personal data', we mean information about a living individual's:

- race
- ethnic origin
- political opinions
- religious or philosophical beliefs
- trade union membership
- genetics
- biometrics

- health (including disability-related information)
- sex life; or
- sexual orientation.

By 'criminal offence data', we mean information relating to a living individual's criminal convictions or offences or related security measures.

3. Our legal basis for processing your personal data

In accordance with section 32 of the Local Audit and Accountability Act 2014, there is a statutory duty to consult the following entities in relation to amendments to the Accounts and Audit Regulations 2015:

- the Comptroller and Auditor General,
- such representatives of relevant authorities as the Secretary of State thinks appropriate, and
- the recognised supervisory bodies

The collection of your personal data is lawful under article 6(1)(e) of the UK General Data Protection Regulation as it is necessary for the performance by DLUHC of a task in the public interest/in the exercise of official authority vested in the data controller. Section 8(d) of the Data Protection Act 2018 states that this will include processing of personal data that is necessary for the exercise of a function of the Crown, a Minister of the Crown or a government department i.e. in this case a consultation.

Where necessary for the purposes of this consultation, our lawful basis for the processing of any special category personal data or 'criminal offence' data (terms explained under 'Sensitive Types of Data') which you submit in response to this consultation is as follows. The relevant lawful basis for the processing of special category personal data is Article 9(2)(g) UK GDPR ('substantial public interest'), and Schedule 1 paragraph 6 of the Data Protection Act 2018 ('statutory etc and government purposes'). The relevant lawful basis in relation to personal data relating to criminal convictions and offences data is likewise provided by Schedule 1 paragraph 6 of the Data Protection Act 2018.

4. With whom we will be sharing your personal data

The data collected may be shared with other government departments and arms length bodies.

For any other bodies all data shared will be anonymised.

DLUHC may appoint a 'data processor', acting on behalf of the Department and under our instruction, to help analyse the responses to this consultation. Where we do we will ensure that the processing of your personal data remains in strict accordance with the requirements of the data protection legislation.

5. For how long we will keep your personal data, or criteria used to determine the retention period

Your personal data will be held for 2 years from the closure of the consultation, unless we identify that its continued retention is unnecessary before that point.

6. Your rights, e.g. access, rectification, restriction, objection

The data we are collecting is your personal data, and you have considerable say over what happens to it. You have the right:

- a. to see what data we have about you
- b. to ask us to stop using your data, but keep it on record
- c. to ask to have your data corrected if it is incorrect or incomplete
- d. to object to our use of your personal data in certain circumstances
- e. to lodge a complaint with the independent Information Commissioner (ICO) if you think we are not handling your data fairly or in accordance with the law. You can contact the ICO at <https://ico.org.uk/>, or telephone 0303 123 1113.

Please contact us at the following address if you wish to exercise the rights listed above, except the right to lodge a complaint with the ICO: dataprotection@levellingup.gov.uk or

Knowledge and Information Access Team
Department for Levelling Up, Housing and Communities
Fry Building
2 Marsham Street
London SW1P 4DF

7. Your personal data will not be sent overseas

8. Your personal data will not be used for any automated decision making

9. Your personal data will be stored in a secure government IT system

We use a third-party system, Citizen Space, to collect consultation responses. In the first instance your personal data will be stored on their secure UK-based server. Your personal data will be transferred to our secure government IT system as soon as possible, and it will be stored there for 2 years before it is deleted.

Local audit delays: Joint statement on update to proposals to clear the backlog and embed timely audit

Published 8 February 2024

Executive summary

Timely, high-quality financial reporting and audit of local bodies is a vital part of our democratic system. Not only does it support good decision making by local bodies, by enabling them to plan effectively, make informed decisions and manage their services, it ensures transparency and accountability to local taxpayers.

The backlog in the publication of audited accounts of local bodies in England has grown to an unacceptable level. The number of outstanding opinions peaked on 30 September 2023 at 918. As at 31 December 2023, the backlog of outstanding audit opinions stood at 771.

In July 2023, the Minister for Local Government published a [Cross-System Statement](#) to Parliament setting out proposals to tackle this backlog. Since then, organisations involved in the regulation and oversight of local body financial reporting and audit (“system partners”) have been working collectively to agree a proposed solution to clear the outstanding historical audit opinions and ensure that delays do not return. This new Joint Statement provides an update on the proposals. All system partners share the conviction that bold steps are necessary to reset the system and recognise the exceptional nature of the proposed measures.

To clear the backlog of historical accounts and ‘reset’ the system, the Department for Levelling Up, Housing and Communities (DLUHC) proposes putting a date in law (the “backstop date”) – 30 September 2024 – by which point local bodies would publish audited accounts for all outstanding years up to and including 2022/23.

The National Audit Office (NAO) is proposing changes to the Code of Audit Practice to require local auditors to comply with backstop dates by giving their opinions in time for audited accounts to be published, and to allow them to provide a single commentary on value for money (VFM) arrangements for local bodies for all outstanding years up to and including 2022/23.

The duty for local bodies to publish a delay notice where the audit has not been concluded by the deadline will be withdrawn. This is because, with a backstop in place for both local bodies and auditors, authorities would be required to publish audited accounts by 30 September 2024. The introduction of a backstop date is intended to allow those who prepare and audit local body accounts to focus on more current financial periods.

The backstop date is likely to be a factor in local auditors issuing a modified or disclaimed opinion on outstanding accounts if they do not have enough time to complete all audit work before that date. It is important that local bodies, residents and other accounts users can distinguish between modified and disclaimed audit opinions caused by the introduction of backstop dates and those that indicate significant financial reporting or financial management issues.

Auditors have a responsibility under auditing standards to clearly communicate the reasons for their opinion within their report, including where the backstop date causes a modified or disclaimed opinion. System partners will consider guidance for auditors to remind them of these responsibilities. System partners will also issue communications that explain what the different types of modified opinions mean and that clarify that local bodies should not be unfairly judged based on modified opinions caused by the introduction of a backstop date that are largely beyond their control.

As was set out in the July Cross-System Statement, auditors' statutory duty to report on value for money (VfM) arrangements and their statutory audit powers (including to make statutory recommendations or issue Public Interest Reports) are important for enabling identification of areas of concern at an early stage, allowing councils to address them. These remain a high priority in our proposals.

For these measures to achieve their intended objectives, auditors and local bodies need to work together to ensure that as many audits can be completed in full as possible. Auditors should make prioritisation decisions within their portfolio of the audits of local bodies to limit the impact on other public bodies' audits and ensure they complete the work required to conclude and report on whether there are any significant weaknesses in VfM arrangements. Preparers must ensure that any unaudited accounts from 2022/23 or earlier years, that have not been published, are published as soon as possible and respond to auditor requests in a timely manner.

The Financial Reporting Council's (FRC) Audit Quality Review (AQR) team will not carry out routine inspections of major local audits for financial years up to and including 2022/23, unless there is a clear case in the public interest to do so. Alongside this, the Institute of Chartered Accountants in England and Wales (ICAEW) has committed to mirroring this approach for its inspections of non-major local audits.

To ensure that delays do not re-emerge once the backlog of local body audit opinions has been cleared and 'recover' the system, DLUHC proposes to put further backstop dates into law for the publication of audited accounts by local bodies. These would cover the 5-year audit appointments awarded in 2022 by Public Sector Audit Appointments (PSAA) for financial years 2023/24 to 2027/28. As it is anticipated there would be modified and disclaimed opinions on outstanding accounts from the 30 September 2024 backstop date, this measure is designed to enable auditors to rebuild assurance over several audit cycles rather than in a single year, reducing the risk of the backlog re-emerging. This means there would also likely be modified or disclaimed audit opinions for several years.

To support the 'recovery' of the system, the CIPFA LASAAC Local Authority Code Board (CIPFA LASAAC) will consult on temporary changes to the Code of Practice on Local Authority Accounting to reduce burdens on those who prepare and audit local body accounts. These proposed changes include extending overrides on infrastructure assets, simplifying the professional revaluation of operational property, and reducing disclosure requirements around net pension assets and liabilities for at least 2 years.

PSAA will use its fee variation process to determine the final fees local public bodies will have to pay in relation to delayed audits and 2023/24 audits. PSAA will set the scale fees for 2024/25 in accordance with the Local Audit (Appointing Person) Regulations 2015. The FRC and the NAO will support PSAA as it determines the fee impact of changes in audit requirements. It will also review relevant aspects of the contracts for the audits from 2023/24 to identify changes required to align with the changes proposed in the consultations.

All system partners have a shared resolve that the current situation needs addressing and measures of this nature are needed to achieve the shared priority of restoring timely, high-quality financial reporting and audit. Further work is required to address the systemic issues that have led to the unprecedented backlog. The issues facing local audit are widely recognised as multi-faceted and complex with no single cause or solution.

The development of these proposals has involved widespread engagement since summer 2023, especially with auditors and finance teams. To support the further development and testing of the measures, 2 consultations have been launched today, in partnership with the FRC, to receive further feedback and inform the decision on how to proceed:

- DLUHC is seeking views on changes to the Accounts and Audit Regulations 2015 to introduce backstop dates for the publication of audited accounts
- The NAO is seeking views on changes to the Code of Audit Practice to support auditors to meet backstop dates and promote more timely reporting of their work on value for money arrangements

CIPFA LASAAC will consult on temporary changes to the Code of Practice on Local Authority Accounting for 2023/24 and 2024/25 to reduce burdens on the finance teams and auditors.

The 'local bodies' these proposals relate to include councils, but also other relevant authorities as defined under the Local Audit and Accountability Act (2014). It does not include NHS bodies.

Introduction

1. Local bodies need to have accurate and independently audited accounts, delivered on time, to help them effectively plan, make informed decisions and manage their services. Local residents, councillors, central government and other accounts users need timely audited accounts to understand what money the local body has received and how it has used its resources so they can hold it to account. This is key to transparent, trusted and accountable local democracy.

2. In July 2023, the Minister for Local Government published a [Cross-System Statement](#) setting out proposals to set a series of backstop dates to clear the backlog in local audit opinions in England and embed timely audit. The Statement included commitments by the Department for Levelling Up, Housing and Communities (DLUHC), the Financial Reporting Council (FRC), the National Audit Office (NAO), the Chartered Institute of Public Finance and Accountancy (CIPFA), the Institute of Chartered Accountants in England and Wales (ICAEW) and Public Sector Audit Appointments (PSAA).

3. Since the publication of the Cross-System Statement, the Department has worked collaboratively with the FRC, as incoming shadow system leader, and the other system partners, to develop proposals to achieve the objectives. The proposals maintain auditor independence and enable compliance with International Standards on Auditing (UK) (ISAs (UK)). The proposals consist of 3 stages:

- **Phase 1: Reset** involving clearing the backlog of historical audit opinions up to and including financial year 2022/23 by 30 September 2024
- **Phase 2: Recovery** from Phase 1 in a way that does not cause a recurrence of the backlog by using backstop dates to allow assurance to be rebuilt over multiple audit cycles
- **Phase 3: Reform** involving addressing systemic challenges in the local audit system and embedding timely financial reporting and audit

4. Financial reporting and audit frameworks were not designed for the current backlog in local audit. Although these proposals have been designed to minimise risks and unintended consequences, the proposed measures are likely to result in a significant number of local authority accounts receiving modified or disclaimed opinions, during both Phase 1 and Phase 2. The work required to resolve the

local audit backlog will be challenging for both local body finance teams and auditors, as well as system partners.

Phase 1: Reset

5. In line with the Cross-System Statement in July 2023, Phase 1 involves using legislation and changes to the Code of Audit Practice to implement a backstop date for the publication of audited financial statements which are outstanding for all financial years up to and including 2022/23. The current duty, set out in legislation, for local bodies to publish a delay notice in instances where the audit has not been concluded ahead of the deadline, would be removed.

6. Local auditors would be required to issue an opinion based on the work they have been able to complete to enable local bodies to publish audited accounts ahead of the backstop dates. An audit opinion can be either unmodified, modified (qualified or adverse) or disclaimed.

7. Auditing standards allow auditors to issue modified or disclaimed opinions in the event of a statutory backstop date, even in cases where little to no substantive testing has been carried out. As set out in the Cross-System statement in July, the proposed backstop date is likely to result in modifications or disclaimers of the audit opinion. System partners will provide clear communications to the system explaining what the different types of opinions mean, including explaining that modified or disclaimed opinions caused by the backstop date do not necessarily indicate significant financial reporting or financial management issues in a local body.

8. The auditors' statutory duty to report on VFM arrangements and their statutory audit powers (such as the power to make statutory recommendations or produce Public Interest Reports where necessary) are an important for identifying areas of concern at an early stage, allowing local bodies to address them. Under these proposals this will remain a high priority including during Phase 1.

9. The NAO consultation asks for views on changes to the Code of Audit Practice to enable auditors to produce a single commentary on VFM arrangements covering all outstanding periods up to 2022/23 and remind auditors of their obligations to use their statutory reporting powers to draw significant matters to the attention of bodies and residents in a timely way.

10. The proposed backstop date for Phase 1, as set out in DLUHC's consultation on changes to the Accounts and Audit Regulations 2015, 30 September 2024. This has been designed to enable sufficient time for auditors to issue opinions, including modified or disclaimed opinions due to the backstop, and for bodies to publish accounts containing those audit opinions once the legislation has come into force.

11. The NAO's consultation on changes to the Code and any subsequent laying of a new Code of Audit Practice in Parliament would support the backstop date. The proposed backstop date also recognises the multiple priorities of preparers and auditors. For example, finance teams need to, amongst other things, prepare budgets and medium-term financial plans, and for auditors, there will be pre-existing commitments to carry out other public sector audit work, including NHS external audit work, most of which will take place between April and June 2024.

12. The government will publish a list of local bodies and their auditors which do not meet the backstop date, making it clear where unaudited accounts have also not been published.

13. There will be no exemptions for auditors or local bodies except in very limited circumstances. The NAO will consult on specific exemptions to auditors issuing their opinion ahead of the backstop date as part of its consultation on changes to the Code of Audit Practice. These include, for example,

if the auditor is unable to issue their opinion where there are outstanding elector objections to the accounts that could be material to the opinion. DLUHC's consultation also includes a question about creating an equivalent exemption for local bodies in this circumstance, as well as a question seeking views on any other exceptional circumstances in which exemptions may be justifiable.

14. If auditors have completed the required work then they are able to issue their audit opinion ahead of the backstop date. Auditors are expected to complete as much audit work as possible ahead of the backstop date. The NAO, working closely with the FRC, will produce statutory guidance and any additional advice needed to ensure the reset works as intended.

Phase 2: Recovery

15. The July Cross-System Statement set out that recovering from modified and disclaimed audit opinions requires significant work for preparers and auditors. Following modified or disclaimed audit opinions, auditors will need to audit some of the opening balances in order to obtain assurance over the current year closing balances. Where the audit opinion is modified or disclaimed, the auditor does not have assurance over all historical figures that carry forward into the subsequent year. Opening balances can impact closing balances and movements in the current year. In some cases, where the auditor does not have assurance over opening balances, they would be unable to obtain assurance over the closing balances.

16. System partners committed to consider the secondary effects of the proposals, which may impact the audit of opening balances within the accounts for future years. Under these proposals and to maintain compliance with the ISAs (UK), auditors need to perform sufficient testing on opening balances to rebuild assurance that enables them to issue unmodified opinions in the future.

17. To prevent this recovery work causing delays to future audits, the proposals involve establishing new statutory backstop dates for all financial years up to and including 2027/28. These backstop dates would replace the existing deadlines in the Accounts and Audit Regulations 2015. As at Phase 1, the current duty, set out in legislation, for local bodies to publish a delay notice in instances where the audit has not been concluded by the deadline, would be removed. The changes to the Code of Audit Practice in Phase 1 requiring auditors to discharge their statutory duties in relation to the financial statements audit in accordance with backstop dates would continue to apply in Phase 2.

18. These new backstop dates would enable auditors to rebuild assurance over local bodies' financial information which has been subject to modified opinion over a longer period of several years. The default position without backstop dates would be that auditors need to rebuild all assurance in the first year following a modified or disclaimed opinion, creating an exceptional workload in this first year, which would risk a recurrence of the backlog. Instead, these proposals enable spreading the work to rebuild this assurance over multiple periods, and we welcome responses on local bodies' and auditors' capacity to manage this work. Backstop dates may result in additional modifications or disclaimers of the audit opinion for some bodies. Unmodified opinions cannot be issued until assurance has been sufficiently rebuilt for the auditor to conclude that the financial statements as a whole are free from material misstatement. This proposal draws on the findings of the recent Levelling Up, Housing and Communities Committee report on financial reporting and audit in local authorities.

19. The FRC has confirmed that rebuilding assurance over multiple periods is compliant with ISAs (UK).

20. Taken together with the proposal outlined in 'Phase 1' for a backstop date of 30 September 2024 for all years up to and including 2022/23, the government is now consulting on the following additional backstop dates:

- Year ended 31 March 2024: 31 May 2025
- Year ended 31 March 2025: 31 March 2026
- Year ended 31 March 2026: 31 January 2027
- Year ended 31 March 2027: 30 November 2027
- Year ended 31 March 2028: 30 November 2028

21. These dates are intended to achieve a balance between restoring timely audit and returning to unmodified audit opinions for the majority of local bodies. They have also been designed, to the extent possible, to limit the impact on other public sector audits, including NHS audits.

22. As has been set out, returning to full and timely reporting on VFM arrangements is a priority. Whilst Phase 1 enables the auditor to incorporate outstanding VFM arrangements reporting for historical years into a single output under a reduced scope, proposals for Phase 2 involve the restoration of full scope VFM arrangements by 2023/24. In addition, it is proposed that the Code of Audit Practice will set a requirement that from 2023/24 the Auditors' Annual Report will be issued in draft to those charged with governance by 30 November each year, irrespective of the position on the audit, to enable auditors to report regularly on most of the VFM arrangements work in a more timely and predictable way.

23. To reduce burdens on preparers and support auditors spreading the work to rebuild assurance over multiple periods CIPFA LASAAC will consult on 3 temporary changes to the Code of Practice on Local Authority Accounting for 2023/24 and 2024/25:

- extending the override relating to the valuation and disclosure requirements for infrastructure assets
- simplifying the revaluation of operational property and instead permitting the use of indexation until new requirements for revaluation of operational property are introduced in 2025/26 following HM Treasury's thematic review of the valuation of non-investments assets in the public sector
- reducing the requirements for disclosures around net defined benefit pension liabilities / assets for 2 years to align with those in FRS 102 (UK Generally Accepted Accounting Practice) rather than International Financial Reporting Standards (IFRS)

24. The current deadline for local bodies (other than NHS bodies) for the publication of unaudited accounts is 31 May following the financial year end. This means the 2024/25 unaudited accounts deadline is set to be the same date as the backstop date for 2023/24 audited accounts. The government's consultation includes questions asking for views over whether this will create any significant issues and for views on the 31 May deadline for 2024/25 to 2027/28.

Consultations to deliver Phase 1 and Phase 2

25. There will be 3 consultations to implement the Phase 1 and Phase 2 measures set out:

- DLUHC is seeking views on changes to the Accounts and Audit Regulations 2015 to introduce backstop dates for the publication of audited accounts
- The NAO is seeking views on changes to the Code of Audit Practice to support auditors to meet backstop dates and promote more timely reporting of their work on value for money arrangements
- CIPFA LASAAC will consult on temporary changes to the Code of Practice on Local Authority Accounting for 2023/24 and 2024/25 to reduce burdens on the finance teams and auditors

Commitments by the FRC to support delivery of Phase 1 and Phase 2

26. All system partners recognise that the exceptional nature of the proposed measures means there will need to be an extensive programme of communications and engagement with local bodies, auditors and wider system stakeholders including elected members.

27. The FRC will support the NAO and CIPFA to issue guidance for preparers and auditors. The guidance for auditors will be designed to support audit firms with implementing the proposed approach to Phase 1 and Phase 2 in a way that is compliant with the ISAs (UK) and the Code of Audit Practice whilst supporting the overall objectives of the reset and recovery.

28. It is important that local bodies, residents and other accounts users can distinguish between modified and disclaimed audit opinions caused by the introduction of backstop dates and those that indicate significant financial reporting or financial management issues. Guidance for auditors will remind auditors of their responsibilities to communicate the reasons for a modified or disclaimed opinion in reports to audit committees and in the auditor's report. This includes indicating clearly where the modified or disclaimed opinion occurs because the auditor has not completed work ahead of the backstop date.

29. We expect audit committees and other stakeholders to take this into account and ensure that their decisions and judgements are cognisant of where modified or disclaimed opinions are a result of the introduction of backstop dates.

30. The FRC will also hold an exceptional local audit specific meeting of the Technical Advisory Group (TAG). TAG normally takes place every 2 months to consider the application of ISAs (UK), ethical and quality management standards. TAG provides a forum for firms to raise technical issues with the application of standards as well as a means for the FRC to informally consult on standards and guidance that it might issue. The purpose of the local audit specific TAG would be for the FRC to respond to queries from firms in applying the ISAs (UK) in light of the backstop dates as well as any technical guidance issued by the NAO or the FRC. It will also provide an opportunity for firms to discuss best practice and practical matters of implementation in a forum convened by the FRC. The FRC will invite all firms involved in local audit, and representatives from system partners, to this special TAG meeting.

31. In line with the July Cross-System Statement, the FRC's AQR team has recently set out changes to its regulatory approach as part of its [report on the quality of major local audits](#). This sets out that AQR will not carry out routine inspections of major local audits for financial years up to and including 2022/23, unless there is a clear case in the public interest to do so. AQR will provide further details on its planned approach to individual inspections for 2023/24 onwards, once the proposed measures are finalised. ICAEW has committed to mirroring the FRC's approach for its inspections of non-major local audits.

32. Working with DLUHC, the FRC is developing an escalated reporting framework. The intention is for the framework to be fully operational for 2023/24 audits so local authorities and auditors can use it to raise risks to individual audits meeting backstop dates and / or emerging systemic issues ahead of backstop dates to enable them and system partners to take appropriate action as early as possible. The framework is being designed to enable a coordinated response where there are more significant risks and complexities facing entities and ensure that system wide issues are identified as soon as possible so they can be addressed. We will provide further details on the proposed framework by the point the legislation on the backstop dates is in place.

33. The FRC intends to conclude its Audit and Assurance Sandbox on the approach to materiality on local audits in the first quarter of 2024 and will publish the findings. The Sandbox has brought together groups of auditors, practitioners, regulatory bodies and interested parties to explore potential pathways whereby auditors could set differential materiality levels for balance sheet items, such as operational property, from overall account materiality set based on expenditure.

Commitments by ICAEW

34. ICAEW has committed to mirroring the FRC AQR's approach for its inspections of non-major local audits.

Commitments by PSAA

35. PSAA will set scale fees and determine fee variations where the auditor undertakes more or less work than assumed by the scale fee in line with the Local Audit (Appointing Person) Regulations 2015. It will also consult with bodies where appropriate. Where possible (subject to sufficient satisfactory data and information from key parties), PSAA will develop indicative fee ranges and assumptions for areas where there is expected to be a change in the audit work carried out.

36. When PSAA subsequently determines the fees payable, the principles set out in the Cross System Statement will apply: if auditors have worked in good faith to meet the requirements of the Code of Audit Practice in place at the time the work was conducted (and have reported on work that is no longer required), then they are due the appropriate fee for the work done, and the body is due to pay the applicable fee, including where there is a modified or disclaimed opinion. Conversely, if an auditor has collected audit fees in part or in full, and the backstop date means that the total work done represents less than the fee already collected, then the auditor must return the balance and refund the body the appropriate amount – this ensures that the bodies pay only for work that has been done and reported.

Expectations of auditors and local bodies to deliver Phase 1 and Phase 2

37. If implemented, all system partners believe Phase 1 and Phase 2 taken together will result in an overall significant reduction in work compared to the option of not introducing backstop dates. Nevertheless, the success of these proposals depends on both auditors and audited bodies focusing on their obligations in the public interest for timely, high-quality financial reporting and audit.

38. During the consultation period, any local body with concerns about specific financial risk resulting from the proposals should discuss this with their auditors and engage with DLUHC or the relevant parent Department at the earliest opportunity. This may include, but is not limited to, bodies with covenants that require audited accounts with unmodified audit opinions. Any auditors with specific technical, practical, or ethical concerns should flag these with the FRC as soon as possible.

39. Any slowdown in activity would lead to further issues in the future. Ahead of the first proposed backstop date, auditors and local bodies should work together to ensure that as many audits can be completed in full as possible. Where work has already been completed to provide sufficient evidence to support the audit opinion, preparers and auditors should work together to publish the audited accounts as soon as possible.

40. The potential introduction of backstop dates does not preclude the legal responsibilities for local bodies to publish unaudited accounts and hold the 30-working day inspection period for local electors. Any local body that has not yet published unaudited accounts for all years up to and including the financial year 2022/2023, or held the inspection period, should do so as soon as possible.

41. Where a local body believes they will not be able to provide draft accounts, which have been subject to the 30-working day inspection period, to the auditor, with sufficient time ahead of the backstop date, they should, following engagement with their auditors, flag this with DLUHC or the relevant sponsor department as soon as possible. Auditors are only able to provide an opinion – whether unmodified, modified or disclaimed – on a set of accounts which have been certified by the Section 151 Officer as true and fair, subject to the 30-day inspection period and approved as final by those charged with governance.

42. It should not be necessary for the audit of the previous year's accounts for Section 151 Officers to comply with their responsibilities to certify that the unaudited accounts show a true and fair view as local bodies should have sufficient internal controls and processes for the Section 151 Officer to obtain this assurance.

43. In consultation with local bodies and those charged with governance, auditors will need to make prioritisation decisions about the work they complete on local bodies' audits. When making such prioritisation decisions, auditors should consider the impact on other local bodies' audits. For example, they may choose to prioritise conducting sufficient audit work on pension funds to provide IAS 19 assurances to auditors of other local bodies. Finance teams should ensure they provide high-quality evidence requested by auditors in a timely manner.

44. Where an auditor has not obtained sufficient audit evidence to conclude they have reasonable assurance that the financial statements as a whole are free from material misstatement, they will need to modify or disclaim their audit opinion, as required by the ISAs (UK). Auditors are reminded of their existing responsibilities to clearly communicate the reasons for modified or disclaimed opinions in the auditor's report. They should explain in reports to the audit committee if the modified opinion is caused by the introduction of statutory backstop dates and to communicate what work they have been able to carry out.

45. Auditors should also keep in mind that the July Cross-System Statement stated that the auditors' statutory duty to report on VFM arrangements and their wider reporting powers remain a high priority. Auditors will need to ensure that they are able to conclude and report significant weaknesses in VFM arrangements in the audit report ahead of the backstop date as this legal duty cannot be disclaimed. For audits undertaken under the 2015 Code of Audit Practice, covering years up to 2019/20, auditors will need to report their conclusion on VFM arrangements as part of the auditor's report. Where auditors have concerns about a local body's ability to prepare accounts of sufficient quality ahead of the backstop date, they should consider using their wider reporting powers.

46. The government recognises that all audit firms conduct a variety of public sector audit work in addition to local audit. Local auditors should plan and commit to deliver work ahead of the backstop dates that allows for their existing contractual commitments for other public sector audits. Apart from in exceptional circumstances, NHS England will not accept requests for extensions to audit deadlines for NHS bodies because of auditors needing to complete work ahead of backstop dates for non-NHS local audited accounts.

Phase 3: Reform

47. Further, longer term work is required to address the systemic challenges that have led to the current local audit backlog. All parties to the Cross-System Statement have committed to continue work to ensure that financial reporting, auditing and regulatory requirements are proportionate and based on a common understanding of the purposes of local audit and reporting.

48. This work will build on the recommendations of the [Redmond Review](#), the recent Levelling Up, Housing and Communities Committee report into financial reporting and audit in local authorities and Public Accounts Committee reports on the timeliness of local audit. The government remains committed to establishing the Audit, Reporting and Governance Authority as system leader for local audit when Parliamentary time allows.

49. CIPFA LASAAC's strategic plan includes a workstream looking at long-term reforms to financial reporting based on the needs of accounts users. CIPFA are in the process of relaunching the Better Reporting Group to inform this work.

50. HM Treasury will be setting out in the first quarter of 2024 the outcome of the thematic review into the valuation of non-investment assets. CIPFA will continue to work with HM Treasury on how the changes apply to local bodies with the intention that they are introduced to the Code of Practice for Local Authority Accounting for 2025/26.

51. The FRC intends to publish its Local Audit Workforce Strategy during 2024, following a presentation to the Local Audit Liaison Committee. The Strategy will include both short-term and longer-term recommendations to increase the supply of suitably skilled auditors, including for further changes to Key Audit Partner requirements.

52. Closely linked to the Local Audit Workforce Strategy, the government has successfully procured the development of a Local Audit Qualification which will shortly be launched by CIPFA, opening the training route for experienced Responsible Individuals to become Key Audit Partners. In addition, CIPFA and the Local Government Association (LGA) are working on a parallel Workforce Strategy for local government finance teams.

Conclusion

53. The measures proposed are an important step in restoring timely financial reporting and audit for local bodies. The government is grateful for the hard work and collaboration of system partners in developing these ambitious measures. All system partners are committed to continue to work closely together to, following the consultation, implement measures to clear the backlog of local audit opinions and develop the long-term reforms required to prevent a backlog arising in the future.

Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	6 th March 2024
Title of report:	Internal Audit Annual Strategy and Plan 2024/25
Report by:	Interim Executive Director (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 2024/25 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 2024/25

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 engagement letter for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Any remedial actions are reported to stakeholders 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 2024/25

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

Term	Meaning
PSIAS	Public Sector Internal Audit Standards
NFI	National Fraud Initiative
AGS	Annual Governance Statement
GDPR	General Data Protection Regulation
SFIS	Single Fraud Investigation Service
QAIP	Quality Assurance and Improvement Programme
CIMA	Chartered Institute of Management Accountants
FOI	Freedom of Information
SAR	Subject Access Request
ICO	Information Commissioner's Office
ROPA	Register of Processing Activities
MOU	Memorandum of Understanding



Internal Audit

Annual Strategy and Plan 2024/25

“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 2024/25 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 2024/2025 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

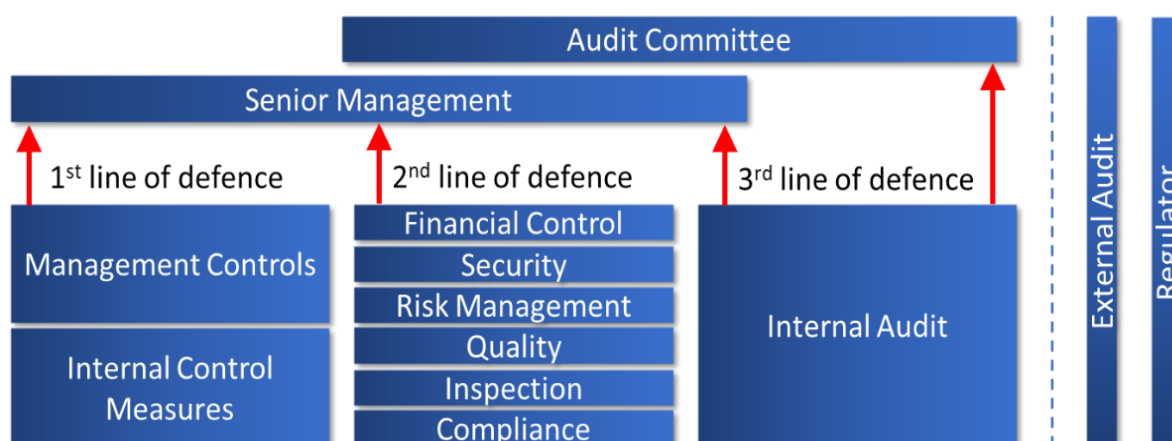
“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, 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.

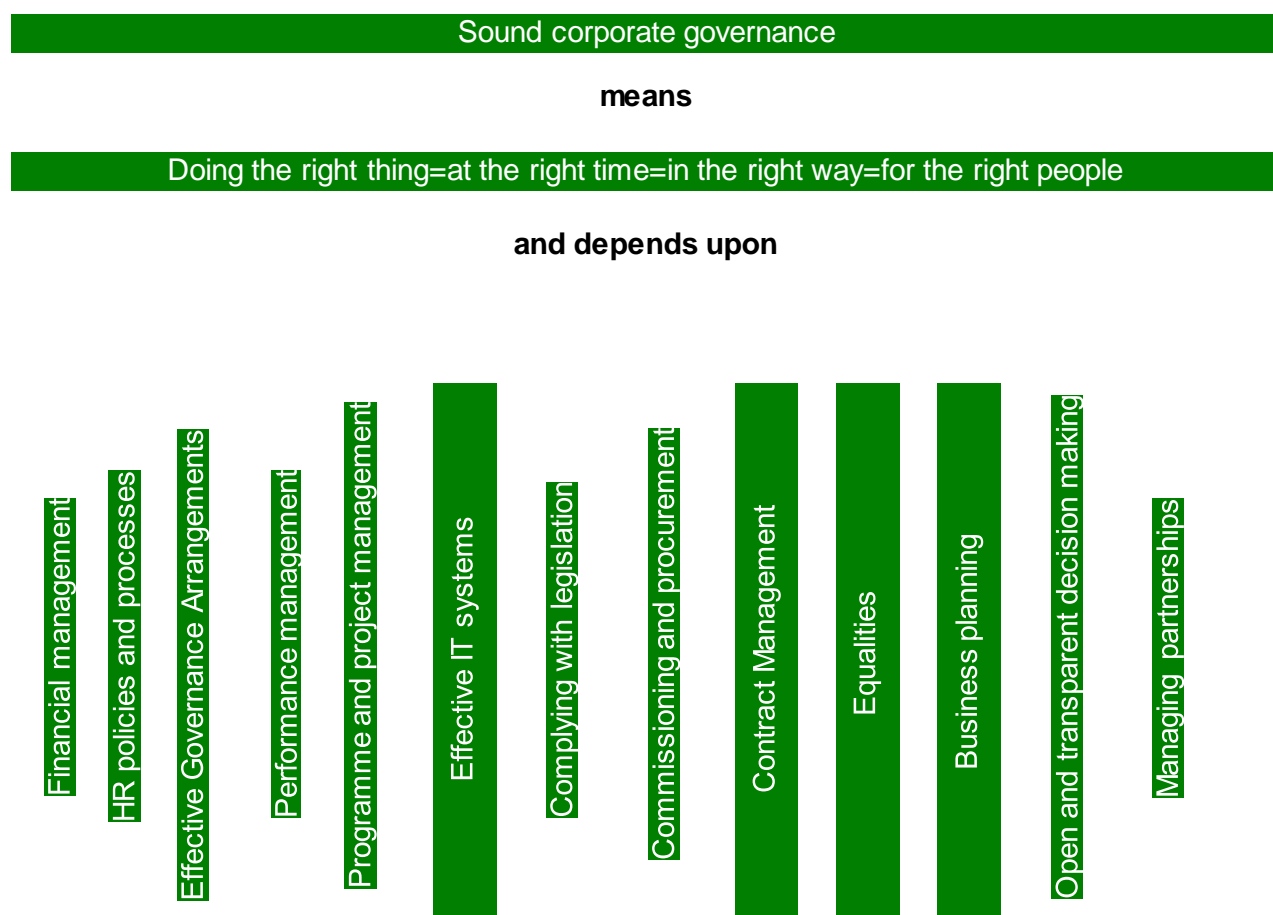
- 2.6 Different parts and levels of an organisation play different roles in managing risk, and the interplay between them determines how effective the organisation as a whole is in dealing with risk. The Institute of Internal Auditors uses a "three lines of defence" model to explain internal audit's 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 2024/25 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 can be given to systems 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 stakeholders 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 for 2024/25 has been developed.
-

5. Audit Plan 2024/25

- 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 we will be continuing to undertake some school audits. The schools to be audited will be agreed with colleagues in Children's Services and will focus on schools with actual deficit budgets or where concerns have been raised.

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

- Insurance.

Key Business Systems:

- Operational systems and services;
- Fundamental Financial Systems;
- Information Management and Technology;
- Procurement, Capital Schemes and Contracts; and
- Projects 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-ups: 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 2024/25 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 has been developed for 2024/25.

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.
-

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 2024/25 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.

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 during 2024/25, 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 2024/25

- 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.

Total available audit days for the 2024/25 audit plan are 734 days.

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.
- Currently the Internal Audit team is fully staffed and consists of:

Two Senior Auditors

Both Senior Auditors have held senior positions for a number of years and have 58 years' worth of Local Government Internal Audit experience between them.

Three Auditors

Two of the Auditors (one part time) have held audit positions for a number of years and have over 50 years' worth of Local Government Internal Audit experience. The third Auditor is new to the Audit Service (May 2023) and is currently studying for their Level 2 with the Association of Accounting Technicians (AAT)

- 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.
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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 Work undertaken as part of the Audit Plan will assist 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 be reviewed and if appropriate transfer into the following year's audit plan, subject to consultation with the leadership teams.

Annex 1 Internal Audit Plan 2024/25

CORPORATE GOVERNANCE AND RISK					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core	FOI /Subject access	Failure to comply with Council policy and regulations, potential for reputational damage should a complaint be taken to the ICO.	Review of system for receiving and dealing with FOI / SAR requests. Specific request to focus testing on Childrens' Services.	12	Roll forward from 2023/24 Corporate Risk Register - Regulatory Compliance
Corporate Core	ROPA	Failure to comply with Council policy and GDPR regulations, potential for reputational damage should the Council be subjected to an ICO inspection.	Review of the processes in place to ensure that the Register of Processing Activities is collated, maintained and up to date.	12	Roll forward from 2023/24 Departmental Risk Register - Data Protection Legislation
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.	12	Roll forward from 2023/24 Corporate Risk Register - Regulatory Compliance & Special Educational Needs and Disabilities

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	Main Accounting – Key Controls 2024/25	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 2024/25, to support closure of accounts process.	10	Limited level of assurance on 2021/22 data Annual work required to support statement of accounts
Corporate Core - Finance	Income and Banking - Key Controls 2024/25	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 2024/25, to support closure of accounts process.	10	Limited level of assurance on 2021/22 data Annual work required to support statement of accounts
Corporate Core - Finance	Debtors	Failure to control collection of debtor invoices and the chasing of outstanding debts promptly which could result in an impact on cash flow and Council budgets	Systems review of the processes in place including the raising and approving of debtor invoices and actions taken to recover any outstanding debts.	17	Deep dive Previous limited assurance on 2021/22 data - key control audit
Corporate Core - Finance	Creditors	Failure to control payments to suppliers and customers effectively	Systems review of the processes in place including the raising and approving of requisition forms, authorising, and paying of white account forms, retrospective orders, AP orders and payments, change of bank account details.	17	Deep dive Previous limited assurance 2021/22 data - key control audit

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	Purchase Card Expenditure	Failure to control payments to suppliers effectively	New process and system within Unit 4 introduced. Analysis of whole council expenditure and focus testing on Department most usage / expenditure.	12	New system and process not been examined previously
Corporate Core - Finance	Risk Management	Failure that Council risks are not being identified resulting in reputational damage and financial implications	Review the processes in place to ensure that Risk Management processes are embedded throughout the Council and high-level risks are captured within the Corporate Risk Register and ensure that all risks identified are being reviewed and where possible mitigating controls have been introduced.	12	New section that has not been examined previously
Corporate Core - Finance	Capital Programme	Failure to meet corporate objectives and ineffective use of resources	Identify capital schemes that have taken place. Review a scheme 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.	17	Roll forward from 2023/24

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	Insurance	Failure to process insurance claims promptly and effectively which may result in claims being paid without appropriate challenge and financial implications.	Review the process in place for the administration of Insurance claims.	17	Roll forward from 2023/24 Request from Client
Corporate Core - Finance	Section 106	Failure to comply with statutory regulations.	Review compliance with how Section 106 monies is managed in line with statutory regulations.	12	Change in regulations 18 months ago, requirement to publish annual report on Section 106 monies Request from Section 151 Officer
Financial / HR Systems					
Corporate Finance / HR	iTrent - Payroll – Additional hours / overtime payments	Inaccurate / fraudulent claims for additional hours / overtime payments may be made.	Review arrangements to manage and process timekeeping and overtime effectively as the self-serve module is introduced in iTrent. Audit to cover Health & Adult Care Department.	12	Roll forward from 2023/24 Focus on Health & Adult Care

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
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.	12	Roll forward from 2023/24 Request from Client
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.	12	Roll forward from 2023/24 Request from Client
Corporate Finance / HR	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 and ITrent 3. monitoring by HR of compliance with pre-employment and recruitment processes 4. an appropriate division of duties is enforced by the system.	17	Roll forward from 2023/24 Due to new on-boarding system

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Grants and Verification					
Corporate Core – Finance	Grant Claims	Failure to comply with grant arrangements.	Certification of those grant claims required to be certified by the Council's Head of FAIR and/or Chief Executive during 2024/25.	15	Annual work
SERVICE AREAS					
Children and Young People	Childrens 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.	Review of the process for the calculation and award of care packages for children and young people with disabilities and the billing and payment processes around care packages to provide assurance that financial risks are mitigated.	17	Roll forward from 2023/24 Corporate Risk Register - Children's Social Care Services
Children and Young People	Emergency Duty Team	Failure to control staffing budget appropriately.	Review of the staffing provision within the Emergency Duty Team.	12	Request from Client

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Children and Young People	Schools	Appropriate financial and operational control is not maintained over school funds.	Provision for undertaking reviews at schools.	45	Request from client. Programme to be determined, suggest to look at schools forecasting a deficit outturn for the financial year.
Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice which 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.	7	Annual review
Health & Adult Care	Appointeeships / Court of Protection	Failure to protect the finances of vulnerable adults.	Review of processes and procedures to ensure transparency and compliance with legislation.	17	Last audited 2015

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Health & Adult Care	Direct Payments	Misappropriation of public funds intended for vulnerable people.	Review the processes and procedures to ensure that Direct Payments are being managed effectively to reduce fraud and corruption and ensure transparency and accountability.	20	Last audited 2008
Health & Adult Care	Adults Financial Assessments	Failure to undertake robust and timely assessment which could lead to increased costs to the Council.	Review the processes and procedures to ensure that financial assessments are undertaken accurately and timely and that robust audit trails are in place for decisions taken.	12	Area never been audited Corporate Risk Register - Increasing demand pressures on ASC
Housing	Housing Conditions (Damp, mould and condensation)	Failure to establish good housing conditions which could lead to reputation damage and financial claims	Review the processes and procedures in place to mitigate the risk of disrepair claims.	12	Disrepair Claims audit undertaken 2018 Corporate Risk Register - Housing Conditions (Damp, Mould and Condensation)
Operations	Leisure Centres	Failure to ensure all income received is correctly accounted for and promptly banked.	Review the new concierge system (Gladstone) that has been installed at Castle and Ramsbottom leisure centres.	12	

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Operations	Libraries	Failure to ensure all income received is correctly accounted for and promptly banked.	Review processes and procedures in relation to all income streams being received into Bury Library, Prestwich Library and Adult Learning Centre, Radcliffe Library and Ramsbottom Library and Adult Learning Centre.	10	Area last audited 2011
Operations	Waste Management	Inadequate arrangements in place for the provision of waste services which may result in reputational damage.	Review the processes and procedures in relation to the management and the delivery of the Waste Management Service.	17	Roll forward from 2023/24 Request from Monitoring Officer
			TOTAL	409	

OTHER COMMITMENTS		
<i>Activity</i>	<i>Indicative Days</i>	<i>Comments</i>
Completion of audits commenced in previous years: <u>2023/24</u> Persona – Property & Building Maintenance DWP – MOU Submission Climate Change Main Accounting – Key Controls 2023/24 Treasury Management – Key Controls 2023/24 Council Tax – Key Controls 2023/24 Payroll – Key Controls 2023/24 Income and Bank – Key Controls 2023/24 GM Supporting Families (TFG)	47	
Audit work for Persona (separate audit plans)	36	Plan to be agreed.
Post Implementation Reviews and Action Tracking First and second follow ups	105	Introduction during 2023/24 of first and second follow ups on all audits with more in-depth testing on all fundamental and significant recommendations. Increased provision from 2023/24 to allow for more in-depth testing and first and second follows ups.

Contingency for transfer of STH to Council and advice and guidance request	8	
Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	60	
Contingency for reactive or unplanned work, management request, consultancy work and advice and guidance request GMCA Collaboration / reactive GM assurance work	69	
Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme, Internal Audit Charter and Strategy, audit planning and Committee's support	169	
Provisions for annual leave / training / sickness	348	
Provision of ICT review – by Salford Computer Audit Services (System Licencing)	20	
Total:	862	
Combined Total:	1271	
Audit days to be delivered	754	(Exclude 169 + 348)



Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Date: 09 February 2024
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 2023/24. 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 2022/23 plan has now been completed and work on 2023/24 plan is progressing.
- Sixteen reviews have concluded, and reports have been issued to Members since the beginning of the financial year. Eight reports relate to the 2022/23 annual audit plan and were considered when formulating the annual audit opinion for 2022/23. Eight reports relate to the 2023/24 annual audit plan.
- Work on 2023/24 plan is progressing. Fourteen reviews are ongoing, five reviews are at draft report stage.
- Three follow up exercises and four second follow up exercises have been completed since Audit Committee met in December 2023.

.Recommendation(s)

- Members note this report and the work undertaken by Internal Audit

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Background

- 1.1 This report outlines the work undertaken by Internal Audit between from 18th November 2023 to 31st January 2024.
- 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 Fraud, Audit Insurance and Risk 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 2023/24 provides for 898 days to be delivered throughout the 2023/24 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 2023/24 plan was approved by Audit Committee at the meeting on 30th March 2023.
- 1.6 Work has been continuing throughout the year to date, completing outstanding reviews from 2022/23 and addressing audits in the 2023/24 plan. Regular progress reports are produced, informing Members of audit activities, and this is the fourth report of the 2023/24 financial year covering the period from 18th November to 31st January 2024 which includes 10 completed weeks.

2.0 ISSUES

2.1 Annual Audit Plan

- 2.1.1 The annual plan for 2023/24 was presented to Audit Committee in March 2023 and provided for 898 audit days to be delivered throughout the year. At the December 2023 Audit Committee it was agreed to remove 120 days from the 2023/24 plan.

The original plan is shown at appendix A and has been updated to show the position as at 31st January 2024.

There have been two management requests for work to be undertaken before the end of the financial year, and these are: -

- Starters and leavers and control of establishment
- Assurance of Six Town Housing HR data to be transferred to the Council

After discussion with the Director of People and Inclusion it was agreed that the review of starters and leavers and control of establishment will be deferred until 2024/25. The assurance of Six Town Housing HR Data will be met from the contingency already built into the audit 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 Sixteen audits have been finalised and issued since commencement of the current financial year, eight of these reports were considered in formulating the annual opinion of the Head of Fraud, Audit, Insurance and Risk, and reflected in the Annual Governance Statement for 2022/23 and will not be carried forward and reflected in the opinion for 2023/24.

Full reports have been provided to Committee Members for each of these reviews.

- 2.2.2 The Table below summarises the two audits that have been finalised and issued since Audit Committee last met in December 2023, and the corresponding number of agreed actions and overall level of assurance provided for each of those audits. These reports will be considered when formulating the annual opinion of the Head of Fraud, Audit, Insurance and Risk which will be reflected in the Annual governance Statement for 2023/24.

Table 1: Final Reports Issued during period 18th November to 31st January 2024.

Audit	Number of agreed actions and priority				Level of Assurance
	Fundamental	Significant	Merits Attention	Total	
Bury Council					
Persona - Creditors	0	2	0	2	Moderate
Persona - Payroll	0	0	7	7	Substantial
Total	0	2	7	9	

Summary reports detailing the overall opinion, the findings, recommendations, and action plans of these reviews, are also presented in part B of the 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).

- 2.2.3 In 2022/23, following a restructure within the Finance Department, a number of vacancies became available on the Internal Audit Team. From 5th June 2023, all vacancies on the team have been filled. The Audit Team falls under the portfolio of the Head of Fraud Audit, Insurance and Risk, and comprises two Senior Auditors, and three auditors (one of which is part time).

Since the resources for the 2023/24 plan were calculated, changes were identified that required 125 days to be removed the plan. The reason for the changes were reported to the December 2023 meeting of this committee.

Since the last meeting in December 2023, further slippage has been identified in 2023/24 plan due to detailed testing now required on the follow up process, the introduction of second follow up process and additional time required for investigations / completion of ongoing reviews. Consequently the 2023/24 audit plan will not be fully achieved. Audit reviews which have not been undertaken in 2023/24 will be reconsidered and where appropriate will be carried forward to the 2024/25 plan. The 2024/25 plan is to be presented to this committee this evening.

- 2.2.4 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.

- 2.2.5 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 three 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 subjected to follow up.

Internal Audit processes have been amended during this year, to support the strengthening of Corporate Governance within the organisation, and a second follow up is now undertaken six weeks after the first follow up, to pick up on any recommendations that have not been implemented or only had partial implementation. Updates will be provided to Audit Committee.

A recommendation tracker has been developed and all fundamental and significant recommendations made and, progress to implement these recommendations, will also be reported to the newly established Corporate Governance Group, which is headed by the Council Monitoring Officer.

There are no plans for a third follow-up process. Any reviews with recommendations which have not been implemented / only partially implemented will then be passed to the Corporate Governance Group to progress.

Twenty-three first follow up exercises have taken place during the year, 3 of which, (shown in table 1 below) have been completed since reporting to the last Audit Committee in December 2023.

Seven second follow up exercises have been undertaken during the year, 4 of which (shown in table 2 below) have been completed since reporting to the last Audit Committee in December 2023.

Table 1: First Follow Ups Undertaken since 18th November to 31st January 2024

Audit	Number of agreed actions and priorities (fundamental and significant only)		
	Fundamental	Significant	Follow up number of recs fully implemented
Six Town Housing - Hoarders	1	8	6 of 9

Highway & Footway Maintenance	0	1	0 of 1
Creditors Key Controls 2021/22	1	2	2 of 3

Table 2: Second Follow Ups Undertaken since 18th November to 31st January 2024

Audit	Number of agreed actions and priorities (fundamental and significant only)		
	Fundamental	Significant	Follow up number of recs fully implemented
Taxi Licensing	0	1	0 of 1
Debtors Key Controls 2021/22	2	3	2 of 5
National non-domestic rates (NNDR) Key Controls 2021/22	0	2	0 of 2
Treasury Management Key Controls 2021/22	0	1	1 of 1

Further information about follow ups is shared in part B of the meeting on 6th March 2024.

Follow up matrices with details taken to address the recommendations are sent to Audit Committee Members each month.

2.4 Other work

This section details other work completed by the audit team.

2.4.1 Assurance work - Ongoing reviews

There is one audit still being finalised from the 2022/23 plan and work has also commenced to deliver the audits detailed in the audit plan for 2023/24. Audits which are currently taking place are: -

2022/23

- Care Planning Permissions

It was reported to December 2023 Committee that it was expected that draft reports for this subject would be completed with a final report being brought to Audit Committee in March 2024. This review is still ongoing. The review has been delayed due to a variety of reasons, including auditor ongoing unplanned work and delays ascertaining system access and gathering information to progress the review from the department. The review has been reallocated and testing has now been progressed.

2023/24 – Ongoing reviews

- Car Parking Income – testing completed, and draft report being prepared.
- Rent Collection from Commercial Tenants - draft report currently being reviewed by Senior Auditors
- Persona – Debtors – draft report currently being reviewed by Senior Auditors.
- Department of Work and Pensions – Memorandum of Understanding
- Integrated Community Equipment Stores (ICES)
- Building Stores – draft report currently being reviewed by Senior Auditors.
- Persona Building Property Maintenance.
- Substance Misuse Commissioning.
- NNDR.
- Climate Change
- Highways Potholes
- Debtors Key Controls 23/24
- Creditors Key Controls 23/24
- Members Delegated Funds

2023/24 - allocated to Auditor, preparation work being undertaken

- Council Tax Key Controls 2023/24
- Income & Banking Key Controls 2023/24
- Payroll Key Controls 2023/24

It was also reported in December 2023 that the Corporate Health & Safety had been allocated and preparation work was being undertaken. This audit has been removed from the audit plan due to an external review of this area being completed. The recommendations from this review are being monitored by the Director of People and Inclusion and progress is reported to the Chief Executive and the Health & Safety Joint Consultative Committee.

The key control audits normally focus on transactions made in the previous financial year, in this case, 2022/23, however as there are many changes currently being made to finance systems and procedures, to address previous audit recommendations, and also due to changes to staffing responsibilities following the Finance Department restructure, the key control reviews have been deferred to quarter 4 and will focus on examining the revised processes using 2023/24 transactions.

2.4.2 Assurance work – Draft reports

The following reviews have been completed and draft reports have been issued to client:-

- Six Town Housing – Debtor Invoice Processing
- Six Town Housing – Arrears Prevention
- Independent Foster Agency
- STH Right to Buy
- School and College Transport

2.4.3 Grants

The following grants have been reviewed during the current financial year so far:

- Bus Operators Grant for 2022/23
- Changing Places Fund Grant

2.4.4 Information Governance and Data / Digital

Internal Audit provide advice and consultative support to the Council's arrangements for information governance and its continued response to the Information Commissioners Office (ICO) inspection of June 2021. An IG Delivery Group has been established, this work is now contained within the remit of the Corporate Governance Group.

2.4.5 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.

Advice since last Committee in December 2023: -

- Work is undertaken with Registrars on a quarterly basis to securely destroy any spoilt certificates.
- Children Services – Guidance issued on the use of Income from penalty notices received into the Council.
- Operations – Guidance issued on a resolution to a school building contract dispute.
- Insurance renewals – Support has been provided to the Insurance Team in relation to the renewal process.
- STH Transfer to Council – Support has been provided to the STH Project Plan Finance Workstream.

2.5 Investigations / Fraud / Whistleblowing

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.

Details of investigations are reported separately to Audit Committee in part B of the meeting.

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. Data was extracted on 30th September 2022 and results were released for checking in January 2023. The results are being checked by Housing Benefits staff and also by members of the Fraud Team. An update on progress has been provided in the Fraud Team's latest fraud plan and update report to this committee.

Anti-fraud and corruption policy and strategy

Internal Audit are responsible for updating of the Council anti-fraud and corruption policy and strategy which incorporates the whistleblowing policy.

This strategy was very detailed and covered a variety of topics: -

- Whistleblowing Policy
- Housing Benefit / Council Tax Benefit – Fraud Prosecution Policy
- Standards of Conduct (Local Government Act 2000 PART III)
- Guidance for Members and Officers on how to report suspected fraud and corruption.
- Local Code of Corporate Governance
- Anti-Money laundering Guidance
- Anti-Bribery Policy

Work has been undertaken to review the documents. All documents have been reviewed and approved by Audit Committee during 2023/24. Five separate documents have been produced:

- Bury Anti -Fraud and Corruption Strategy
- Bury Fraud and Corruption Prosecution Policy
- Bury Council Whistleblowing Policy
- Bury Council Anti-Money Laundering Policy
- Butry Council Anti-Bribery Policy

The new policies have been placed on the Council intranet and internet pages and a communication has been sent to all staff via SharePoint to make them aware of the new policies. Training awareness of the Whistleblowing Policy is to be provided to Senior Managers in February 2024.

2.6 School Audits

In recent years individual School Audits have not been incorporated in the annual audit plan, they were, replaced with thematic reviews of areas which were covered in the school audit reviews.

For 2023/24 the annual plan includes a mix of thematic reviews, and individual school reviews. The audit team have consulted with colleagues from Childrens Services and have developed a school audit plan to be delivered during 2023/24. Request have been made for 10 school reviews to be undertaken. This has been provisionally agreed but caveated that the time taken to complete reviews will be monitored and there may be a need to take uncompleted reviews forward into the 2024/25 financial year.

In addition, arrangements remain in place that Internal Audit will undertake School Audits on requests received, during the year, 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.

A Schools Assurance Group has also 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.

2.7 Collaboration

We have ongoing representation on sub-groups of the Northwest Heads of Internal Audit Group. The groups have been established to share good practice across the region.

- Contract Audit Group
- IT Audit Group
- Schools Audit Group.
- Fraud Group (attended by members of the Counter-Fraud Team, information shared with Internal Audit)

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 2023/24

- 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
GMCA	Greater Manchester Combined Authority

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Annex 1 Internal Audit Plan 2023/24

Updated to show position as at end of January 2024

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	<p>Roll forward from 22/23.</p> <p>Deferred to Q4 23/24 on request of Director of Law and Democratic Services.</p> <p>Further changes in roles and responsibilities identified.</p> <p>March Committee – proposal to defer to 2024/25</p>
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	<p>Roll forward from 22/23.</p> <p>Further changes in roles and responsibilities identified.</p> <p>March Committee – proposal to defer to 2024/25</p>

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 March Committee – proposal to defer to 2024/25
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	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 Audit not now to be undertaken due to assurance obtained from an external review commissioned by the Director of People and Inclusion. March Committee – proposal to remove from plan.

		reputational damage should the Council fail a HSE inspection				
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	<p>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.</p> <p>Audit not now to be undertaken due to assurance obtained from an external review commissioned by the Director of People and Inclusion.</p> <p>March Committee – proposal to remove from plan.</p>

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 <u>Reviews completed: -</u> Housing Benefits <u>Other reviews deferred to Q4:</u> <ul style="list-style-type: none"> • Debtors • Creditors • Council Tax • Main Accounting • Treasury Management • Payroll • Cash Collection and Banking#

						NNDR key controls will not be assessed but subject to a full system review.
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 Accountancy team are undertaking a zero-based budget exercise across the organisation and, additionally Finance Improvement Panel are scrutinising Council Financial position. Potential for review to be removed from plan. December Committee – removed from plan.
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. In progress.

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 Allocated to Auditor, testing being undertaken.
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 December Committee – proposal to defer to 2024/25
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 March Committee – proposal to defer to 2024/25
Corporate Finance/HR.	iTrent - Payroll – Additional hours /	Failure to respond effectively and efficiently to any major incident.	Review arrangements to manage and process timekeeping and overtime effectively as the self-serve	15	QTR 1	2022/23 looked at Operations, select another department for review.

	overtime payments		module is introduced in iTrent. Cover all directorates, and report to each Executive Director with results of findings.			December Committee – proposal to defer to 2024/25
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 December Committee – proposal to defer to 2024/25
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 December Committee – proposal to defer to 2024/25
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	Review of recruitment process – including assurance over the design and operation of the recruitment process including: 1. completeness and timeliness of pre-employment checks	15	QTR 3	Roll forward from 22/23 December Committee – proposal to defer to 2024/25

		financial penalties.	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.			
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 Update from client that an internal investigation was being undertaken to address the concerns being raised. March Committee – removed from plan.

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	<p>Annual work</p> <ul style="list-style-type: none"> • Bus Operators Grant 2022/23 • Changing places Fund Grant
Children and Young People	GM Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives.	<p>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</p>	10	QTR3/4 (in line with GMCA)	<p>Annual work for GMCA</p> <p>Awaiting notification from GMCA, likely to be undertaken late QTR4 / QTR1 2024/25</p>

			year as directed by GMCA and the devolution agreement.			
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 Audit complete – report issued
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 add compliance of the arrangements in place for administration of payments to Members.	5	QTR 4	Previous audit – limited assurance Allocated to Auditor, preparation work being undertaken.
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 December Committee – proposal to defer to 2024/25
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 Draft report review in progress
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 December Committee – proposal to defer to 2024/25
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 Draft report review in progress
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 March Committee – proposal to defer to 2024/25
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 Draft report has been issued to client awaiting response
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 benchmarking processes are in place and review.	15	QTR3	Roll forward from 22/23 March Committee – proposal to defer to 2024/25

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	<p>Request from client.</p> <p>One review undertaken at request of Childrens Services – Chesham Primary School. Completed – Final report issued.</p> <p>Now agreed a schedule of 10 schools for audit review, caveat, that time spent to be monitored and not all 10 may be deliverable and school reviews may have to roll forward into 2024/25.</p> <p>Preparation works underway on three schools to be audited.</p>
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	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	15	QTR 2	<p>Roll forward from 22/23</p> <p>Draft report been issued to client – awaiting response</p>

		travel to and from school.	consider the make use of shared transport.			
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 Review in progress, testing complete.
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 Review in progress.
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 Audit complete – report issued

Operations	Car Parking Income	Income due may not be collected, affecting 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	QTR 1	Roll forward from 22/23 Review in progress, testing complete.
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 Allocated to Auditor, preparation work being undertaken
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 Allocated to Auditor, preparation work being undertaken

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	<p>Roll forward from 22/23</p> <p>March Committee – proposal to remove from plan.</p> <p>Due to delays in the delivery of the regeneration projects</p>
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	Provision to support system implementation.	5	Ongoing through the year	Annual Provision - Advice to be given as and when requested.

		service / downtime and loss of data.				
			TOTAL	623		

OTHER COMMITMENTS		
Activity	Indicative Days	Comments
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 Six Town Housing Arrears Prevention	35	Complete – Final report issued Complete - Final report issued Complete – Final report issued Review in progress Draft report issued to client – awaiting response Draft report issued to client – awaiting response

Audit work for Six Town Housing (STH) and Persona (separate audit plans)	56	<p>STH 36 – separate plan agreed with Six Town Housing Audit Committee – 3 audit reviews:</p> <ul style="list-style-type: none"> • Right to Buy – Draft report issued to client – awaiting response • Procurement • Housing Rents Key Controls 2023/24 – moved to Q4. <p>Also, complete two reviews outstanding from 2022/23</p> <ul style="list-style-type: none"> • Invoice Processing – Draft report issued to client • Arrears Prevention – Draft report issued to client <p>and undertake 7 follow up exercises to reports issued in 2022/23.</p> <p>Provision for Persona 20 – plan now agreed with Persona:-</p> <ul style="list-style-type: none"> • Debtors – Draft report review in progress • Creditors – Final report issued • Payroll – Final report issued • Property – Leasing and Building Maintenance – Allocated to Auditor, preparation work being undertaken • Also, act as a critical friend to support Persona as they review their own processes of Supported Living.

Post Implementation Reviews and Action Tracking	35	<p>Following up limited assurance reviews in more depth – so increased provision from 22/23 to allow for additional testing.</p> <p><u>Follow ups completed quarter 1:-</u></p> <ul style="list-style-type: none"> • Petty cash – Choices for Living Well • Leisure Centres Income review • Taxi Licencing • CCTV • Adoption Services • STH Fire Safety • Pooled budgets <p><u>Follow ups completed quarter 2:-</u></p> <ul style="list-style-type: none"> • Complaints Procedures – Childrens Services • Contracts Register • STH – Anti-Social Behaviour -since Oct • Debtors Key Controls 21/22 • Housing Benefit Key Controls 21/22 • NNDR Key Controls 21/22 • STH – No Access • Council Tax Key Controls 21/22 • Main Accounting Key Controls 21/22 • Transport Stores <p><u>First follow ups completed quarter 3:-</u></p> <ul style="list-style-type: none"> • STH Anti-Social Behaviour • STH No Access • Treasury Management Key Controls
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		<p><u>Second follow ups completed quarter 3:-</u></p> <ul style="list-style-type: none"> • Complaints Procedures CYP • Housing Benefits Key Controls 21/22 • Contracts Register <p><u>First follow ups completed since December 2023 Committee:</u></p> <ul style="list-style-type: none"> • STH Hoarders • Highways and Footway Maintenance • Creditors Key Controls 21/22 <p><u>Second follow ups completed since December 2023 Committee:</u></p> <ul style="list-style-type: none"> • Taxi Licensing • Debtors Key Controls 21/22 • NNDR Key Controls 21/22 • Treasury Management Key Controls 21/22 <p><u>First Follow ups currently in progress:</u></p> <ul style="list-style-type: none"> • Cash and Bank Key Controls 21/22 • STH – Procurement & Delivery of Capital Programme • STH – Whistleblowing Allegations • CBRE • Housing Rents Key Controls 21/22 • Adoption Services
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		<ul style="list-style-type: none"> • Payroll Key Controls 21/22 • Additional Hours and Overtime • STH – Disabled Facility Adaptions • Chesham Primary School • Twitter Account <p><u>Second follow ups currently in Progress</u></p> <ul style="list-style-type: none"> • Transport Stores • Council Tax Key Controls 21/22 • Main Accounting Key Controls 21/22 • STH Anti-Social Behaviour • STH No Access • Estates • STH – Hoarders
Contingency for GMCA Collaboration / reactive GM assurance work	5	PSIAS Reviews to be undertaken at two North West Councils.
Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	60	<p>Provision increased from 22/23.</p> <p>Whistleblowing cases investigated and report prepared.</p>
Contingency for reactive or unplanned work, management request, consultancy work	64	<ul style="list-style-type: none"> • Starters and leavers and control of establishment • Assurance of Six Town Housing HR data to be transferred to the Council

<p>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</p>	<p>155</p>	<p><u>Quarter 1</u></p> <ul style="list-style-type: none"> • Audit server cleansed • Audit working paper package reviewed • Audit timesheet monitoring reviewed and updated to enable easier monitoring of individual projects and reduced duplication of effort. • Developing a recommendation tracker using excel • Commenced review of Anti-fraud and corruption strategy <p><u>Quarter 2</u></p> <ul style="list-style-type: none"> • Audit server further cleansed and restructured. • Audit working paper package reviewed and a number of administrative processes reduced. • Developed a recommendation tracker using excel. • Introduced a formal file closure process. • Reviewed and amended the follow up process. <p><u>Quarter 3</u></p> <ul style="list-style-type: none"> • Development and introduction of individual assignment briefs to aid the 2024/25 audit plan and future years. • Research into the creation of the audit universe. <p>Continuing work</p>
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		<ul style="list-style-type: none"> Ongoing work to Registrars re destruction of spoilt certificates
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	<p>Two reviews planned – to be undertaken September 2023</p> <ul style="list-style-type: none"> IT Asset Management – engagement process starter – Auditors due on site in October 2023. Audit review has commenced, site visits planned for January 2024 Software Licensing – planned for Q3 or early Q4 Audit review has commenced.
Total:	714	
Combined Total:	1337	
Audit days to be delivered	898	(Exclude 155+284)

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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: Open	Decision Type: N/a
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Report to:	Audit Committee	Meeting Date: 06 March 2024
Subject:	Corporate Risk Register	
Report of	Section 151 Officer	

Summary

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

The Audit Committee are tasked with the responsibility of reviewing and scrutinising 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.

A total of **23** risks are present on the Corporate Risk Register and have been identified as those of a genuine corporate nature and are summarised as follows:

16 risks are currently rated as Significant (risk score 15-25)

7 risks are currently rated as High (risk score 8-12)

- **1** has increased in score
- **1** has decreased in score
- **15** have remained static
- **3** have not been reviewed in the last reporting period
- **3** have been newly introduced

A total of **1** risk on the Corporate Register is proposed for closure.

Recommendation(s)

1. Members note this report;
2. Receive the Corporate Risk Register at Appendix A;
3. Review the Risk Matrix presented at Appendix B;
4. Review the information presented;
5. Review, analyse and discuss the Deep Dive Report at Appendix C;
6. Determine whether the level of assurance provided against the risks is sufficient: and,
7. In addition to CR1 and CR19, select two risks to receive a "Deep Dive" review to be presented at the next meeting of the Audit Committee.

Report Author and Contact Details:

Name: Louise Kirkman

Position: Risk Manager

Department: Fraud, Audit, Insurance & Risk

E-mail: l.kirkman@bury.gov.uk

Background

The Corporate Risk Register is routinely presented to Audit Committee. 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.

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 reflect the current and target risk profile in respect to those risks on the appended register:

Current

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

Target

Impact	5	1	4	4		
	4		7	4		1
	3		1	1		
	2					
	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 and Mitigation 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 Sector Internal Audit Standards (PSIAS) 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.

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
H&C	Health & Care Department
FIN	Corporate Core Finance Department
OPS	Operations Department

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 Council, collectively referred to as the Corporate Risk Register.
- 1.2. The report presents the risk position and status as at 22nd February 2024 and is the fourth report for the current financial year.

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. The Corporate Risk Register is at Appendix A. This repository captures the Council's key strategic risks agreed by the Executive Team and categorised as warranting regular scrutiny to help the Council minimise future 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 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. Of these 23, 19 have been reviewed by the Risk Owner during the last period and assessed to: update the progression of mitigating actions; consider the level of assurance provided by existing controls; and re-evaluate both the likelihood and impact, in order to determine whether the risk score should be increased, decreased or remain static.
- 3.3 Of the 23 risks, 16 (70%) are rated as significant:

No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
23	0	0	7	16

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)
BGI	1				1
CC	9			3	6
CYP	3			1	2
Finance	2				2
H&C	3			2	1
OPS	4			1	3
Multi (CR29)	1				1
TOTAL	23	0	0	7	16

3.5 In exercising their duty to scrutinise 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?

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, 1 risk has increased in score
- **CR28 – Asylum & Immigration** (*maximum score already reached*)

Risks that have decreased in score

- 4.3 During this reporting period, 1 risk has decreased in score:
- **CR23 – Adult Social Care Reforms**

Risks that have remained static

- 4.4 During this reporting period, 15 risks have remained static:
- **CR1 – Financial Sustainability**
 - **CR3 – Security & Resilience**
 - **CR4 – Digital Transformation**
 - **CR5 – Increasing Demand Pressures**
 - **CR6 – Climate Change**
 - **CR7 – ICS Implementation and Establishment**
 - **CR9 – Workforce Skills and Capability**
 - **CR11 – Building Management (Operational Health & Safety)**

- **CR12 – Children’s Social Care Services**
- **CR13 – Regulatory Compliance**
- **CR14 – Staff Safety and Wellbeing** *(proposed for closure and reopen as 2 new risks; CR30 – Staff Safety and CR31 Staff Wellbeing and Absence)*
- **CR19 – Financial Capacity**
- **CR20 – Increasing Energy Prices**
- **CR25 – Housing Conditions (Damp, Mould and Condensation)**
- **CR29 – Reinforced Autoclaved Aerated Concrete**

Risks that have not been reviewed

4.5 During this reporting period **3** risks have not been reviewed by their assigned Risk Owners:

- **CR15 – Regeneration & Development** *(last reviewed in Sept 2023)*
- **CR16 – Special Educational Needs and Disabilities** *(not reviewed due to recent SEND Inspection)*
- **CR21 – Project Safety Valve**

Risks that have reached their target level

4.6 During this reporting period **2** risks have reached their target level:

- **CR4 – Digital Transformation** *(proposed to remain for oversight)*
- **CR12 – Children’s Social Care Services** *(proposed to remain for oversight)*

New risks

4.7 During this reporting period **3** new risks have been added to the Corporate Risk Register

- **CR30 – Staff Safety** *(following the closure of CR14)*
- **CR31 - Staff Wellbeing and Absence** *(following the closure of CR14)*
- **CR32 Elections Act 2022** *(the closure of CR24 in July 2023 reflected that this would be added back to the Register at the appropriate time)*

5 Risks Presented for Closure

5.1 Since the last meeting of the Audit Committee, **1** risk has been identified as recommended for closure:

- **CR14 Staff Safety and Wellbeing** *(this risk is appropriate to be separated due to differing mitigating controls and actions; CR30 – Staff Safety and CR31 – Staff Wellbeing and Absence have been added to the register to replace this risk)*

6 Deep Dives

6.1 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.

6.2 At the December meetings, the Audit Committee requested detailed reports in respect of the following 3 risks:

- **CR1 – Financial Sustainability** *(deferred to the July meeting)*
- **CR19 – Financial Capacity** *(deferred to the July meeting)*
- **CR23 – Adult Social Care**

- 6.3 The report for CR23 is included within Appendix C for review, analysis and discussion.
- 6.4 In this regard, in addition to CR1 and CR19, the Audit Committee are requested to select two further risks from the open risks captured on the Corporate Risk Register, for Deep Dive analysis at their subsequent meeting.

7 Risk Management Strategy

- 7.1 In November 2019, a revised Risk Management Strategy was introduced, which reinforced the use of a 5x5 matrix (see Appendix B) and provided some descriptors of risk to aid quantification of both impact and likelihood. However the advent of Covid-19 in March 2020 meant that the strategy was not fully rolled out, although this strategy is currently being followed.
- 7.2 Since June 2020, significant work has been undertaken to implement a robust approach to risk management across Bury Council, commencing with the introduction of a framework that has been rolled out across all directorates. This was later supplemented with information and guidance sessions department by department to further embed a culture of dynamic risk identification and proactive management.
- 7.3 Risk Owners moved toward a comfortable rhythm of analysing risks due for review in the relevant reporting month and including risk as a standing item on departmental team meetings.
- 7.4 In March 2023, a new Risk Manager was appointed, who's key role is to shape and lead developments in Risk across the organisation, ensuring that risk management remains an effective and integral part of the Council's governance and decision-making arrangements. They are responsible for promoting a positive risk management culture within Bury, implementing the risk management framework and approach, and continuing to develop an effective infrastructure for managing and reporting risk across the Council.
- 7.5 Workshops have been underway since their appointment and the ethos and intention of their objective is already being well embedded.
- 7.6 The Corporate Risk Register will be reviewed by the Risk Manager and together with the Senior Leadership Group in March 2024. Departmental Risk Registers are being reviewed and maintained, and Service Risk Registers are in place or being developed for the whole Council.
- 7.7 The Council and Risk Manager are keen to further improve their approach to risk management in order to mitigate any potential factors that will affect the Council's objectives. Following the approval of the Audit Committee to review and refresh of the Risk Management Strategy, once the Corporate Risk Register and risk management arrangements have been reviewed in March 2024, a further updated position will be presented to the Audit Committee at the next meeting.

8 Recommendations

- 8.1 The Audit Committee is asked to:
- Note the update provided;
 - Receive the Corporate Risk Register at Appendix A;
 - Review the Risk Matrix presented at Appendix B;
 - Review the information presented;
 - Review, analyse and discuss the Deep Dive Report at Appendix C;
 - Determine whether the level of assurance provided against the risks is sufficient; and,
 - In addition to CR1 and CR19, select two further risks to receive a "Deep Dive" review to be presented at the next meeting of the Audit Committee.

Corporate Risk Register 2023/2024

6th March 2024 Audit Committee Meeting

SUMMARY

Risk Ref	Risk Title	Likelihood	Impact	Score	Deep Dive last presented at the Audit Committee Meeting of
CR1	Financial Sustainability	5	5	25	12 th October 2023
CR3	Security & Resilience	4	5	20	
CR4	Digital Transformation	3	4	12	
CR5	Increasing Demand Pressures	3	5	15	12 th October 2022
CR6	Climate Change	5	4	20	31 st July 2023
CR7	ICS Implementation & Establishment	3	4	12	
CR9	Workforce Skills & Capability	4	5	20	
CR11	Building Management	4	5	20	12 th October 2022
CR12	Children's Social Care Services	2	5	10	
CR13	Regulatory Compliance	3	4	12	
CR14	Staff Safety & Wellbeing	4	4	16	30 th March 2023
CR15	Regeneration & Development	4	5	20	12 th October 2023
CR16	Special Educational Needs & Disabilities	5	5	25	12 th October 2023
CR19	Financial Capacity	5	5	25	
CR20	Increasing Energy Prices	5	5	25	14 th December 2023
CR21	Project Safety Valve	5	5	25	31 st July 2023
CR23	Adult Social Care Reforms	2	5	10	
CR25	Housing Conditions	3	3	9	
CR28	Asylum & Immigration	5	5	25	31 st July 2023
CR29	Reinforced Autoclaved Aerated Concrete	3	5	15	
CR30	Staff Safety	4	4	16	
CR31	Staff Wellbeing & Absence	4	4	16	
CR32	Elections Act 2022	3	4	12	

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

Risk Owner	P. McKevitt
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
P. McKevitt	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Failure to eradicate deficit in Dedicated Schools Grant (DSG) or staying within High Needs Block allocation potentially resulting in Department of Education warning and intervention and budget restrictions. • Public sector spending/rising inflation/ recovery from the pandemic/ economic recession 	<ul style="list-style-type: none"> • Medium Term Financial Strategy and plan agreed by Council 21st February; monthly monitoring of general fund budgets and DSG, revised DfE 'Safety Valve' deficit recovery management plan being developed; close scrutiny and escalation to Executive Team and Members. 	<ul style="list-style-type: none"> • Scrutiny through externally chaired Financial Improvement Panel which will monitor delivery against the financial improvement plan and increased reporting to Cabinet - work plan is multi faceted and includes increased financial rigour, rationalisation of reserves, increased training

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.
- Failure to deliver savings results in increased demand on services that are already being balanced by use of reserves
- 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 and Real Living Wage, and demand on Social Care services
- Failure to keep spend within budget which exceeds the availability of reserves to support resulting in the need to issue a S114 notice as the Council may not be financially sustainable
- Economic recession will result in increased demand for public services.
- Rising inflation and interest rates has an impact on the affordability of all Council services

• Reserve Strategy and Financial Management completed as part of Medium Term Financial Plan.

- Budget Strategy Principles, complete review of all budgets as part of zero based budgeting approach and increased reporting to Departmental Management Teams.
- DfE Recovery Plan being updated; DfE engagement; Transformation plan priorities agreed with key stakeholders; review of expenditure and rebaselining being undertaken; additional capital funding secured for in-borough SEND provision.
- Rationalisation of admin buildings as part of transformation programme to reduce utilities expenditure and generate capital receipts which can be used for transformation under the flexible use of capital receipts policy.

and accountability for financial management and control. MTFS now complete and approved with updated revenue budget, capital programme and Treasury Management.

- Exec Delivery Board continues to monitor savings. Work being undertaken to ensure all 23/24 savings are completed.
- Monitoring of the spend moratorium which was put in place in July on all discretionary spend to bring budget overspend back in line and bring a clearer focus on what spend can cease on an on-going basis. This has also identified areas for tightening of financial governance and training
- Lobbying of GMCA and Government for additional funding and support to LAs. A motion was passed at September Council on this and further discussions have been had at Treasurers.
- Use of apprentices and training of existing workforce to ensure a workforce which meets both current and future needs.
- Zero based budgeting of key services continuing.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR3	Security & Resilience	4	5	20	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	March 2024

Key Potential Impacts	Current Controls	Planned Actions
1)• National threat level remains at substantial (unchanged since Feb 2022) • Ongoing national threat from terrorism due to potential resurgence of terrorist activity and radicalisation of vulnerable members of community. • Monitoring national and local threat level due to conflict in the Middle East.	1)• 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.	1)• 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 - Council has

<ul style="list-style-type: none"> • 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. <p>2)• General threat to safety and security of Councillors.</p>	<ul style="list-style-type: none"> • Member Safety Guidance recirculated in January 2024 and individual member risk assessment completed as required. • 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. All recommend actions have now been completed. • Managed Security contract in place from July 2022, for 24 months. • Security arrangements reviewed, following the recent cyber attack against St Helen's Council <p>2)• Newly appointed Councillors received security awareness training during induction process, following May Elections.</p>	<p>submitted it's PSN Certification for another year as a precursor to achieving Cyber Essentials accreditation.</p> <p>2) • No further actions - situation to remain under review.</p>
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR4	Digital Transformation	2	4	8	2	4	8	2	4	8

Risk Owner	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A. Carter	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> Recruitment underway to fill vacant posts following the implementation of the restructuring. Design sessions being held during Q4 2023/24 to support launch of new ways of working from 1st April 2024 	<ul style="list-style-type: none"> Training and Development Plan to be develop to support staff moving into new roles and ensure appropriate transitions plans are in place. Bid submitted to the Capital Board for Digital Strategy for 2024/27

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR5	Increasing Demand Pressures	4	5	20	3	5	15	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	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. In addition, a key control is the work being undertaken on the national front runners 	<ul style="list-style-type: none"> • Regular transformation programme review meetings, scrutiny of the Executive Committee and appropriate reporting to cabinet. Also a new performance dashboard for ASC is being presented to cabinet in December 2023 and will be used to review effect. • Regular finance and performance meetings are now in place monthly to monitor financial and performance position. Performance and 	<ul style="list-style-type: none"> • Continued delivery of Adult Social Care Transformation plan , with a particular focus on transition, adults of working age, strengths based working, and market sustainability

discharge programme at FGH on discharge of those with dementia and a wider programme on strengths based working. This is having an effect on reducing ALOS, reducing the number of days patients are kept away from home, and limiting the loss of independence (and therefore complexity of care package)

budgetary control is being maintained despite rises in demand of 18% and costs of care by 16%. For this reason the likelihood score at this review has been reduced

- 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 and the Integrated Delivery Collaborative

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR6	Climate Change	5	4	20	5	4	20	3	4	12

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Swann (reviewed the risk prior to departure – new Officer to be assigned)	Some slippage	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> Inability to meet Bury 2038 carbon neutral target due to lack of resources and engagement. <p>Main detailed risks described below:</p> <ul style="list-style-type: none"> Lack of funding and incentives provided by Government or private industry to secure the level of change necessary to achieve carbon neutrality. 	<ul style="list-style-type: none"> Greenhouse Gas Emissions Report for 2022/23 produced and shows the Council has reduced greenhouse gas emissions by 68% since 2008/09. Climate Strategy and Action Plan approved and published in October 2021 following public consultation. 	<ul style="list-style-type: none"> Continued partnership work across GM. Climate Action Board will continue to meet quarterly. Continued delivery of Social Housing Decarbonisation bid.

- Lack of skills and supply chains in the business sector to provide carbon neutral solutions.

- Local communities and businesses suffer financial hardship as a result of moving to electricity-based heating systems that could include higher running costs (electricity is much more costly than gas currently).

- Those most in need are not able to decarbonise due to lack of funds and support.

- Local communities do not embrace active travel and public transport due to lack of motivation, confidence and good safe reliable systems and infrastructure.

- Failure to protect our communities from the impacts of climate change.

- Insufficient permanent council officer resource to achieve the level of action required.

- For council and other commercial buildings, the initial costs to install heat pump systems can be much higher than replacing with a gas boiler. This creates challenging business cases that can make it very difficult to justify the carbon neutral option.

- Regeneration schemes are not able to justify carbon neutral measures due to the restrictions placed on the available funding streams.

- Lack of carbon neutral solutions for larger vehicles.

- Climate Action Board established and is part of the Team Bury Structure.

- £100k of community action funding distributed to 12 community groups, case study report published and video clips on the outcomes of our Community Climate Action Fund. -completed 2023

- Successful project from Six Town Housing (STH) and the Council to decarbonise 131 properties on the Chesham Estate in Bury.

- Successful bid from STH to the Social Housing Decarbonisation Fund (SHDF) Wave 2 funding for energy efficiency measures on a further 200 properties on the Chesham Estate.

- 70% of Council vehicles now replaced with lower emissions vehicles with the remaining 30% on order including, 19 small tippers, 5 small Luton vans, 2 RCV's, 1 Ranger pick up, HGV tipper and 11 electric vans (there will be 15 in total).

- Public sector Decarbonisation Funding awarded to Bury and used to decarbonise a number of council buildings - completed June 2022.

- E Car Club Pilot operating from Prestwich and Bury.

- Intention to expand the current car club offer to up to 20 locations through a procurement exercise.

- Intention to appoint an Electric Vehicle Charging Infrastructure (EVCI) supplier to install charging points for residents who do not have access to off-street parking using a potential £2m of combined CRSTS and Local Electric Vehicle Infrastructure (LEVI) funding.

- Continue street lighting column replacement and LED replacement programme to reduce the electricity use and carbon footprint of our streetlighting.

- Produce annual Greenhouse Gas Reports for the Council's emissions so that we can monitor our progress towards decarbonisation and highlight areas where more focussed action is required.

- Deliver energy efficiency measures to 80 low-income households using ECO4 grants to reduce the carbon footprint of these houses and to help protect low-income occupants from rising energy prices.

- Integration of 15 Electric Vehicles into the Council fleet to move towards the decarbonisation of council operations.

- Produce an annual update of the Climate Action Plan to maintain a relevant

	<ul style="list-style-type: none"> • 21 Council assets have been reviewed for feasibility of installing Solar PV by consultants appointed by GMCA with the view of taking some/all of these through the Go Neutral Framework to appoint a supplier to install the infrastructure. • Working with colleagues from BGI to ensure that regeneration projects take sustainability/decarbonisation in to consideration. • Procured an Electric Vehicle Charging Infrastructure provider to deliver charge points in a large number of our council car parks free of charge. • Climate change e-learning course made mandatory for council employees and 52.4% staff have completed. • 69.91% of streetlights are now LED lanterns. • Working Group established for Climate Change Adaptation & Resilience. • Funding approved to explore the feasibility of installing a heat network in Bury Town Centre. 	<p>document, monitor progress and highlight areas for more focussed action.</p> <ul style="list-style-type: none"> • Continue to look for opportunities to use Government PSDS (Public Sector Decarbonisation Scheme) funding to further progress the decarbonisation of council assets. • Secure permanent employment contracts for the existing officer resource delivering Climate Action and Active Travel functions to demonstrate the Council's commitment to this agenda and to help with officer retention. AD - leaving end of Jan 24 - replacement Chair required for Climate Action Board and to drive Climate Agenda. - Replacement chair appointed. • Secure in-house Mechanical and Electrical Engineer resource to help generate and deliver decarbonisation projects for our assets. • Expand the existing number of Schools Streets to encourage walking and cycling to school and to reduce the number of car miles covered by the "school run". This will improve air quality and reduce carbon emissions. • Exploring the feasibility of a heat network in Bury Town Centre.
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR7	ICS Implementation & Establishment	3	4	12	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	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<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 Urgent Care System response meeting, operating as Gold, across the whole GM health and care system 	<ul style="list-style-type: none"> • Continue to work with GM partners as GM operating model develops. Review of operating model to assure delivery of NHS GM obligations locally commenced November 2023 • Transformation plans continue to be monitored monthly through IDC Board.

	<ul style="list-style-type: none"> • 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. • Conclusion of NHS GM staff transitional process in October 2023 <ul style="list-style-type: none"> • 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.
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR9	Workforce Skills & Capability	4	5	20	4	5	20	3	5	15

Risk Owner	S. McVaigh
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. McVaigh	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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 or retain staff. Likelihood increased given current regional and national recruitment challenges across a range of roles. Increased costs through requirement to utilise more expensive agency or consultancy resources 	<ul style="list-style-type: none"> Prioritisation through the Corporate Plan and strengthened approach to Departmental Planning & Employee Reviews, including analysis of areas of cross-over and total capacity requirements Agreed recruitment and retention strategies for both Childrens and Adults Social Care. 	<ul style="list-style-type: none"> Continued focus on prioritisation; training and development to be considered in new People Strategy; development of a Talent Strategy. Alongside the above, a review of recruitment and attraction strategies a key HR priority for 24/25 Resource planning for key new priorities e.g. LUF and Children's Improvement.

• 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.

• International recruitment programme for Children's Social Workers and wider recruitment and retention strategy including the GM Pledge.

• Strengthened external recruitment processes, social media presence and advertising, improved processes and new policy.

• Management development programme.

• Clear two-way staff engagement approach, including regular Pulse Surveys

• Skills and capacity development opportunities, including through Apprenticeship Strategy

• New OD team in place following HR re-structure

• Focus on values and behaviours through the LET'S Challenge

• Pulse Survey and corporate and departmental response plans

• Refresh and update core policies and procedures.

• Values and behaviours work and wider focus on engagement linked to Pulse Survey.

• Engagement in LGA work on local government recruitment

• Strengthened recruitment procedures including launch of iTrent Onboarding and new ATS contract

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR11	Building Management (Operational Health & Safety)	4	5	20	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	Some slippage	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> • Corporate Health and Safety independent audit undertaken with formal report, findings and recommendations. • Establishment of Estates Transformation Board (BGI) to manage and oversee the disposal of selected buildings. • Decant Manager in place to support the decanting of services from buildings (temporary post). 	<ul style="list-style-type: none"> • Develop the use of Concerto to improve information and processes in relation to the management of facilities across the Council's estate. • Produce an Asset Rationalisation Plan (Led by BGI). • Develop a proposal for a Facilities Management Service to act as a central point

	<ul style="list-style-type: none"> • Work underway to look at the future needs of education and Six Town Housing. • Current working practices (Managers responsible for own buildings) remain in place. • Whittaker Street decanted and being prepared for sale. • Facilities Management Board established to have oversight of the individual departments responses of asset management, including compliance monitoring. Whilst not responsible for the actual assets, the board will work alongside service building managers to ensure they have the information required in order to operate safely or report issues. • Head of FM recruited. • Spreadsheet produced to monitor compliance issues ('big 6') across the 26 council buildings and progress is reported fortnightly to Exec Team. • Project Officer (6-month secondment) recruited to and in post.
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of expertise to provide support to services under a Business Partner arrangement.

- Carry out a building condition survey on the Town Hall.

- Approval received to recruit the following posts ahead of the FM restructure: Fire Safety Officer, Procurement & Contracts Officer.

- Following recruitment gather compliance information for the remaining Council estate.

- Procurement & Contracts post to centralise contracts for building related compliance/maintenance.

- Expand the compliance spreadsheet to include additional Council buildings.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR12	Children's Social Care Services	2	5	10	2	5	10	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	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> Post Ofsted Improvement Plan which has been accepted by Ofsted and the DFE; reviewed with partners individually and via Children's Improvement Board May 2023. Independently Chaired Improvement Board with key partners to monitor impact of the improvement Plan. Regular DFE reviews. Regular Ofsted Monitoring visits 	<ul style="list-style-type: none"> International recruitment was successful with 23 offers made in January 2023. First cohort (4 social workers) started on 12th June and an additional 3 have joined since. Delays in Social Work England (SWE) registration - highlighted as a national issue - is the main cause of delay for the remainder. A further 4 are due in

<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Recruitment and Retention plan following full review aimed at attracting committed professionals to Bury. • Revised QA and audit processes in place. • Managed team in place pending recruitment to vacancies to ensure reducing social worker caseloads across the service (reduced from 3 teams to 1) • Placement Panel established 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. • Worked with Communications Team to develop online presence to support ongoing recruitment and retention. • Post Ofsted Improvement Plan which has been accepted by Ofsted and the DFE; reviewed with partners individually and via Children's Improvement Board May 2023. • Independently Chaired Improvement Board with key partners to monitor impact of the improvement Plan. • Regular DFE reviews. • Regular Ofsted Monitoring visits • Recruitment and Retention plan following 	<p>March and our recruitment partner has assured us all should be in Bury by May 2024.</p> <ul style="list-style-type: none"> • We continue to focus on our QA Framework to ensure it is well embedded - we have additional capacity through our QA officers to ensure the scaffolding is in place to support the audit framework. We are also introducing additional elements to our approach, starting with observations of practice by our senior leadership team which will be planned for March/April. * We have appointed an Interim Head of Service Safeguarding Unit/PSW to provide leadership in this critical area, leaving no vacancies in our Senior Leadership team. The HoS will lead the L&D Plan to support improved quality of practice.
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	<p>full review aimed at attracting committed professionals to Bury.</p> <ul style="list-style-type: none">• Permanent senior team in place• Revised QA and audit processes in place.• Managed team in place pending recruitment to vacancies to ensure reducing social worker caseloads across the service (reduced from 3 teams to 1)• Placement Panel established 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.• Worked with Communications Team to develop online presence to support ongoing recruitment and retention.	
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR13	Regulatory Compliance	3	4	12	3	4	12	3	4	12

Risk Owner	J. Dennis
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Dennis J. Gallagher	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> • Significant progress to completion of actions on ICO Workplan. • Comprehensive IG/Cyber Security training programme implemented. • Data Breach monitoring and processes significantly enhanced. 	<ul style="list-style-type: none"> • 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).

<ul style="list-style-type: none"> • Increased number of Childrens SEN complaints escalated to the Local Government Ombudsman 	<ul style="list-style-type: none"> • 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. • 2022/23 DSPT submitted and Standards Met maintained. • 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. • Additional capacity in Business Support identified to manage throughout. • Establishment of new Corporate Governance Board to cover all IG matters • Report to Executive on a weekly basis on FOI progress • Restructure of delivery of IG support 	<ul style="list-style-type: none"> • Review capacity to support the Data Protection Officer. • Review communications and engagement with requesters whose claim is outstanding. • Convene working group to strengthen process, roles and responsibilities. • Network of IG Champions refreshed and re-established. • Escalate monthly reporting of LGO complaints to the CE and MO. • Regular meetings held with the Department and Complaints lead and additional staffing support to department • Restructure of complaints team to report to the Monitoring Officer • Regular meetings planned with the Assistant Ombudsman
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR14	Staff Safety & Wellbeing	4	4	16	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	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> Corporate Health & Safety Team moved under the leadership of the Director of People and additional operational management capacity in place Health & Safety Policy reviewed and new incident reporting process live. Health and Safety staff drop-in sessions and inclusion in mandatory management training programme 	<ul style="list-style-type: none"> Delivery of annual Health and Safety plan including service level risk assessment needs checkers and targeted deep dive audits Targeted additional work within the Operations Department in response to external review

	<ul style="list-style-type: none"> • Robust governance arrangements, action planning and partnership working with the TUs now in place. • New improved Occupational Health provider 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 completed. 	<ul style="list-style-type: none"> • Delivery of targeted action plan related to staff sickness absence. • Review of health and safety related training. Including new mandatory E-Learning and strengthened training assurance • Development of 3 year Health and Safety Improvement Strategy • Review of sickness absence policy • Review of Risk Assessment Process
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR15	Regeneration & Development	4	5	20	4	5	20	3	5	15

Risk Owner	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
R. Summerfield C. Logue	Some slippage	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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 	<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. 	<ul style="list-style-type: none"> 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

shifts increasing cost of delivering town centre regeneration and housing programmes.

- Challenges in leveraging council assets due to macro economic environment.
- Availability of Council / External funding.
- Skills/resource availability for regeneration delivery
- Removal of revenue funding for regeneration delivery (puts at risk resource/capacity for implementation).

• Progression of Development Plan through to adoption

- 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.

further support project delivery and promotion. Bury have appointed an externally funded, dedicated PM to ensure internal capacity and skills in place.

- The Examination process ended and the Panel has indicated that it can be found sound subject to modifications. These are to be consulted on later in the year before the Plan can be taken forward to adoption.
- Value engineering activity / scope reduction in design development for major regeneration projects.
- Establish JV structures to leverage private sector capacity.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR16	Special Educational Needs & Disabilities	5	5	25	5	5	25	2	5	10

Risk Owner	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
M. Kemp S. Holden	Some slippage	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Further increase in LGO ombudsman complaints and general complaints. • Further loss of parental trust and further increase in parental complaints (400% increase of complaints since March 2023) • Current reduction in SEND tribunals is reversed. 	<ul style="list-style-type: none"> • SEND Strategic Board and plan, with clear governance and Independent Chair appointed. * Focused SEND inspection preparation activity - plan in place and fortnightly meetings with Local Area SEND SLT to review progress. 	<ul style="list-style-type: none"> • Continue to develop training offer for Statutory assessment team to focus on case resolution. Case surgeries and inclusion service surgeries to continue. • Implement strengthened architecture re. SEND Development Plan clearer ownership of plans and clarity around highlight reports and reporting frequency.

<ul style="list-style-type: none"> • Reduction in compliance in regard to 20 week timescales (which has improved). • Ofsted/CQC inspection finds the local area to have systemic weaknesses in a local area SEND inspection, impacting further on reputation. • Increase in EHCP assessments which is disproportionate to population increases sufficiency issues. • 63 % 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. 	<ul style="list-style-type: none"> • Strategic lead for SEND and EHCP team manager now in post. • Co-production with strategic partner Bury2Gether. • Following education restructure increased capacity in EHCP team - increased investment in data case surgeries and inclusion surgeries now in place. • Graduated response co-produced and implemented • Local Offer Newsletter continues to be well received. • Regular operational meetings with Health partners and Education and SC. • Redesigned 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. • Revised Senco networks • School Roof: <ul style="list-style-type: none"> - Fortnightly steering group meeting within Bury Council with legal, education and operations - Weekly meetings within school holding builders in account for progress plan 	<ul style="list-style-type: none"> • Continue working with managers to ensure Annex A in place, to ensure we can respond promptly when we are notified of inspection. • Develop and launch a communication and engagement strategy. • Specific review around phone calls to SEN EHCP team and revise phone set up. • School roof: <ul style="list-style-type: none"> 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. • Develop engagement strategy to include the CEO and DCS in meetings with the parents who attend scrutiny in protest. • Revise SEN support strategy and to ensure EHCP data is known across the Local area - reports have been shared with SEND Partnership and also Locality Board.
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- Engaged independent company to assure all plans and structural solutions
- Monthly roof checks.

- Implement QA framework and to continue multi agency audits - multi-agency audit completed Nov 2023

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR19	Financial Capacity	4	5	20	4	5	20	2	4	8

Risk Owner	P. McKevitt
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
P. McKevitt	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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, 	<ul style="list-style-type: none"> • Reviewing current structure. Service gaps that have been identified are being filled short term whilst the structure is revised. Report approved by Council on 21st February on senior finance structure. • The main post to be filled is the Director of Finance. An advert has gone out and recruitment takes place in March and April. 	<ul style="list-style-type: none"> • Senior management finance structure now complete and out to recruitment. Series of sessions with finance team to identify gaps in key services in the structure. Short term placements being made to fill these gaps whilst structure is revised.

- 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. Capacity is also being stretched due to the significant work that is required as part of the finance improvement plan, as a consequence of business partnering being a new concept for Bury, the financial position of Bury and the work needed to address the budget and demand pressures.
- 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.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR20	Increasing Energy Prices	5	5	25	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 (new Officer to be assigned) J. Kelly	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> As a result of global increases in energy prices Bury Council saw significant increases in energy cost in 2022/23 compared to 2021/22 (approximately £3.5 million). A further increase of approximately £889k is expected from 2022/23 to 2023/34. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Street lighting LED replacement programme approved as a further savings option for delivery during 2023/24 and 2024/25. Building/Estate Rationalisation Programme - reviews currently taking place.

• Projected energy prices in 24/25 currently showing reduced costs - impact on budgets currently being assessed.

- 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 costs.
- Newly developed mandatory Carbon Literacy Training module available for staff and now mandatory.
- Team Bury away day on Climate Change and impact of rising energy costs.
- Internal communications campaign to highlight energy saving opportunities within corporate buildings.
- Streetlighting LED replacement programme remains underway.
- £500K bid submitted to Swimming Pool Grant Fund, however, unfortunately this bid was unsuccessful.
- New water supply contract procured and commenced on 01/11/23. This includes schools, all corporate buildings and selected 3rd party organisations.

- Centralising energy budgets across the Council to be managed by the Energy Team going forward.
- Further energy saving opportunities being investigated.
- A deep dive report was submitted for the Audit committee in December 23.
- Feasibility studies being carried out on 23 corporate buildings for potential solar PV opportunities.
- Exploring the feasibility of a heat network in Bury Town Centre to secure stable energy costs in the future.
- Explore impact of projected gas and electricity charges on 24/25 budget.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR21	Project Safety Valve	5	5	25	5	5	25	2	5	10

Risk Owner	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
S. Holden	Some slippage	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Risk of Bury Council being withdrawn from Project Safety Valve (PSV) due to increased activity and not being able to eradicate the deficit on the DSG (Dedicated Schools Grant) resulting in a loss of £6m of additional funding the need to use reserves to pay the remaining of the DSG deficit, when the national dispensation ends. • Increase in levels of need post Covid and 63% increase in new EHCP assessments mean that the eradication of the deficit will not be achieved 	<ul style="list-style-type: none"> • Since February 2023 there has been enhanced internal project management capacity and close working between finance and the service. • The Governance structure has been revised; terms of reference of the Project safety Valve Board have been strengthened and there have been three multi agency workshops. 	<ul style="list-style-type: none"> • Internet launch of Graduated Approach toolkit - this is underway using the GAT on the existing Bury Directory. Working with IT to move this to a Council micro-site, pending resource availability from IT. • Recruit a schools capital programme manager.

within the agreed timescale due to the demand compounded by the continued lack of SEND sufficiency in Borough and the continued need for out of borough places.

- The latest PSV modelling is that despite £6.3m savings achieved in 2022/23, the closing deficit balance was £18.601m and currently the High Needs Block is projecting an in year over-spend.
- There has been joint working across the Council, however modelling including reduced demand through the implementation of a number of strategies including the graduated approach still leaves a deficit on the DSG beyond the original timeframe of the end of 2024/25. Current modelling identifies that the historic deficit will be clear by 2028/29.
- Special educational needs and disabilities improvement adversely impacted by the challenges in regard to the safety valve agreement leading to escalation of complaints.

- There have been weekly joint service meetings to ensure alignment between service activity and spend.

- Since March 2023 the existing finance panel and EHCP panel has been strengthened with increased multi-agency membership including commissioning and finance.

- An additional jointly commissioned fixed term senior post within children's commissioning has been created to enable a review of our commissioning approach to ensure joint partnership working and best value.

- Education restructure has strengthened the SEN EHCP team and has also created a SEN support enhanced offer.

- The Graduated Approach has been launched with a toolkit and the Senco networks have been revised.

- 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 has gone live in September 2023.

- Review internal capacity around the PSV programme and begin the recruitment process.

	<ul style="list-style-type: none"> • Completing DSG Management Plan for DfE Advisers and regular meetings with DfE Advisers. External consultant brought in to provide additional expertise and support. • Revised plans on the page to capture all the activity including the enabling workstreams • Revised the management plan and the plans to eradicate the deficit and submitted to the DfE at the end of September. • Autumn Term launch of Matching Provision to Need tool. 	
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR23	Adult Social Care Reforms	3	5	15	2	5	10	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	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<p>Preparation for the CQC inspection</p> <ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Briefing paper on Adult Social Care reforms submitted to Cabinet, Scrutiny and Locality Board. • Project Manager appointed to oversee implementation of reforms. 	<ul style="list-style-type: none"> • Review of IMC capacity to ensure right capacity and balanced portfolio

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR25	Housing Conditions (Damp, Mould & Condensation)	3	3	9	3	3	9	2	3	6

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
D. Ball	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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 	<ul style="list-style-type: none"> • Monthly performance reports from Six Town Housing on compliance on damp and mould - 100% stock condition survey in progress, 68% stock assessed 100% by April 2024. • Introduction of Tenant Satisfaction Measures April assessed monthly. • Regular communication with tenants to encourage reporting. 	<ul style="list-style-type: none"> • Additional resources achieved – GMCA Pathfinder funding to increase resources in PRS Enforcement Team and introduce civil penalties Commenced Jan 2024 (24 Months). • Develop a winter communication plan to tenants and residents.

concerns as a result of limitations on current capacity.

- Risk of adverse publicity and reputational damage.

- Service standards in place to address tenant reports and remedial works.

- Staff awareness "Eyes wide open" process reviewed to ensure all staff are reporting issues and concerns and communication and customer pathways for complaints and being heard.

- Safeguarding referrals where property condition is a factor, integrated into operating model.

- PSR enforcement team triage system in place.

- Participation in Good Landlord scheme approved and staff appointed.

- Recruitment of PRS Unit Manager complete.

Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR28	Asylum & Immigration	5	5	25	5	5	25	3	5	15

Risk Owner	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
P. Cole	Some slippage	Increased	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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 	<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. HO still working to 1:200 ratio numbers - therefore 100% increase in projected numbers over the next 6 to 12 months. 	<ul style="list-style-type: none"> Empty homes officer appointed to deliver and tasked to develop an Empty Homes Strategy. Appointed. Regular information being received on empty properties with owners/landlord engagement taking place to identify barriers and encourage bringing properties back into use. Steering group – timescales to have new allocations policy with common housing

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.

- New impacts by the Home office - fast track system for asylum decisions to move people from HO dispersed accommodation into LA duty.

- Home office - Afghan bridging hotel closures - projected further cases and numbers with passed duty to LA's.

- Uncontrollable and unmanageable numbers via the Home office - Unable to meet statutory homelessness duty due to staffing capacity but also the lack of emergency temp and permanent accommodation options when factoring in other homelessness pressures such as the cost of living crisis.

- 100%+ projected increase in asylum dispersal numbers over the next 12 months

- Use of B&B provision to meet temp accommodation demands which has increase expenditure and further financial risk.

- Projected significant increase in rough sleeper numbers and street homeless via migration

- Development of the Private rented sector to maximise accommodation opportunities. new incentive scheme developed with identified funding - Now recruited PRS Development coordinator - recommence PRS incentive scheme to increase access to properties.

- 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.

- 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. Now appointed HQN to carry out the independent review by Nov / Dec 23. Legal Advice - will

register by early 2024. Commissioned provider appointed - HQN - Delays due to further internal feedback on the policy. Further 28 days formal consultation and then approval.

- Home Office 'Dispersal and Resettlement Scheme' Consultation and feedback now provided collectively via GMCA / NW RSMP – awaiting response from the Home Office. Outcomes received - Home office to continue with 1:200 ratios in Bury and the rest of GM despite GMCA / RSMP collective response on existing numbers. Therefore numbers could increase by 100% in the next 6 to 12 months - circa increase from 440 to 1000+. Due to challenging, expensive and small PRS - Serco have struggled to source properties to meet their targets.

- ELA partnership: GMCA 'Let Us' - Needs refreshing with targets & outcomes. Awaiting details of new scheme via GMCA.

- Progress delayed due to PRS Development coordinator leaving in June and internal HR blockage in obtaining approval to recruit permanently. Now recruited and re-commenced delivery of the PRS incentive scheme to increase access to PRS properties. Positive outcomes especially out of borough for permanent placements

pathways and the Home office / serco – non statutory single males being the main co-hort, some with no recourse to public funds. Existing rough sleeper provision – ie ABEN is always at capacity / full.

- Significant lack of affordable and social housing to meet current and projected demands with limited solutions in the short to medium term. Longer term solutions dependant on future funding streams aligned with the general needs housing strategy and delivery. Similar to wider homelessness pressures.

- Further potential refugee crisis - Gaza / Israel conflict could increase refugee numbers further especially if escalates - recent Govt change to legislation to provide / access social housing and services.

- Significant increases in single male migrants via home office - evicted and made street homeless by the HO - no duty by the Council to • accommodate but increases our risks.

- Migrant rough sleepers turned up at the TH expecting Council housing - intimidating but also reputational risk created for the Council due to actions of the Home Office out of our control.

- Non statutory provision full - ABEN & now a waiting list due to 80% increase in migration rough sleepers.

- Increases in B&B use and cost putting extra stress on existing budgets

not need cabinet approval just 28 days formal consultation as no significant changes.

- Co-delivery of the new Homelessness Strategy with Bury Homeless partnership - ongoing - new report to the overview and scrutiny committee in March 24 - further highlighted demand and challenges.

- Existing pathways with Serco / Home Office emergency accommodation within the Borough and the Council homelessness team to meet statutory provision and accommodation. • Set up operational migration meeting with all partners inc serco to help manage and support. Bi-monthly

- Existing pathways for non-statutory provision for asylum seekers evicted from Home office accommodation but provision is now full

- Internal Ukrainian operational meetings to support refugees via the Homes for Ukraine and the Family Visa route. Now maximising funding since under homeless service control

- Commissioned service with Stepping Stones to support the ARAP and Afghan refugees with support and accommodation. Contract extended for 3rd year to Oct 24 - then self sufficient in affordable housing.

- New funding - Afghan Bridging hotel impact - Any Afghan persons that have entered the UK on the ARAP and ACRS Scheme and

for migration due to affordability within the Borough.

- New social housing strategy for the Borough to complement the Homelessness Strategy - process and approach to be agreed to evidence demands /needs. Ongoing. Recent GMCA paper that will support this element to increase social and affordable housing - 30,000 new social / affordable properties between 2024 to 2038.

- Explore all opportunities to increase emergency & permanent accommodation - Social, affordable & PRS. Need future strategy with timescales and outcomes to support operational delivery. eg - Former magistrates court site and close working with BGI colleagues to explore and progress all opportunities - capacity an issue.

- Change in Council policy - use of B&B to meet homelessness duty to meet demands until more appropriate emergency and permanent housing solutions found - this option is also limited considering B&B provision being used by other GM LA's within the Borough and expensive. Significant extra cost for TA and service budgets.

- Migration staffing approved - 3 fulltime temp posts to increase capacity to meet

	<p>currently in bridging hotels – circa – 8000 nationally, 1500 people in 7 hotels across Manchester and Stockport can present to any LA in the UK and therefore will be difficult to project numbers or have a planned approach for Bury - Funding - £35m national funding package, £9500 per person who presents to a LA - £28 per day for 6 months for support provided - Additional £7100 per household. Signed up to National find your own home scheme in the PRS to avoid increasing demands on social housing.</p> <ul style="list-style-type: none"> • Home office fast track system - HO scheme to speed up asylum decisions in their serco dispersed accommodation and pass duty to LA's. Planned actions to manage increased demands. Sit up provision in partnership with local church - 18 extra spaces for 8 weeks & cold weather provision. Exploring other options to meet increasing migration demands and emergency accommodation. • Strategic migration meeting - monthly but lacking support and buy in by other services and partners. Need to re-start meetings with new schedule and membership. • External migration funding budgets & reserves available to meet demands and now being appropriately managed and governed with finance. 	<p>increasing demands and reduce risks. Initial delays internal process but now advertised and recruiting. Funded wholly via external migration funding. To recruit asap.</p> <ul style="list-style-type: none"> • Homelessness Hub – 35 bed complex needs provision - Continued development of the business case for Council consideration / approval in Q3/4 – 2023/24. •Draft Business case produced & feasibility study - Meeting BGI colleagues to agree approval process - Regeneration Board, Growth sub group + Cabinet approval - align with governance timescales / dates. Aiming for Feb 24 Cabinet. Regeneration Board approved - Cabinet 14th Feb for final consideration / approval. •Extra non stat migration provision provided in partnership with a local church - 18 additional spaces / sit up and exploring further partnerships in the sector to increase further based on projected increases out of our control via the Home office. • Continue to explore options out of borough that are more affordable - recent success but migrants are refusing all other options to accommodated temporary of permanently as they only want council housing which is an unreasonable expectation.
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	<ul style="list-style-type: none">• Audit committee deep dive report 31/7/23 provided & presented to members for updates and feedback with further migration report to CEO for assurance to emphasis risks and mitigation of risks.• Externally funded RTOF (Regional Transitional Outcomes Fund) worker to support 20 asylum seekers – 2 years commissioned contract with Stepping stones to deliver. To be delivered internally when contract ends in April 24 via the new migration worker roles & to fund these posts.• Always exploring new opportunities to increase affordable housing supply and temp emergency housing solutions / provision. ie Magistrates court - 38 1 & 2 bed flats for permanent affordable accommodation to free up capacity in Homeless TA.	
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR29	Reinforced Autoclaved Aerated Concrete (RAAC)	3	5	15	3	5	15	1	5	5

Risk Owner	L. Swann (new Owner to be assigned) P. Lakin S. Holden
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Swann (new Officer to be assigned) M. Beswick P. Cooke R. Summerfield R. Frith	On target	Static	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • The limited durability of RAAC roofs and other RAAC structures has long been recognised; however recent experience (which includes two roof failures with little or no warning) suggests the problem may be more serious than previously appreciated and that many building owners are not aware that it is present in their property. • Council needs to review all our buildings as a matter of urgency to understand if RAACs is present in any of them and the appropriate action can then be taken. 	<ul style="list-style-type: none"> • All local authority-maintained schools, for which Bury is the Responsible Body, have been surveyed to identify the presence of RAACs and there are no outstanding issues. Assurances have been provided by all other Responsible Bodies with schools in Bury, and there are no reported concerns. • Identified all building leads for buildings in the master list. • Email sent to all responsible leads for buildings to explain the issue and to ask them to complete spreadsheet and provide information (to include date building was constructed, any extensions and date and copies of any building condition surveys they may have commissioned). Initial exercise identified 3x potential buildings with RAACs present - 2x eliminated and RAACs confirmed at Bury Market. • RAACs assessment sheet developed to document Building Control RAAC assessment visits. • Of the remaining buildings (those not included in the BGI Building Condition Surveys (see planned actions)) on the spread sheet none of those listed have been identified by Building Control as a RAAC risk in that they have not been built using the methods considered where RAAC would be used, or they 	<ul style="list-style-type: none"> • BGI commissioned Building Condition Surveys of approximately 50x buildings and RAACs will be checked as part of these surveys. Any remaining buildings to be checked by Building Control/contracted out depending on capacity of the team. • BGI to identify what could be sent to Commercial Estate and consider responsibility in terms of the Commercial Estate. • Follow up STH to check how they are responding. • Building Control to follow up visit to one building to confirm no RAACs present.

	<p>are not of a different type of construction or pre-date RAAC.</p> <ul style="list-style-type: none">• RAACs is being overseen by the Facilities Management Board.	
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR30	Staff Safety	-	-	-	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	On target	New	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> Harm to staff and potential legal, financial and reputational implications for the authority of failure to comply with health and safety legislation and embed a health and safety aware culture. 	<ul style="list-style-type: none"> Corporate Health & Safety Team expanded to take account of Housing transfer and need for focused work in Operations (but note current vacancies) Health & Safety Policy, Annual Plan, Quarterly Reporting and improved incident reporting mechanisms in place 	<ul style="list-style-type: none"> Delivery of annual Health and Safety plan including service level risk assessment needs checkers and targeted deep dive audits Targeted additional work within the Operations Department in response to external review

	<ul style="list-style-type: none"> • Mandatory health and safety training for all staff live and inclusion in management development programme • Regular health and safety communications as part of the Council's internal comms cycle • Robust governance arrangements, action planning and partnership working with the TUs now in place. • Quarterly cycle of targeted H&S audits • External review of Health and Safety in Operations Department completed. <ul style="list-style-type: none"> • Review of risk assessment policy and procedure to provide greater corporate oversight • Development of 3 year Health and Safety Improvement Strategy • Review of essential health and safety training compliance • Recruitment to additional Health and Safety Advisor roles
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR31	Staff Wellbeing and Absence	-	-	-	4	4	16	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	New	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<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. 	<ul style="list-style-type: none"> New improved Occupational Health provider in place Employee assistance programme and comprehensive health and wellbeing offer in place which incorporates mental wellbeing support. 	<ul style="list-style-type: none"> Delivery of targeted action plan related to staff sickness absence. Review of sickness absence policy Review of wellbeing offer and strategy support

	<ul style="list-style-type: none"> • Targeted improvement plan for sickness absence levels, including focus on hotspot services. • Strengthened emphasis on wellbeing in Employee Review process • Wider work on culture, engagement, planning and prioritisation to support a positive working environment 	
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Risk Ref.	Risk Title	Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR32	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	New	March 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> The democratic legitimacy of the Council could be undermined, increasing the risk of challenge by petition following the elections. There may be recruitment issues in attracting polling staff, as they will have greater responsibilities, including challenging voters in regard to ID verification. 	<ul style="list-style-type: none"> The democratic legitimacy of the Council could be undermined, increasing the risk of challenge by petition following the delivery of the 2024 Local and Mayoral elections within legislation and guidance Additional financing will be provided from the Government for implementation, but this 	<ul style="list-style-type: none"> Additional training to be provided to election staff. Funding from the Government is undergoing review by finance.

- There may be issues with postal votes being rejected due to insufficient communications around the new requirements
- Issues with new portal meaning that postal and proxy votes can't be processed
- Overseas elector applications taking excessive amounts of time to process
- Candidates and agents not abiding by new legislation

will only cover the costs associated with processing overseas electors applications, postal and proxy votes

- 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.
- Each political group briefed
- 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. More is expected in April.

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					
POLITICAL Associated with the failure to deliver either local or central government policy or meet the local administrations manifest commitment	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 : COST OF LIVING, CHANGES IN INTEREST RATES, INFLATION, POVERTY INDICATORS					
ECONOMICAL 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	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 : STAFF LEVELS FROM AVAILABLE WORKFORCE, AGEING POPULATION, HEALTH STATISTICS					
SOCIAL Relating to the effects of changes in demographic, residential or social economic trends on council's ability to meet its objectives	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
TECHNOLOGICAL 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	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 : HUMAN RIGHTS, TUPE REGULATIONS, DATA PROTECTION					
LEGISLATIVE/LEGAL Associated with current or potential changes in national or European law	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 : LAND USE, RECYCLING, POLLUTION, WASTE MANAGEMENT					
ENVIRONMENTAL Relating to the environmental consequences of progressing the council's strategic objectives	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 : 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					
PARTNERSHIP/CONTACTUAL Associated with failure of contractors and partnership arrangements to deliver services or products to the agreed costs and specification	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 : STANDARDS NOT MET, ACCREDITATION,					
COMPETITIVE Affecting the competitiveness of the service (in terms of cost or quality) and/or its ability to deliver best value	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 : MANAGING EXPECTATIONS, COMPLAINTS, CONSULTATION, COMMUNICATION EXTERNALLY					
CUSTOMER/CITIZEN Associated with failure to meet the current and changing needs and expectations of customers and citizens	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.

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	Director of Adult Social Services
Risk Reference	CR23
Risk Description	Adult Social Care Reforms
Recommendation	For analysis and discussion

1. Context

- 1.1. On 1st December 2021, a White Paper on the future of adult social care was published. The policy components of the reform reflect the transformation currently underway in Bury: improved housing options, assistive technology, a commitment to the workforce, sustainability of the care sector and greater choice and control for our residents.
- 1.2. To implement this, the treasury announced £5.4 billion over 3 years solely for adult social care reform and at the Spending Review in October 2021, it was announced that this investment would be used for the following areas:
- 1.3. £3.6 billion to pay for the cap on care costs, the extension to means test, and support progress towards local authorities paying a fair cost of care, which together will remove unpredictable care costs
- 1.4. £1.7 billion to improve social care in England, including at least £500 million investment in the workforce.

2. PEOPLE AT THE HEART OF CARE: THE WHITE PAPER

- 2.1. The White Paper set out an ambitious 10-year vision for how support and care will be transformed in England. The vision put people at its heart and revolved around three objectives:
 - People have choice, control and support to live independent lives.
 - People can access outstanding quality and tailored care and support.
 - People find adult social care fair and accessible.
- 2.2. The document described a range of transformational workstreams to support this vision, as well as the funding to implement:
 - A Workforce Strategy enabling dedicated investment in knowledge, skills, health and wellbeing, and recruitment policies to improve social care as a long-term career choice.
 - Driving the supply of supported housing and embedding the strategic commitment in all local places to connect housing with health and care.
 - Further financial commitment to the Disabled Facilities Grant.
 - Continued investment in the Care and Support Specialised Housing Fund to incentivise the supply of specialised housing for older people and people with a physical disability, learning disability, autism or mental ill-health.
 - Investment to drive digitisation across the sector and unlock the potential of caretech innovation that enables preventative care and independent living.
 - Launch an Innovative Models of Care programme to support local systems to build the culture and capability to embed into the mainstream innovative models of care.
 - A focus on prevention and health promotion to support people to live healthier lives for longer.
 - Empowering those who draw on care, unpaid carers and families by investing in new ways to help people navigate local adult social care systems.

3. THE CARE CAP

- 3.1. From October 2023, the government was to introduce a new £86,000 cap on the amount anyone in England would need to spend on their personal care over their lifetime. In addition to this, changes to the Lower Capital Limit and Upper Capital Limit meant that this is a more generous offer than a previous proposal in 2015.
- 3.2. From October 2023 it was planned that anyone assessed by a local authority as having eligible care and support needs, either new entrants or existing social care users, would begin to progress towards the cap. Costs accrued before October 2023 will not count towards the cap.
- 3.3. For each person with eligible needs, the local authority was to provide either a personal budget, where the local authority was going to meet the person's needs, or an independent personal budget (IPB), where the individual arranges their own care.
- 3.4. Once the cap had been reached, the person would continue to remain responsible for meeting or contributing to their daily living costs and any top-up payments they had chosen to make. It would be the responsibility of the local authority to inform the person that they have reached the cap.

4. FAIR COST OF CARE

- 4.1. To deliver the objectives of the cap on personal care costs, self-funders need to have the option to pay the same price as the local authority would pay to meet their needs.
- 4.2. Allowing self-funders - who represent 50% of the market and pay more on average than the LA rate - to pay currently unsustainable local authority rates would seriously destabilise the already fragile care provider market. A sustainable care market is fundamental to underpinning the ambition of the White Paper and charging reforms.
- 4.3. Uncertainty over future funding, combined with low fees by some local authorities, has resulted in under-investment in local care markets, buildings and innovation. This is leading to poorer quality outcomes and therefore needs to be addressed to enable local authorities to successfully deliver the system reform ambitions.
- 4.4. To ensure that local authorities are able to move towards paying a fair cost of care, the government would provide an additional £1.4 billion over the next 3 years. This formed part of the £3.6 billion confirmed at Spending Review 2021, to implement Charging Reform. £162 million was to be allocated in 2022 to 2023 to support local authorities as they prepared their markets for reform. A further £600 million would be made available in both 2023 to 2024 and 2024 to 2025.
- 4.5. To prepare the market, the government expect local authorities would:
 - Carry out a cost of care exercise to determine the sustainable rates and identify how close they are to it.
 - Strengthen capacity to plan for, and execute, greater market oversight to ensure markets are well positioned to deliver on our reform ambitions.
 - Use this additional funding to genuinely increase fee rates, as appropriate to local circumstances.

- 4.6. As a condition of receiving further grant funding in the two following years, all local authorities were required to submit a cost of care exercise, a provisional Market Sustainability Plan and a Spend Report to the Department of Health and Social Care (DHSC) by the 14th October 2022. A final Market Sustainability Plan to be submitted in February 2023.

5. CARE QUALITY COMMISSION (CQC) ASSESSMENT

- 5.1. The White Paper also outlined plans for Adult Social Care to be inspected by the CQC. The ambition was for CQC to use its powers and duties to help improve outcomes for people who draw on care and support by assessing how local authorities are meeting individual's needs.
- 5.2. It is now known that the following themes will be assessed:
- Working with people - assessing needs (including unpaid carers), supporting people to live healthier lives, prevention, well-being, information and advice.
 - Providing support - market shaping, commissioning, workforce equality, integration and partnership working.
 - Ensuring safety - safeguarding, safe systems and continuity of care.
 - Leadership - capable and compassionate leaders, learning, improvement, innovation and governance.
- 5.3. It was expected that these assessments will take place from April 2023.

6. Key Potential Impacts

- 6.1. These reforms announced in November 2021 where the largest reforms to adult social care since the introduction of the Care Act in 2014 and as such presented a huge challenge in development and implementation for the council.
- 6.2. For this reason a risk was added to the corporate risk register.
- 6.3. If the council were to fail in delivering these reforms the impact would have been reputational, financial and legal.
- 6.4. For failure to implement the Care Cap the council would have meant that the residents of Bury eligible for a care account and support with adult social care costs would not have been able to access it. This would have led to a large number of financial claims against the council and the council would have not been meeting its statutory requirements.
- 6.5. Failure to implement the fair cost of care would have meant that our social care providers would not be on a more stable financial footing meaning some may have failed and there may not have been sufficient care available in the borough to meet the needs of our residents. Care providers may have raised claims against the council and the council would not have been meeting its statutory duties.
- 6.6. If the council failed to implement the measures required to meet the new framework for assurance and provide the CQC with the required evidence the council would be judged to not be meeting the social care needs of its adults who are eligible for care and support and

its statutory duties under the Care Act. The council likely experience increase expense in resolving these issues

7. Current Controls

- 7.1. A lot has changed since the announcement of this government policy, most notably the delay of the care cap, which is now delayed until 2025. This does not remove this risk but does mitigate it and must be seen in the context that the delivery of this cap required both the implementation of a 1.5% increase in national insurance and will also now take place after a general election.
- 7.2. For this reason the likelihood score of the overarching adult social care reforms risk has been reduced.
- 7.3. The transformation programme relating to this has been paused and the preparation saved for later.
- 7.4. In addition to the delay of the care cap the fair cost of care was diluted. Primarily due to the need for it to also be financed by the 1.5% increase in national insurance.
- 7.5. As a policy this changed to a move towards the fair cost of care and funding called the Market Sustainability and Impact fund was delivered by the government. This was equal to approximately 50% of what was originally promised and has enabled Bury to raise its average fees to adult social care providers by 16%. This has provided a much needed degree of sustainability to our adult care providers at a time that has seen the highest ever rises to the national living wage and very high inflation in overheads such as food and utilities.
- 7.6. The Council completed the other associated requirements, such as the submissions and the fair cost of care exercise and raised it fees in April 2023 with further rises of approximately 8% planned for April 2024
- 7.7. This change in government policy and the delivery of the requirements by the council significantly mitigates this risk.
- 7.8. For this reason the likelihood score of the overarching adult social care reforms risk has been reduced
- 7.9. The one remaining reform that has not been changed or delayed is the new duty on the Care Quality Commission to inspect the council's adult social care services.
- 7.10. To respond to this requirement a large transformation and preparation programme is underway in the department. It is monitored though the health and adult care senior leadership team and reports regularly to the executive.
- 7.11. It is a priority in the corporate plan and updates are provided to cabinet as part of the corporate plan and also to health overview scrutiny committee.

8. Completed Actions

- 8.1. Many actions have already been completed and many more are still to undertake to prepare for a visit by the Care Quality Commission and a transformation programme dedicated to delivering CQC preparedness supported by a programme manager is underway.
- 8.2. As part of this work the department has delivered a 2 year business plan identifying the priorities needed to deliver improvement, along with making the social care services available in Bury the best they can be and helping to make Bury a great place to work.
- 8.3. To support this overall programme of preparedness a peer review was carried out by North West Association of Directors of Adult Social Services. This found a strong and visible leadership, a good use of person centred assessments, a good grip of finance, effective partnership arrangements with health partners and adult social care providers.
- 8.4. It identified the need to improve the use of data and develop stronger performance management, the need to improve waiting lists, the need to improve transition to adulthood and to review our partnership arrangements with the mental health trust.
- 8.5. All of these elements had already been identified by the department and work was already underway to improve these areas.
- 8.6. A comprehensive governance system has been implemented to performance monitor and deliver improvement in our operational social work and care delivery services, this will monitor performance, quality, finance and workforce.
- 8.7. The outputs of this new governance and supporting data and intelligence now delivers an in depth quarterly performance report demonstrating the performance of the department to cabinet and scrutiny committee. The first of these reports can be found here [Adult Social Care Performance Quarter One and Quarter Two Report 202324.pdf \(bury.gov.uk\)](#) and is appended to this report. The department thanks the data and intelligence function of the corporate core in the ongoing delivery of his huge task.
- 8.8. An investment case was prepared to increase social work resources to address waiting lists and staff are currently being recruited.
- 8.9. A new service was launched to improve transition to adulthood with staff currently being recruited and a piece of work is underway in Bury, Rochdale, Oldham, Tameside and Stockport to refresh the partnership arrangement we have with Pennine Care NHS Foundation Trust who provide our mental health services.
- 8.10. In addition, the adult social care commissioning function now has refreshed governance with monthly meetings delivering market oversight and commissioning improvement and a new quality assurance of adult social care services has been written and implemented along with a multi-agency risk management forum for managing and supporting our adult social care providers.

- 8.11. 2 workforce strategies have been written; for social workers and also our health and system workforce and a quality assurance framework and audit cycle for audit of case work and social work practice.

9. Further planned actions

- 9.1. It is still necessary to deliver and refresh a number of strategies over the next year, these include Autism, Carers and Prevention
- 9.2. It is also necessary to develop a further programme of support to support our care providers with workforce and management development, this is currently being commissioned and due for delivery in April 2024
- 9.3. It remains necessary to improve our online information and advice as this is not of a sufficient standard and this work is currently being scoped and will require comms and corporate support.
- 9.4. Further enhancements to digital services are also required such as online financial assessment and online Care Act assessment for people who use care and support. This work is included in our digital plans for the coming year.
- 9.5. Finally, a self-assessment based on a framework delivered by ADASS and the LGA will be completed to evidence our performance against the required standards and where we still need to improve, this will be completed by the end of April and shared with the executive, cabinet and for health overview and scrutiny committee for further scrutiny.

Appendix



Report to:	Cabinet	Date: 13 December 2023
Subject:	Adult Social Care Performance Quarter One and Quarter Two Report 2023/24	
Report of	Deputy Leader and Cabinet Member for Health and Wellbeing	

Summary

1. This is the Adult Social Care Department Quarter 1 and 2 Report for 2023-24. The report outlines delivery of the Adult Social Care Strategic Plan, preparation for the new CQC Assessment regime for local authorities and provides an illustration and report on the department's performance framework.

Recommendation(s)

2. To note the report.

Reasons for recommendation(s)

3. N/A.

Alternative options considered and rejected.

4. N/A.

Report Author and Contact Details:

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Position: Director of Adult Social Services and Community Commissioning

Department: Health and Adult Care

E-mail: a.crook@bury.gov.uk

Background

5. This is the first Adult Social Care Department Performance Report, covering Quarters 1 and 2 of 2023-24.
-

Links with the Corporate Priorities:

The Adult Social Care Department is committed to delivering the Bury 'LETS' (Local, Enterprising, Together, Strengths) strategy for our citizens and our workforce.

Our mission is to work in the heart of our communities providing high-quality, person-centred advice and information to prevent, reduce and delay the need for reliance on local council support by connecting people with universal services in their local communities.

For those eligible to access social care services, we provide assessment and support planning and where required provide services close to home delivered by local care providers.

We aim to have effective and innovative services and are enterprising in the commissioning and delivery of care and support services.

We work together with our partners but most importantly together with our residents where our intervention emphasises building on individual's strengths and promoting independence.

We ensure that local people have choice and control over the care and support they receive, and that they are encouraged to consider creative and innovative ways to meet their needs. We also undertake our statutory duties to safeguard the most vulnerable members of our communities and minimise the risks of abuse and exploitation.

Equality Impact and Considerations:

6. In delivering their Care Act functions, local authorities should take action to achieve equity of experience and outcomes for all individuals, groups and communities in their areas; they are required to have regard to the Public Sector Equality Duty (Equalities Act 2010) in the way they do carry out their work. The Directorate intends to drive forward its approach to EDI, ensuring that equality monitoring information is routinely gathered, and consider how a realistic set of S/M/L-term objectives may help to focus effort and capacity.

Environmental Impact and Considerations:

7. N/A

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
N/A.	N/A.

Legal Implications:

8. There are no legal implications however this report provides Members with details of performance reporting alongside an update on preparation for the CQC assessment.

Financial Implications:

9. N/A.

Appendices:

Appendix - Data sources and what good looks like.

Background papers:

Adult Social Care Strategic Plan 2023-2026

Bury Adult Social Care Assurance Preparation Challenge, February 2023

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

Term	Meaning
CQC	Care Quality Commission

Adult Social Care Performance Report for Quarter One and Quarter Two, 2023/24

1.0 Executive Summary

- 1.1 This report provides a summary of the performance of the Adult Social Care Department during Quarters 1 and 2 of 2023-24. The report outlines delivery of the Adult Social Care Strategic Plan, preparation for the new CQC Assessment regime for local authorities and provides the first illustration and report on the department's performance framework.

The report illustrates the high demand on Adult Social Care being felt here in Bury but also across the whole of England, compounded by multiple years where additional funding has not kept pace with demand.

It shows that this demand is causing some pressure with keeping pace with people waiting to see a social worker and those in need of an annual review. Where this is the case it can be seen that Bury is performing on average when compared to Greater Manchester and the North West meaning this effect is being felt widely across our region, not just here in Bury.

Despite this pressure the department is delivering on its improvement plan by not only preparing for forthcoming CQC inspection but also in its priorities to improve services.

Where pressure is seen the department is utilising recent government funding to address these issues, these include reducing waiting lists and a forthcoming plan to reduce the number of overdue reviews. Progress is already being seen in the numbers waiting to see a social worker where over all numbers waiting have dropped to 171 which must be seen the context of 9200 people per year requesting our support compared to 6500 before the pandemic.

Our safeguarding processes evidence that we are keeping people safe but the outcome measures in safeguarding show room for improvement in ensuring the process is personalised. This is a key priority in our business plan and we expect to see considerable improvement in the next quarter.

The availability of services remains good and we are now supporting 400 more people than 18 months ago, there has been a considerable improvement in the number of people able to be supported in their own homes due to our strengths based approach, our work with hospital partners and the effectiveness of our intermediate care services.

The quality of the borough's care services, despite some struggles with a small number of care homes remains above the GM and England average.

Feedback from our users remains in line with the rest of England in the recently published Adult Social Care User survey and the number of complaints has dropped when compared to last year.

2.0 CQC Assessment of Local Authorities

- 2.1 From April 2023, the Care Quality Commission (CQC) gained a new duty to independently review and assess how local authorities are delivering their Care Act functions. All local authorities are to be assessed over two years. Local authorities will be rated as 'outstanding', 'good', 'requires improvement' or 'inadequate'. An intervention framework has been published by the Government.

CQC Themes and Quality Statements

Working with People: assessing needs, care planning and review, direct payments, charging, supporting people to live healthier lives, prevention, wellbeing, information and advice			Providing Support: shaping, commissioning, workforce capacity and capability, integration and partnership working	
Assessing Needs	Supporting people to live healthier lives	Equity in experiences and outcomes	Care provision, integration and continuity	Partnerships and communities
We maximise the effectiveness of people's care and treatment by assessing and reviewing their health, care, wellbeing and communication needs with them.	We support people to manage their health and wellbeing so they can maximise their independence, choice and control, live healthier lives, and where possible reduce their future needs for care and support.	We actively seek out and listen to information about people who are most likely to experience inequality in experience or outcomes. We tailor the care, support and treatment in response to this	We understand the diverse health and care needs of people and local communities, so care is joined-up, flexible and supports choice and continuity.	We understand our duty to collaborate and work in partnership, so our services work seamlessly for people. We share information and learning with partners and collaborate for improvement
Ensuring Safety: safeguarding enquiries, reviews, Safeguarding Adults Board, safe systems, pathways and continuity of care			Leadership: culture, strategic planning, learning, improvement, innovation, governance, management and sustainability	
Safe systems, pathways and transitions	Safeguarding		Governance	Learning, improvement and innovation
We work with people and our partners to establish and maintain safe systems of care, in which safety is managed, monitored and assured. We ensure continuity of care, including when people move between different services.	We work with people to understand what being safe means to them and work with them as well as our partners on the best way to achieve this. We concentrate on improving people's lives while protecting their right to live in safety, free from bullying, harassment, abuse, discrimination, avoidable harm and neglect, and we make sure we share concerns quickly and appropriately.		We have clear responsibilities, roles, systems of accountability and good governance to manage and deliver good quality, sustainable care, treatment and support. We act on the best information about risk, performance and outcomes, and we share this securely with others when appropriate.	We focus on continuous learning, innovation and improvement across our organisation and the local system. We encourage creative ways of delivering equality of experience, outcome and quality of life for people. We actively contribute to safe, effective practice and research

- 2.2 As part of its preparations, Bury Council hosted a Peer Challenge Day and Case File Review in February 2023 with a team from other local authorities, NW ADASS and the LGA. A Peer Challenge Report was shared which contained a number of findings and recommendations.
- 2.3 The report noted several strengths in Bury:
- Visible leadership and staff are proud to work for Bury.
 - New Care Act Assessment documentation which supports practitioners to use a strengths-based approach is good.
 - Services over which Adult Social Care has direct management control as part of the integrated care partnership arrangements are seen to be working well.
 - Effective work with partners in the production of market sustainability plans.
 - Finance governance is well-developed.
 - Acknowledgement of Bury's well-managed response to the Edenfield Centre abuse allegations.
- 2.4 The report also identified that significant improvement may be required in some areas but planning and delivery is already underway. Areas for improvement included:

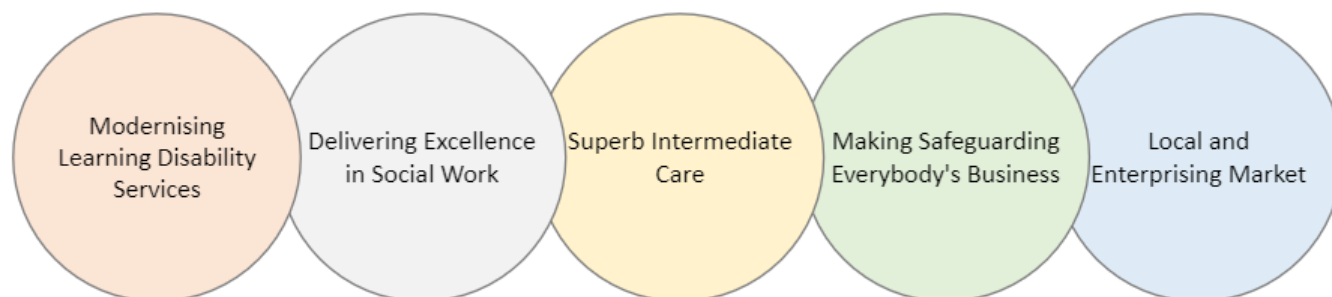
- Driving a department approach to equality, diversity and inclusion.
- Strengthening performance management and use of intelligence.
- Embedding the new strengths-based assessment approach.
- Re-designing the 14-25 transitions process (with Childrens).
- Reviewing the delivery of statutory local authority mental health functions.
- More regular reporting to Elected Members.

2.5 Since the Peer Challenge report:

- The Adult Social Care Strategic Plan was finalised in March and risk registers have been prepared for the Department and for service areas.
- A new policy portal [Bury Adult Social Care APPP](#) has been launched in May.
- This ASC performance report has been prepared for Cabinet to strengthen member engagement going forward.
- A monthly performance report for Social Work teams and a safeguarding dashboard have been developed, with Power BI to be introduced to allow easier manipulation of data.
- Strengthened assurance governance is being put in place for Performance and Improvement, Workforce and Quality, and Finance.
- Preparation of an Adult Social Care self-assessment is underway, and an evidence repository is being compiled.

3.0 The Adult Social Care Strategic Plan

- 3.1 Adult Social Care are committed to delivering the Bury 'LETS' (Local, Enterprising, Together, Strengths) strategy for our citizens and our workforce. Our mission is to work in the heart of our communities providing high-quality, person-centred advice and information to prevent, reduce and delay the need for reliance on local council support.
- 3.2 The Adult Social Care Strategic Plan 2023-26 sets out the Department's roles and responsibilities on behalf of Bury Council. It explains who we are, what we do, how we work as an equal partner in our integrated health and social care system and identifies our priorities for the next three years:



- 3.3 This three-year plan is released at a time of great challenge and pressure within the social care sector. The current population of Bury totals 193,851 with 25.7% of people identifying themselves as living with a long-term condition or disability (ONS, Census 2021). The growing proportion of our population aged 50 or over indicates that we are likely to see increasing demand for care and support in coming years as more people live longer but with potentially increased need due to ill health and disability. The Adult Social Care department is accountable for the expenditure of the largest portion of Bury Council's available funds and our duty to exercise financial responsibility will be at the forefront of the decisions we make over the next three years.
- 3.4 For those eligible to access social care services, we provide assessment and support planning with an emphasis on building on individuals strengths and promoting independence in line with our statutory responsibilities to all people over the age of 18 resident in the borough. We ensure that local people have choice and control over the care and support they receive, and that they are encouraged to consider creative and innovative ways to meet their needs. We also undertake our statutory duties to safeguard the most vulnerable members of our communities and minimise the risks of abuse and exploitation.
- 3.5 The 2023-26 Strategic Plan includes an annual delivery plan to deliver the service priorities, this is monitored on a quarterly basis. Highlights include (see overleaf):

3.5.1 Priority – Modernising Learning Disabilities

Successful disability confident event at Millgate (August), aimed at all disabled people. 14-25 Transitions Programme Board has been established, and a 14-25 Transitions policy has been drafted for consultation with system partners and practitioners. A Transitions clinic is in place and meeting fortnightly. The 'Towards Independence' project is renegotiating high-needs support packages and fees levels to improve support in line with strengths-based approach and achieve savings where possible. The project has realised savings of £113,175.93 for ASC (and £111,597 for Health) to date.

3.5.2 Priority – Delivering Excellence in Social Work

A system-wide evaluation of the new 'My Life, My Way' strengths-based care assessment is underway with the Principal Social Worker and Teams. A draft DESW Training Plan 2023/24 has been produced. A dashboard for training performance will sit alongside the plan to provide real time reporting on training uptake. Audit reporting has commenced, and a Workforce Board and Quality Board has been established to provide assurance.

3.5.3 Priority – Superb Intermediate Care

Review Intermediate Tier and assess requirements. A test of change is due to commence on bespoke IMC panel meetings to reduce the requirement for formal funded care, therefore, increasing more people leaving services independently. Providing more capacity by increasing efficiency across the IMC Tier is being closely managed by a new flow manager. Flow has improved and is expected to improve further in the next quarter. The Technology Enabled Care' (TEC) Project is working with operational teams to identify service users that will benefit from technology to be purchased to replace care elements in packages.

3.5.4 Priority – Making Safeguarding Everybody's Business

A safeguarding process has been drafted, awaiting being finalised and then shared with all staff. A Court of Protection (CoP) Deprivation of Liberty Safeguards triage tool has completed. A safeguarding dashboard is now in place to support teams around this and reduce the length of S.42 enquiries. Reviews of the MARM (single agency) and PIPOT processes have been completed.

3.5.5 Priority – A Local and Enterprising Care Market

Development of Adult Social Care Housing for those with additional needs. LD accommodation target met/exceeded- including schemes- St Marys Place, Willow Street, Kemp Heaton and GM projects. Mental Health accommodation on target- including schemes Blackburn Street, The Rock, Topping Mill. £1.7m of external capital money brought in for ASC accommodation needs. Development of Adult Social Care Housing for those with additional needs. The production of a Quality Strategy with review quality assurance framework, contract monitoring, and escalation process is in development. A Quality Assurance Audit tool, Quality Assurance Audit schedule, Risk Escalation Process, Draft Performance Management Tool and Risk Stratification Matrix and draft governance process have all been completed.

4.0 Highlight Report for Quarters 1 and 2, 2023

Obsessions	Performance Measures	Frequency	Polarity	Sparkline	Lastest Data	Direction of Travel	Rank (higher is better)	
							CIPFA (16) 21/22	NW (22) Q4 22/23
Reduce the number of people living in permanent nursing and residential care	Long-term support needs (65+) are met by admission to residential and nursing care homes (per 100,000 population)	A	L		584	✓	7	7
	Number of individuals (65+) in a Permanent Residential placements (per 10,000 population)	Q	L		173	✗		21
	Number of individuals (65+) in a Permanent Nursing placements (per 10,000 population)	Q	L		43	✓		11
Increase the number of people living well at home	Quality of life of people who use services (composite survey metric out of 20)	A	H		18.8	✗	1	15
	The proportion of people who use services who have control over their daily life	A	H		79%	✗	1	7
	Proportion of services users in receipt of long-term community based services	Q	H		72%	✓		14
Increase the number of people who have their safeguarding outcomes met	Proportion of people who have their safeguarding outcomes fully met	Q	H		39%	✗		21
	Proportion of people who use services who feel safe	A	H		66%	✗	1	18
Increase the number of people leaving intermediate care services independently	The proportion of people who received short-term services during the year where no further request was made for ongoing support	Q	H		81%	✓	12	11
	The proportion of older people (65+) who were still at home 91 days after discharge from hospital	A	H		87%	✗	5	
Increase the number of people with a learning disability and/or autism who have their own front door and in paid employment	Proportion of adults with a learning disability in paid employment	Q	H		2.6%	✗	7	7
	[Measure to be developed for recording people with their own front door]							
Increase the number of people accessing care and support information and advice that promotes people's wellbeing and independence.	The proportion of people and carers who use services who have found it easy to find information about services and/or support	A	H		64%	✗	3	18
	The proportion of people who use services, who reported that they had as much social contact as they would like	A	H		40%	✗	1	19

Annual Measures: updated Q4 22/23
Quarterly Measures: updated Q2 23/24

The Department has adopted an outcome-based accountability framework to monitor performance and drive improvement. Several outcomes have been chosen that will change if the objectives of our strategic plan are met, we call these our obsessions.

Reduce the number of people living in permanent residential care.

Reducing those that live in permanent residential or nursing care as a share of the numbers we support in total and increasing those that are living well at home demonstrates that the objectives set within our delivering superb intermediate care which provides rehabilitation and recovery to our older adults is working as more are able to be supported at home.

Improving personalisation, diverting people from unnecessary and care and support and maximising use of a person's strengths through the adoption of our new strength-based assessments as part our delivering excellence in social work programme will also increase the numbers able to live well at home and reduce those living in care homes.

Overall, this indicator is 584 per 100,000 of population. The indicator is measured annually over the financial year and the trend line shows a steady drop for a number of years. Bury performs overall on average and 7th out of 16 stat neighbours the last time this comparison was made.

Measuring residential home and nursing home use individually is available more frequently. This shows a reducing pattern of residential use at 173 per 100,000, however there was a small increase in quarter 2 when most recent data was available, and a small decrease in nursing home use. Care Home use increased dramatically after the pandemic as use of care home beds to facilitate hospital discharge continued, this led to a number of people entering care homes prematurely. Following the ending of funding, a refocus on recovery and personalisation as part of our planning and our partnership with the NCA in the Discharge Front Runner Programme we are beginning to see these numbers drop again.

Increase the number living well at home.

The quality of life of people who use services should change if their experience of our care services improves as part of our development of a Care Quality Strategy. If people's experience of social work also improves as part of our work to deliver excellence in social work, they are also likely to report a higher quality of life when using services. This is an annual measure and is collected via the national adult social care survey. The most recent results have been published in October 2023 and are featured later in the report.

Safeguarding outcomes

Asking people what outcomes they want to achieve and whether they have them during a safeguarding intervention is a central component of making safeguarding personal.

The making safeguarding personal framework was developed to provide a means of promoting and measuring practice that supports an outcomes focus and person led approach to safeguarding adults. The framework aims to enable councils and SABs to better identify how practice is impacting on outcomes, indicate areas for improvement, enable benchmarking, and share best practice and learning.

This indicator shows some recent improvement but at only 39% shows us as the second worst performing local authority in the NW, for this reason this was chosen as a key priority in our plan, and we expect to see this indicator move rapidly as we implement these improvements.

Increase the number of people living intermediate care independently.

Intermediate Care is a range of services aimed at preventing, reducing and delaying the need for care, helping people recover after hospital or avoid being admitted.

Rarely do we find people keen to be dependent upon adult social care, so it is important we have services available that aim to prevent this. This is why continuing to improve these services are a key priority in our plan. This indicator is available quarterly and shows that 81% of the people who use our intermediate care services which although very high was ranked 12 out of 16 at the end of 21/22. The numbers using intermediate care services are shown later in the report.

People with learning disabilities or autism with their own front door and numbers in paid employment

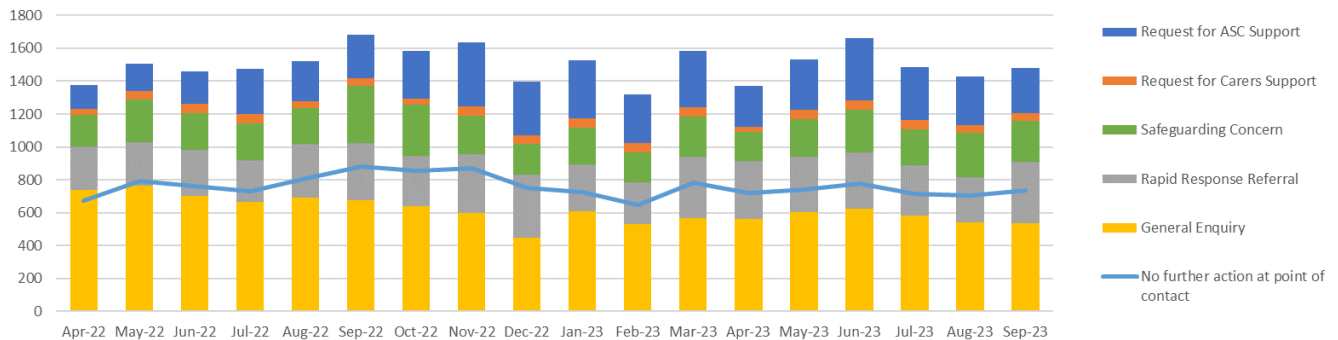
These 2 simple outcomes demonstrate if the borough is being successful in improving the inclusion of our resident adults living with learning disabilities. A key priority of our plan is to modernise our services and improve outcomes of those living with learning disabilities and the priorities chosen by our learning disability partnership board include good jobs and better homes.

This data is available quarterly and we currently score 2.6% which means 2.6% of the adults living with learning disabilities who receiving adult social care support are in paid employment, we are ranked 7 out of 22 in the Northwest.

4.1 Contacts

The primary means of public contact to request support, information and advice is through our care, connect and direct office (CAD). A higher proportion of contacts resolved by CAD means that people's enquiries are being dealt with straightaway and not passed on to other teams.

Number of Adult Social Care (ASC) Contact Forms recorded each month.



How does Bury Compare?

Contacts by Outcome | August 2023

	Safeguarding adults	Deprivation of liberty safeguards	Link to existing case	Progress to new case	Resolved at contact - equipment / adaptations / telecare to be provided	Resolved at contact - other	Unknown
Bolton	14.8%	7.0%	23.2%	27.0%	10.9%	17.0%	0.0%
Bury	5.9%	2.0%	10.4%	22.0%		50.2%	9.6%
Manchester	11.8%	9.3%	37.8%	16.7%	0.9%	23.4%	0.1%
Oldham	14.3%		1.3%	39.1%		45.2%	0.2%
Rochdale		9.1%	36.4%	18.2%		36.4%	
Salford	0.0%	0.3%	65.7%	0.0%		34.0%	
Stockport	12.8%	7.3%	23.0%	25.5%	4.0%	27.4%	
Tameside	16.7%		58.3%			25.0%	
Trafford	2.1%	9.9%	39.8%	14.6%		31.9%	1.7%
Wigan	16.1%	3.2%	12.9%	32.3%	9.7%	25.8%	

Contacts - commentary

This shows the number of contacts the department receive each month and what they were about. It also illustrates the number resolved by our contact centre.

The pattern of contact shows little variation of over the seasons and a consistent pattern of increasing demand for intervention, this is shown by grey, green, orange and blue portions increasing whilst the general enquiries are dropping.

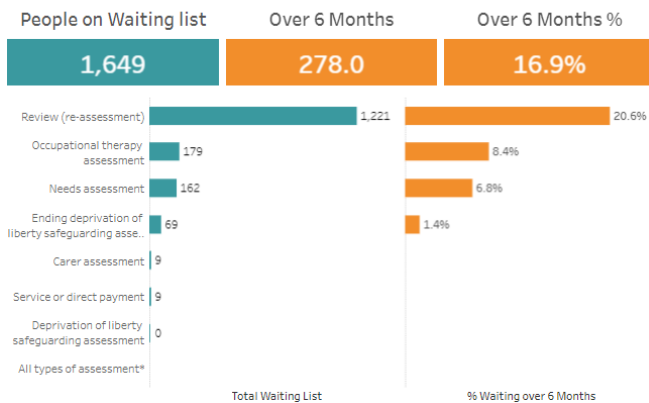
Current Bury is the top of Greater Manchester for resolving contacts in our contact centre.

4.2 Waiting Times for Assessments and Reviews

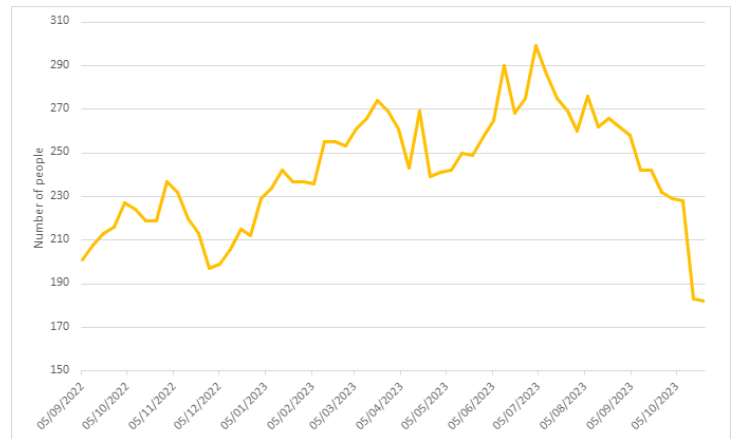
People awaiting an assessment or review of their needs by social workers, occupational therapists or deprivation of liberty safeguards assessors. Reduced waiting times lead to improved outcomes for people because they are receiving a timelier intervention.

Total number waiting for all interventions

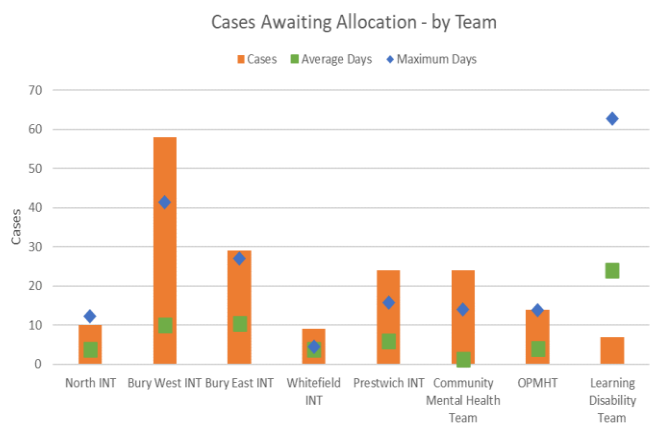
Waiting List Summary | as of September 2023



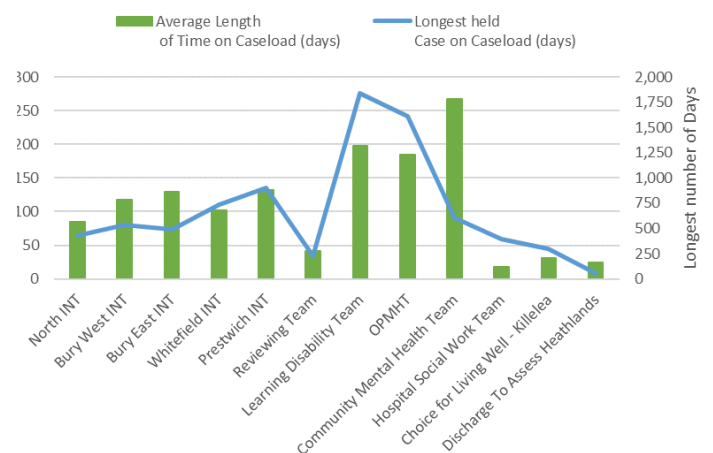
Needs & Carers Assessments: No. of Cases Waiting for Allocation.



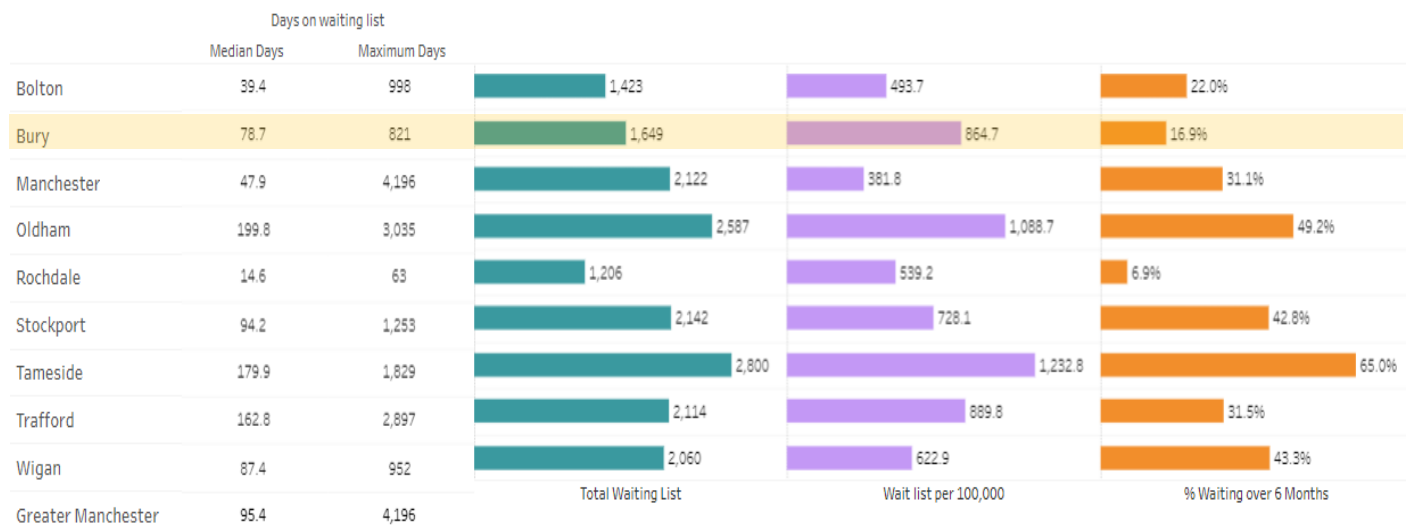
Number of cases awaiting allocation by team



Average and Longest Time on Caseload



How does Bury Compare?



Waiting list - commentary

This shows the number of people waiting for the different types of assessments provided by the department. Where people are waiting for a social worker to be allocated, we also show this by team.

These charts illustrate the level of demand here in Bury and across Greater Manchester and the pressure the system is under whilst it recovers from back logs since COVID, struggles to keep pace with population growth with limited increases in resources and workforce challenges.

Whilst our overall number waiting is slightly below the average for Greater Manchester, we have some teams particularly affected these being Bury West Integrated Neighbourhood Team and our Disability Services

Most other teams are performing well and as can be seen the numbers waiting for assessment from a social worker is dropping.

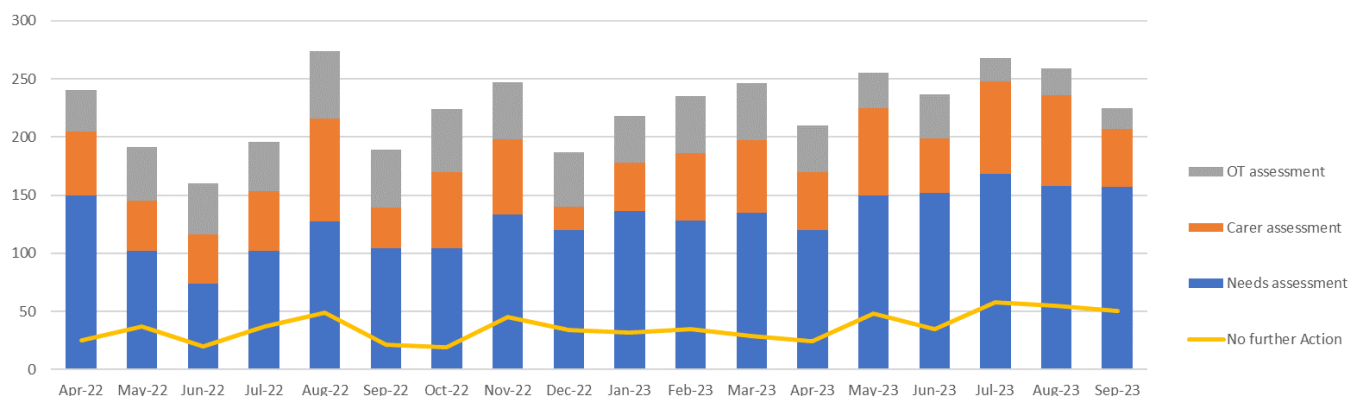
A proposal utilising government grants is currently progressing through governance which will see investment in staff to address our challenges in those waiting for reviews, those waiting for assessment under the Care Act and those waiting for assessment by an OT.

4.3 Assessments

Local Authorities have a duty to carry out an assessment of anyone who appears to have needs for care and support, regardless of whether those needs are likely to be eligible. The focus of the assessment is on the person's needs, how they impact on their wellbeing, and the outcomes they want to achieve.

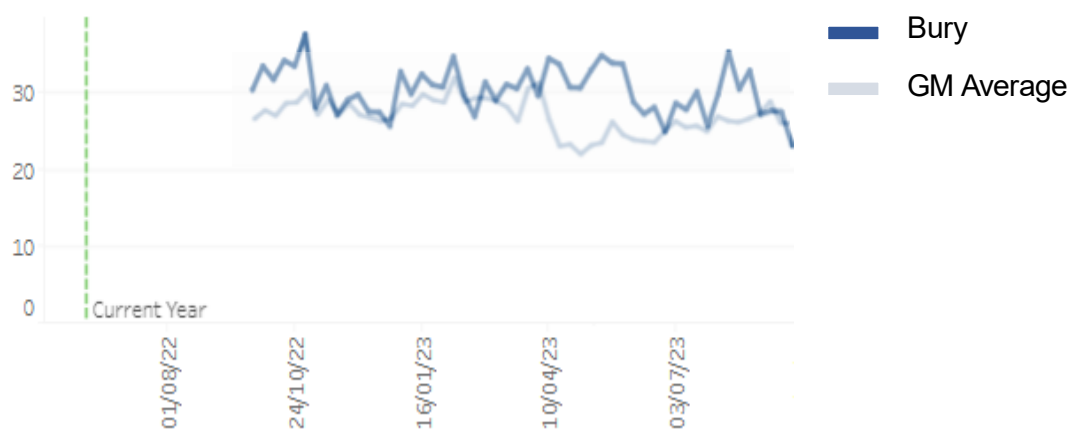
Assessments where there was no further action are where there were no eligible needs identified or a person with eligible needs declined services. A lower number means that operation teams are able to focus their time on those people with identified needs.

Number of Adult Social Care (ASC) Assessments Completed each month.



How does Bury Compare?

Average number of Days between contact and Assessment



Updated: Aug 23

Assessments - commentary

This shows the number of assessments and the type of assessment we complete each month.

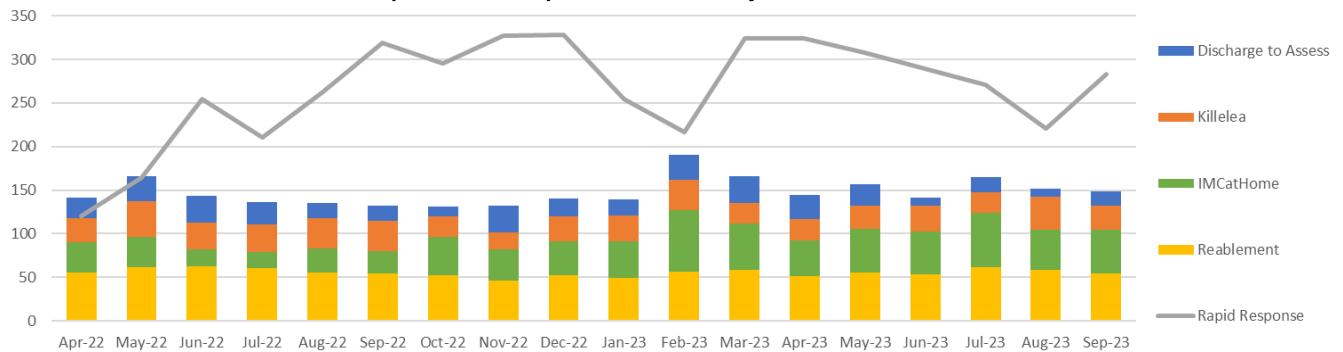
It illustrates a growing demand for needs assessments where we have seen an increase of nearly 50% growing from an average of 100 per month to 150 per month. This growth in demand is partly responsible for the increase in waiting lists.

Despite this extra demand the time taken to complete an assessment is improving and now matches the GM average.

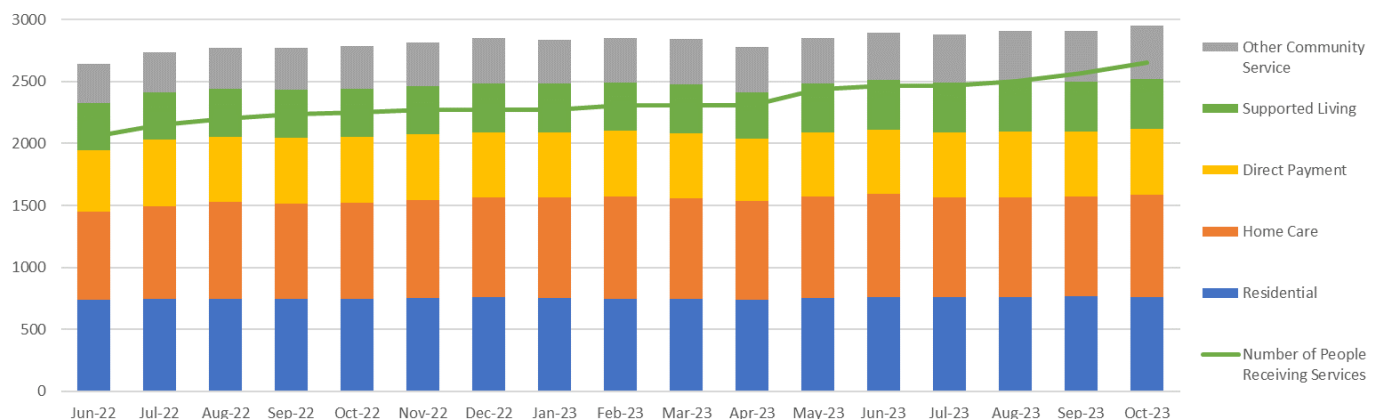
4.4 Services

Adult Social Care services may be short-term or long-term. Short-term care refers to support that is time-limited with the intention of regaining or maximising the independence of the individual so there is no need for ongoing support. Long-term care is provided for people with complex and ongoing needs either in the community or accommodation such as a nursing home. It is preferable to support people in their own homes for as long as it is safe to do so.

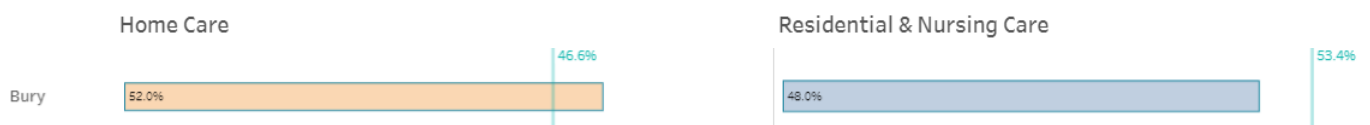
Number of Intermediate Care (short-term) services completed each month.



Number of Long-term Adult Social Care services open on the 1st of each month.



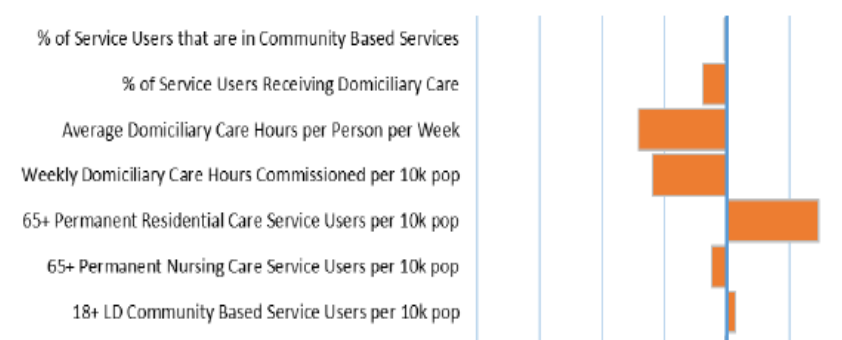
Proportion of Home Care vs Nursing and Residential Care Services compared against 2 years ago.



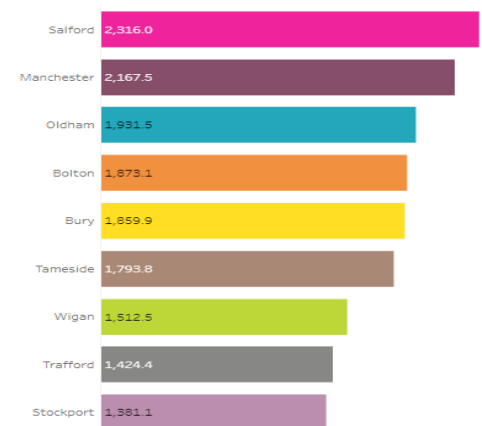
Updated: Sep 23

How does Bury Compare?

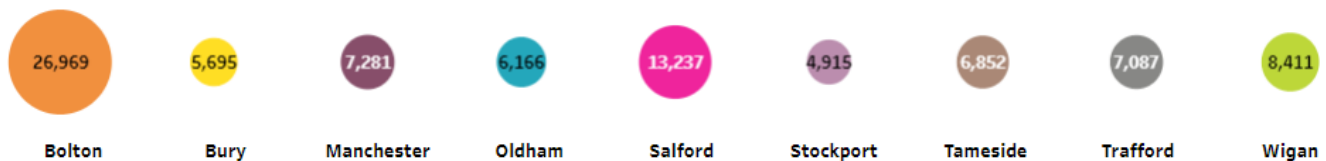
Analysing the Level of Provision Against the NW Average at Q4 2022/23



People receiving services per 100,000 population
August 2023 - Long term nursing care & Long term residential care



Service type by Local Authority per 100,000 population: August 2023



Services - commentary

This shows the number of people we support in our various service types.

The first chart shows the number of people supported in our intermediate care services. These services aim to prevent, reduce and delay the need for long term care and support so the busier they are the better.

The second chart shows the number we support with long term care services which has grown by nearly 400 or 18% in one year. However, this needs to be seen with the context of how many extra assessments have been completed which is considerably more. This shows our strength-based approach is helping keep people independent but despite this, additional services are still being provided albeit at a much lower rate of increase.

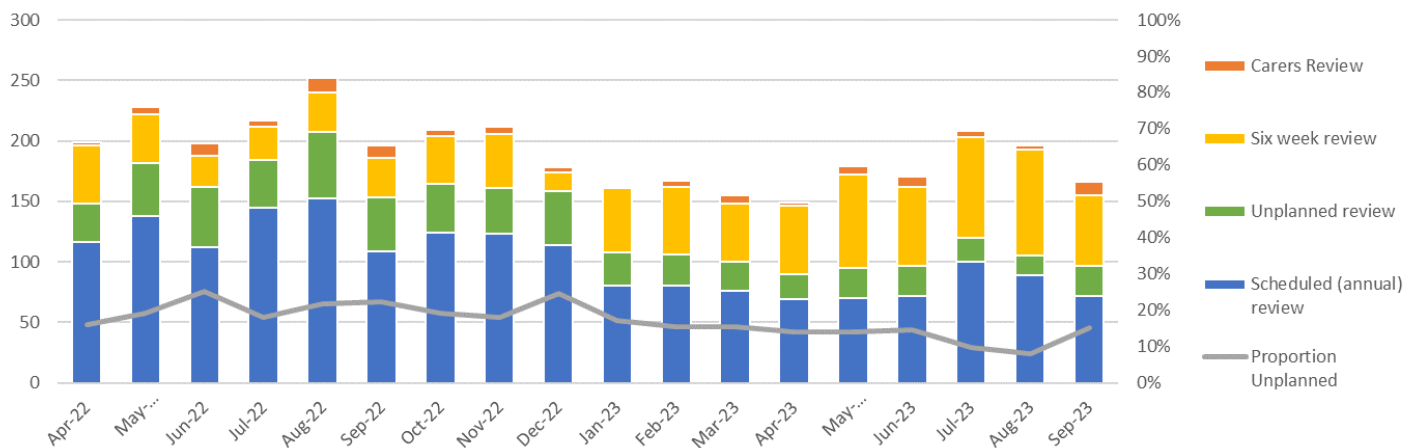
The third indicates the split between residential and home care and our position 2 years ago. We now support more at home showing we are being successful in supporting people at home which is where most people want to be supported.

The final 3 charts are comparisons with the Northwest and Greater Manchester. It shows good performance in managing demand with us now being in the middle for supporting people in care homes compared to the rest of Greater Manchester but still higher than average when compared to whole of the Northwest.

4.5 Reviews

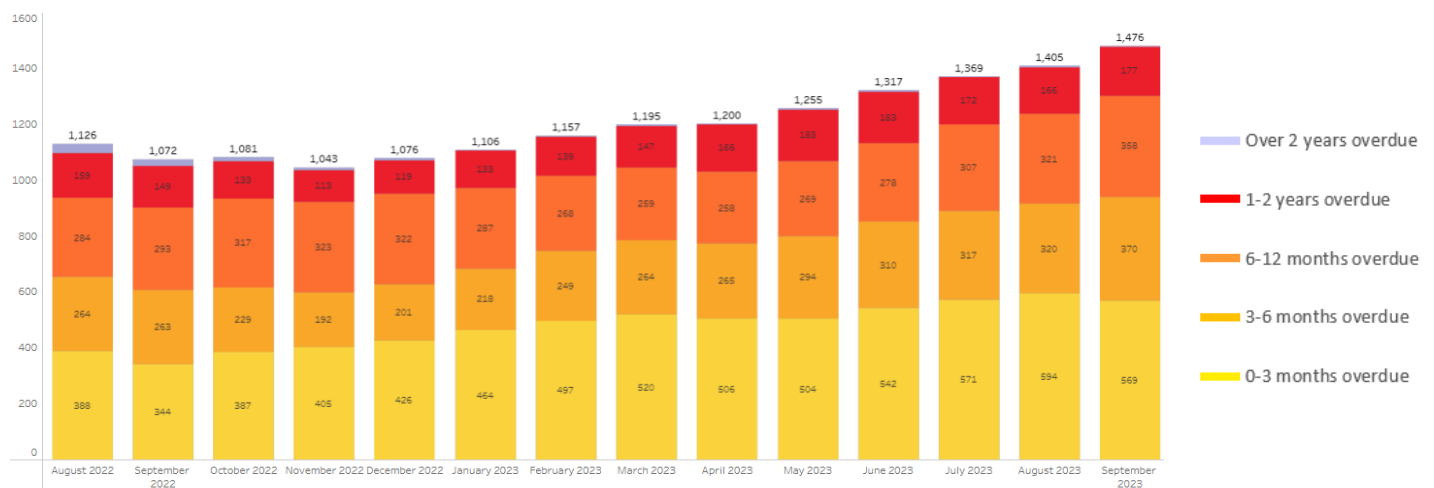
Adult Social Care reviews are a re-assessment of a person's support needs to make sure that they are getting the right support to meet their needs. Needs may change and new services and technology may give someone more independence and improve their wellbeing. A lower proportion of unplanned reviews means that people are supported through scheduled reviews of their support needs rather than when a significant event has occurred requiring a change in support. Support packages should be reviewed every 12 months.

Number of Adult Social Care Reviews Completed each month.



Note - the % axis references the grey line which is the proportion of unplanned reviews.

Number of Overdue Adult Social Care Reviews on the last day of each month



How does Bury Compare?

Metric	Bury	Northwest Average	Rank in Northwest (out of 22)
% of service users with a completed annual review	51.6%	55.1%	12 th
% of service users with a review 2 years overdue	0.5%	9.3%	2 nd

Last Updated: Q4 2022/23

Reviews - commentary

This shows the number of people who have had a review of their care and support and those who are overdue an annual review. All the 3000 people receiving long term services should receive an annual review each year and those new or in short term services should receive a review in the first 6 to 8 weeks.

A review is an opportunity to ensure someone's care and support is meeting their needs and personalised to them. It is also an opportunity to ensure care is not resulting in dependence and reduce care to increase independence. This also releases care back into the market to be used by others.

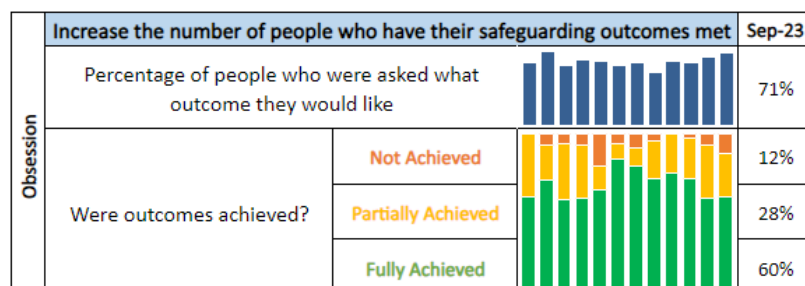
These 2 charts evidence the symptoms of a department experiencing high new demand. 6-to-8-week review numbers have increased as we review new people entering our system, but this is at the expense of the annual review where the numbers overdue increase.

Comparisons with the Northwest are included which shows us being 12 out of 22 for overall overdue reviews which demonstrate a whole system under pressure. We perform better on making sure people do not go 2 years without a review with our performance being 2nd highest in the Northwest.

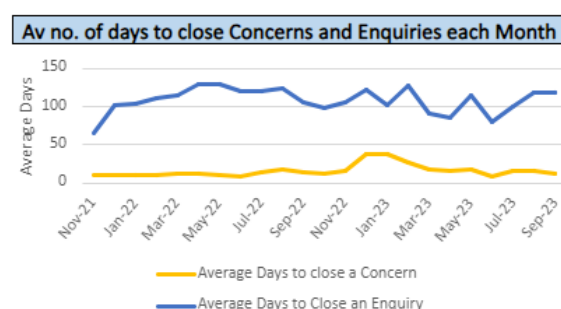
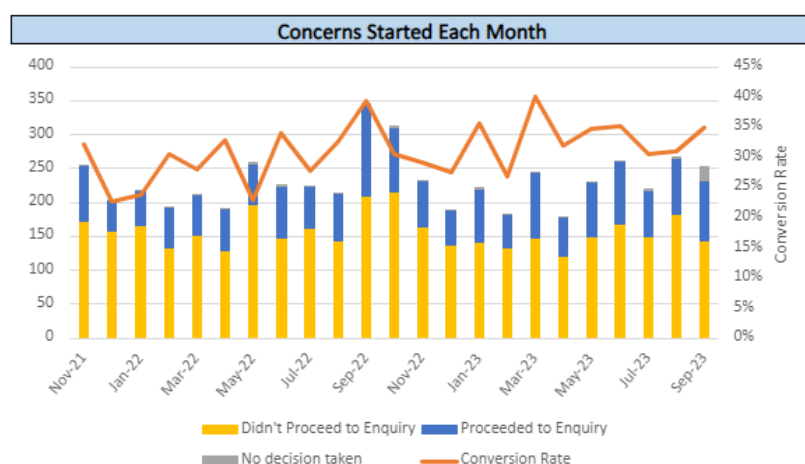
An investment proposal has been developed using the Market Sustainability and Improvement Fund to address this and is due to start implementation soon.

4.6 Safeguarding

Safeguarding means protecting an adult's right to live in safety, free from abuse and neglect. It is about people and organisations working together to prevent and stop both the risks and experience of abuse or neglect, while at the same time making sure that the adult's wellbeing is promoted including, where appropriate, having regard to their views, wishes, feelings and beliefs in deciding on any action.



Open Safeguarding Enquiries			
	Number	Av. Days	Max Days
ACS Safeguarding Team	165	67	277
Hospital Social Work Team	3	518	802
Learning Disability Team	4	91	224
OPMHT	17	48	141
Community Mental Health Team			
Strategic Adults Safeguarding Team	6	115	386
Discharge To Assess Heathlands			
Total	195	128	802



Active DoLS Requests			
	Urgent	Standard	Total
Waiting for Assessment	4	84	88
Processing	8	20	28
Total	12	104	116

How does Bury Compare?

Metric	Bury	Rank in Northwest (out of 22)
Conversion Rate	25%	11 th
Making Safeguarding Personal	54%	21 st
Making Safeguarding Personal - Outcomes		15 th

Last Updated: Q4 2022/23

Safeguarding - commentary

The data above shows some important trends and an improving picture for Adults Safeguarding in Bury. The measurements "How does Bury Compare?" was taken before the completion and rollout of the safeguarding dashboard and the data in the graphs above is taken directly from the safeguarding dashboard in October 2023.

A good conversation rate, according to our Head of Adult Safeguarding should sit between 30% - 40% which means around 3 – 4 safeguarding concerns are proceeding to an S.42 enquiry. If the rate is low (<20%) then Bury Council is probably receiving too many inappropriate safeguarding concerns; too high (>50%) then Bury Council is probably not receiving enough safeguarding concerns and abuse may be taking place but not being reported. The rationale for the 25% (which is lower than ideal) is due to an ongoing organisational safeguarding in which many safeguarding concerns have been linked to the organisational safeguarding rather than investigated as individual S.42 enquiries. This is acceptable practice, and has been discussed with individuals, families and representatives. Currently our conversation rate sits at 36%.

Ensuring we are asking outcomes during the safeguarding process is our obsession and is key to the strategy of making safeguarding everyone's business. We have improved from the low rate of 54% to 71% through data analysis, improvement work and communications across the adult social care system. There is further work to do in this area, including some work on the recording system to support front line practitioners to record outcomes more effectively.

There is no statutory timeframe for S.42 enquiries under the Care Act 2014. However, our average time for completion of S.42 enquiries was far more than 100 days, which without rationale does raise questions around timely completion. Over the last 6 months we have worked with the staff to understand why this is and set up some Key Performance Indicators to support the staff in the expectations of the Senior Leadership Team. We have seen a good reduction in time to complete S.42 enquiries with most teams now averaging under 100 days apart from the Hospital Social Work Team (which is due to administration and is being rectified). These are positive first steps in an improvement plan for adult safeguarding.

4.7 Complaints and Compliments

Complaints

Period 2023/24	Number of complaints received	Decision			20 working day timescale	
		Upheld	Partially Upheld	Not Upheld	Within	Outside
Q1	15*	5	4	5	9	5
Q2	19	1	9	9	9	10

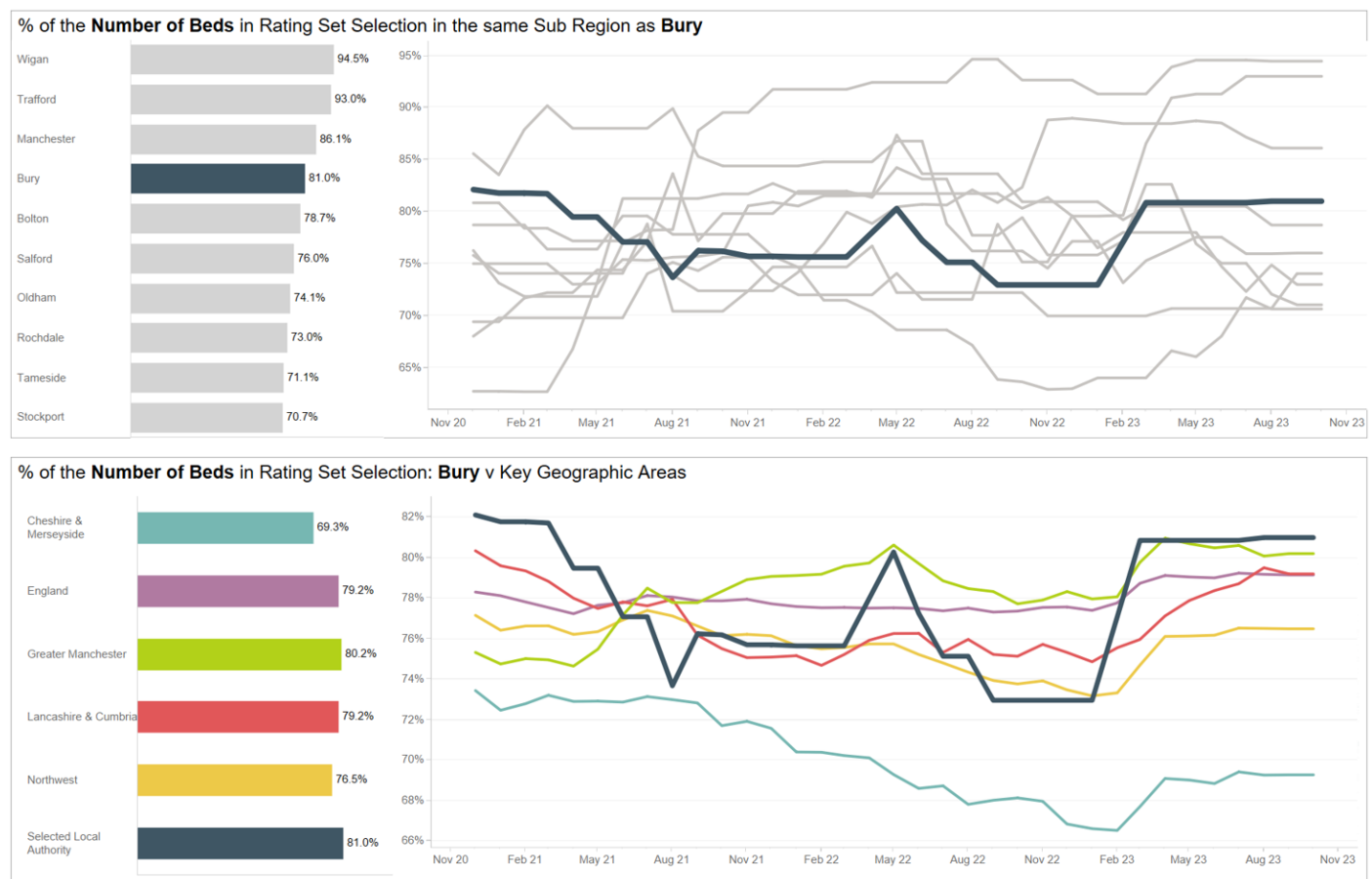
*1 complaint was withdrawn.

Compliments

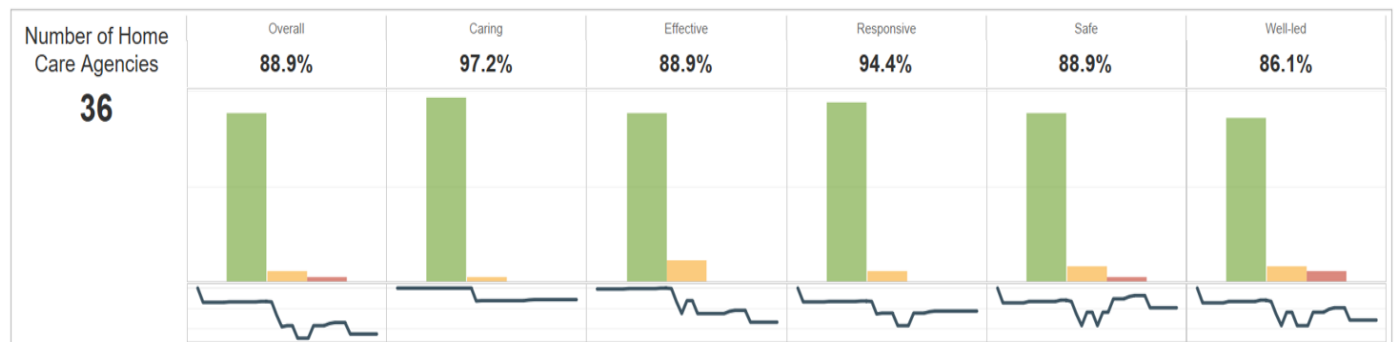
Period 2023/24	Source		
	Person receiving or had received services	Relative of person receiving or had received services	Other (incl. various survey responses)
Q1	7	20	148
Q2	16	12	183

4.8 State of the Care Market

Number of care home beds rated good or outstanding.



Quality Ratings of Bury's Home Care Agencies



Last Updated: Q4 2022/23

State of the Care Market - commentary

The top charts show the quality ratings of care homes in Bury compared to the rest of Greater Manchester showing the % of beds rated good or outstanding. The second chart shows Great Manchester compared to the other regions in England and the Northwest. The final chart shows the rating of home care agencies operating in Bury. For both charts the nearer to 100% the better.

Adult Social Care Providers in Bury have historically performed well compared to neighbouring authorities in achieving Good and Outstanding CQC ratings. In 2019 Bury was joint top of Greater Manchester Local Authorities in Good and Outstanding Care providers. Since the outbreak of the COVID pandemic, a noticeable drop in quality has been identified within care providers, with care homes especially being particularly affected. This resulted in a number of care homes being rated Inadequate by CQC, however, as the data shows, the Local Authority have worked hard to support those homes back to compliance while

proactively identifying other providers in need of improvement support. This has seen the overall quality picture in Bury improve greatly while the work being carried out on the Council's Quality Assurance and Improvement Framework will only enhance this further.

We continue to work with at risk providers and those with poor ratings from CQC and are currently focused on Burrswood Nursing Home which has received an Inadequate rating. A robust response by the Local Authority and Health colleagues, including funding additional resources into the home, has already resulted in improvements to the service being recognised.

The Local Authority has a clear and effective Provider Failure process which is being utilised with Burrswood but has also been required to support the closure of two Residential homes in the borough. Following the parent company of the two homes going into administration, the Local Authority worked quickly with residents, families, and the provider to facilitate moves to alternative accommodation. This was done successfully within 27 days of notice being given and is a testament to the teams involved in what was an incredibly difficult situation.

The Provider Failure process has also been used to support the turnaround of providers, with Nazareth House who were issued an Inadequate rating last year, a prime example. Through a formal improvement programme with support by the Local Authority commissioning team and Medicines Management, the home was re-rated Good with CQC noting that an improvement from 'Inadequate' to 'Good' has never before happened in the area.

4.9 Adult Social Care User Survey for England for 2022 to 2023

Published on 19th October 2023.



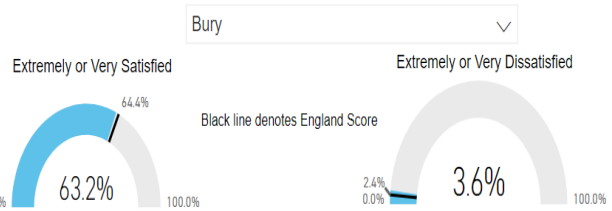
Key Findings

England

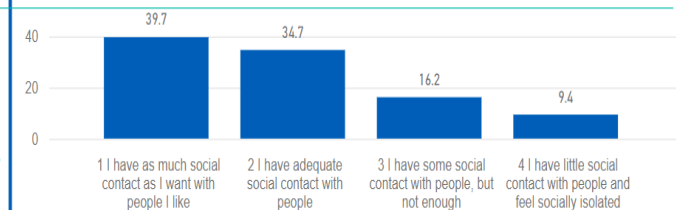
right (by scrolling through the councils) to see the comparative figures for the selected council.



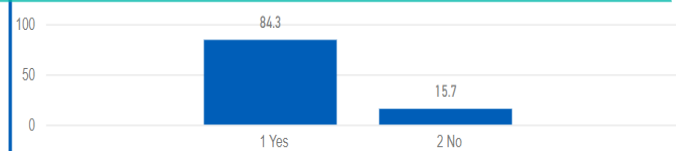
64.4% of service users were very or extremely satisfied with the care and support they received. 2.4% of service users were very or extremely dissatisfied with the care and support they received. The percentages were not statistically different to 2021-22.



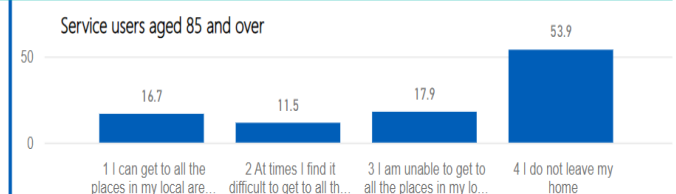
The percentage of service users that felt they have as much social contact as they want with people they like increased to 44.4% from 40.6% in 2021-22. The percentage of service users that reported they have little social contact and feel socially isolated decreased to 6.7% from 8.3% in 2021-22. The impact of COVID-19 should be considered when reviewing this data. The responses in 2022-23 are more in line with pre COVID-19 years.



The percentage of service users that felt care and support services help them in feeling safe increased to 87.1% from 85.6% in 2021-22.



Over half of service users aged 85 and over (52.8%), report that they do not leave the home.



NHS-E Adult Social Care Survey 22-23 - [Interactive Report](#)

Adult Social Crae Users Survey Commentary

The proportion of services users in Bury that are extremely or very satisfied with the care and support they receive, 63.2%, is comparable to the England average and has stayed the same since the previous survey in 21/22. 39.7% of service users have as much social contact as they would like, which is below the England average of 44.4% and has dropped 5 percentage points from last year.

This places us 5 out of 10 in Greater Manchester

Appendix - Data sources and what good looks like

Section	Chart	Data Source	What does good look like?
Contacts	Number of Adult Social Care (ASC) Contact Forms recorded each month.	Contact Records in LiquidLogic: Contact Type Contact Outcome	Six Steps to Managing Demand in Adult Social Care: ≈ 25% of contacts go on to receive a full social care assessment.
	GM Comparison		
Waiting Lists	Waiting List Summary	Professional Involvement in LiquidLogic: Awaiting allocation work trays Brokerage Work trays Overdue Review Tasks DoLS data from the database.	Lower is better
	Needs and Carers Assessments: No of Cases Waiting for Allocation		
	GM Regional Comparison		
Assessments	Number of Adult Social Care (ASC) Assessments Completed each month	Assessment forms in LiquidLogic	
	GM Regional Comparison	Av. number of days from the contact start date to the assessment end date	Lower is better
Services	Number of Intermediate Care (short-term) services completed each month	All IMC Service data from 4 data sources	
	Number of Long-term Adult Social Care services open on the 1 st of each month.	Service data from Controcc Grouped by Service Type Count of service types, not people	
	Proportion of Home Care vs Nursing and Residential Care Services compared against 2 years ago		Lower Residential & Nursing Care is better
	Northwest Regional Comparison		
Reviews	Number of Adult Social Care Reviews Completed each month	Review forms completed in LiquidLogic	Higher number of completed reviews. Lower proportion of Unplanned reviews.
	Number of Overdue Adult Social Care Reviews on the last day of each month	Review Tasks in LiquidLogic past the due date	Lower is better
	Regional Comparison	As above	
Safeguarding	Percentage of people who have their safeguarding outcomes met	Completed safeguarding enquiries: Making Safeguarding Personal questions	Higher is better
	Outcomes were achieved		
	Open Safeguarding Enquiries	Safeguarding enquiry forms on LiquidLogic and CMHT/EIT spreadsheets	Target: Enquiries closed in 56 days or less
	Concerns Started Each Month	Contact Forms on LiquidLogic: form type safeguarding concerns	
	Average number of days to close Concerns and Enquiries each month	As above	Targets: Concerns closed in 3 days or less. Enquiries closed in 56 days or less
	Regional Comparison	As above	Higher is better

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Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	6 th March 2024
Title of report:	Information Governance Update
Report by:	Julie Gallagher, Democratic Services Manager and Data Protection Officer
Decision Type:	For Information
Ward(s) to which report relates	All

Executive Summary:

Information Governance (IG) is the strategy or framework for handling personal information in a confidential and secure manner to appropriate ethical and quality standards, ensuring compliance with the relevant statutory and regulatory requirements. This report highlights improvements in training compliance, performance at responding to requests for information and dealing with data breaches.

Recommendation(s)

That Audit Committee note the performance from 1 October 2023 to 31 January 2024.

Key considerations

Background

This report is to update Audit Committee on the Council's Information Governance activity up to the end of January 2024. As mentioned in the report to the July 2022 committee meeting, these reports now focus on the Council's 'business as usual' performance in the delivery of Information Governance.

Proposed Changes to the Business and Executive Support Service, including Information Governance Responsibilities

The Business and Executive Support Service went live in April 2022. Since then, the ambition of reducing the administrative workforce by c20% to deliver financial savings has been achieved, together with a reduced reliance on agency staff. In total the Service has delivered £1.13m in savings. Several improvements have been made to ensure that business support processes are more efficient and effective, with inherited backlogs in April 2022 being managed and an increased focus on performance and delivery.

Although feedback suggests the ambition of business support being a flexible resource, moving staff to meet priorities. One area where the corporate team has proved particularly effective is in addressing policy compliance issues, in particular in relation to FOIs and SARs. Therefore, in evolving the service model, consideration has been given to how capacity can be maintained to focus on this area and expand this team's remit to include formal complaints, Members' Casework and MP enquiries, which represent three areas where additional capacity is needed based on current issues in relation to compliance and quality.

Three posts outside of the current function have also been considered as part of these proposals: the vacant Information Governance Manager role and the two posts currently focused on complaints management in the Customer Services function. In strengthening capacity in this area there is also an opportunity to connect this work to the activity and capabilities already in place within the Council's Democratic Services function.

In support of this aim, the service is also proposed to transition from the leadership of the Director of People & Inclusion to the Head of Democratic Services within the Law & Democracy Division of the Corporate core. This will bring together all Council functions which support policy compliance and democratic accountability and processes into a single area and, in particular, strengthen capacity and resilience in relation to Information Governance.

A new Policy Compliance Manager role evaluated at G13 will lead this team; it is this post that will strategic and operational responsibility for Information Governance matters, supported by the wider team.

Consultation has now closed and the finalised proposals will shortly be shared, it is a priority that vacant roles are recruited to.

Subject Access Requests (SAR) and SAR reviews

From October 2023 to the end of January 2024 we received 80 SARs (across the Council).

- 1st October – 1st November 2023: 14 SARs
- 1st November – 1st December 2023: 23 SARs
- 1st December – 31st January 2024: 43 SARs

We also received approximately 4 requests for SAR reviews (this number can be misleading, as SAR requestors often respond with formal complaints rather than SAR review requests).

With regards to the delays previously reported to the Committee, timescales regarding final checks of SAR responses have improved, however a backlog is expected in the coming months owing to high volume of requests (at time of writing, 17 SARs have been received for Children's Services since the end of January) and staffing pressures unable to meet this demand.

The restructure and staffing changes outlined earlier in this report will help address these kinds of problems in the future, enabling a flexible response in terms of Policy Compliance staff available to process SARs. Ongoing staffing pressures in Children's Services and the subsequent impact on SAR responses (which can take a lot of time to sift through information and redact appropriately) is an area IG and the new Policy Compliance Team are mindful of and will be an area of focus moving forwards.

Freedom of Information (FOI) Requests and Reviews

From October 2023 to January 2024 we received 452 FOIs

From October 2023 to January 2024 we received 4 requests to review FOI responses.

	Oct	Nov	Dec	Jan
Total FOI Requests received	107	111	89	145
FOI Reviews	1	2	0	1

Officers in the Business Support Team have been working on a new system to process FOI requests using Caseviewer, which is currently used for Members' casework. This new system aims to streamline and remove duplication, improve reporting, and strengthen quality assurance, with FOI Lead sign off built into the system.

Statutory deadlines won't change, with each FOI having 20 working days for completion ('day 1' is first working day after the request has been received). FOIs will be allocated by Service Area, containing several Champions & Leads, and automated notification emails and reminders will be sent to all staff within this Service Area, informing them a new FOI has been allocated.

The Service Area Champion is then responsible for reviewing the FOI, collating the relevant information and drafting a response. If necessary, Exemption & Extension Requests will go directly to IG officers for consideration before going back to the Champion to complete the draft response. This is then uploaded to the system for sign-off by the relevant Lead, after which the final response will be sent to the requestor by the Policy Compliance officers.

The Business Support Team (now becoming the Policy Compliance Team) will be running training sessions for all FOI Champions and Leads on the new system from March.

Data Breaches

From October 2023 to January 2024 we received a total of 35 breaches.

	October	November	December	January
BGI	1	1	0	0

Corp. Core	5	2	2	8
CYP	1	0	2	2
Health & Adult Care	1	2	1	3
Operations	1	4	0	0
Total	9	9	5	13

These numbers are consistent with the trend we have observed since the last 12 months. December had an uncharacteristically low number of breaches (most likely from the large proportion of staff leave during the month) but January saw a slight rise in breaches (most of which from the Corporate Core Directorate).

Members are assured that the vast majority of these breaches are relatively minor mistakes, with limited risk of harm to individuals. Almost all breaches are due to human error. The most common themes and recurring issues are the same as in previous months, being:

- Incorrect contact information being used (either from auto-populated addresses or similarly named recipients);
- Incorrect information on service software;
- Attachments not being double checked before being sent.

The DPO reviews every data breach and provides advice in terms of mitigation (e.g. further training, implementing an auto-delay on emails being sent, informing those affected etc.) to close off risk of harm to the individuals involved, and to learn lessons from the mistake and prevent it happening again. We log all data breaches; these are shared with the Executive team and the Corporate Governance Group, and a letter is sent to the person undertaking the breach.

For more serious breaches (generally those that involve children or vulnerable people's data), the DPO contacts the ICO for advice and assistance. We have had none such cases during the four-month reporting period.

Complaints upheld by the ICO

We have had no complaints upheld by the ICO, and no issues reportable to the ICO.

Training

Current training non-compliance figures are set out below:

BGI	Corporate Core	Children's Services	Finance	Health & Adult Care	Operations
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(111 staff in department)	(373 staff in department)	(512 staff in department)	(152 staff in department)	(431 staff in department)	(866 staff in department)
1 officer non-compliant (0.9%) *	14 officers non-compliant (3.75%) *	46 officers non-compliant (8.98%)	0 officers non-compliant (0%)	23 officers non-compliant (5.34%)	108 officers non-compliant (12.47%)

A spreadsheet of non-compliant officers is regularly considered by IG Officers, the Exec Team, and the Corporate Governance Group. The officers' names are highlighted to Executive Directors and Assistant Directors to ensure training is completed in the following two weeks where possible, and reasons why are fed back when not.

It was originally planned that if any officers remained non-compliant after subsequent warnings, their access to ICT would be revoked. ICT have advised they are unable to carry this out. Officers continue to work with ICT to establish how this could be achieved.

It should be noted that Ops have high numbers of non-compliance but, as noted in previous reports, this is skewed from the large number of frontline staff who do not have regular access to ICT and are unable to complete the training online. Instead, these staff are talked through a hard copy training guide and training records are manually updated. These talks cannot take place 'ad hoc' like other staff able to complete online training so figures will generally be higher.

Although holding the highest levels of non-compliance, it should be noted that Operations teams are responsible for very few data breaches, reflecting the high number of frontline staff who do not habitually interact with personal data.

Equality Impact and considerations:

Equality Analysis	<i>Please provide a written explanation of the outcome(s) of either conducting an initial or full EA.</i>
N/A	

Assessment of Risk:

The following risks apply to the decision:

Risk / opportunity	Mitigation
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Without a robust framework in place to support good Information Governance practice, there is a risk that the Council may not comply with the duties set out in the UK General Data Protection Regulations (GDPR) or Data Protection Act leading to possible data breaches, loss of public confidence, reputational damage and prosecution / fines by the Information Commissioner.	Approval and Implementation of the Information Governance Framework. Implementation of a comprehensive Information Governance work programme.
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Legal Implications:

This report provides an update to audit committee regarding the embedding of our obligations across the organisation. The report references the Council's statutory duties and obligations under the UK GDPR, Data protection Act 2018, FOIA and associated legislation and guidance. The Council has duties under this legislation in terms of accountability and compliance and must ensure it has appropriate policies and procedures in place. A failure to ensure compliance could result in enforcement action by the ICO.

Financial Implications:

With the exception of the procurement of appropriate training there are no direct financial implications arising from this report. However, there are implications in relation to a potential ICO fine if the Council had a data breach and the ICO found that we as an organisation were negligent.

Report Author and Contact Details:

Julie Gallagher
Democratic Services Manager and Data Protection Officer
julie.gallagher@bury.gov.uk

Background papers:

Report to Audit Committee 12 October 2023 -
<https://councildecisions.bury.gov.uk/documents/s37322/IG%20Report%20to%20Audit%20Committee%20Oct%202023.pdf>

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

Term	Meaning
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BGI	Business Growth and Improvement
CYP	Children and Young People
DPO	Data Protection Officer
FOIA	Freedom of Information Act 2000
GDPR	General Data Protection Regulations 2018
HAC	Health and Adult Care
IG	Information Governance
Ops	Operations
ROPA	Record of Processing activity
SAR	Subject Access Request

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Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	6 th March 2024
Title of report:	Discretionary Grants Update Report
Report by:	Julie Gallagher, Democratic Services Manager and Data Protection Officer
Decision Type:	For Information
Ward(s) to which report relates	All

Executive Summary:

This report provides Audit Committee with an update in relation to the Member's Discretionary Grants scheme.

Recommendation(s)

That Audit Committee note the information.

Key considerations

Background

Since October 2017 Elected Members have received a Discretionary Grant of £1000. Oversight of the scheme was transferred from the Social Engagement Team to Democratic Services in 2020.

The scheme is provided by Allpay and administered through Democratic Services. The scheme includes monitoring and requires that Councillors provide information relating to their donations and/or proof of their spend through invoices.

An annual allocation of £1000 is made to each Elected Member in May of each year, this must be used to directly benefit their where projects are identified which have a wider benefit, contributions can be made to jointly fund schemes or borough wide organisations.

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 or borough basis.

Members are 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.

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.

Support for Ward Councillors

To assist Councillors, an Elected Member Discretionary Grants Guidance has been produced explaining the grants scheme. This is provided to all Members annually.

Newly Elected Members are registered with Allpay and an account is set up for them by Democratic Services. Members cannot use the account until they have confirmed receipt of their account details and payment card whereupon the account will be activated and credited with £1000.

Members can make donations or purchases directly with their payment card themselves through their Allpay accounts or can request that payments are made on their behalf by Democratic Services.

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 end 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.

Councillor Spend

In May 2023 all Councillors accounts were credited up to £1000 and Councillors were sent an email to confirm this had been done.

There has been significant advances in Member take up and Member engagement in the scheme.

All Councillors have spent their discretionary grant allocation for 2023/2024 as of 29 Feb 2024.

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.

Next Steps

Following agreement at Budget Council (February 2024) the scheme will continue indefinitely going forward.

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 9 May 2024.

Equality Impact and considerations:

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	

Assessment of Risk:

The following risks apply to the decision:

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:

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:

The funding for Members discretionary grants was extended indefinitely as part of the 2024/25 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.

Report Author and Contact Details:

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Mayoral & Member Officer
a.j.tomlinson@bury.gov.uk

Background papers:

Neighbourhood Engagement Framework

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

Term	Meaning

Besses						
Cllr	Bayley		L Smith		Whitby	
	£200.00	29 Nov Caritas Red Door Xmas Meal	£200.00	19/06/23 Victoria Youth Centre	£250.00	20 Oct 23 B & A Awards
	£300.00	22 Feb 24 Ribble Drive Primary School Road Safety project	£200.00	8 Nov 23 B & A Awards	£243.00	17 Nov 23 Hillock Estate Santa Visit - Selection Boxes
	£100.00	29 Feb 24 Bury Music Service	£49.43	30 Nov 23 Corp Parenting Pizza for YP attending	£50.00	24 Nov 23 Caritas Christmas Meal
	£250.00	29 Feb 24 St Andrew's Food Bank	£41.46	18 Jan 24 Pizza for YP attending CP	£300.00	1 Dec 23 St Andrew's Food Pantry
	£50.00	29 Feb 24 BAME - Macfest Room Hire	£200.00	27 Feb 24 St Andrew's F	£157.00	15 Feb 24 Ribble Drive Primary School Road Safety project
	£100.00	29 Feb St Michael's School Gardening Club	£50.00	Pizza at Corporate Parenting		
			£259.11	29 Feb 24 Trust House Community support		
	£1,000.00		£1,000.00		£1,000.00	

Bury West						
Cllr	Harris		S Arif		Vernon	
	£200.00	6/6/23 Restart the Heart	£100.00	8 Dec 23 Charity Football Match	£200.00	07/06/23 Restart the Heart

	£100.00	16//6/23 St Stephen's Church Drama grp	£100.00	12/01/24 Indoor Cricket Centre - P A Sports	£48.00	04/07/23 Restart The Heart
	£100.00	16 July 23 Diggle Lane Allotments	£100.00	12/01/24 Supporting Sisters	£100.00	13 September 23 Fusiliers Court Garden Committee
	£100.00	31 July 23 23 Bury Croquet Club	£100.00	26 Jan 24 Community Help Bury	£100.00	24 Oct 23 St Stephen's Church Drama Group
	£100.00	Fusiliers Court Garden Cttee 11 Sept 23	£100.00	30 Jan 24 Bury Croquet Club	£50.00	28/11/23 Caritas Xmas Dinner (Red Door)
	£100.00	Restart the Heart 12 Sept 23	£100.00	27/02/2024 Elton Reservoir wardens	£50.00	29/11/23 Bury Cancer Support
	£50.00	28 Nov Bury Cancer Support Centre	£100.00	27 Feb 24 Bury Cabaret Club	£50.00	29/11/23 St Stephen's Church Drama Group
	£50.00	30 Nov 23 St Stephen's Church Drama Group	£100.00	27 feb 24 Bury Music Service	£50.00	20 Dec 23 Bury Music Service
	£50.00	11 Dec 23 Bolton Road Methodist Food Hub	£200.00	29 Feb 24 Bury Defence Academy - Equipment	£250.00	15 Jan 24 The Big Fandango
	£50.00	14 Dec 23 Bury Music Service			£102.00	15 Jan 24 Bolton Road Methodist Church
	£100.00	23 Jan 23 St Stephen's Drama Group				
	£1,000.00		£1,000.00		£1,000.00	

Bury East						
Cllr	Farooq		A Arif		McGill	
	£300.00	21 July ADAB - ASMA Arts Council	£100.00	13 July 23 BAME - Bury Mela	£100.00	13 July 23 BAME - Bury Mela
	£250.00	B & A Awards 23 Oct 23	£100.00	2 Nov 23 B & A	£100.00	21 July Topping Fold TRA
	£250.00	21 Feb 24 Knife Angel opening	£100.00	15 Nov 23 Caritas Red Door Project - Bury Christmas Meal	£350.00	12 Dec 23 Training Facilities for Community football - Pimhole
	£200.00	29 Feb 24 BAME - for payment to Bury Met for room hire for Macfest	£150.00	1 Feb 24 bury Music Service - Inclusive Choir	£300.00	9 Feb 24 Topping Fold TRA - Vacuum Cleaner
			£300.00	27 Feb 24 Topping Fold Community Centre	£150.00	21 Feb 24 Pimhole Farm
			£50.00	27 Feb 24 Bury Hospice		
			£100.00	29 Feb 24 Pimhole Community Farm		
			£100.00	29 Feb 24 Bury Defence Academy		
	£1,000.00		£1,000.00		£1,000.00	

Elton						
Cllr	Hayes		Morris		Rydeheard	

	£200.00	12 July 23 Sunnywood Project Outdoor equipment	£190.00	The Sunnywood Project 12 July 2023	£550.00	4 Oct 23 Restart the Heart
	£100.00	Brandlesholme Community Centre 27 July 23	£100.00	20 Oct 23 B & A Awards	£190.00	30 Jan 24 - RBL Poppyshop
	£100.00	Brandlesholme Methodist Church 6 Oct 23	£100.00	9 Dec 23 Caritas Salford, Bury Christmas Dinner	£160.00	30 Jan 24 Action for Children
	£50.00	B & A Awards 20 Oct 23	£100.00	9 Dec 23 Kirklees Valley PCC Community Account	£100.00	30 Jan 24 Crown Veterans Breakfast Club
	£100.00	1 Feb 24 Guardian Angels Church Impact Group	£150.00	22 Jan 24 Friends of Burrs Country Park		
	£100.00	1 Feb 24 Guardian Angels Forest School - Portaloo	£150.00	25 Feb 24 BAME MacFest		
	£100.00	19 Feb 24 All Saints Elton Theatre Company	£70.00			
	£100.00	20 Feb 24 Brandlesholme Methodist Church	£70.00			
	£50.00	27 Feb 24 Brandlesholme Community Centre	£70.00			
	£100.00	27 Feb 24 Brandlesholme Incredible Edible				

Spent	£1,000.00		£1,000.00		£1,000.00	
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Holyrood						
Cllr	Moss		Rizvi		Ryder	
	£100.00	12 June 23 Prestwich Carnival	£57.66	13 July 23 Bailey Street Bowling Association	£100.00	14 June 23 Prestwich Carnival
	£57.67	17 July 23 Bailey Street Bowling Club	£60.00	7 Sept 23 Prestwich Village Neighbourhood Forum	£100.00	11 July SICC Summer Activities P/Wich
	£100.00	17 July 23 Heaton Park Methodist food Pantry	£120.00	27 Nov 23 St Margarets PTA	£57.66	18/07/2023 Bailey Street Bowling Association
	£50.00	12 Oct 23 Prestwich Remembers	£120.00	21 Dec 23 Heaton Park Methodist Church	£100.00	18 July 23 Heaton Park Methodist Church
	£30.00	23 Oct 23 B & A Awards	£36.79	26 Feb 24 Prestwich Pride	£50.00	15 Aug 23 Prestwich Village Neighbourhood Forum
	£75.00	13 Nov Prestwich Methodist Youth Association	£52.00	30 Jan 24 Bury West Rotary - Bleed box in PW	£50.00	11 Oct 23 Prestwich Remembers
	£100.00	14 Nov 23 Heaton Park Methodist Church	£100.00	7 Feb 24 Simister Village Community Association	£50.00	2 Nov 23 B & A Awards

	£60.00	27 Nov 23 Heywood Road Community Group Meeting - Room Hire	£150.00	15 Feb 24 Prestwich Heys	£50.00	9 Nov 23 Prestwich Methodist Youth Association
	£60.00	27 Nov 23 St Margarets CE Primary PTA	£150.00	15 Feb 24 Simister Village Allotment association	£120.00	27 Nov 23 St Margarets PTA
	£50.00	27 Nov 23 Red Door Project - Bury Xmas Meal	£153.55	15 Feb 24 Heaton Park Methodist Church	£52.00	12 Dec 23 Bleed Box
	£52.00	12 Dec 23 Bleed Box St Mary's			£27.59	22 Jan 24 Prestwich Pride
	£75.00	22 Dec 23 Prestwich Clough Centenary			£100.00	25 Jan 24 Heaton Park Methodist Church
	£27.59	17 Jan 24 Prestwich Pride.			£100.00	25 Jan 24 Independent Cat Rescue Prestwich
	£50.00	5 Feb 24 Bury Music Service			£42.75	31 Jan 24 Simister Village Community Association
	£112.74	2 Feb 24 Heaton Park Methodist Church				
Spent	£1,000.00		£1,000.00		£1,000.00	

Moorside						
Cllr	Boles		Ibrahim		Walmsley	

	£500.00	11 July 23 FoCP - Defib & Bleed Box fund	£200.00	24 Aug 23 King Cole Charity Fund	£750.00	11 July 23 Secret Garden - Hoyles Park Sensory Garden & Activity Centre
	£50.00	25 Oct 23 B & A Awards	£50.00	24 Aug 23 BAME project	£250.00	27 Feb 24 Friends of Clarence Park
	£300.00	6 Nov 23 Clarence Park Runners	£250.00	27 Feb 24 Bury Defence Academy		
	£150.00	27 Feb 24 Attic Project	£100.00	27 Feb 24 B & A Awards		
			£50.00	27 Feb 24 King Cole Charity Fund		
			£100.00	27 Feb 24 Caritas Red Door		
			£50.00	27 Feb 24 BAME		
			£100.00	27 Feb Bury Blind Society		
			£100.00	27 Feb 24 Eagles Wings		
Spent	£1,000.00		£1,000.00		£1,000.00	

North Manor						
Cllr	Brown		Dean		Hussain	
	£75.00	Schools Linking Prog	£75.00	Schools Link Prog	£75.00	Schools Link Prog
	£100.00	Restart the Heart 12 Sept 23	£100.00	Restart the Heart 12 Sept 23	£100.00	Restart the Heart 12 Sept 23
	£50.00	Community Buds 4 Oct 23	£50.00	Community Buds 4 Oct 23	£50.00	Community Buds 4 Oct 23

	£50.00	Summerseat Community Grp 6 Oct 23	£50.00	Summerseat Community Grp 6 Oct 23	£50.00	Summerseat Community Grp 6 Oct 23
	£50.00	11 Dec 23 23 Caritas Red Door Project - Bury Christmas Meal	£50.00	11 Dec 23 23 Caritas Red Door Project - Bury Christmas Meal	£50.00	11 Dec 23 23 Caritas Red Door Project - Bury Christmas Meal
	£150.00	20 Dec Hawkshaw Methodist Church	£100.00	12/01/24 Brooksbottm CC	£100.00	12/01/24 Brooksbottm CC
	£200.00	30 Jan 24 Summerseat Methodist Church - Pre school.	£55.00	31 Jan 24 Tottington & District Horticultural Society	£55.00	31 Jan 24 Tottington & District Horticultural Society
	£50.00	31 Jan 24 Hawkshaw Methodist Church	£50.00	19 Feb Hawkshaw Tennis Club	£200.00	19 Feb 24 Hollymount Primary School - PE Equipment
	£50.00	19 Feb 24 Hawkshaw Tennis Club	£200.00	29 Feb 24 Summerseat Village Community Grp - Herbie	£200.00	19 Feb 24 Supporting Sisters
	£75.00	29 Feb 24 Brooksbottm CC - Junior Kits	£120.00	29 Feb 24 Brooksbottm Cricket - kits	£50.00	19 Feb 24 Hawkshaw Tennis Club
	£55.00	29 Feb 24 Tottington & District Horticultural Society	£150.00	29 Feb 24 Greenmount Walking Group - Leaflets	£70.00	29 Feb 24 Brooksbottm Cricket Club - Junior Kit

	£95.00	29 Feb 24 Greenmount Old School				
spent	£1,000.00		£1,000.00		£1,000.00	

Pilkington Park						
Cllr	Bernstein		FitzGerald		Rubinstein	
	£215.30	21 July 23 Bury & Whitefield Jewish PS	£150.00	Incredible Edible Stand 2 Sept 23	£70.00	28/11/23 Teaching Art Ltd
	£100.00	B & A Awards 6 Oct 23	£100.00	Top oth Fields TRA 5 Oct 23	£300.00	26 Feb 24 Andy's Man Club
	£200.00	23 Oct 23 Run Together W/Field	£50.00	B & A Awards 5 Oct 23	£315.00	26 Feb 24 Incredible Edible Prestwich
	£250.00	28 Nov 23 Chabad Whitefield	£50.00	Caritas Red Door Christmas Lunch	£315.00	26 Feb 24 Friends of Philips Park
	£234.70	30 Nov 23 Restart the Heart	£250.00	12 Feb 24 Stand Cricket Club - Kit & Equipment - Women's Team		
			£400.00	27 Feb 23 Wellness sessions in Whitefield - Room Hire		
spent	£1,000.00		£1,000.00		£1,000.00	

Radcliffe East						
Cllr	Birchmore		Walsh		Mason	
	£200.00	30 Oct 23 Liv's Trust	£50.00	9 Nov 23 B & A	£1,000.00	30 Nov 23 Restart The Heart - Defib Provision

	£200.00	30 Oct 23 Women of Worth	£150.00	02/02/2024 Elton Reservoir Basin Countryside Wardens		
	£200.00	20 Nov 23 Bridge Community Church - Clothes Bank	£175.00	2 Feb 24 The Bury Project		
	£200.00	23 Jan 24 Trinity Food Bank	£100.00	2 Feb 24 Trinity Food Bank (Corrie Gardeners)		
	£100.00	23 Jan 24 The Woodies men in sheds	£100.00	2 Feb 24 Liv's Trust		
			£50.00	2 Feb 24 Bury Street Pastors		
	£100.00	30 Jan 24 Elton Reservoir Basin Countryside Wardens	£150.00	8 Feb 24 Women of Worth		
			£150.00	8 Feb 24 Little Britain Anglers		
			£75.00	8 Feb 24 Kitty Rescue Bury		
spent	£1,000.00		£1,000.00		£1,000.00	

Radcliffe North & Ainsworth						
Cllr	Berry		Booth		Lancaster	
	£100.00	27 June 23 Ainsworth Village Day	£100.00	27 June 23 Wesley Meths - Forest	£150.00	12 July 23 Christ Church Ainsworth - Nurture Room /Garden

	£100.00	21 Aug 23 Radcliffe's Got Talent - Liv's Trust	£50.00	27 June Corrie Gardeners - Panto	£200.00	22 Aug 23 Restart the Heart - Defib Fund
	£100.00	B & A Awards Oct 23	£100.00	27 June 23 Corrie Gardeners - Trinity Food Bank	£150.00	Abbey Close TRA 5 Oct 23
	£200.00	30 Nov 23 Restart The Heart - Defib Provision	£100.00	27 June 23 Ainsworth Village Day	£150.00	St Andrew's Nurture 18 Oct 23
	£206.82	2 Dec 23 Christmas Presented for LAC/CIC collection.	£50.00	16 Aug 23 Liv's Trust - Radcliffe's Got Talent.	£50.00	2 Nov 23 B & A Awards
	£200.00	4 Dec 23 Trinity Food Bank - Corrie Gardeners	£50.00	B & A Awards Sep 23	£50.00	28 Nov Red Door Xmas Meal/Bury Parish Church
	£93.18	8 Jan 24 Women of Worth	£200.00	11 Oct 23 Corrie Gardeners - Trinity Food Bank	£100.00	16 Jan 24 The Big Fandango
			£350.00	30 Nov 23 Restart The Heart - Defib Provision	£150.00	31 Jan 24 Abbeyfield - Turks Road
spent	£1,000.00		£1,000.00		£1,000.00	

Radcliffe West						
Cllr	Duncalfe		M Smith		Marsden	
	£100.00	21 July 23 Radcliffe Litter Pickers	£100.00	21 July 23 Radcliffe Litter Pickers	£100.00	21 July 23 Radcliffe Litter Pickers
	£100.00	21 July Cams Lane Neighbourhood Watch	£100.00	21 July Cams Lane Neighbourhood Watch	£100.00	21 July Cams Lane Neighbourhood Watch

	£100.00	14 Aug 23 Kitty Rescue	£50.00	16 Aug 23 Liv's Trust - Radcliffe's Got Talent	£500.00	30 Nov 23 Restart The Heart - Defib Provision
	£50.00	17 Aug 23 Liv's Trust - Radcliffe's Got Talent	£130.00	17 Oct 23 Cams Lane Wildflowers	£150.00	23 Jan 23 Trinity Food Bank
	£130.00	Cams Lane Wild Flowers 11 Oct 23	£150.00	30 Nov 23 Restart The Heart - Defib Provision	£150.00	23 Jan 24 The woodies men in sheds
	£200.00	Liv's Trust 24 Oct 23	£200.00	19 Jan 24 Trinity Food Bank		
	£200.00	Trinity Food Bank 24 Oct 23	£135.00	19 Jan 24 Women of Worth		
	£120.00	21 Nov 23 Women of Worth	£135.00	19 Jan 24 Liv's Trust		
spent	£1,000.00		£1,000.00		£1,000.00	

Ramsbottom						
Cllr	Cummins		Pilkington		Staples-Jones	
	£99.00	18 July 23 Calmer Culture	£200.00	6 Oct 23 B & A Awards	£100.00	6 Oct 23 B & A Awards
	£100.00	B & A Awards 14 Sept 23	£200.00	8 December 23 Ramsbottom Pantry	£150.00	16 Nov 23 Radcliffe St John Ambulance
	£50.00	Civic Pride 5 Oct 23	£200.00	8 Dec 23 Xmas Meal Caritas/Bury Parish Church	£100.00	24 Nov 23 Ramsbottom Pantry
	£34.80	Bleakholt Christmas Banner 11 Oct 23	£200.00	22 Feb 24 Ramsbottom Heritage Society	£100.00	27 Nov 23 Churches Together in Ramsbottom

	£100.00	13 Nov 23 Community Project	£200.00	22 Feb 24 The Big Fandango	£150.00	5 Feb 24 Ramsbottom Civic Pride
	£250.00	21 Nov 23 Rammy Pantry			£200.00	8 Feb 24 Ramsbottom RBL
	£200.00	28 Nov 23 Xmas Meal Caritas/Bury Parish Church			£200.00	8 Feb 24 Friends of Nuttall Park
	£82.00	1 Dec 23 Orbital Printing - Flyer				
	£84.20	9 Feb 24 Ramsbottom Pantry				
spent	£1,000.00		£1,000.00		£1,000.00	

Redvales						
Cllr	Haroon		Tariq		Frith	
	£100.00	Bury Mela 14 July 23	£500.00	29 Feb 24 BAME Macfest room hire	£200.00	Bury Athletics Club 6 Oct 23
	£175.00	29 Feb 24 Keep Bury Clean	£100.00	29 Feb 24 Bury Defence Academy	£240.00	Redvales Centre - Mud Kitchen 20 Oct 23
	£175.00	29 Feb 24 New Springs Community Project	£100.00	29 Feb 24 New Springs Community Project	£135.14	2 Nov 23 FRGS Food Bank
	£175.00	29 Feb 24 Trust House	£100.00	29 Feb 24 Little Britain Anglers	£288.12	8 Jan 24 Red Door project toy donation
	£175.00	29 Feb 24 BAME - MACFEST Room Hire	£100.00	29 Feb 24 FGRS	£136.74	27 Feb 24 Trust House
	£100.00	29 Feb 24 Springs T & R	£100.00	29 Feb Community fund Re: Explosion		

	£100.00	29 Feb 24 Bury Defence Academy				
spent	£1,000.00		£1,000.00		£1,000.00	

Sedgley						
Cllr	Gold		A Quinn		D Quinn	
	£100.00	13/6/23 Prestwich Carnival	£100.00	13/6/23 Prestwich Carnival	£100.00	13/6/23 Prestwich Carnival
	£100.00	1/09/23 SICC Productions	£100.00	11 July SICC Summer Activities P/Wich	£100.00	11 July SICC Summer Activities P/Wich
	£100.00	23 Oct 23 Prestwich Remembers	£100.00	11 September 23 Prestwich Remembers	£100.00	11 September 23 Prestwich Remembers
	£100.00	9/11/23 B & A Awards	£100.00	5 Oct 23 Bolton & Bury Swifts	£100.00	17 Oct 23 St Gabriels Church Prestwich
	£100.00	22/11/23 Prestwich Methodist Youth Assoc - Phoenix Centre	£100.00	17 Oct 23 St Gabriels Church Prestwich	£100.00	17 Oct B & A Awards
	£100.00	22 /11/23 St Gabriels Church	£100.00	23 Oct B & A Awards	£100.00	30 Oct 23 Phoenix Centre - Tea Urn
	£52.00	3 Jan 24 Bleed Box	£50.00	30 Oct 23 Phoenix Centre	£100.00	30 Nov 23 Red Door Xmas Meal
	£27.59	27 Jan 24 Prestwich Pride	£50.00	29 Nov 23 Red Door Xmas Meal	£52.00	18 Dec 23 Bleed Box
	£100.00	27 Jan 24 Independent Cat Rescue	£52.00	16 Jan 24 Bleed Box	£27.59	19 Jan 24 Prestwich Pride

	£110.00	5 Feb 24 Incredible Edible	£30.00	23 Jan 24 Prestwich Pride	£100.00	5 Feb 24 Bury Music Service
	£110.41	5 Feb 24 The Jewel Foundation	£118.00	9 Feb 24 Bury Music Service	£50.00	5 Feb 24 St Gabriels Church
			£100.00	9 Feb 24 Heaton Park Food Pantry	£70.41	12 Feb 24 Heaton Park Meths - Food Pantry
spent	£1,000.00		£1,000.00		£1,000.00	

St Mary's						
Cllr	Green		O'Brien		Thorpe	
	£12.50	Room Hire 4 Aug 23	£100.00	11 July SICC Summer Activities P/Wich	£100.00	22 June 23 Prestwich Carnival
	£100.00	Prestwich Carnival support 28 July 23	£60.00	21 September 23 Prestwich Environmental Forum	£100.00	11 July SICC Summer Activities P/Wich
	£12.50	Room Hire 6 Oct 23	£100.00	28/11/23 Caritas Red Door Xmas Dinner	£50.00	14 August 23 Prestwich village neighbourhood
	£80.00	9 Nov 23 Prestwich Methodist Youth Association	£52.00	6 Feb 24 Bleed Box Bury West Rotary	£100.00	11 September 23 Prestwich Remembers
	£50.00	15 Nov 23 Caritas Diocese Red Door Project - Bury Christmas Meal	£100.00	6 Feb 24 Independent Cat Rescue	£60.00	11 September 2023 Warwick Street Green community Project
	£52.00	12 Dec 23 Billedbox St Mary's Park.	£27.59	6 Feb 24 Prestwich Pride CIC	£36.80	5 Oct 23 Remedial Work - Lowther Close

	£100.00	20 Dec 23 Church Lane Community Centre	£250.00	29 Feb 24 friends pof Philips Park Maintenance work	£150.00	5 Oct B & A Awards
	£30.00	30 Jan 24 Prestwich Pride	£210.41	29 Feb 24 Creative Living - Graveyard project	£37.90	11 Oct 23 Remedial Work Lowther Close
	£50.00	30 Jan 24 Independent Cat Rescue	£100.00	29 Feb 24 Prestwich Methodist youth Assoc - Toilet Project	£144.00	11 Oct Drainage - Phoenix Centre
	£50.00	30 Jan 24 Heaton Park Meths Church			£100.00	6 Nov 23 Phoenix Centre Urn
	£50.00	12 Feb 24 Bury Cabaret Club - Defeating isolation in Bury			£40.00	28 Nov 23 Caritas Red Door Xmas Meal
	£100.00	15 Feb 24 Creative Living Centre			£52.00	20 Dec 23 Tottington Rotary - Bleed Box
	£100.00	27 Feb 24 BAME - Macfest room hire			£29.30	25 Jan 24 Prestwich Pride
	£100.00	27 Feb 24 Friends of Philips Park				
	£113.00	29 Feb 24 Creative Living - Grave Project				
spent	£1,000.00		£1,000.00		£1,000.00	

Tottington						
Cllr	Gartside		McBriar		Y Wright	

	£234.00	13 July 23 Tottington & B W Bleed box	£220.00	21 June 23 - Sew Impressed - Cadets uniforms	£75.55	19/06/23 Gazebo - big day out
	£300.00	6 Nov 23 Tottington St John Sports Club - Equipment for training	£200.00	21 June 23 - Tottington St John's CC	£234.00	27 June 23 Tottington Rotary - Bleed Boxes
	£55.00	12 Jan 24 Tottington Horticultural Society - Banners	£224.00	6 Dec 23 Affetside Society Christmas event - Selection boxes and band	£100.00	27 June 23 Tottington Scouts - flood damage
	£200.00	15 Jan 24 Friends of Christ Church Walshaw	£250.00	22 Feb 24 Elton All Saints Cricket Club - Junior Equipment	£144.35	21 July Hi Viz Jackets
	£211.00	16 Jan 24 The Big Fandango Community Support	£106.00	22 Feb 24 Bury St Anne's Scout Group	£80.00	13 Sept 23 Entertainer at Community Party - Harwood House
					£28.99	Tottington Remembrance 17 Oct 23
					£156.50	24 Oct 23 Superior Signs - Banners & Leaflets st Hilda's Fair
					£150.00	17 Nov 23 Christmas Festivities - Harwood House Tottington

					£30.61	24 Nov Walshaw Sports Club
spent	£1,000.00		£1,000.00		£1,000.00	

Unsworth						
Cllr	Boroda		Grimshaw		Rafiq	
	£100.00	27 June 23 Community Heartbeat - Defibrillator	£100.00	27 June 23 Community Heartbeat - Defibrillator	£100.00	27 June 23 Community Heartbeat - Defibrillator
	£100.00	1 Nov 23 B & A Awards	£600.00	12 Feb 24 St Bernadette's St Michaels/ St Bernadette's Social Club	£600.00	12 Feb 24 St Bernadette's St Michaels/ St Bernadette's Social Club
	£800.00	12 Feb 24 Defib fund	£100.00	12 Feb 24 Hollins Conservation Group	£100.00	12 Feb 24 Hollins Conservation Group
			£200.00	27 Feb 24 Community Heartbeat Defib	£200.00	27 Feb 24 Community Heartbeat Defib
spent	£1,000.00		£1,000.00		£1,000.00	

Examples of Schemes supported by Ward

Ward	Scheme
Besses	Ribble Drive Road Awareness Project
Bury East	Funding for Pimhole Community Farm
Bury West	Bury Cancer Support Centre
Elton	Sunnywood Project – Outdoor Equipment
Holyrood	Heaton Park Methodist Food Pantry
Moorside	Hoyles Park Sensory Equipment
North Manor	Cricket Equipment – Brooksbottum Cricket Club Juniors
Pilkington Park	Support for Run Together Whitefield
Radcliffe East	Trinity Food Bank
Radcliffe North & Ainsworth	Corrie Gardeners Community Pantomime
Radcliffe West	Liv's Trust – Radcliffe's Got Talent Event
Ramsbottom	Bleakholt Animal Rescue – Christmas Banner
Redvales	Christmas Toy Donation
Sedgley	Phoenix Centre – Kitchen Equipment
St Mary's	Warwich Street Green Community Project
Tottington	Support after flood damage – Tottington Scouts
Unsworth	Community Heartbeat defib fund

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