

AGENDA FOR AUDIT COMMITTEE



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To: All Members of Audit Committee

Councillors : A Arif, S Arif, D Berry, I Gartside, S Haroon,
M Hayes, J Hook, E Moss (Chair) and M Rubinstein

Dear Member/Colleague

Audit Committee

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

Date:	Tuesday, 29 October 2024
Place:	Council Chamber - 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 3 - 8)*

The Minutes of the last meeting of the Audit Committee held on 25th September 2024 are attached for approval.

4 DEEP DIVE - SECURITY & RESILIENCE

See associated report on pages 87-96.

5 CORPORATE RISK REGISTER *(Pages 9 - 96)*

6 INFORMATION GOVERNANCE UPDATE *(Pages 97 - 114)*

7 QUARTER 2 INTERNAL AUDIT PROGRESS REPORT *(Pages 115 - 140)*

8 EXCLUSION OF PRESS AND PUBLIC

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

9 INTERNAL AUDIT REPORTS *(Pages 141 - 388)*

10 INTERNAL AUDIT SPECIAL INVESTIGATION REPORTS *(Pages 389 - 392)*

11 COUNTER FRAUD PROGRESS REPORT AND BUSINESS RATES REPORT *(Pages 393 - 412)*

Minutes of: **AUDIT COMMITTEE**

Date of Meeting: 23 September 2024

Present: Councillor E Moss (in the Chair)
Councillors A Arif, S Arif, D Berry, I Gartside, S Haroon,
M Hayes, J Hook and M Rubinstein

Also in attendance: Amelia Salford and Dawn Watson, External Auditors, Neil Kisson, Director of Finance, Simon Peet, Chief Accountant, Jacqui Dennis, Director of Legal & Democratic Services, Malcom Edis, Head of Procurement and Phil Llewellyn, Democratic Services Manager.

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

Apologies for Absence: None.

AU.19 APOLOGIES FOR ABSENCE

The Chair welcomed all present to the meeting. No apologies were received.

AU.20 DECLARATIONS OF INTEREST

No Declarations of Interest were received.

AU.21 MINUTES OF THE LAST MEETING

It was agreed:

That the Minutes of the last meeting held on 25th July be approved as a correct record subject to the inclusion of the following amendments:

AU.8 paragraph 4 – last two lines to read – accounts for 23/24 and prior years would have backstop dates enabling a catch up from 24/25 onwards.

AU18 – Statement of Accounts - dates referred to should be 2021/22 and 2023/24.

Under Matters Arising, it was noted that on Page 5, the questions from Cllrs Berry and McBriar needed to be carried forward as there was no officer present who could answer them until the meeting on 29th October 2024.

Page 9 – The Monitoring Officer responded to Councillor Berry's question and advised that she could provide information on the number of SARs to the Chair, but that no information was collected on the time undertaken as it would be too time- consuming, which Councillor Berry accepted.

AU.22 PROCUREMENT STRATEGY

Malcolm Edis, Head of Corporate Procurement, submitted a report, supported by a presentation, on the Revised Contract Procedure Rules (CPR's) 2024.

Amended CPR's were required to take account of the new Procurement legislation and coming into force on 24th February 2025. The legislation comprised the Procurement Act 2023 together with a set of Regulations. These replaced the current Public Contracts Regulations formulated under EU law, which had been in force since 2015 with only minor amendment to date despite the Brexit decision in 2016 and which would now be repealed.

Substantive changes related to Price and Quality Criteria, with the new Procurement Act test of MAT – Most Advantageous Tender – a mix of price, quality and social value, and price only procurement could not be permitted under any circumstances, and direct awards and variation of contracts only permissible in certain narrowly defined cases.

There had also been the opportunity to introduce a number of improvements to the CPR's to simplify them and provide greater clarity for Council staff.

Members discussed the report and presentation and the following key points were raised and clarified:

- Thresholds for Competition – competition not required for under £10k – this was not a high figure compared to comparator authorities, some of who had set a figure of under £25k. The single tender system still operated via the Chest, and use of Frameworks was favoured.
- Challenges from unsuccessful bidders – this was not an issue as there was a process in place to communicate with all bidders and to explain the process and rationale for contract awards.
- Choosing the Right Procurement Procedure – reduction from 8 to 2, Open Procedure and Competitive Flexible Procedure, but still gave scope to use a variety of models.
- Specification – this was very important, in terms of quality of materials used, and Departments needed to get the specification right.
- Direct Awards should not be used and Departments needed to effectively plan procurement.
- Social Value and Sub- Contractors – Collateral warranties were in place to help manage Social Value where sub-contractors were used, and contractors were asked to confirm what they would do to ensure social value was delivered in the Borough.

It was agreed:

That the Committee recommends to Full Council, at its meeting on 13th November 2024, approval of the revised Contract Procedure Rules 2024.

AU.23 EXTERNAL AUDITORS PROGRESS REPORT

Dawn Watson and Amelia Stafford, gave an update on the progress in delivering the responsibilities of Forvis Mazars as external auditors for the three financial years ending 31st March 2022, 2023 and 2024.

In terms of 2022, information presented by the Council in terms of RAAC was being reviewed, and whilst this would not have a material impact, it was understood that an adjustment would be reflected in the accounts, and some outstanding information was still required, and a small

number of issues previously reported were outstanding and needed to be addressed. Work on value for money arrangements was in progress and would be reported to the October Committee.

For the 2023 and 2024 audits, these were affected by the national backlog of audits, and fell under the backstop dates introduced by the Government, with 2023 due to be published by 13th December 2024, and 2024 by 28th February 2025. Where the backstop dates meant that the auditors could not complete all the necessary audit procedures a modified opinion may be necessary, otherwise known as a disclaimed opinion or a qualified opinion. This would be the case for both audits and discussions were ongoing with the Director of Finance.

The Committee discussed the report and the following points were highlighted:

- The format of the report led to printing issues, the external auditors agreed to look at this.
- Work was ongoing in terms of presentation of information and evidence relating to RAAC in Council buildings.
- A number of factors had impacted the 2022 accounts, including adjustments relating to Manchester Airport, RAAC and BDA, and the delays caused by Covid.
- The Chair highlighted the Statement of Accounts 2021/22 item to be discussed next on the agenda, and in terms of the value for money arrangements, the report flagged that Mazars were expected to report significant weaknesses in Council arrangements for financial reporting and in respect of the outcome of the Ofsted inspection of Children's Services.
- Training on value for money would be useful.
- Future meetings should be held in the Council Chamber where the acoustics were better.

It was agreed:

That the update and report be noted.

AU.24 UPDATE ON 2021-22 STATEMENT OF ACCOUNTS

Neil Kissock presented a report which provided the background to the production of the Statement of Accounts and their sign off arrangements, together with an update of two material changes that arose and had subsequently been made to the 2021/22 Statement of Accounts in relation to the Capital Financing Requirement (CFR) figure and Bury Market impairment due to Reinforced Autoclaved Concrete (RAAC) being found in the roof and subsequent closure.

The Committee were asked to consider the updated 2021/22 Statement of Accounts (Appendix 2) and subject to any further material changes, delegate authority to the Chair of the Audit Committee and the Director of Finance, to sign-off the audited 2021/22 Statement of Accounts once the external auditors had confirmed completion of the 2021/22 audit.

Simon Peet also delivered a training session on some of the key elements that made up the Statement of Accounts each year and the role of the Audit Committee.

Having already discussed many of the key points arising relating to the 21/22 accounts under the previous agenda item, Members discussed the report and the training, with the following points raised:

- Cabinet Members addressed risk management at their meetings with Directors.
- Six Town Housing was not included in the accounts.

- The accounts were complex and unfortunately this was necessary to comply with financial regulations and legislation.
- Backstop dates would be discussed at item AU26.

It was agreed:

That the Committee:

- 2.1 Note the two material changes to the 2021/22 Statement of Accounts since the accounts were last presented to Audit Committee on the 12 October 2023, as detailed in paragraphs 3.9 and 2021/22 Statement of Accounts (Appendix 2).
- 2.2 Note the updated 2021/22 Statement of Accounts (Appendix 2) and subject to any further material changes, delegate authority to the Chair of the Audit Committee and the Director of Finance, to sign-off the audited 2021/22 Statement of Accounts once the external auditors have confirmed completion of the 2021/22 audit.
- 2.3 Delegate authority to the Chair of the Audit Committee and the Director of Finance, S151 Officer, to sign the Letter of Representations upon completion of the 2021/22 audit.

AU.25 UPDATE ON 2023-2024 STATEMENT OF ACCOUNTS

It was reported that a report on the 2023/2024 Statement of Accounts would be presented to the next meeting in October, together with the Annual Governance Statement for 2023/2024.

It was agreed:

That the update be noted.

AU.26 BACKSTOP UPDATE - 2022-23 AND 2023-24 ACCOUNTS

The Committee further discussed the Backstop dates for 2022/2023 and 2023/2024, and the external auditors confirmed that the Value for Money report would be combined for 2021/22 and 2022/23.

For the 2023 and 2024 audits, these were affected by the national backlog of audits, and fell under the backstop dates introduced by the Government, with 2023 due to be published by 13th December 2024, and 2024 by 28th February 2025. The backstop dates meant that the auditors could not complete all the necessary audit procedures and a modified opinion would be necessary, otherwise known as a disclaimed opinion or a qualified opinion. Further information was expected with regard to the detailed process and timelines for issuing the opinions and discussions and updates would be provided, when available, to the Committee.

The Committee noted the external auditors comments about compliance with the backstop dates for 2022/23 by 13th December 2024, and 2023/2024 by 28th February 2025, which would mean the issuing of a modified opinion in both cases as the audits would not be completed by the scheduled dates.

It was also noted that Bury would not be alone in this regard, with a challenging national picture for external auditors and financial services teams at Councils.

It was agreed:

That the report be noted.

AU.27 EXCLUSION OF PRESS AND PUBLIC

There were no matters that required exclusion of the press and public.

COUNCILLOR E MOSS
Chair

(Note: The meeting started at 7pm and ended at 9.15pm)

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Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Meeting Date: 29 October 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 **24** 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)

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

- **1** has increased in score
- **0** have decreased in score
- **20** have remained static
- **2** have been newly introduced
- **1** 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;
7. Approve the proposal that the deep dive of CR19 – Financial Capacity is provided at the next meeting of the Audit Committee;
8. Approve the closure of CR32 – General Election, and
9. Select a further risk 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		3	4	5	4
	4			5	2	1
	3					
	2					
	1					
		1	2	3	4	5
		Likelihood				

Target

Impact	5	1	6	3		
	4	1	7	5		
	3			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 20th September 2024 and is the second 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 24 risks on the Corporate Risk Register which have all 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 To assist members of the Audit Committee in understanding each risk, a risk description has been added to the Corporate Risk Register at this review.
- 3.4 An inherent risk score has also been added to the Corporate Risk Register which reflects the level of risk that exists before any controls or mitigations are applied. When new risks are added to the register, the inherent score will help to identify areas that pose the highest risks if no measures are taken, and guide where resources need to be focused. It also demonstrates if mitigating controls are effective in reducing the risk level.
- 3.5 Of the 24 risks, 16 (67%) are rated as significant:

No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
24	0	0	8	16

3.6 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	10			4	6
CYP	3			1	2
Finance	3				3
H&C	3			2	1
OPS	3			1	2
Multi (CR29)	1				1
TOTAL	24	0	0	8	16

3.7 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:

- **CR30 – Staff Safety**

Risks that have decreased in score

4.3 During this reporting period, **0** risks have decreased in score:

Risks that have remained static

4.4 During this reporting period, **20** risks have remained static:

- **CR1 – Financial Sustainability**
- **CR3 – Security and Resilience**
- **CR4 – Digital Transformation**
- **CR5 – Increasing Demand Pressures**
- **CR6 – Climate Change**
- **CR7 – ICB Implementation and Establishment**
- **CR9 – Workforce Skills and Capability**

- **CR11 – Building Management (Operational Health & Safety)**
- **CR12 – Children’s Social Care Services**
- **CR13 – Regulatory Compliance**
- **CR15 – Regeneration and Development**
- **CR16 – Special Educational Needs and Disabilities**
- **CR19 – Financial Capacity**
- **CR20 – Increasing Energy Prices**
- **CR21 – Project Safety Valve**
- **CR23 – Adult Social Care Reforms and CQC Inspection**
- **CR28 – Asylum and Immigration**
- **CR29 – Reinforced Autoclaved Aerated Concrete**
- **CR31 – Staff Wellbeing and Absence** (*risk is decreasing*)
- **CR33 – Housing Services Transition**

Risks that have not been reviewed

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

Risks that have reached their target level

- 4.6 **4** risks have reached their target level:
- **CR12 – Children’s Social Care Services** (*to remain for oversight*)
 - **CR13 – Regulatory Compliance** (*to remain for oversight*)
 - **CR20 – Increasing Energy Prices** (*to remain for oversight*)
 - **CR23 – Adult Social Care Reforms and CQC Inspection** (*to remain for oversight*)

New risks

- 4.7 During this reporting period **2** new risks have been added to the Corporate Risk Register:
- **CR34 – Sure Maintenance Contract**
 - **CR35 – Insurance Cover**

5 Risks Presented for Closure

- 5.1 Since the last meeting of the Audit Committee, **1** risk has been identified as recommended for closure:
- **CR32 – General Election** (*Complete*)

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 July meeting, the Audit Committee requested detailed reports in respect of the following 2 risks:
- **CR3 – Security and Resilience**
 - **CR19 – Financial Capacity**
- 6.3 The report for the Deep Dive of CR3 is included within Appendix C for review, analysis and discussion.

- 6.4 The Deep Dive for CR19 is proposed to be provided at the next Audit Committee meeting in February 2025.
- 6.5 In addition to CR19, the Audit Committee are requested to select a further risk from the open risks captured on the Corporate Risk Register, for Deep Dive analysis at their subsequent meeting.

7 Recommendations

7.1 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;
- Approve the proposal that the deep dive of CR19 – Financial Capacity is provided the next meeting of the Audit Committee;
- Approve the closure of CR32 – General Election; and
- Select a further risk to receive a “Deep Dive” review to be presented at the next meeting of the Audit Committee.

Corporate Risk Register 2024/25

Quarter 2

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	
CR15	Regeneration & Development	5	5	25	12 th October 2023
CR16	Special Educational Needs & Disabilities	5	5	25	12 th October 2023
CR19	Financial Capacity	4	5	20	
CR20	Increasing Energy Prices	2	4	8	14 th December 2023
CR21	Project Safety Valve	5	5	25	31 st July 2023
CR23	Adult Social Care Reforms	2	5	10	6 th March 2024
CR28	Asylum & Immigration	4	5	20	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	25 th July 2024
CR32	General Election	3	4	12	
CR33	Housing Services Transition	3	5	15	
CR34	Sure Maintenance Contract	2	5	10	
CR35	Insurance Cover	3	5	15	

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR1	Financial Sustainability The risk of financial sustainability in local government arises from revenue shortfalls, rising costs, excessive debt, and inadequate financial planning. These factors can undermine the government's ability to provide services and meet long-term obligations	5	5	25	5	5	25	5	5	25	3	3	9

Risk Owner	N. Kissock
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
N. Kissock	On target	Static	December 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. 	<ul style="list-style-type: none"> 2025/26 Budget and Medium Term Financial Strategy agreed by Council 21st February with a contribution from reserves of c£15m which was reduced to c£13m at July Cabinet following increase in grant and sales, fees and charges. Quarterly reporting of the forecast financial position reported to 	<ul style="list-style-type: none"> MTFS has been reviewed and refreshed with the outcome and impact on the forecast funding gap to be reported through to November Cabinet along with new initial savings proposals for the 2025/26 budget and a proposed strategy to address the remaining gap which will

- Public sector spending/rising inflation/ recovery from the pandemic/ economic recession impacting ability to continue to deliver effective services.

- Winter demands increasing pressure on ASC budgets.

- Brexit related pressures such as loss of EU funding, disruption to supply chains and increased inflation.

- 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 are national issues and particularly acute on the Children's care market.

- 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 which would result in the need to issue a S114 notice as the Council may not be financially sustainable

- Ongoing cost of living pressures will result in increased demand for public services.

Cabinet and monthly monitoring of general fund budgets and DSG. Revised DfE 'Safety Valve' deficit recovery management plan developed and approved. Close scrutiny and escalation to Executive Team and Members.

- Reserve Strategy completed as part of Medium Term Financial Plan and budget set in February.

- Budget Strategy Principles, complete review of all budgets as part of zero based budgeting approach and improved reporting to Departmental Management Teams. Focused work with Directorates on developing budget proposals.

- 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.

be then subject to consultation and the outcome reported back through to Cabinet and Council.

- Q1 2024/25 forecast outturn position reported to September Cabinet with small overspend being forecast and pressures primarily in CYP and HAC which will be kept under close review.

- Exec Delivery Board continues to monitor the delivery of previously agreed savings on a monthly basis supported by PMO. Reprofile of delayed and any undeliverable savings will be reported and reflected in the November Cabinet update.

- Initial savings proposals developed following star chamber and zero based budget exercises which has been supplemented by more detailed budget and benchmarking / unit cost analysis to identify where there is scope for further reductions in cost.

- Lobbying of GMCA and Government for additional funding and support to LAs continues through the political and professional channels.

- Use of apprentices and training of existing workforce to ensure a workforce

• Ongoing impact of inflationary pressures and interest rates has an impact on the affordability of all Council services

which meets both current and future needs.

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR3	Security and Resilience Security and resilience risks in local government involve the potential for disruptions from cyberattacks, natural disasters, or other emergencies that threaten public safety, critical infrastructure, and essential services. Insufficient preparedness, weak cybersecurity, and inadequate disaster response plans can hinder the government's ability to protect assets and recover quickly from crises, leading to service outages, financial loss, and public trust erosion	5	5	25	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	December 2024

Key Potential Impacts	Current Controls	Planned Actions
1) • National threat level remains at SUSTANTIAL (unchanged since Feb 2022)	1)• Emergency response policies, Prevent initiative, GM Resilience Forum and Tension Monitoring Report.	1)• Continued early intervention work and community engagement through the Community Safety Partnership.

<ul style="list-style-type: none"> • 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. • 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. • Community tensions and potential disturbances <p>2)• General threat to safety and security of Councillors.</p>	<ul style="list-style-type: none"> • Training and updated Cyber Essentials Toolkit in place for NHS GM; PCN accreditation renewed annually for the Council. • 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. • Leadership readiness regarding community tensions, with all Business Continuity Plans and risk assessments updated. • Newly appointed Councillors received security awareness training during induction process, following May Elections. • PSN submitted for renewal. • Creation of ISO27001 level documentation. 	<ul style="list-style-type: none"> • Further training and investment in cyber security to be progressed against IG Action Plan timeframes. • Cyber Essentials accreditation for the Council to be achieved • New partnership with Salford using a joint Security Operations Centre • Cyber security simulation exercises <p>2)• No further actions - monitored on an ongoing basis</p>
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	<ul style="list-style-type: none">• Introduction of Zabbix for heightened network monitoring• Decommission of old Citrix environment• 2FA implemented across the estate• External warning message added to emails to reduce risk of phishing attack <p>2)• Newly appointed Councillors received security awareness training during induction process</p>	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR4	Digital Transformation Digital transformation risks in local government stem from the challenges of adopting new technologies to improve services and operations. Key risks include outdated infrastructure, insufficient staff training, resistance to change, and data security vulnerabilities. Failure to effectively implement digital solutions could lead to inefficiencies, increased costs, data breaches, and missed opportunities for service improvements, ultimately impacting public trust and operational effectiveness	3	4	12	3	4	12	3	4	12	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	December 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 restructure. 	<ul style="list-style-type: none"> Training and Development Plan to be developed to support staff moving into new roles and ensure appropriate transitions plans are in place.

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<ul style="list-style-type: none">• 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">• Bid submitted to the Capital Board for Digital Strategy for 2024/27

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR5	Increasing Demand Pressures There is a risk that rising demand for a range of services across the council and the NHS create unsustainable pressures on council services and budget	4	5	20	3	5	15	3	5	15	3	4	12

Risk Owner	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Blandamer	On target	Static	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> There are significant potential impacts - increasing waiting lists for assessments and intervention/treatment, increased and unsustainable pressures on workforce, potential harm to residents while waiting for treatment or assessment, financial cost of meeting extra demand, failure to deliver council and NHS statutory obligations, and pressures between partners in the health and care system. 	<ul style="list-style-type: none"> Within the council ASC function controls are in place - Regular transformation programme review meetings, scrutiny of the Executive Committee and appropriate reporting to cabinet. Also the performance dashboard for ASC is now in regular production. Regular finance and performance meetings are now in place monthly to monitor financial and performance position. Performance and budgetary control is being maintained 	<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

• In particular 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. There is also a risk to the delivery of childrens services improvement and achievement of SEND priority action plan commitments as a consequence of significant demand pressures in childrens health services, including demand for mental health services, for speech and language therapy and for community paediatric services.

despite rises in demand of 18% and costs of care by 16%.

- Real living wage agreed and funded through contracts for all social care packages.
- Further controls are in place recognising that NHS pressures impact on ASC and other council services cost and demand. In particular the Locality Board review system wide pressures on a monthly basis and co-ordinate the delivery of a comprehensive programme focused on prevention and demand management - in primary care, urgent care, mental health, childrens services, learning disabilities and other key programmes. A particular focus is demand and cost associated with urgent care processes within the hospital. Work is being done to improve flow within the hospital and maintaining independence of patients as far as possible via the national front runner discharge programme and also the continuous flow programme (April 2024)

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR6	Climate Change Climate change poses significant risks to local governments, including damage to infrastructure, increased operational costs, public health challenges, and economic disruption. Extreme weather events, rising sea levels, and environmental degradation may strain public services, exacerbate inequality, and increase legal and compliance risks. and can present harm to residents.	5	4	20	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
B. Thomson	On target	Static	December 2024

Key Potential Impacts <ul style="list-style-type: none"> Inability to meet Bury 2038 carbon neutral target due to lack of resources and engagement. Main detailed risks described below: <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. 	Current Controls <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. 	Planned Actions <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.
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<ul style="list-style-type: none"> • 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. • 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. 	<ul style="list-style-type: none"> • Climate Action Board established and is part of the Team Bury Structure. • 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). • E Car Club Pilot operating from Prestwich and Bury. • Working with colleagues from BGI to ensure that regeneration projects take sustainability/decarbonisation into 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. 	<ul style="list-style-type: none"> • Intention to expand the current car club offer through a procurement exercise (GM/Bury). • Procurement exercise undertaken shortly to award contract for 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 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. • Produce an annual update of the Climate Action Plan to maintain a relevant
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	<ul style="list-style-type: none">• Working Group established for Climate Change Adaptation & Resilience.• Funding approved to explore the feasibility of installing a heat network in Bury Town Centre.• Integration of 15 Electric Vehicles into the Council fleet to move towards the decarbonisation of council operations.• Published annual update of the Climate Action Plan for March 23.• Climate Action Officer made permanent.	<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 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.• Following a procurement exercise a tender award has taken place to commence a feasibility study for a heat network in Bury estimated completion is 9 months (May2025)• Exploring the feasibility of Solar Farms on public owned (grazing land)
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR7	ICB Implementation and Establishment NHS GM is the Integrated Care Board for GM, established in July 2022 and incorporating the 10 CCGs in GM. It is a large and complex transition process and there is a risk that there is a loss of focus on local transformation and reform of health and care services in the borough while the new organisation is established.	4	5	20	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	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> The potential impact is a loss of locality focus and partnership working, the loss of more local autonomy in decision making relating to NHS spend, and the consequent loss of locally sensitive decision making relating to local priorities. There is also a risk to the quality of local partnership working that is important in 	<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 	<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

driving transformation of the whole and interdependent Bury health and care system.

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, although continued staffing restructures in some functions such as medicines management (on going as at July 2024). Particular focus on the effective operation of all parts of the urgent care system,

• Transformation plans continue to be monitored monthly through IDC Board.

• Transformation Board and Adult Social Care Savings and Transformation Programme also reported to Cabinet.

• Bespoke communication approach to address this agenda.

• Locality formalisation agreed at Cabinet and Council and Locality Board and submitted to NHS GM Board for final approval.

• Receipt of locality budget allocation and reconciliation with largely 'as is' structure on NHS GM – intended to retain resilience to secure on going transformation delivery in Bury ICP programmes.

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR9	Workforce Skills and Capability The organisation does not have the skills and capacity it needs to fulfil its statutory duties and deliver on the objectives set out in the Corporate Plan and LET'S Do It Strategy	5	5	25	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	December 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 and engagement of a specialist recruitment partner • Strengthened external recruitment processes, social media presence and 	<ul style="list-style-type: none"> • Refresh of Corporate Plan • 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 fort 24/25

- 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.

advertising, improved processes (including new Greater.Jobs website and ATS system) 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
- OD team in place following HR restructure
- 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

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR11	Building Management (Operational Health and Safety) Inadequate management of building operations and health & safety protocols within local government facilities can lead to accidents, injuries, regulatory non-compliance, and costly liabilities. Risks include but not limited to fire hazards, structural failures, unsafe work environments, and poor maintenance of critical systems												
		5	5	25	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	December 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. 	<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).

- Damage to Council buildings following community tension and potential disturbances

- Decant Manager in place to support the decanting of services from buildings (temporary post).
- Work underway to look at the future needs of education and Council Housing.
- Current working practices (Managers responsible for own buildings) remain in place.
- Whittaker Street contracted for demolition.
- 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 embedded.
- Spreadsheet produced to monitor compliance issues ('big 6') across the 37 council buildings and progress is reported fortnightly to Exec Team.
- Project Officer (6-month secondment) extended to Aug 24.

- Develop a proposal for a Facilities Management Service to act as a central point of expertise to provide support to services under a Business Partner arrangement.
- 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.
- Carry out remedial works to the Town Hall (identified in structural and condition report).
- Establishment of Council Master Buildings Portfolio list.
- Continue to survey for RAACs across all affected sites.
- Continue progress and implement FM restructure.

	<ul style="list-style-type: none"> • Approval received to recruit to Fire Safety Officer and Procurement & Contracts Manager - recruitment underway. • Health & Safety procedures in Architects and Admin Buildings reviewed and updated to meet current legislation. • Structural and condition survey carried out on the Town Hall. 	<ul style="list-style-type: none"> • Appointed asbestos compliance officer due to commence w/c 09/09/2024.
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR12	Children's Social Care Services Children left in harmful situations due to not having a stable, permanent and trained work-force.												
		4	5	20	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	December 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. • High caseloads continue to lead to social worker high turnover which then impacts on children, families and partners. We continue to be reliant on a higher proportion of agency 	<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 quarterly. • 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"> • 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 took place in March and will be scheduled quarterly.

workers and need to achieve a skilled and stable workforce.

- 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.

- Recruitment and Retention plan following full review aimed at attracting committed professionals to Bury.

- QA and audit processes in place.

- 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.

- Appointed a recruitment partner to support with recruitment, following the partnership with Frontier on international recruitment which has resulted in 15 social workers in post.

- Senior management restructure will bring more leadership capacity including service managers in critical areas.

- Establish of the 4th assessment team, to provide additional support within the team which will lead to timeliness of assessments

- Communication support is now in place to share positive messages more widely and

- We appointed an Interim Head of Service Safeguarding Unit/PSW to provide leadership in this critical area, ensuring no vacancies in our Senior Leadership team. The HoS delivered an improved L&D Plan to support improved quality of practice.

- Establish 6th safeguarding team to focus on support and intervention working with external partner to improve the quality of practice with the Safeguarding team.

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dedicated support is in place to help with recruitment and retention.

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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR13	Regulatory Compliance The local authority faces the risk of failing to comply with relevant laws, regulations, and statutory requirements.	4	4	16	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	December 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. • Increased number of Childrens SEN complaints escalated to the Local Government Ombudsman 	<ul style="list-style-type: none"> • Review of the Councils Record of Processing Activity has commenced: led by colleagues in the newly established Policy and Compliance Team. • Work has commenced on a central repository for Council wide data sharing agreements; joint controller agreements. • Data Breach monitoring reported in to the Executive team monthly and the Corporate Governance Group quarterly. 	<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.

	<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 module included as part of the Management Development Programme.• 2023/24 DSPT submitted and Standards Met maintained.• Quarterly monthly reporting to Audit committee to ensure that the work is embedded across the Council.• Establishment of new Corporate Governance Board to cover all IG matters• Establishment of the Policy and Compliance Team• IG Governance framework has been updated and reviewed and will be considered at the October Audit Committee• In reviewing the framework all IG policies have been reviewed and additional policies included.• Work has commenced, re-reviewing the ICO recommendations and an updated	<ul style="list-style-type: none">• 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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	<p>action plan will be considered at the February Audit Committee</p> <ul style="list-style-type: none">• A revised Privacy statement has been drafted and circulated.• All staff in the policy and compliance team have undertaken SARs external training	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR15	Regeneration and Development Successful delivery of overall Bury Council regeneration portfolio. This portfolio include mutli faceted housing development and economic growth linked to national and local strategies.												
		5	5	25	5	5	25	5	5	25	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	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> Northern Gateway - to deliver benefits it will require critical infrastructure to be developed, in particular road access via the Western Gateway and the commitment by JV partners to contribute towards the overall cost envelope. Council unable to achieve Council Tax, and Business Rates (NNDR) revenue funding growth built into the Medium Term Financial Strategy (MTFS). 	<ul style="list-style-type: none"> Detailed working with all partners, including the GMCA. Progressed a funding approval for a £10m contribution towards Western Access as well as further fees to support design and other preliminary items. Development Framework will help to programme delivery and development of the site. Adoption of PFE will enable the progress of large residential sites which will help unblock housing supply constraints. Private house 	<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 further support project delivery and

<ul style="list-style-type: none"> • Budget pressures to deliver a Local Plan (existing reserves will need to be increased 24/25 -26/27). • Challenges faced in driving growth within the region, impacted by a slow housing market and meeting new planning policies (e.g. BNG). • Rising construction inflation and interest rate 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. • 86% revenue funding reduction for regeneration delivery (puts at risk resource/capacity/training for implementation). • Staff burnout due to workload pressure. • Reduced operational capacity due to staff cost capitalisation. 	<p>buying market has cooled off following series interest rate rises, this may impact build-out rates on live sites in Bury. Strategic sites need masterplans and infrastructure delivery plans, which help to pave the mechanisms for securing planning permissions and successful implementation.</p> <ul style="list-style-type: none"> • Construction inflation appears to have eased, but it has left a legacy of structurally higher costs of development, whilst property values have been stunted. This means more forms of development require subsidy to make them viable. • The external funding environment remains challenging. Increasing devolution means more opportunities will come via the GMCA, and BGI has reconfigured a previous post to attempt to ensure the Council has early sight of funding opportunities and is able to respond. <p>National funding pots remain very limited, either through an opaque bidding process (DLUCH) and limited scope to intervene (Homes England). National funding agenda likely to change following general election - position TBC July 4th.</p> <ul style="list-style-type: none"> • Cost plans for the 'Levelling Up' bids show increased construction inflation, options have been worked through and implemented for value-engineering and review of overall specification. 	<p>promotion. Bury have appointed an externally funded, dedicated PM to ensure internal capacity and skills in place.</p> <ul style="list-style-type: none"> • Value engineering activity / scope reduction in design development for major regeneration projects. • Establish JV structures to leverage private sector capacity. • Increased use of capital funding to support activity. • Request for resource support from GMCA • Access free training courses from consultancy providers. • Additional work with Finance colleagues re: funding of the Local Plan (following PfE adoption). <p>Grow our own talent through Graduate traineeship</p> <p>Additional capital receipt generation via FAP programme</p>
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	<ul style="list-style-type: none">• Use of Assistant Directors/Executive Directors to manage projects alongside existing duties to relieve pressure on Project Managers/Surveyors and reduce burnout.• Land & Property restructure (implemented 1st April 2024)	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR16	Special Educational Needs and Disabilities The Priority Impact Plan is not delivered and the experiences and outcomes of children and young people with SEND do not improve												
		5	5	25	5	5	25	5	5	25	2	5	10

Risk Owner	
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Young	Some slippage	Static	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Further increase in LGO ombudsman investigations and complaints. • Further decline of parental trust in SEND Services • Increase in mediation and SEND tribunals • Increase in EHC needs assessments (statutory support) and proportion of EHC Plans issued which is disproportionate to population • Increase in demand for specialist placements 	<ul style="list-style-type: none"> • SEND Improvement and Assurance Board (SIAB) and meetings established with clear governance and Independent Chair, risk register in place • Co-produced Priority Impact Plan,(PIP)addresses areas identified in inspection (approved by Ofsted & CQC) with identified outcomes, actions and impact • Reviewed and strengthened Quality Assurance Protocol for EHC Plans & rollout of digital QA tool, Invision 360 	<ul style="list-style-type: none"> • Establish as co-produced SEND Strategy • Establish Project Management resource to support this area of transformation • Appointment to Communication & Engagement Officer • Develop and launch a new communication and engagement plan

<ul style="list-style-type: none"> • Ofsted & CQC do not see improvements in the monitoring visits.deep dive thematics, leading to lack of faith in the Council to improve • Workforce turnover could increase leading to lack of knowledge and changes in case workers 	<ul style="list-style-type: none"> • Subject to DfE Improvement Notice, which includes monitoring arrangements, with DfE Advisers appointed to support Bury local area • Education restructure increased capacity in EHCP team • Graduated approach co-produced and launched, via Local Offer Website • Local Offer revised and launched • SEND Delivery Board established, with membership from education, health and social care to ensure operational meetings delivery of the PIP • Review and redesigned processes within the statutory assessment team, including roll out of core programme of training and development 	<ul style="list-style-type: none"> • Develop a partnership Workforce Strategy and a partnership L&D Plan • Develop Education & Inclusion Strategy • Establish Preparing for Adulthood Pathways, across Education, Health and Social Care • Develop Alternative Provision / EOTAS Policy • Develop annual review recovery plan
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR19	Financial Capacity Financial capacity refers to a local government's ability to generate sufficient revenue and manage its resources to meet current and future financial commitments. Risks include limited revenue sources, restrictive borrowing capacity, and inadequate reserves, which could impair the ability to fund services, infrastructure projects, or respond to emergencies. If financial capacity is compromised, it may result in service reductions or financial strain												
		5	5	25	4	5	20	4	5	20	2	4	8

Risk Owner	N. Kissock
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
N. Kissock	On target	Static	December 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, 	<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. 	<ul style="list-style-type: none"> Revised Finance Structure being developed and consultation planned to be begin by November in line with the transformational opportunities being afforded through the planned upgrade of Unit 4 with significantly improved

- identify and deliver savings,
- identify and maximise opportunities to generate additional income or external funding for projects,
 - to submit government and funding returns,
 - be supported in financial business case development for project work.

• Senior members of the finance department undertaking pieces of work that should be completed by capable qualified staff - resulting in additional pressure on a few key individuals. 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.

• Director of Finance (permanent S151 Officer) now in post from 1st July

functionality, adoption of best in class processes and supported self service for budget holders

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR20	Increasing Energy Prices Rising energy prices pose a significant financial risk to local governments, leading to higher operational costs for public buildings, infrastructure, and services. This may strain budgets, reduce funding for other essential services, and increase the cost of public utilities.												
		5	4	20	2	4	8	2	4	8	2	4	8

Risk Owner	D. Ball
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
B. Thomson / J. Kelly	On target	Static	December 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 has seen significant increases in energy costs since 2021 (approximately £3.5 million). Projected energy prices in 24/25 currently showing reduced costs - impact on budgets currently being assessed. 	<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.

• A forecast has been produced that shows a reduction of ~£2.673m in 24/25.

- 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.
- Streetlighting LED replacement programme remains underway.
- New water supply contract procured and commenced on 01/11/23. This includes schools, all corporate buildings and selected 3rd party organisations.
- Work had commenced on a new Gas Supply Contract renewal which is due to go live in Apr 25.
- Feasibility study being undertaken to identify potential solar farms across the borough.
- A deep dive report was submitted for the Audit committee in December 23.

• Centralising energy budgets across the Council to be managed by the Energy Team going forward.

• Further energy saving opportunities being investigated.

• 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.

• Cabinet Report for solar photovoltaic project to be resubmitted.

• In year actual and forecast modelling to provide accurate current projected reduction

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR21	Project Safety Valve DfE withdrawing Bury from the PSV programme due to a failure to reduce DSG deficit	5	5	25	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
W. Young	Some slippage	Static	December 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 within the agreed timescale due to the demand 	<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, with Project Management support from PPL • Clear Governance structure in place overseen by Project Safety Valve Board • Since March 2023 the existing finance panel and EHCP panel has been strengthened with increased multi-agency 	<ul style="list-style-type: none"> • Launch revised Inclusion and outreach service offer to early years, primary and secondary schools, as part of a strengthened graduated approach • Develop a Resource Provision Sufficiency Strategy and Service level agreement • Roll out the revised processes for statutory panels, including strengthened membership and panel proformas

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 overspend.
- 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.

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 toolkit has been launched and a review of Inclusion and Outreach Services completed
- 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.
- Revised plans on the page to capture all the activity including the enabling workstreams
- Revised management plan agreed by the DfE
- Regular engagement with DfE adviser

- Implement strategic banding review, as part of the annual review recovery plan
- Review internal capacity around the PSV programme and begin crossover with the SEND Improvement journey through SIAB

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR23	Adult Social Care Reforms and CQC Inspection The Council has an ambitious programme of transformation of adult social care. Failure to continue to deliver that programme constitutes a number of risks for the council												
		4	5	20	2	5	10	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	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> Key potential impacts relate to reduced quality of services and service access for residents, failure to deliver financial balance and cost savings targets which are significant in the context of overall council financial position, and failure to deliver a satisfactory outcome from an impending CQC inspection. <p>In relation to the Preparation for the CQC inspection particularly</p> <ul style="list-style-type: none"> There is insufficient workforce or time to prepare adequately for CQC assurance which 	<ul style="list-style-type: none"> A large preparation programme is now in place preparing the required evidence for CQC assurance with project management support. Performance of the social work services and the care market in Bury is good and rates comparable with England and GM averages. A new governance system to monitor performance, quality, finance and workforce is now embedding across the department to monitor and deliver improvement where required, for this reason 	<ul style="list-style-type: none"> Review of IMC capacity to ensure right capacity and balanced portfolio and further ongoing embedding of new governance structures

risks the council not meeting the required standards to achieve a rating of Good

- Further contribution to the Council's financial pressures.

the likelihood score has been reduced at a previous review

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR28	Asylum and Immigration The Council is responsible for managing various aspects of asylum and immigration, including housing, welfare support, integration services, and community relations. The management of asylum seekers and immigrants presents several risks that can impact the community, resources, and services.												
		5	5	25	4	5	20	4	5	20	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	Static	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> The Council's statutory and non-statutory homelessness provision will also be impacted by the cost of living crisis as well as general homelessness increasing. The risk is capacity to meet immediate emergency / temporary provision and also having sufficient long term permanent affordable housing to meet demand. 	<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"> To be involved in GM Housing First vision - Good Landlord Charter policy to move forward with- continuing attend the sub group specialist meetings so Bury Council is involved. Create more Prevention tools, legal eviction training for PRS staff so establish a strong reputation for Bury council, rogue landlord and illegal eviction which forms part of this vision

- Additionally, the Council is at risk of not being able to meet demand and leave families and people vulnerable without appropriate housing.

- Continuing impact by the Home office - fast track system for asylum decisions to move people from HO dispersed accommodation into LA duty. Single males

- 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.

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

- Significant increase in rough sleeper numbers and street homeless via migration 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

- Private Rented service has now been implemented and is achieving positive outcomes for refugees by sourcing Private rented properties with an incentive scheme. This eases pressure on our local emergency and supported accommodation as well as Hotel and Statutory placements.

- Continuing to develop partnership work with supported accommodation providers who are not commissioned by the local authority, to increase provision for all our homeless customers

- Lease and Repair scheme has now been developed and will increase our property portfolio

- 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.

- Allocations policy has been signed off, ready for a further consultation and 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.

- Migration operational partnership has been implemented with 30 participants from the

- To be involve and contribute to the Housing Service transformation plans

- 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.

- To work with GMCA on best models for Temporary accommodation and best practice

- To explore, procure and commission services for TA and rough sleepers, with Housing Services as the RP/Housing management and commission support on the provision to help reduce number of hotel placement and rough sleeping numbers.

- Continue to explore options out of borough that are more affordable - recent success but migrants are refusing all other options to accommodate temporary or permanently as they only want council

<ul style="list-style-type: none"> • Increases in B&B use and cost putting extra stress on existing budgets, which may run out soon • New Government now in place which will have a significant impact on the Asylum Systems which will lead to increased numbers • Discussion from the GMCA in relations to Local authorities taking lead on Asylum accommodation. • A bed Every night contract ends 31s March 2025, which provides 25 bed spaces for non stat rough sleepers. • Rough Sleepers initiate funding ends on 31st March 2025, 1FTE Rough Sleepers Coordinator, 2X FTE Outreach workers, who currently support 22 rough sleepers per month • Rough Sleepers Accommodation Programme funding ends 31st March 2025, 10 dispersed units providing next step accommodation for rough sleepers. • Cold weather is approaching - 24 confirmed rough sleepers and an additional 20 discontinuations for non stat single serco leavers • 110 Ukrainian refugees still on hosting arrangement in the borough 	<p>local authority, external providers, health, probation, police, GMCA, Serco and VCFE.</p> <ul style="list-style-type: none"> • 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. • Continuing funding Afghan Bridging hotel impact - Any Afghan persons that have entered the UK on the ARAP and ACRS Scheme and currently in bridging hotels – circa – 8000 nationally, 1500 people in 7 hotels across the NW with 880 in GM 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 approached 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>housing which is an unreasonable expectation.</p> <ul style="list-style-type: none"> • Be prepared and reactive to the new government changes and priorities • To explore further funding opportunities to ensure the extension of the Rough Sleepers Outreach Service, Rsap programme and the A Bed Every Night provision. • Policy ideas that are being shared from the new government which have acknowledge this is a key area that is in need of reform • Cold weather provision to be stood up between Nov and March. • To work more closely with the empty home officers and mirror Wigan Council empty homes strategy. • If funding is agreed for RSI, to ask for an additional funding for more staffing due to the increased numbers of rough sleeping • Reporfile the mental health navigator role, to compliment the rough sleepers team.
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- Ukrainian hosting guidance has changed where family members can no longer become new hosts, therefore homeless presentations.

- Evisa's for all refugees to completed by December. If not completed then can impact benefits housing etc.

- Home office fast track system - HO scheme to speed up asylum decisions in their serco dispersed accommodation and pass duty to LA's.

- External migration funding budgets & reserves available to meet demands and now being appropriately managed and governed with finance.

- 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.

- 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.

- Asylum and Immigration Service is now fully mobilised with on overview from 1 manager, 1xFTE Asylum and Immigration Coordinator, 2 FTE Migration Officers to ensure that better pathways to resettlement is available and prevention work into settled accommodation.

- Homeless accommodation leasing project has now been implemented, contract a

	<p>sealed and agreed with Irwell Valley to provide 20 family properties</p> <ul style="list-style-type: none">• Cold weather provision agreed and planned for November to March to support with increase of rough sleepers <p>Information is cascade through the local authority teams and partnership regarding all policy changes (evisas) so a joint approached is used to support refugees</p>	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR29	Reinforced Autoclaved Aerated Concrete (RAAC) The presence of RAAC in local government buildings poses a significant structural and safety risk. RAAC is prone to deterioration over time, potentially leading to structural failures, building closures, or costly emergency repairs. With identification and management being required.												
		5	5	25	3	5	15	3	5	15	1	5	5

Risk Owner	B. Thomson / P. Lakin / S. Holden
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
M. Beswick / P. Cooke / R. Summerfield / R. Frith	Some slippage	Static	December 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. 	<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. 	<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.

<ul style="list-style-type: none"> • 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"> • 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 are not of a different type of construction or pre-date RAAC. • RAACs is being overseen by the Facilities Management Board. • RAAC Working Group has been set up with cross departmental key stakeholders 	<ul style="list-style-type: none"> • BGI to identify what could be sent to Commercial Estate and consider responsibility in terms of the Commercial Estate. • Follow up Housing Services to check how they are responding. • Building Control to follow up visit to one building to confirm no RAACs present. • BGI to provide FM with building inspection report following RAAC inspection(s) • BGI to explore structural survey support to facilitate building checks • Departments updating master buildings list circulated 12/9/2024
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• Strategy devised for the Management of Reinforced Autoclaved Aerated Concrete presented to SLT 11/9/2024



Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR30	Staff Safety Health and Safety arrangements are not sufficiently robust	4	5	20	3	4	12	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	Increased	December 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. • Community tensions and potential disturbances 	<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 • Mandatory health and safety training for all staff live and inclusion in management development programme 	<ul style="list-style-type: none"> • Delivery of annual Health and Safety plan including service level risk assessment assurance and targeted deep dive audits • Targeted additional work within the Operations Department in response to external review • Review of essential health and safety training compliance and development of approach to corporate monitoring of

	<ul style="list-style-type: none"> • 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. • 3 Year Health and Safety Strategy agreed by Cabinet • Strengthened corporate assurance around risk assessments and H&S training • Leadership readiness regarding community tensions, with all Business Continuity Plans and risk assessments updated. <div> compliance (initial focus in Operations and Housing) <ul style="list-style-type: none"> • Recruitment to additional Health and Safety Advisor </div>
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR31	Staff Wellbeing and Absence Staff sickness levels increase and impact on organisational delivery												
		5	4	20	4	4	16	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	Static	December 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, general absence and current community tensions, 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. Specific support available for black, Asian and minority communities across Greater Manchester through Nestac, a charity specialising in cross-culture emotional support 	<ul style="list-style-type: none"> Delivery of targeted action plan related to staff sickness absence. Focused work on short-term sporadic sickness Review of wellbeing offer and strategy

	<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• New sickness absence policy and associated guidance	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR32	General Election A general election in local government poses risks such as political instability, disruptions in service delivery, financial uncertainty, and potential legal challenges. It can also lead to public distrust, community polarisation, and cybersecurity threats, affecting governance and community cohesion during and after the election process												
		4	4	16	3	4	12	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	Complete	Static	N/a

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 will only cover the costs associated with 	<ul style="list-style-type: none"> Additional training to be provided to election staff. Funding from the Government is undergoing review by finance.

<ul style="list-style-type: none"> • 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 now abiding by new legislation 	<p>processing overseas electors applications, postal and proxy votes</p> <ul style="list-style-type: none"> • 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. • Ensure close working with GMP 	<ul style="list-style-type: none"> • Briefing for Candidates and agents on new legislation
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<ul style="list-style-type: none"> • Lessons learnt from May election to be reviewed and built into the General elections plan

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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)	Likelihood	Impact	Total Score (Lxl)
CR33	Housing Services Transition Whilst Six Town Housing were transferred to the Council in February 2024 and the phased approach is ongoing, there is still some due diligence work to be done around workstreams and the transfer between services, which would pose a risk to the Council	5	5	25	3	5	15	3	5	15	2	5	10

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

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Performance delivery i.e. rent loss, none compliant with the regulatory performance indicators and poor tenant satisfaction • Recruitment and interim leadership team • Ability to procure • Outcomes of a mock inspection • Review and embed new governance structure for both Bury Council and Six Town Housing Ltd 	<ul style="list-style-type: none"> • Improved reporting structure • Introduced IT software to monitor compliance • Weekly progress reporting on compliance • Benchmarking groups in place • Used self-assessments • Advisory Boards set up 	<ul style="list-style-type: none"> • Meeting arranged with IG regarding appropriate governance structure / escalation • IT software embedded across all areas • Implement recommendations from the mock inspection • Rebranding to be undertaken e.g. uniforms, vehicles etc. • Mock Inspection commenced, and findings will be available in late December

- Interim structure in place and permanent structure approval has been delayed
- Potential inspection failure
- Homelessness and ability to maintain tenancies
- Reputational damage

- Horizon scanning regarding regulatory compliancy
- Essential recruitment being approved in order to provide a robust and compliant service
- Transfer has enabled to create robust relationships between Housing and the Homelessness teams
- Project Manager in place to oversee services
- Procuring for a change management team
- Housing Overview and Scrutiny Sub Committee held its first meeting in September and received a six month update on progress against the Housing Improvement Plan and were satisfied with the action taken

Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR34	Sure Maintenance Contract Sure Maintenance are the only gas contractor for Housing Services. They are responsible for all Statutory Servicing and Maintenance for gas in our Council owned residential properties. Sure Maintenance have begun a restructure and since August, service has declined significantly and we have now put them under an improvement plan due to data showing that customer service was in decline and the number of properties without appointments for servicing has increased substantially. This would put us at risk of not meeting our statutory duties.												
		4	5	20	-	-	-	2	5	10	1	4	4

Risk Owner	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
G. Basterfield	On target	New	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> • Performance delivery i.e. rent loss, none compliant with the regulatory performance indicators and poor tenant satisfaction • Recruitment and interim leadership team • Ability to procure • Outcomes of a mock inspection • Review and embed new governance structure for both Bury Council and Six Town Housing Ltd • Interim structure in place and permanent structure approval has been delayed • Potential inspection failure • Homelessness and ability to maintain tenancies • Reputational damage 	<ul style="list-style-type: none"> • Improved reporting structure • Introduced IT software to monitor compliance • Weekly progress reporting on compliance • Benchmarking groups in place • Used self-assessments • Advisory Boards set up • Horizon scanning regarding regulatory compliancy • Essential recruitment being approved in order to provide a robust and compliant service • Transfer has enabled to create robust relationships between Housing and the Homelessness teams • Project Manager in place to oversee services • Procuring for a change management team • Housing Overview and Scrutiny Sub Committee held its first meeting in September and received a six month update on progress against the Housing 	<ul style="list-style-type: none"> • Meeting arranged with IG regarding appropriate governance structure / escalation • IT software embedded across all areas • Implement recommendations from the mock inspection • Rebranding to be undertaken e.g. uniforms, vehicles etc. • Mock Inspection commenced, and findings will be available in late December

	Improvement Plan and were satisfied with the action taken	
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Risk Ref.	Risk Title Risk Description	Inherent Score			Previous Score			Current Score			Target Score		
		Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)	Likelihood	Impact	Total Score (LxI)
CR35	Insurance Cover Inadequate insurance arrangements can lead to significant operational, financial, and reputational consequences. Local authorities are responsible for managing public services, infrastructure, and welfare, and failing to have proper insurance coverage can result in a number of risks.												
		5	5	25	-	-	-	3	5	15	2	5	10

Risk Owner	N. Kissock
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Spelzini	On target	New	December 2024

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> Following an insurance tender exercise in 2023, it was found that there was a substantial number of properties held which had an inadequate valuation, resulting in the tender process being withdrawn and delayed until 2024. Additionally, other detailed information required regarding properties was unavailable. 	<ul style="list-style-type: none"> 2023 Tender process delayed in order to seek correct property valuations and other information needed to properly insure - regular group meets fortnightly to provide update on property data Insurance arrangements still in place for 2024/25 with the exception of some units on the Bradley Fold Estate. 	<ul style="list-style-type: none"> Working group set up with Insurance, Brokers and other Officers, to ensure arrangements/valuations and other property information is in place before tender begins again Work towards completion of the 25/26 tender is currently taking place.

- Insurance cover may be inadequate, (we could be over / under insuring) or could even be non-existent based on the current valuations and information available to Insurers.

- Property Data is not automatically shared when changes to property information occurs which could impact on the insurance cover held. This may have severe impacts to the financial strain, operational obligations, reputation, and compliance with legal obligations.

- Insurance cover on the whole of the Bradley Fold Estate was recently withdrawn due to inadequate inspection regime being in place, and the failure to maintain properties to a good standard. Some cover has recently been re-instated, however currently, those business units which are let to private tenants (excluding Bradley Court), remain uninsured.

- Current / new insurance suppliers may not participate in the 2024 tender process, resulting in no insurance cover being in place

- Staff not experienced in leading a full tender exercise / drawing up specifications for insurance requirements.

- Insurance Brokers support activity of the Insurance section and assist with the establishment of tender documents.

- Assistance is being sought from another AGMA Council to help with the exercise.

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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	Assistant Director of Digital, Data and Technology
Risk Reference	CR3
Risk Description	Security and Resilience
Recommendation	For analysis and discussion

Context

In an era where digital transformation is rapidly evolving, the importance of cyber security in local government in the UK cannot be overstated. Local councils and public sector bodies are increasingly reliant on digital infrastructure to provide essential services to citizens. As these services become digitised, we also open further doors to cyber threats. We must ensure that cyber security measures that are protecting the integrity of these services are current and adequate

Recent years have seen a significant increase in cyber-attacks on local government in the UK. For example, the ransomware attack on Redcar and Cleveland Borough Council in 2020 led to substantial disruption of services and considerable financial loss. There was also the attack on St Helens that led to several issues for the council moving forward.

Local governments in the UK are subject to various legal and regulatory requirements concerning cyber security and data protection. The General Data Protection Regulation (GDPR) mandates stringent measures for the protection of personal data. Failure to comply with these regulations can result in substantial fines and legal repercussions.

In addition to GDPR, local governments must adhere to the National Cyber Security Centre's (NCSC) guidelines and frameworks, such as the Cyber Essentials scheme. These frameworks provide a set of best practices for managing cyber security risks and ensuring compliance with legal obligations.

Cyber security is not solely the responsibility of IT departments; it requires a holistic approach involving all levels of an organisation. Bury must foster a culture of cyber resilience, where every employee understands the importance of cyber security and their role in protecting the organisation's assets.

Key Potential Impacts

In the event of a successful Cyber Attack there are several devastating impacts both in the short and long term and we can learn the depth of these from organisations that have experienced similar events.

Listed below are the impacts that we could experience in the event of a successful cyber-attack – though this is not an extensive list as there are impacts we can't foresee.

Short Term Impacts

Reputation

In the event of a cyber-attack often the public lose faith in the organisations ability to provide digital services. This has several issues attached to it but as the Council's strategy is to promote a digital first approach that will not only make life easier for residents but also to help make efficiencies desperately needed to meet demand.

If the public lose faith in the ability to use these systems, then this could have a devastating impact on our abilities to deliver these services through a digital medium

Operational

In the event of a successful attack, it will be incredibly difficult to operate safely during and in the immediate aftermath. We would likely be forced to take all services offline while we remedy the issues, and this would mean access to systems like Unit 4 our financial system or iTrent our staff management system would not be available. This could mean depending on the time of the month we might not be able to process staff payment.

Regulatory

The Information Commissioner's Office (ICO) has the authority to impose significant fines on public organisations that fail to protect personal data adequately. Under the General Data Protection Regulation (GDPR), fines can reach up to €20 million or 4% of the organisation's annual global turnover, whichever is higher. For public organisations, this can translate into substantial financial penalties that can impact their operational budget.

The ICO may issue enforcement notices requiring the organisation to take specific actions to comply with data protection laws. These notices may mandate the implementation of improved security measures, staff training, or changes to data handling procedures. Non-compliance with enforcement notices can lead to further legal action and increased penalties.

In extreme cases, where there is evidence of deliberate or reckless behaviour leading to a data breach, criminal prosecution may be pursued against individuals within the organisation. This can result in personal fines, imprisonment, and a criminal record for those found guilty of serious data protection violations.

Public organisations must therefore take proactive steps to safeguard against cyber breaches and ensure compliance with data protection regulations to avoid these severe regulatory punishments.

Financial

Obviously unpinning all of the above is the financial impact that is considerable especially in the event of ransomware attacks

Outside of the actual impact of the event there are secondary impacts that surround our equipment which may need to be replaced and the extra services that may be needed to help re-establish the services

Below are some examples of attacks to UK based organisations and the impact

Case Studies of Financial Impact

1. NHS WannaCry Attack (2017)

One of the most notable cyber attacks in recent history is the WannaCry ransomware attack that targeted the National Health Service (NHS) in May 2017. The attack caused widespread disruption across the NHS, affecting more than a third of NHS trusts and around 8% of GP practices.

Financial Impact:

- The direct costs of the attack were estimated to be around £92 million. This includes the costs associated with IT support, system recovery, and additional staffing to manage the crisis.
- The indirect costs, such as lost productivity and cancelled appointments, were significant. It is estimated that up to 19,000 appointments were cancelled, leading to substantial revenue loss and affecting patient care.

2. TalkTalk Data Breach (2015)

In October 2015, telecommunications company TalkTalk suffered a major data breach that exposed the personal information of approximately 157,000 customers. The attack resulted in significant financial losses and reputational damage.

Financial Impact:

- TalkTalk reported a one-off cost of £42 million directly associated with the breach. This included costs for incident response, customer support, and remediation efforts.
- The company also experienced a loss of £15 million in revenue due to the breach, as the incident led to a loss of customers and a subsequent drop in stock prices.
- In addition to these immediate financial impacts, TalkTalk was fined £400,000 by the Information Commissioner's Office (ICO) for failing to implement adequate security measures to protect customer data.

3. British Airways Data Breach (2018)

British Airways faced a significant data breach in 2018, where approximately 500,000 customers' personal and financial information was compromised due to a sophisticated cyber attack.

Financial Impact:

- British Airways faced an initial penalty of £183 million from the ICO under the GDPR regulations. This fine was later reduced to £20 million, but it still represents one of the largest fines ever imposed by the ICO.

- The airline also incurred substantial costs related to customer compensation, legal fees, and remediation efforts. Industry estimates suggest that the total financial impact of the breach could exceed £100 million.

4. Travelex Ransomware Attack (2019-2020)

Travelex, a foreign exchange company, was hit by a ransomware attack in December 2019 that forced the company to shut down its online services for several weeks.

Financial Impact:

- The attack reportedly cost Travelex around £25 million in direct losses, including costs for IT recovery, lost revenue, and other operational disruptions.
- The incident also had long-term financial repercussions, contributing to the company's financial difficulties and eventual administration in August 2020.

Long term Impacts

There are in addition to the short-term impacts some more longer-term impacts

- Unwillingness for other organisations to share data with us in future working or needing to complete extra tasks before they will work with us reducing opportunities for Bury
- Insurance premiums could be negatively effected
- Lasting public reputational Damage
- Increased scrutiny for years by national bodies

Current Controls

At Bury we have several layers of protection already in place and we are looking to grow our cyber resilience with a constant improvement of our policies and procedures as well as our toolset.

Here is an overview of our controls that are in place currently;

DDaT Revolution

Last year the council made the decision to move away from their traditional IT structure to a more modern DDaT offering. As part of this structure change a dedicated position was formulated to recognise the importance of Cyber Security, therefore we now have a Cyber Security and Compliance Officer whose role is dedicated to working on improving our security.

SOC (Security Operations Centre)

We have a currently a Security Operations Centre that is run by ANS (Though this is set to change see Planned Actions for detail). This is a 24/7/365 operation that monitors threats to our environment and will act on our behalf for certain actions to ensure that we have around the clock protection

Firewalls

Firewalls operate both internally and externally for the organisation that they allow traffic to and from the outside world. We operate “geo-locking” in our firewalls which ensures that traffic coming from other countries is not allowed to connect to our network.

JISC DDOS Protection

This is the protection from denial-of-service attacks where cyber criminals use tactics that bombard the network with traffic to effectively cause the systems to collapse. This is often used as a diversionary tactic rather than the main point of the attack.

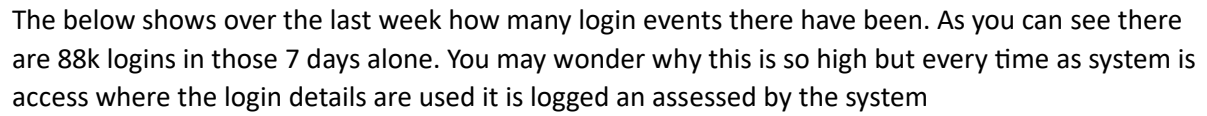
Microsoft Security

We employ a full range of security features from Microsoft including their defender solution. We work closely with our partners on this and Microsoft to ensure that we are consistently keeping ourselves in line with best practices

Other examples

There are other examples of practical ways in which we are working to protect Bury Council:

- Backups – we back up data to the Microsoft cloud
- External flagging – after a spate of phishing attacks we implemented an “external” flag on emails to highlight the email has come from an outside source
- Policies – we have committed to implementing a full ISO27001 compliant policy set work has started on this and will be complete end of Oct with a audit from Salford commencing in Nov
- PSN accreditation – after our initial assessment we will be submitting our remediation at the end of the coming week (w/c 30th Sep)
- Cyber Essentials plus accreditation – the team are working towards attaining this in 2025 with gap analysis being commissioned to help steer us
- Change Control – we’ve implemented change control to ensure we are tracking any changes to systems made by the team

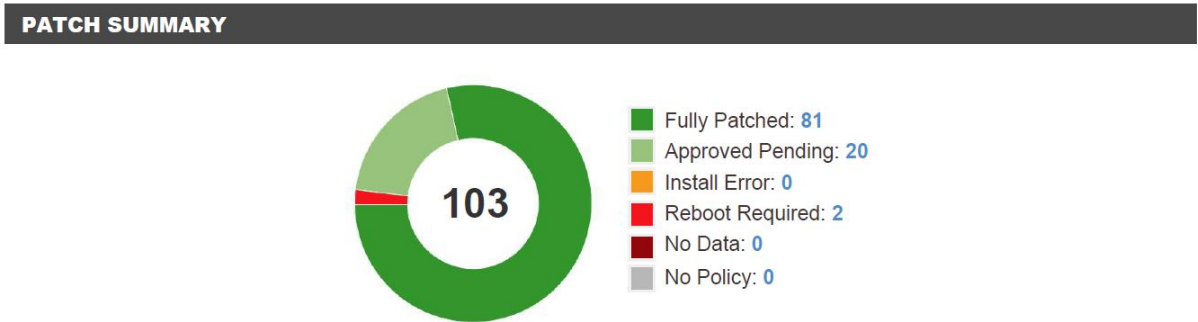


This is the spread of logins we may typically see by application



We also limit the number of admin accounts we have and make sure that we are reviewing them regularly

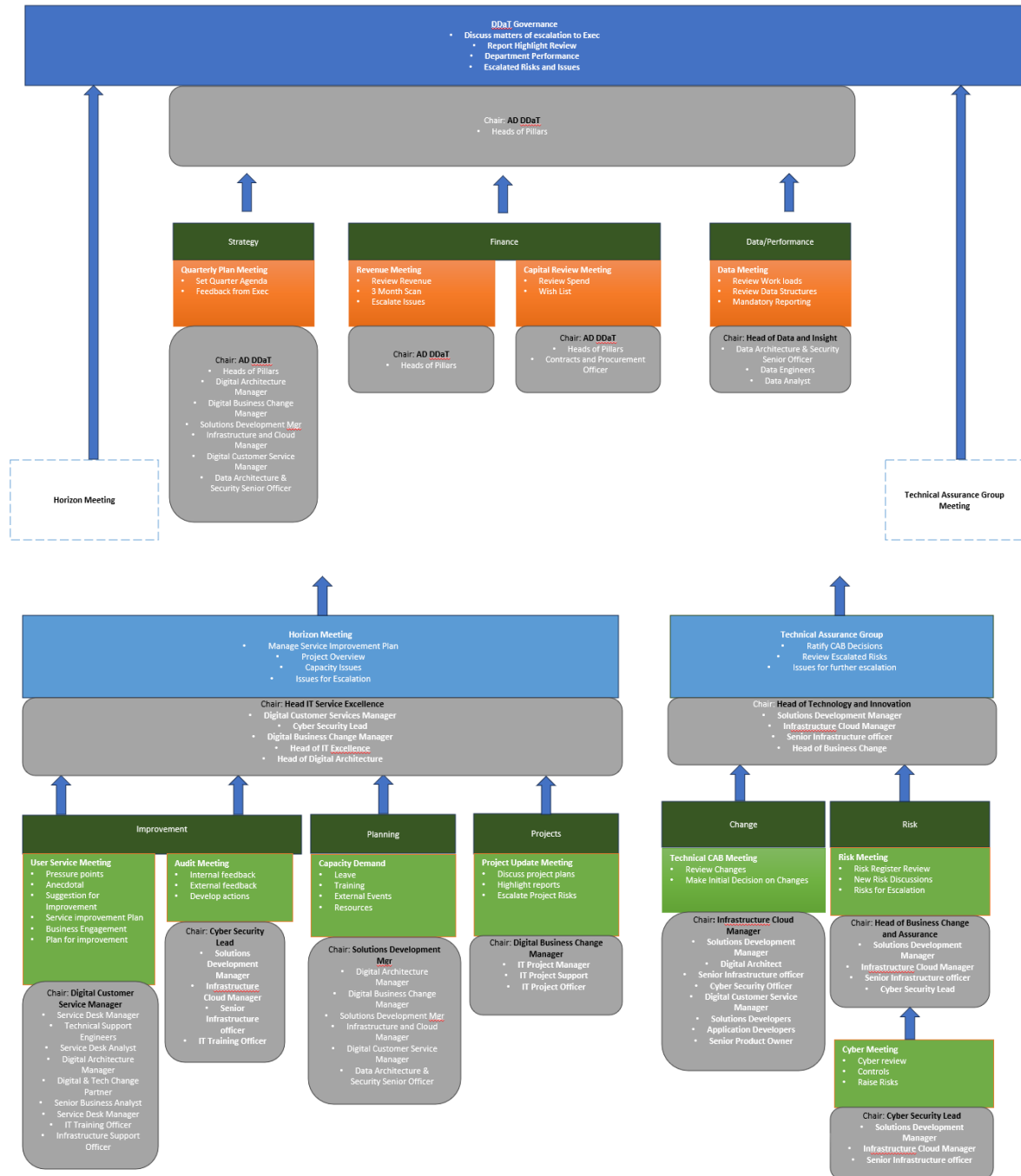
In addition we regular patch our systems which means that we update them to the latest versions they can be this ensures that any security flaws that come to light are quickly shut down



Some patches require a little extra approval as from time to time these can cause issues to the system, so they need to be carefully implemented

Two Factor Authentication

We have enabled two factor authentication on all the systems we can providing and extra layer of protection from attacks on credentials



Planned Actions

On top of the actions that we already have in place we will be working to expand our skills and toolsets to try and stay ahead of the curve. Below is a list of actions we are currently working on;

Zabbix

Bolstering our current toolset we are implementing a tool called Zabbix that is a open source (free) tool which can improve the monitoring of our network and we will have some more interactive dashboards to make it easy to see issues;



SOC Change

As mentioned we are moving our SOC away from current supplier ANS this is to work with our neighbours Salford Council who have a SOC that they operate. Not only will this provide a significant saving for the council but it fosters a mutually beneficial relationship in which Salford Council who are digital one of the leading organisations will help us to upscale our digital maturity and there can be quick sharing of information and skills.



Desktop Exercises

In addition to our joint SOC we are also going to work with Salford to complete cyber attack simulations referred to as Desktop Exercises. This will involve the team working through a cyber attack simulation to understand where our current knowledge, processes and practices may come up short in a real event.

Immutable Backups

We are currently seeking funds to onboard the council for what are referred to as immutable backups. Currently we back up the data in the cloud but in theory there is a link between our environments we use and the backups. What this means is that potentially a ransomware attack could encrypt our backups in addition the live environment. Immutable back ups sever the link between your environments and the backup so in the event of a ransomware attack our data is safe and cannot be reached by the attack.

Training and Processes

We will be looking to upskill the team constantly to ensure that we have staff trained to deal with situations such as a cyber-attack. We will continue to tighten our processes too in order to keep the environment safe



Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	29 th October 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 January 2024 to 30th September 2024

Key considerations

Background

This report is to update Audit Committee on the Council's Information Governance activity up to the end of September 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.

- **Use of additional staffing capacity to support the review of the Information Governance Framework and re-review the Information Commissioner Recommendations.**

The ICO conducted a data protection audit of Bury Council in June 2021 and provided a series of recommendations. Work has been ongoing throughout the last three years to strengthen the Council's approach to information governance and meet the standards expected by the ICO. This has included the creation of the Policy and Compliance Team to manage the day to day work.

The recommendations from the ICO have been reviewed and further work has been completed including:

- Reviewed and updated the Information Governance Framework and all associated policies, procedure and guidance (Appendix 1)
- Creation of a centralised policy log
- Creation of a centralised privacy notice log
- Schedules and procedures designed to review policies and privacy notices on a regular basis
- Updating the council's ROPA
- Review of the information on the council's website
- Created a communication plan to ensure all key stakeholders including staff, senior officers and members are regularly updated on information governance and their responsibilities on a regular basis

A full update on the ICO recommendations and actions taken by the council will be presented to the Audit Committee at its meeting in February 2025.

- **Policy and Compliance Team**

The Policy and Compliance Team is now fully staffed and operational. The Team comprises of a Policy and Compliance Manager, 5 policy and compliance officers and 2 apprentices.

As well as dealing with complaints across all Directorates, the staff also responsible for overseeing the processing of logging and responding to all FOI, EIR and SARs, including those from staff recently transferred from Six Town Housing. From the 1st November the team will also assume responsibility for MPs casework enquiries.

- **Subject Access Requests (SAR) and SAR reviews**

From January 2024 to September 2024 the team received 213 SARs (across the Council), 21 from Housing Services.

Over the last few months, there has been an increase in the number of overdue Subject Access Requests from Children's Services. The team have been diverted to undertake more pressing work, supporting Children's strategy meetings. In an attempt to address the numbers outstanding (30 at one stage) the team, have worked additional hours and the number of outstanding SARs has reduced significantly, currently standing at 9. However, the DPO remains concerned that the competing priorities may affect the Council's performance in this area, this will be kept under review and action taken if necessary.

- **Freedom of Information (FOI) Requests/ Environmental Information Reviews and DPO Reviews**

From January 2024 to September 2024, the Council received 923 FOIs (across the Council), 28 from Housing Services. In addition, 9 EIRs.

During the reporting period the Data Protection Officer has overseen 8 FOIs reviews.

- **Data Breaches**

	January	February	March	April	May	June	July	August	September
BGI	0	0	0	0	0	0	0	0	0
Corp. Core	8	5	3	8	4	5	3	8	4
CYP	2	4	4	5	3	6	6	2	2
Health & Adult Care	3	3	1	2	3	0	1	0	2
Operations	0	2	0	0	1	0	3	1	0
Housing Services	3	2	2	2	2	2	0	0	0
Total	16	16	10	17	13	13	13	11	8

A large number of the data breaches are related to emails, where either the wrong email address has been used or the BCC function hasn't been used.

One breach was in relation to Unit 4 (Council's internal finance system) where personal data could be seen by all users across the Council, this highlighted a similar issue in relation to ITrent (Council's internal HR system). The DPO sought advice from the ICO in relation to these breaches, and received re-assurance, as it was only internal staff that could access this information, whom will have received GDPR training and understand the importance of confidentiality, the risk was minimal.

4 data breaches occurred where information was left on the printer in room 28 in the Town Hall, staff reported issues with the printer this has been reported to the Council's ICT department.

- **Complaints upheld by the ICO**

The Information Commissioners Office has contacted the Council with regards to two complaints. Both complaints were due to delays in complainants receiving their Subject Access Requests from Children's Services. The Data Protection Officer has spoken to Officers within Children's Services and highlighted concerns raised by the ICO.

The Data Protection Officer has a good working relationship with the regulator and has contacted them on several occasions for guidance and advice in relation to complex SARs and advice on sharing CCTV information.

- **Training**

Current training non-compliance figures are set out below:

BGI (111 staff in department)	Corporate Core (Including Finance) (525 staff in department)	Children's Services (512 staff in department)	Health & Adult Care (431 staff in department)	Operations (866 staff in department)	Housing (230 staff in Department)
4 officer non-compliant (3%)	37 officers non-compliant (7%)	94 officers non-compliant (16%)	39 officers non-compliant (%10)	172 officers non-compliant (12%)	17 officers non-compliant (7.9%)

A spreadsheet of non-compliant officers is regularly considered by IG Officers, the Executive, Senior Leaders, 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.

The current level of Elected member compliance with training is 29 Councillors have completed the mandatory training (57%). The DPO and the SIRO have however arranged an in-person training scheduled for 28 October.

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
---------------------------	-------------------

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:

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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
------	---------

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

Information Governance Framework

Author: Rachel Everitt

Date: September 2024

Version: v2.0

Title	Information Governance Framework
Author	Rachel Everitt
Owner	Data Protection Officer
Created	4 June 2021
Approved by	Audit Committee
Date of Approval	
Review Date	October 2026

Document Version Control

Document Version Control	
Issue Number	Date
1.0	04 June 2021, Audit Committee
2.0	October 2024

This is a live document effective from the issue date. It supersedes any previous versions of this document, which are now withdrawn.

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1. Introduction

Information is a key corporate asset that requires the same discipline to its management as is applied to other important corporate assets such as finance, people and facilities, to enable better decision making and delivering effective services to our communities, residents, service users and staff.

Council access, store and create a wide range of information and data in many different formats through its day-to-day operations.

It is therefore imperative to have an effective framework for collecting, accessing, storing, sharing and deleting information across all services, that is sufficiently robust, consistently applied and statutorily compliant is in place.

This Information Governance (IG) Framework outlines our approach to the effective management of information and data through the identification of key roles and responsibilities and development of policies and procedures, along with best practice and standards for managing the information assets.

This IG Framework, which has been developed to take account of the standards set by the Information Commissioners Office and other relevant legislation and guidance, is an essential element of the wider corporate governance agenda and interlinks with other governance arrangements such as audit, risk, business continuity and information technology / digital management.

Scope

This framework applies to all Council employees and all organisations acting on behalf of the Council.

Through the implementation of the Information Governance Framework the Council aims to:

- strategically and actively manage information as a critical business asset;
- understand the information available, needed and retained, including

- sensitive, restricted, personal or special class information;
- ensure that all information is complete, accurate, accessible and useable by those with a legitimate need and legal basis;
- establish, implement and maintain local policies, procedures and guidelines that comply with legislative and regulatory requirements to enable the effective management of data processed;
- effectively manage the storage and security of information;
- ensure information is publicly accessible and provide clear guidance about how information is recorded, handled, stored, shared and managed to promote transparency;
- provide clear advice, guidance and training to all staff, irrespective of contractual status, to ensure that they understand and apply the principles of robust information governance to their working practice;
- develop and sustain an Information Governance culture through increasing awareness and promoting good information governance practice thus minimising the risk of breaches;
- assess corporate performance using the Data Security and Protection Toolkit and Internal Audits, developing and implementing action plans to ensure continued improvement as required.

Legislation

This framework is based on the following legislation:

- Data Protection Act 2018
- Health and Social Care Act 2012
- Freedom of Information Act 2000
- General Data Protection Regulation 2018
- A guide for confidentiality in Health and Social Care
- Common Law Duty of Confidentiality
- Caldicott Guidance
- Access to Health Records Act 1990
- Public Records Act 1958
- Environmental Information Regulations 2004
- Regulation of Investigatory Powers Act 2000
- Re-use of Public Sector Information Regulations 2005

- Local Government Act 2000
- Code of Recommended Practice for Local Authorities on Data Transparency (2011)
- Computer Misuse Act 1990
- Human Rights Act 1998
- Information Security Standard ISO 27002:2005
- Records Management Code of Practice for Health and Social Care 2016
- Mental Capacity Act 2005
- ICO guidance and good practice
- Notification of data Security and Protection Incidents (May 2018)
- Openness of Local Government Bodies Regulations 2014

This is not an exhaustive list and will be reviewed on a regular basis.

2. Roles and Responsibilities

Information Governance is the responsibility of all employees and contractors working on behalf of the Council and wilful or negligent disregard for information governance policies and procedures will be investigated and may be treated as a disciplinary matter which could lead to dismissal or the termination of work agreement or service contracts.

The following specific roles and responsibilities are applicable in respect to this Framework:

Chief Executive

The Chief Executive for Bury Council has overall responsibility for Information Governance which includes the effective management through appropriate mechanisms which support service delivery and continuity.

Senior Information Risk Officer (SIRO)

The SIRO (Director of Law and Governance) has responsibility for information as a strategic asset of the organisation and ensuring that the value of this asset to the organisation is understood and recognised and that measures are in place to protect against risk.

The SIRO has a key role in ensuring that the organisation:

- identifies and manages its information risks;
- implements robust information asset management arrangements;
- reviews and agree actions in respect of identified information risks; and
- ensures sufficient resources are in place to manage the information governance agenda.

Data Protection Officer (DPO)

The GDPR introduces a legal duty for all public authorities and organisations that carry out certain types of processing activities to appoint a Data Protection Officer (DPO).

DPOs assist to monitor internal compliance, inform and advise on data protection obligations, provide advice regarding Data Protection Impact Assessments, (DPIAs) and act as a contact point for data subjects and the supervisory authority (ICO).

The DPO must be independent, an expert in data protection, adequately resourced, and report to the highest management level.

Caldicott Guardian

The Caldicott Guardian(s) are responsible for protecting the confidentiality of people's health and care information and for making sure it is used properly. They will act as an advocate for information sharing at a strategic level and in internal discussions. Key tasks will include:

- Ensuring that the organisation and its partner organisations satisfy the highest practical standards for handling patient and service user information;
- Acting as the 'conscience' of the organisation in relation to information sharing and supporting work to enable information sharing where it is appropriate to do so; and
- Advising on options for lawful and ethical processing of information.

There will be an identified Caldicott Guardian for Adult, Children and the health and care commissioning.

Policy and Compliance Team

Working under the direction of the DPO, the Policy and Compliance Team are responsible for ensuring the day-to-day delivery of the Information Governance agenda, including oversight and delivery for all aspects of data security and data protection.

The Policy and Compliance will ensure that in addition to internal relationships with identified IG post holders, they will also foster good relationships across Greater Manchester in respect and specifically with GMCA Senior IG Lead and ensure any regional guidance is reflected into local practice as necessary.

Heads of Service (Information Asset Owners)

The Information Asset Owners (IAO) are senior members of staff who understand the overall business goals of the organisation and how the information assets they own contribute to and affect these goals. An Information Asset is any form of information that has a value to the organisation (for example personal development plans, or complaint records) and is recorded on a departmental Information Asset Register (IAR).

All Managers (Information Asset Managers)

The Information Asset Managers (IAM) have day to day management responsibility of the information assets used in their business area. They usually use them more frequently than an IAO and can identify the risks associated with the assets they use and how to ensure continued compliance with legislation.

All staff (Information Asset Administrators)

All employees and individuals working on behalf of the Council are Information Asset Administrators (IAA) and have a responsibility to be the 'eyes and ears' that help keep the organisation safe and compliant, report when things may have gone wrong, keep asset registers up-to-date and highlight information risk,

issues and concerns as they emerge. The IAAs are collectively responsible to achieving Information Governance success.

3. Information Governance Framework

The Information Governance Framework sets out the way Bury Council handles information, in particular, the personal and sensitive data of our customers and employees.

The framework includes the following policies, procedures and guidance:

1. Appropriate Policy – Processing Special Categories of Data
2. Data Protection Impact Assessment Guidance
3. Data Protection Policy
4. Data Quality Policy
5. Data Sharing Guidance
6. Data Subject Rights Policy
7. Disposal of confidential waste guidance
8. Freedom of Information and Environment Information Regulations Policy
9. Freedom of Information Publication Scheme Policy
10. Information Governance and Data Protection Complaints Policy and Procedure
11. Information Governance Incident (Data Breach) Procedure
12. Information Records Management guidance
13. Information Retention Policy
14. Information Security Policy
15. Information Technology Security Policy
16. Privacy Notices (available [here](#))
17. Pseudonymisation and Anonymisation Policy
18. Redaction guidance
19. Subject Access Request Policy

4. Governance and Reporting Arrangements

Audit Committee

The Audit Committee is responsible for proving assurance on the Council's audit, governance (including risk management and information governance) and financial processes in accordance with the functions scheme.

Corporate Governance Group (CGG)

This group brings together strategic leads who support the Information Governance agenda, including the SIRO, Data Protection Officer, and representatives from each department, and has a remit to:

- Approve and ensure a comprehensive information governance framework, policies, standards, procedures and systems are in place and operating effectively;
- Oversight and approval of all annual Information Governance / Risk Assessment required, including action plans and the annual submission of compliance with the requirements in the Data Security and Protection Toolkit;
- oversee the development of information sharing agreements;
- promote the Information Sharing Gateway for recording and monitoring information sharing across partnerships;
- act as an advisory group on implications /developments of information governance when setting up systems and projects;
- Oversight and coordination of Information Governance activities (data protection, information requests, information security, quality, and records management);
- Monitor information handling and breaches, implement assurance controls (including Data Protection compliance audits as required), take corrective actions and share the learning from these;
- Ensure training and action plans for information governance are progressed and evaluate the impact and effectiveness of governance training; and
- Oversee the communication plan that supports the information governance agenda

Strategic Leadership Group (SLG) and Senior Managers Forum (SMF)

SLG and SMF will bring together the Information Asset Managers to ensure all operational aspects of information governance are progressed and compliance with required internal and external assessments (e.g. internal audits, DPST) including:

- Identify gaps in processes/ procedures that may have implications for Information Governance;
- Establishment of Information Asset Registers and Data Flow mapping across all teams;
- Keep under review Information Asset Registers by department;
- Keep under review Data Flow Mapping registers by department;
- Keep under review Record of Processing Activities (ROPA);
- Keep under review and co-ordinate DPIA and DSA registers;
- Oversee delivery of actions arising from data breaches;
- Provide updated on departmental performance in respect to SARs and FOIs; and
- Contribute to and prepare compliance reports with annual assessments and audits.

5. Training

This framework is communicated to all staff through regular corporate communications including team briefings, staff newsletters and e-mail communications. All staff are expected to understand the framework and how it applies to their role.

As a minimum all staff are required to complete the mandatory IG training module on an annual basis. Failure to complete the module may result in access to IT services being removed.

All new starters must complete the IG training module within one week of their initial day working for the Council.

The SIRO, DPO, Caldicott Guardian(s) and Policy Compliance Team will receive additional in-depth training consummate to their role. Other staff may be required to attend additional training on specific areas of Information Governance dependent on their role.

6. Compliance and Monitoring

The Information Governance Framework will be monitored and reviewed annually in line with legislation and codes of practice

Bury Council will continue to review the effectiveness of this framework to ensure that it is achieving its intended purpose.

Any breaches of the principles in this policy must be reported to the information governance team immediately; ig@bury.gov.uk.

Where staff fail to follow and comply with this policy it may result in disciplinary action via the HR channels.



Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Date: 29 October 2024
Subject:	Internal Audit Progress Report	
Report of:	Section 151 Officer	

Summary

1. This report outlines the work undertaken by Internal Audit from 1st June to 30th September 2024 which includes the progress to date to complete the annual audit plan 2023/24 and to deliver the work from the 2024/25 audit plan. 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 2023/24 plan has now been completed and work on 2024/25 plan is progressing.
- Work on 2023/24 plan is concluding with three reviews ongoing and two reviews at draft report stage.
- Work on 2024/25 plan has commenced, with nine reviews ongoing and two have been allocated to auditors.
- Seven audit reports have been issued during the period.
- Nine first follow up exercises and six second follow up exercises have been completed between the period 1st June and 30th September 2024.
- Four management requests for ad-hoc work are ongoing or have been allocated to auditors.

Recommendation(s)

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

Report Author and Contact Details:

Name: Janet Spelzini
 Position: Head of Fraud, Audit Insurance and Risk
 Department: Corporate Core - Finance
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Background

- 1.1 This report outlines the work undertaken by Internal Audit from 1st June to 30th September 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 2024/25 provides for 754 days to be delivered across all Council departments and Persona. The Audit plan covers a range of themes and was approved by Audit Committee at the meeting on 6th March 2024.
- 1.5 Work has been continuing, completing outstanding reviews from 2023/24 and starting Quarters 1 & 2 Audits from 2024/25 plan. Regular progress reports are produced, informing Members of audit activities, and this is the second report of the 2024/25 financial year covering the period from 1st June to 30th September 2024 which includes 17 completed weeks.

2.0 ISSUES

2.1 Annual Audit Plan

- 2.1.1 The annual plan for 2024/25 was presented and approved at Audit Committee in March 2024 and provided for 754 audit days to be delivered throughout the year.
- 2.1.2 The 2024/25 audit plan is shown at Appendix A and has been updated to show the position at the 30th September 2024. When the 2024/25 plan was approved it provided for 9 audits to be carried forward from the 2023/24 plan. Actual non-finalised audits as at 31st March 2024 carried forward were 21.

As at the 30th September 2024, 16 of the 21 audits from the 2023/24 audit plan have been finalised, 3 were ongoing and 2 were in draft with client. 167 days have been spent so far on all carried forwards. This means that we have overspent by 120 days against the planned allocation of 47 days. Reasons for the overspend are the number of audits carried forward that were not anticipated and that 9 of these audits so far have resulted in a limited assurance opinion. Amendments are now having to be made to the 2024/25 audit plan, see paragraph 2.1.4 for details being put forward at this meeting. It is likely that further amendments will be required, and these will be communicated going forward.

- 2.1.3 The Housing department have requested reviews on Data Quality for Gas Servicing and Fire Safety which were not included in the 2024/25 audit plan. Since this initial request, a further request has been received to examine Data Quality for Electrical Safety, Asbestos Safety, Legionella Safety & Lift Safety. The time for these reviews will be initially allocated to the 8 days contingency for transfer of Six Town Housing to the Council and any additional time will be taken from amendments to the plan and contingency for unplanned works.

2.1.4 Amendments are now required to the 2024/25 audit plan as follows:-

- iTrent Expense Module – This has been removed from the 2024/25 plan due to there being no plans to implement the module during the 2024/25 financial year. This audit has been replaced with a review of the Natural HR System which is a legacy system from Six Town Housing.
- Automated Absence Pay (12 days) – This has now been deferred due to client request and will be carried forward into the 2025/26 audit plan.
- Old Hall Primary School (5 days) had been identified to be audited within the school plan for 2024/25. This school has been removed from the plan as it is due to convert to an Academy on the 1st February 2025.

Amendments identified show a reduction of 17 days, which will be offset against the 120 day overspend indicated at paragraph 2.1.2. Currently there are also some contingency days still available which, if they are not required, may be used to offset part of the 120 days. It is expected however that further audits may have to be deferred to 2025/26. The plan will be reviewed and monitored, and any further changes will be brought to Audit Committee in February 2025.

2.1.5 The 2024/25 audit plan provided for 36 audit days to be allocated to reviews to be undertaken for Persona. The reviews to be undertaken have now been agreed and are:-

- Supported Living - Client Finances
- Governance of Persona Board
- Supported Living - Payment of Supported Hours

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 The Table below summarises the seven audits that have been finalised and issued since Audit Committee last met in July 2024, and the corresponding number of agreed actions and overall level of assurance provided for each of those audits.

Table 1: Final Reports Issued during period 1st June to 30th September 2024.

Audit	Number of agreed actions and priority				Level of Assurance
	Fundamental	Significant	Merits Attention	Total	
Bury Council					
Business Rates Billing, Collection & Reliefs	1	6	1	8	Limited

GM Supporting Families	2	3	0	5	Limited
IT Asset Management	9	1	0	10	Limited
Main Accounting Key Controls 2023/24	1	4	2	7	Limited
Payroll Key Controls 2023/24	2	6	4	12	Limited
Rent Collection from Commercial Tenants	4	4	4	12	Limited
Council Tax Key Controls 2023/24	0	1	3	4	Substantial
Total	19	25	14	58	

Full versions of Limited Assurance reports and summary versions for other reports are also presented in Part B of the Audit Committee meeting. These include the overall opinion, the findings, recommendations, and action plans of these reviews. The 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 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.

- 2.2.4 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 follow up audits.

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.

A second follow up is 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 are provided to Audit Committee.

A recommendation tracker is in place and all fundamental and significant recommendations that are still either outstanding or partially implemented after the second follow up are reported to the 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 are then passed to the Corporate Governance Group to progress.

In addition, the Chair of the Audit Committee has the discretion to request the relevant Director after the second follow up audit has been completed, to attend the Audit Committee meeting.

Nine first follow ups exercises have been completed in the period 1st June to 30th September 2024. (See table below)

Six second follow up exercises have been completed in the period 1st June to 30th September 2024. (See table below)

Table 1: First Follow Ups Undertaken since 1st June to 30th September 2024

Audit	Number of agreed actions and priorities (fundamental and significant only)			
	Fundamental	Significant	Follow up number of recs fully implemented	Follow up number of recs outstanding
Bury Council				
School & College Transport	1	4	4	1
Creditors Invoice Fraud	2	3	3	2
Persona - Creditors	0	2	1	1
Building Stores	4	7	2	9
Six Town Housing				
Disabled Facility Adoptions	2	2	3	1
Procurement of Contractors and Delivery of Capital Programme	0	2	0	2
Whistleblowing Allegations	10	0	2	8
Invoice Processing	0	5	2	3
Right to Buy	3	4	3	4
TOTAL	22	29	20	31

Table 2: Second Follow Ups Undertaken since 1st June to 30th September 2024

Audit	Number of agreed actions and priorities (fundamental and significant only)			
	Fundamental	Significant	Follow up number of recs fully implemented	Follow up number of recs outstanding
Bury Council				
Home Care Packages	0	1	1	0
Payroll Key Controls 2021/22	0	3	0	3
Housing Benefit & Council Tax Support Key Controls 2022/23	0	1	0	1
Fleet Management	2	0	1	1
Cash & Bank Key Controls 2021/22	2	3	0	5
Procurement of CBRE	1	0	0	1
Total	5	8	2	11

Full versions of all follow up reports are also presented in Part B of the Audit Committee meeting. The reports include the progress to date and Internal Audit's assessment on whether the recommendations have been implemented, partially implemented or are still outstanding. The 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).

2.4 Other work

This section details other work completed by the audit team.

2.4.1 Assurance work – Ongoing reviews

There are 3 audits still being progressed from the 2023/24 plan. Audits which are currently taking place are:-

- Department of Work and Pensions – Memorandum of Understanding (Ad-hoc audit not included in 2023/24 plan)
- Climate Change
- Income & Banking Key Controls 2023/24

There are 9 audits in progress from the 2024/25 plan. Audit which are currently taking place are:-

- Lowercroft Primary School
- The Derby High School

- Purchase Card Expenditure
- Emergency Duty Team
- Leisure Centres
- Section 106
- Libraries
- Housing Conditions – Damp, Mould & Condensation
- CCTV – Compliance with the Code of Practice

2.4.2 Assurance work – Draft reports

The following reviews from the 2023/24 plan have been completed and draft reports have been issued to client:-

- Treasury Management Key Controls 2023/24
- Persona – Property & Building Maintenance

2.4.3 Assurance work – Allocated

The following audits have been allocated to an Auditor and preparation work is being undertaken.

- St. Margarets C of E Primary School
- Persona – Supporting Families – Client Finances

2.4.4 Grants

The Bus Operators Grant 2023/24 and the Section 31 Pothole Grant for 2023/24 verification exercises have been completed, signed off and submitted to the relevant organisation.

2.4.5 Management requests for ad-hoc work ongoing and allocated

Four management requests are currently being progressed:

- Housing - Gas Safety – Performance Data Quality (Report being prepared)
- Housing - Fire Safety – Performance Data Quality (Report being prepared)
- Direct Payments – Assessment of the current improvement plan against current legislation and standards. (Testing progressing)
- Housing – Electrical Safety – Performance Data Quality (Allocated)

2.4.6 Supporting Transformation and Change

The Internal Audit Plan 2024/25 includes a provision of 69 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 given in the period 1st June to 30th September 2024:-

- Work is undertaken with Registrars on a quarterly basis to securely destroy any spoilt certificates.
- Insurance renewals – support is continuing to be provided to the Insurance Team in relation to the renewal process.
- Safeguarding Partnership – requested advice in relation to their Quality Assurance process.
- Mayor's Parlour – review / advice given in relation to Insurance requirements.
- Bury Market – advice given in relation to the purchase of a trailer for use on the outdoor market.
- Unit 4 Data Breach – support given to the team.
- Support is being provided into the Reinforced Autoclaved Aerated Concrete (RAAC) working group.
- Creditors Payment to wrong supplier – advice and support given to the team.

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.

2.6 National Fraud Initiative

An update from the Fraud Team will be provided at this meeting.

2.7 School Audits

For 2024/25 the annual plan includes 45 days to undertake individual school reviews. The audit team consulted with colleagues from Children's Services and developed a school audit plan to be delivered. Requests were originally made for 8 school reviews to be undertaken. One school has been removed from this plan as it is converting to an Academy.

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 Director of Finance, where it is thought an audit review would be beneficial to the School and the Council.

A Schools Assurance Board 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.

2.8 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.

- IT Audit Group
- Schools Audit Group.

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
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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.
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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 2024/25
- 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

Annex 1 Internal Audit Plan 2024/25

Updated to show position as at end of September 2024

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. Audit is progressing. Testing is now being undertaken.
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 Audit is progressing. Draft report being prepared.
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 Removed from plan as client has advised that the module will not be implemented during 2024/25. Audit has been replaced with Natural HR system review.
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 Removed from plan as client has stated that they are currently having some staffing challenges across Payroll and HR Operations and will not be able to engage fully and proactively respond to any issues identified. To carry forward and include within the 2025/26 audit plan.
Corporate Finance / HR	Recruitment Process	Failure to undertake robust pre-employment checks (right to work in the UK etc.) which may result in reputational	Review of recruitment process – including assurance over the design and operation of the recruitment process including: 1. completeness and timeliness of pre-employment checks	17	Roll forward from 2023/24 Due to new on-boarding system

		damage or financial penalties.	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.		
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 Audits have been completed on: <ul style="list-style-type: none"> • Bus Operators Grant 2023/24 • Section 31 Pothole Grant 2023/24.
SERVICE AREAS					
Children and Young People	Childrens Care Packages	Failure to comply with Council policy and legislation when procuring goods /	Review of the process for the calculation and award of care packages for children and young people with disabilities and the	17	Roll forward from 2023/24 Corporate Risk Register - Children's Social Care Services

		services / administering contracts with suppliers. Best value may not be achieved, and high-cost care packages may not be challenged.	billing and payment processes around care packages to provide assurance that financial risks are mitigated.		
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 Audit is in progress.
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. Lowercroft Primary School – Draft Report being prepared. The Derby High School – audit progressing. St Margarets C of E Primary School – visit arranged for 10.10.24.

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 Audit in progress.
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
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
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 The Director of Community Commissioning has requested a delay in the commencement of this audit till later in the financial year.
Health & Adult Care	Adults Financial Assessments	Failure to undertake robust and timely assessment which could	Review the processes and procedures to ensure that financial assessments are undertaken accurately and timely	12	Area never been audited Corporate Risk Register - Increasing demand pressures on ASC

		lead to increased costs to the Council.	and that robust audit trails are in place for decisions taken.		
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) Audit in progress.
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
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	Audit in progress.
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 Audit in progress.

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		
Activity	Indicative Days	Comments
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	<p>9 carry forward audits from the 2023/24 plan were originally identified however, 21 draft audits were carried forward into the 2024/25 year.</p> <p>As at the end of September 2024, 16 audits had been finalised.</p> <p>The 5 audits yet to be completed and / finalised are: -</p> <p>Ongoing reviews</p> <p>DWP – MOU (Ad-hoc audit not included in the plan)</p> <p>Climate Change</p> <p>Income and Banking Key Controls 23/24</p> <p>Draft reports issued:</p> <p>Treasury Management key controls</p>

		Persona- Building and Property Maintenance
Audit work for Persona (separate audit plans)	36	<p>Three 12-day audits have been agreed with Persona. These are:</p> <ul style="list-style-type: none"> • Supporting families – client finances – Audit has been allocated. • Governance of Persona Board • Supported Living - Payment of Supported Hours
Post Implementation Reviews and Action Tracking First and second follow ups	105	<p>Introduction during 2023/24 of first and second follow ups on all audits with more in-depth testing on all fundamental and significant recommendations.</p> <p>Increased provision from 2023/24 to allow for more in-depth testing and first and second follows ups.</p>
Contingency for transfer of STH to Council and advice and guidance request	8	<p>Request for 6 audits in relation to:</p> <ul style="list-style-type: none"> • Gas Safety – Performance Data Quality – Draft Report is being prepared. • Fire Safety – Performance Data Quality – Draft Report is being prepared. • Electrical Safety – Performance Data Quality – Audit has been allocated. • Asbestos – Performance Data Quality. • Legionella – Performance Data Quality. • Lift Safety – Performance Data Quality.
Contingency for Investigations and supporting the council's counter fraud strategy, including revision of whistleblowing policy.	60	<p>Up to 30.09.24, 5 days have been used to investigate 6 whistleblowing cases.</p>

Contingency for reactive or unplanned work, management request, consultancy work and advice and guidance request GMCA Collaboration / reactive GM assurance work	69	Up to 30.09.24, 35 days have been used for reactive / unplanned work and provide advice and guidance to departments.
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	Currently planned for an audit of ISO 27001 Gap Analysis – Terms of Reference drafted
Total:	862	
Combined Total:	1271	
Audit days to be delivered	754	(Exclude 169 + 348)

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Explanation of Opinion ratings:

Overall Opinion	Explanation
Full	<p>The framework of governance, risk management and control is adequate and effective.</p> <p>No recommendations have been made or a small number of recommendations rated as merits attention have been identified within the action plan.</p>
Substantial	<p>Some improvements are required to enhance the adequacy and effectiveness of governance, risk management and control.</p> <p>A maximum of 2 significant rated recommendations have been identified within the action plan.</p>
Moderate	<p>There are significant weaknesses in the framework of governance, risk, management and control such that it could be or could become inadequate and ineffective.</p> <p>More than 2 significant rated recommendations have been identified within the action plan.</p>
Limited	<p>There are fundamental weaknesses or 7 or more significant weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.</p> <p>A fundamental recommendation rating or 7 or more significant recommendations have been identified within the action plan.</p>

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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