

**AGENDA FOR  
AUDIT COMMITTEE**



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**To: All Members of Audit Committee**

**Councillors :** R Bernstein, D Berry, I Gartside, D Green, M Hayes, J Hook, G McGill, E Moss (Chair), M Rahimov, M Rubinstein, G Staples-Jones, Thomas and Webster

Mr B Thomas – Independent Member  
Mr D Webster – Independent Member

Dear Member/Colleague

**Audit Committee**

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

<b>Date:</b>	Tuesday, 14 April 2026
<b>Place:</b>	Town Hall
<b>Time:</b>	7.00 pm
<b>Briefing Facilities:</b>	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.
<b>Notes:</b>	

## **AGENDA**

**1 APOLOGIES FOR ABSENCE**

**2 DECLARATIONS OF INTEREST**

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

**3 MINUTES OF THE LAST MEETING** *(Pages 5 - 16)*

The Minutes of the last meeting of the Audit Committee held on 17 February are attached

**4 MATTERS ARISING**

**5 INTERNAL AUDIT PROGRESS REPORT** *(Pages 17 - 42)*

Report from the S.151 Officer attached  
Appendices attached

**6 CORPORATE RISK REGISTER** *(Pages 43 - 118)*

Report from the S.151 Officer attached

**7 EXTERNAL AUDITOR'S REPORT** *(Pages 119 - 152)*

Report from Forvis Mazars attached

**8 INTERNAL AUDIT PLAN 2026/2027** *(Pages 153 - 176)*

Report from the S.151 Officer attached  
Appendices attached

**9 COUNTER FRAUD PLAN 2026/2027** *(Pages 177 - 184)*

Report from the S.151 Officer attached  
Appendix attached

**10 INFORMATION GOVERNANCE UPDATE** *(Pages 185 - 194)*

Report from the Head of Performance, Delivery and Compliance and Data Protection Officer attached

**11 INTERNAL AUDIT CHARTER 2027/2027** *(Pages 195 - 210)*

Report from the S.151 Officer attached

**12 MEMBERS' DISCRETIONARY GRANTS ANNUAL REPORT** *(Pages 211 - 232)*

Report attached  
Appendix attached

**13 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.

**14 INTERNAL AUDIT REPORTS** (*Pages 233 - 242*)

Report from the S.151 Officer attached

**15 SPECIAL INVESTIGATIONS REPORT** (*Pages 243 - 248*)

Report from the S.151 Officer attached

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**Minutes of:**           **AUDIT COMMITTEE**

**Date of Meeting:**    17 February 2026

**Present:**             Councillor E Moss (in the Chair)  
                  Councillors R Bernstein, D Berry, I Gartside, M Hayes, J Hook,  
                  G McGill, E O'Brien, M Rahimov, M Rubinstein and S Thorpe

                  Mr D Webster – Independent Member  
                  Mr B Thomas – Independent Member

**Also in attendance:** Neil Kissock, Director of Finance, S.151 Officer  
                              Lynne Ridsdale, Chief Executive  
                              Karen Murray, Forvis Mazars  
                              Osama Rathore, Forvis Mazars  
                              Judith Smith, Internal Audit  
                              Adrian Blackshaw, Internal Audit

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

**Apologies for Absence:**

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**AU.117     APOLOGIES FOR ABSENCE**

There were no apologies for absence.

**AU.118     DECLARATIONS OF INTEREST**

There were no declarations of interest made at the meeting.

**AU.119     MINUTES OF THE LAST MEETING**

It was agreed:

That the Minutes of the Last Meeting held on 8 December 2025 be approved as a correct record and signed by the Chair.

**AU.120     MATTERS ARISING**

- Councillor Moss referred to Minute AU.111 – Risk Register and the question raised by Councillor Bernstein in relation to Member safety being included on the risk register and asked if this had been actioned.

The S.151 Officer explained that the contents of the Corporate Risk Register was currently being reviewed and updated as part of the normal process and if required would be updated to reflect the concerns raised.

- Councillor Gartside referred to the question that he had raised in relation to a shortage of social workers and the asked where the recruitment process was up to.

The S.151 Officer reported that HR were in the process of recruiting to the positions.

- Councillor Moss referred to the question that Councillor Rubinstein had asked regarding pot holes and highways and where these were in the risk register.

The S.151 Officer confirmed that this sat within the relevant Departmental Risk Register which fed into the Corporate Risk Register.

## **AU.121 COUNCIL IMPROVEMENT PLAN**

The Section 151 Officer presented a report setting out the Progress Update from the Council to the Statutory Recommendation received from the External Auditor under schedule 7 of the Local Audit and Accountability Act 2014.

The Leader, Councillor O'Brien and the Cabinet Member, Finance and Transformation explained that the report provides the fourth update on activity and delivery against this action plan with the previous updates being brought in April, July and October 2025. The report highlights the improvement work that has been carried out by the Assurance Boards. In addition to the work carried out by the Boards there have been Council wide briefings, Senior Management sessions and Strategic Leadership Team engagement with the improvement work and compliance sprints.

There continues to be progress made within expected target dates across some of the plan. The plan in Appendix 1 was split into the following areas:

- a. Financial Resilience (including financial strategy)
- b. Finance Capacity and Transformation (actions in relation to the finance restructure)
- c. Governance and Compliance including Estate Management and Leadership and Governance Arrangements:

A recent summary of some Improvement Work Plan activity (in addition to above) by each Board was set out within the report. It was reported that as the first year of the work of the Boards comes to end the majority of recovery actions are complete and the activity set out in the report in the following has become business as usual activity

- Commercial
- Finance
- Governance and Assurance
- Performance, Delivery and Transformation
- Property and Estates
- Regeneration

The progress made in the Improvement Action Plan was set out at appendix 1 of the report and it was explained that there continues to be progress made within the expected target date.

Priorities for the year ahead and governance going forward were set out. A draft plan on a page has been developed alongside the draft Corporate Plan on

page (which is currently subject to final approval and sign off). It is proposed to align the reporting process of the Improvement Plan alongside the current established process of the Corporate Plan, where in-quarter issues would be monitored through the Performance, Delivery and Transformation Board and Governance and Assurance Board where required additionally. A full quarterly update on delivery and performance of both the Improvement Plan and Corporate Plan would be published at Cabinet using the current governance and reporting methods for the Corporate Plan. In development of the Improvement Plan for 2026/27, the draft delivery priorities have been proposed across 5 boards:

Finance Board:

Property and Estates Board:

Performance, Delivery and Transformation Board:

Governance and Assurance Board:

Commercial Board:

It is proposed that Regeneration Board will be monitored through the usual Corporate Planning process as through the year this has been seen as a duplication of assurance. The activities for that Board will be the key regeneration projects set out in the Corporate Plan

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

- Councillor Bernstein referred to the time being given to the work from the Leader, Cabinet Members, Chief Executive and Chief Officers and asked whether the time given would now be reducing or would they still be as heavily involved in the work?

It was explained that the Leader, Chief Executive and Councillor Thorpe were committed to making sure that the work continued at the appropriate level. The work would continue and the six Governing Boards and Members Assurance Board will continue to meet to give a holistic view. It was stated that the commitment of time had shifted rather than decreased.

Impact had been made in 4 key areas which allowed focus to move to other areas such as Children's Services, Estates and Digital Transformation.

- Councillor Gartside referred to the business continuity plans and asked what the outstanding 4% was and asked if more information can be provided about the activity of the assurance boards and their achievements.

It was explained that the proposal would be that the Cabinet will receive improvement plan updates going forward.

With regard to the 4% it was explained that the information would be available for inclusion within the coming weeks.

- Mr Webster asked that as the improvement plan had been required following the Forvis Mazars report, should there be an updated plan based on the report that was being considered at this Meeting.

It was explained that the report being considered as part of the Statement of Accounts was a retrospective look and it would be expected that issues picked up would be discussed at the Members Assurance Group.

- Councillor Berry referred to the two new systems that were referenced in relation to the Finance Assurance Board and asked whether the systems had been tailor made and if there was confidence in the training provided to ensure that staff were competent.

The Director of Finance explained that the systems were not bespoke to Bury and that the expected implementation would be 8 weeks and all users would be trained.

- Councillor Berry asked whether the savings made would be seen.

It was explained that savings would be in relation to procurement and value for money and were also about outcomes for residents and getting better value for money for them.

A discussion was had in relation to the recommendation that a full quarterly update on delivery and performance of both the Improvement Plan and Corporate Plan would be published at Cabinet using the current governance and reporting methods for the Corporate Plan and therefore no further reports to the Audit Committee.

It was suggested that the proposed way forward would remove duplication and would give the Audit Committee the opportunity to resume deep dives of risks into other areas.

**It was agreed:**

1. That the Audit Committee Note the progress detailed in the action plan update.
2. That the proposal for future governance and monitoring of the improvement plan as outlined in the report be endorsed

**AU.122 STATEMENT OF ACCOUNTS 2024/25**

It was reported that in accordance with the Accounts and Audit Regulations 2015 (as amended) the 2024/25 Draft Unaudited Statement of Accounts were signed by the Director of Finance (S151 Officer) on 14 October 2025 and published on the Councils website as well as the Annual Governance Statement for the year on 15 October 2025. The 30-working day period for the Exercise of Public Rights commenced on 16 October 2025 and ended on 26 November 2025.

Forvis Mazars remains the Council's external auditors for the 2024/25 financial year up to 2028/29 based on their appointment by the PSAA.

The Accounts and Audit (Amendment) Regulations 2024 came into force on the 30 September 2024, this legislated the statutory backstop dates, including the

2024/25 Statement of Accounts of 27 February 2026. To comply with the backstop date legislation the Council must publish accountability statements on the website by this backstop date, accountability statements need to include:

- The Statement of Accounts together with the Audit Opinion and any certificate.
- The Annual Governance Statement.
- The Narrative Statement (the Council includes this within the Statement of Accounts)

The Accounts and Audit (Amendment) Regulations 2024 require those charged with governance to approve the final audited accountability statements prior to publication. Therefore, Audit Committee are asked to approve the 2024/25 Statement of Accounts (Appendix 2) and Annual Governance Statement (Appendix 3) and for the Chair of the Audit Committee and the Director of Finance to sign the 2024/25 Statement of Accounts at the meeting and delegate authority to the Leader and Chief Executive to sign-off the 2024/25 Annual Governance Statement.

Karen Murray, Engagement Partner, Forvis Mazars presented the Audit Strategy Completion Report – year ended 31 March 2025

The purpose of the document is to summarise the audit and to explain how the statutory backstop arrangements introduced by the Accounts and Audit (Amendment) Regulations 2024, have affected the completion of the work and the reporting consequences.

It was explained that the external auditors consider two-way communication with the Council to be key to a successful audit and particularly important in the context of the backstop arrangements as it facilitates:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of the external auditors and the council;
- sharing information to assist the external auditors and the council to fulfil their respective responsibilities; and
- providing the council with constructive observations arising from the audit process even though this has been curtailed by the backstopped arrangements.

Karen explained that Forvis Mazars would usually report the outcome of their planning work, including the significant risks identified and their planned procedures, in the Audit Strategy Memorandum. The results of their audit, including significant matters identified would usually be reported to you in the Audit Completion Report.

As a result of the backstop arrangements, it has been determined that the most appropriate way to communicate each of the matters required under auditing standards, is in a single document, the Audit Strategy and Completion Report.

As it is a fundamental requirement that an auditor is, and is seen to be, independent of audited bodies, section 8 of the document summarises their considerations and conclusions on their independence as auditors.

It was stated that Forvis Mazars will continue to work closely with the Audit Committee and management to take the necessary steps to rebuild assurance over future accounting periods. And will report further details to the Committee on the rebuilding process in the coming months. In line with the guidance issued by the National Audit Office, as endorsed by the Financial Reporting Council, the External Auditors hope to return to a standard audit cycle where they are able to obtain sufficient, appropriate evidence in order to issue an unmodified audit opinion in as short a period as practicable.

The significant findings were set out in the report

The Value for Money arrangements were presented to the Committee. It was explained that this was the first audit year undertaking the value for money (VFM) work under the full 2024 Code of Audit Practice (the Code). The responsibility remains to be satisfied that the Council has proper arrangements in place, and to report in the auditor's report where they are not satisfied that arrangements are in place. Where a recommendation has been issued in relation to a significant weakness this indicates that the auditors are not satisfied that arrangements are in place. A commentary on the arrangements is provided in the Auditor's Annual Report.

The Code requires external auditors to structure their commentary to report under three specified criteria:

1. Financial sustainability – how the Council plans and manages its resources to ensure it can continue to deliver its services;
2. Governance – how the Council ensures that it makes informed decisions and properly manages its risks; and
3. Improving economy, efficiency and effectiveness – how the Council uses information about its costs and performance to improve the way it manages and delivers its services

Previously identified significant weaknesses and the progress made against those were set out in the report;

- Ofsted Inspection: Children's Services
- Weaknesses in Internal Control
- Financial Sustainability

The following questions were raised:

- Councillor Gartside referred to the opening balances set out within the Statement of Accounts and asked if the opening balances were accurate given the fact that the accounts had not been audited.

It was confirmed that the balances were accurate, and the Director of Finance provided assurance to this effect. The External Auditor also confirmed they were satisfied with the Director of Finance's statement.

- Councillor Berry referred to the external auditors requests for information not being complied with in the past and asked if the Council will be in a position to provide the information requested going forward.

The Director of Finance explained that with the roll out of the finance improvement programme, interim staff have, and will be replaced with permanent colleagues who will be working more closely with the external audit team to ensure that all the information required was provided.

- Councillor Moss noted that concerns had been raised across the Council regarding the level of support provided to the external auditors, highlighting inconsistency in the support offered.

It was explained that the Council aims to reach a consistently high standard of service across all areas within the next two to three years

- Councillor Hook asked whether a timetable had been developed to ensure that the Council does not return to the position of having accounts disclaimed.

It was reported that the current Audit Partner would be leaving the Bury team and that a new Partner would be appointed. Working alongside the External Audit Manager and their team, one of their first tasks would be to produce a project plan outlining the work required.

- Councillor Hook also asked what the required date of issue was for the 25/26 Statement of Accounts.

The Director of Finance reported that the required date was 31 January 2027 and then 31 November 2027 for the 26/27 accounts.

The Director of Finance stated that once the 25/26 accounts were issued Mazars will start their audit work and assess the requirements.

- Councillor Rubinstein asked if the accounts were delayed being issued.

It was confirmed that they were issued three months late due to delays associated with valuations.

- Councillor Rubinstein further queried whether work could have been progressed without the valuation information.

It was explained that the Section 151 Officer must certify the accounts as a true and fair record, which would not have been possible had the valuation information been excluded.

The draft accounts are required to be published to allow anyone the opportunity to review them and raise any concerns or questions that they may have with the auditor.

- Councillor Gartside asked whether the council would ever be able to receive an unmodified audit opinion.

It was stated that the earliest this could be achieved would be a minimum of three years.

- Ben Thomas, independent Member, referred to a statement in the report advising that the auditors had not received responses from management and those charged with governance on their inquiries in relation to fraud and compliance with laws and regulations and asked if this was still the case.

The Director of Finance confirmed by that all the information had now been provided.

- Mr Webster, Independent Member, highlighted concerns about the poor quality of the AGS, noting factual inaccuracies, incorrect links and inconsistent paragraph numbering. He asked whether these issues had been resolved.

Karen Murray confirmed that the updated version is now a fair reflection.

- Councillor Moss referred to the Dedicated Schools Grant that was referenced in the report and asked whether the recent announcement from the Government that a package of funding would be made available would have an effect on the deficit that was reported.

Karen Murray explained that the additional funding will not be sufficient to fully cover all deficits, and the Council must continue to reduce and manage the remaining shortfall.

- Councillor Moss noted that a sentence was incomplete in the section titled "*Our views on the actions taken to date*". He also queried whether the term "Director of Resources" in Appendix B should instead read "Director of Finance".
- Councillor Moss raised concerns regarding the wording of the statement from the Head of Fraud, Audit, Insurance and Risk on page 11 of the Statement of Accounts, which begins "some fundamental and significant recommendations." He noted that the same wording also appears in the AGS and suggested it could more accurately reflect the position.

The Director of Finance explained that the Audit Plan covers a broad range and confirmed he would take a look at the wording.

- Mr Thomas referred to the actuarial gains and losses and the challenge around the assumptions and asked whether there had been any outcome following the tri annual review.

It was reported that the outcome of the review had suggested a saving of 1.6m over the following three years.

**It was agreed:**

That the Audit Committee

1. Note the 2024/25 Management Representation Letter.
2. Note the 2024/25 External Audit Strategy and Completion Report.
3. Note the 2024/25 External Audit Value for Money (VFM) Report.
4. Approve the 2024/25 Statement of Accounts and Annual Governance Statement.

Delegate authority to the Director of Finance (S151 Officer) to sign the 2024/25 Management Representation Letter. 2.6 Delegate authority to the Chair of the Audit Committee and Director of Finance (S151 Officer) to sign-off the 2024/25 Statement of Accounts and Leader and Chief Executive to sign-off the 2024/25 Annual Governance Statement.

### **AU.123 INTERNAL AUDIT PROGRESS REPORT**

The Senior Auditor presented a report outlining the work undertaken by Internal Audit from 1 October to 31 December 2025 which includes the progress to date to complete the 2024/25 audit plan and commence the 2025/26 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:

- Work on the 2024/25 plan is completed, and the 2025/26 plan has commenced, with 11 reviews ongoing, 1 report at draft stage and 4 audits allocated to auditors.
- 8 audit reports have been issued during the quarter 3 period.
- 5 first follow up exercises and 8 second follow up exercises have been completed between the period 1 October to 31 December 2025

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

- Mr Webster referred to the ICT planning meeting and asked whether this had now been arranged.

It was explained that the initial meetings had taken place and work would be commencing soon.

- Councillor Hayes referred to Beebot AI and asked what this company was.

The Senior Auditor reported that BeeBot AI are a company that Children and Young People are using to provide an IT solution. The Information Governance Team had approached Internal Audit for advice on a Data Protection Impact Assessment (DPIA) prior to the contract being signed.

- Councillor Berry referred to the grants register never having been audited and asked if there was a reason for this.

It was reported that there was no reason behind this. The work had commenced and was progressing and some issues have been highlighted.

- Councillor Moss asked a question relating to overspend on the Internal Audit work from the 2024/2025 plan and asked if there was a contingency for this.

It was stated that there was no contingency but underspends on other audits and the removal of some of the planned audits helped to offset.

- Councillor Moss stated that the schools had been extremely supportive in following up recommendations. The Committee had asked for an information sheet to be provided and shared with schools. He asked whether this had been completed.

It was confirmed that this had been done and a communication would be shared with all schools in relation to the audit work and process.

- Councillor Rahimov asked whether the 24/25 remaining audits were being completed as a rollover. It was confirmed that all outstanding 24/25 audits were now completed.

### **It was agreed:**

1. That the changes and amendments to the 2025/26 audit plan be approved.
2. That the report and the work undertaken by Internal Audit be noted.

## **AU.124 TERMS OF REFERENCE**

The Senior Internal Auditor presented a report setting out the updated Terms of Reference that would be presented for approval to Council on 25 February 2026.

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

- Councillor Berry referred to all meetings should be held in public and asked if a paragraph could be added to state that the meetings could also be recorded.

It was advised that a sentence be added in reference to the Public Participation section of the constitution.

Councillor Bernstein referred to the statement that decisions are to be taken by consensus and that this be updated to state that decisions are 'ideally' to be taken by consensus.

### **It was agreed:**

That subject to the amendments raised being included, the Terms of reference be endorsed and forwarded to Council for approval and inclusion in the Council Constitution.

**AU.125 EXCLUSION OF PRESS AND PUBLIC**

**It was agreed:**

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

**AU.126 INTERNAL AUDIT REPORTS & FOLLOW UPS**

The Senior Auditor introduced the report which was provided for information only.

The report related to the reports highlighted in the Internal Audit Progress report which was delivered in the open session of the meeting.

Members were given the opportunity to seek clarification / challenge any parts of the report / audit reports which they have already received each month.

**It was agreed**

That the report be noted.

**AU.127 INTERNAL AUDIT - INVESTIGATIONS**

The Senior Auditor introduced the report which was provided for information only.

Members were given the opportunity to seek clarification / challenge any parts of the report

**It was agreed**

That the report be noted.

**COUNCILLOR E MOSS**  
**Chair**

**(Note: The meeting started at 7.00 pm and ended at 10.00 pm)**

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<b>Classification:</b> Open	<b>Decision Type:</b> N/a
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<b>Report to:</b>	Audit Committee	<b>Date:</b> 14 April 2026
<b>Subject:</b>	Internal Audit Progress Report	
<b>Report of:</b>	Section 151 Officer	

## Summary

1. This report outlines the work undertaken by Internal Audit from 1 January to 31 March 2026 which includes the progress to date to complete the 2024/25 audit plan and commence the 2025/26 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:

- Work on the 2025/26 plan is progressing, with 17 reviews ongoing and 3 reports at draft stage. All audits from the 2025/26 plan have commenced.
- 3 final audit reports have been issued during the quarter 4 period.
- 7 first follow up exercises and 6 second follow up exercises have been completed between the period 1 January to 31 March 2026.

## Recommendation(s)

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

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### Report Author and Contact Details:

Name: Adrian Blackshaw / Judith Smith

Position: Senior Auditors

Department: Corporate Core - Finance

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## 1.0 Background

- 1.1 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.

- 1.2 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.
- 1.3 The Internal Audit Plan for 2025/26 provides for 689 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 8 April 2025.
- 1.4 Work has been concluded on the outstanding reviews from 2024/25, and work is progressing on the 2025/26 audit plan. Regular progress reports are produced, informing Members of audit activities, and this is the fourth report of the 2025/26 financial year covering the period from 1 January to 31 March 2026 which includes 13 completed weeks.

## **2.0 UPDATE**

### **2.1 Annual Audit Plan**

- 2.1.1 The 2025/26 audit plan is shown at Appendix A and has been updated to show the position at the 31 March 2026.
- 2.1.2 The 2025/26 audit plan provided for 36 audit days to be allocated to reviews to be undertaken for Persona. A plan has now been agreed, and the audits are identified in Appendix A. One of the planned audits has been deferred into 2026/27 audit plan and replaced with an audit on the Sensio system.

### **2.2 Audit Plan Progress**

This report summarises 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 During the period from 1 January to 31 March 2026, 3 audits have been finalised and issued since Audit Committee last met in February 2026.
  - Payroll – Voluntary Deductions
  - Hollins Grundy Primary School
  - St Andrews C of E Primary School, Ramsbottom

All 3 reports identified above provided a limited assurance rating.

All reports have been circulated to Audit Committee Members, the Leader of the Council and Cabinet Members.

- 2.2.2 Any level of assurance given to each audit is a balanced judgement based upon the established system of controls, the subject's approach to risk management and the nature of any recommendations and actions agreed. See Appendix B for explanations of the various levels of assurance.

Recommendations are classified over the categories of Fundamental, Significant and Merits Attention. See Appendix B for explanations of the various levels of priority.

- 2.2.3 The agreed actions to address the recommendations from the audit 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 have been graded fundamental or significant are subjected to a detailed follow up which includes audit testing. Since April 2025, recommendations graded merits attention are now also followed up, with the officer identified in the management action plan, and assurance is obtained that the recommendation has been implemented.

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 recommendations that are still either outstanding or partially implemented after the second follow up are reported to the Governance & Assurance Board, 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 Governance & Assurance Board to progress. Additionally, recommendations with outstanding actions are currently being monitored on an ad hoc basis by the Members Assurance Group.

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

7 first follow ups reviews and 6 second follow up reviews have been completed in the period 1 January to 31 March 2026.

All reports have been circulated to Audit Committee Members, the Leader of the Council and all Cabinet Members.

The Governance & Assurance Board has met 3 times to discuss outstanding recommendations since the last progress report. The March 2026 meeting received updates of 16 recommendations, 5 fundamental and 10 significant and 1 merits attention, which are still either partially implemented / not implemented. Whilst the total number of recommendations has decreased since the last progress report, the direction of travel of total number of recommendations being classed as implemented at second follow up is still positive.

## **2.4 Other work**

This section details other work completed by the audit team.

### **Assurance work – Ongoing reviews**

2.4.1 There are 17 audits in progress from the 2025/26 plan. Audits which are currently taking place are:

- Creditors – Deep Dive
- Revenues Recovery & Enforcement
- Trusts Managed by the Council
- GDPR Officer Compliance
- St Andrew C of E Primary School Radcliffe
- Housing – Complaints Procedures
- Income and Banking Key Controls 2025/26
- Main Accounting Key Controls 2025/26
- Grant Registers
- Housing Rent Collection & Control
- Payroll – Leavers Deep Dive
- Direct Payments – Adults
- St Peters C of E Primary School
- Housing Day to Day Repairs
- Waste Management
- Quality Assurance on Care Market Providers
- Sensio System

### **Assurance work – Draft reports**

2.4.2 The following reviews have been completed, and draft reports have been issued to the client:

- Catering Services provided to Secondary Schools
- Persona – Grundy Day Care Centre
- Persona – The Green Café

### **Assurance work – Allocated**

2.4.3 All audits from the 2025/26 plan have been allocated and are progressing.

### **Grants**

2.4.4 The Bus Operator Grant 2024/25 verification exercises have been completed, signed off and submitted to the Department for Transport (DfT). No other grant certifications have been undertaken.

### **Supporting Transformation and Change**

2.4.5 The Internal Audit Plan 2025/26 includes an amended provision of 44 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 1 January to 31 March 2026:

- Work is undertaken with Registrars on a quarterly basis to securely destroy any spoilt certificates
- Anti-money laundering checks
- Attendance to the Procurement Continuous Improvement Group (PCIG)
- Attendance to the Finance Transformation Board
- Provided support relating to a data breach covering Bury, Bolton and Rochdale Councils
- Crisis and resilience fund – changes to legislation affecting the Revenue and Benefits section
- Advice given to the Complaints team in relation to public liability insurance levels for independent investigating officers who are appointed for Children's Services Social Care complaints
- Data Protection liability insurance caps for external suppliers who are Data Processors for the Council
- Attendance to meetings with Lloyds Bank and Procurement in relation to Purchase Cards

## **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 School Audits

For 2025/26 the annual plan includes 50 days to undertake individual school reviews. The audit team have consulted with colleagues from Children's Services and have developed a school audit plan to be delivered. All 4 school reviews have been undertaken.

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.

An Education and Skills Leadership team has also been established within the Council and Internal Audit are represented on this group, providing advice to the group on specific issues which may arise at schools.

## 2.7 Collaboration

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

- IT Audit Group
- Schools Audit Group
- Chief Audit Executive Group

## 2.8 Performance Measures and Targets

Please find at Appendix C performance measures & target results up to the end of quarter 4 (1 April 2025 to 31 March 2026). The results are as follows:

### Finance and Resources

- 4 KPI's met
- 1 KPI not met

When calculating the Auditor Utilisation (audit days) PI for the whole year it was identified that the original 'chargeable' days figure included within the previous reports of 184 was incorrect. This should have been 144 days (144 x 4.8 FTE = 689). This has been amended in the KPI information being reported at this meeting.

### Customer & Stakeholder

- 4 KPI's met
- 1 KPI not met

### Continuous Improvement

- 2 KPI's met
- 2 KPI's not met

### **Practice & Delivery**

- 3 KPI's met
- 1 KPI not met

### **Summary**

Out of 18 KPI's, 13 have been met and 5 have not been met. This equates to 72%.

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### **Links with the Corporate Priorities:**

- 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.

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### **Environmental Impact and Considerations:**

- N/a – no decision required.
-

**Assessment and Mitigation of Risk:**

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the terms of reference for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Actions are reported to managers and progress is monitored and reported on a regular basis.

**Legal Implications:**

- The Council must have a sound system of internal control which facilitates the effective exercise of its functions, including risk management. This is both a legal requirement and a requirement of the Financial Regulations set out in the Council’s Constitution. This report provides information on the work of the Council’s Internal Audit Service, in ensuring compliance.

**Financial Implications:**

- There are no financial implications arising from this report. The work of the Internal Audit Service however supports the governance framework.

**Background papers:**

- Internal Audit Plan 2025/26 (Appendix A)
- Explanation of Opinion ratings (Appendix B)
- Performance Measures and Targets 2025/26 (Appendix C)
- Internal Audit and Follow Up Reports issued throughout the course of the year

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

Term	Meaning
GDPR	General Data Protection Regulation
DfT	Department for Transport
PCIG	Procurement Continuous Improvement Group

## **Appendix A Internal Audit Plan 2025/26**

Updated to show position as at end of March 2026

CORPORATE GOVERNANCE AND RISK					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core	GDPR - Officer Compliance	Non-compliance to GDPR legislation	Review GDPR compliance with regards to information held within Council Buildings and Depots	12	Testing is now complete, draft report has been written and is currently being reviewed
Financial					
Corporate Core - Finance	Creditors - Deep Dive	Non-compliance with Contract Procedure Rules within departments	Review a sample of purchases between £10-50K crosscutting all departments to ensure 3 quotations have been obtained	25	Testing is now complete, draft report has been written and is currently being reviewed
Corporate Core - Finance	Income & Banking Key Controls	Errors and omissions could result in weaknesses in the integrity of financial data and statements	Review of controls within the key finance systems, looking at transactions processed during 2024/25, to support closure of accounts process	12	Audit is in progress
Corporate Core - Finance	Main Accounting Key Controls	Errors and omissions could result in weaknesses in the integrity of financial data and statements	Review of controls within the key finance systems, looking at transactions processed during 2024/25, to support closure of accounts process	12	Audit is in progress

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	VAT	VAT submissions are inaccurate and are not supported by adequate documentation	To review and assess the process for making submissions to HMRC	12	Audit completed
Corporate Core - Finance	Grants Register	Grants are not being processed correctly on the Unit 4 system. No assurance that grant applications are being appropriately authorised before submission	Review grant register and a sample of grants applications to ensure that correct processes are being adhered to	12	Area never been audited Audit is in progress
Corporate Core - Finance	Trusts managed by Council	Trusts managed by the Council are not being administered in line with conditions	Establish all trusts managed by the Council and ensure compliance with the agreed conditions	12	Testing is now complete, draft report has been written and is currently being reviewed
Corporate Core - Finance	Housing Rent Collection & Control	Responsibility for rent collection has transferred from Six Town Housing to the Revenues & Benefits team. Assurance required that systems and processes are suitable	A full review of the current systems and processes following the transfer from Six Town Housing to the Revenues & Benefits team	17	Deep Dive Audit is in progress

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	Revenues Recovery & Enforcement	Lack of consistency in the application of post liability orders	Post liability order process for CTAX & NNDR	12	Testing is now complete, draft report has been written and is currently being reviewed
HR Systems					
Corporate Core - HR	Payroll - Deductions	Lack of consistency in the way that deductions are being processed	To review employee approved deductions to ensure transactions are being processed consistently	17	Audit completed
Corporate Core - HR	Payroll - Leavers Deep Dive	Ex employees and agency staff potentially still having access to IT systems, equipment and buildings	Review a sample of leavers from each department to ensure that the leavers process is consistently applied	12	Audit is in progress
Grants and Verification					
Children & Young People	(GM) Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives	Routine annual review. GMCA have been granted devolved powers over the programme and are collaborating to develop a more traditional / risk-based approach to the annual assurance work. Reviews to be undertaken once /	12	Annual work for GMCA  Removed from plan, audit not required.

			twice a year as directed by GMCA and the devolution agreement		
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
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 2025/26	10	Annual work Reduced from 15 days allocated within 2024/25 audit plan  Audits have been completed on: <ul style="list-style-type: none"> <li>• Bus Operators Grant 2024/25</li> </ul>
SERVICE AREAS					
Children & Young People	Care Leavers - Finance Policy	New finance policy is not being adhered to	Review the finance policy and sample test cases to ensure that it is being adhered to.	12	Audit completed
Children & Young People - Schools	Schools	Appropriate processes and control are not maintained over school finances	Provision for undertaking reviews at schools.	50	Proposed to undertake audits at the following schools: <ul style="list-style-type: none"> <li>• The Elton High School – Removed from plan as due to convert to</li> </ul>

					<p>Academy status in September 2026</p> <ul style="list-style-type: none"> <li>• St Andrews C of E Primary School, Radcliffe – Audit visit undertaken, testing is now complete, draft report has been written and is currently being reviewed</li> <li>• St Peters C of E Primary School – Audit visit undertaken</li> <li>• Hollins Grundy Primary School – Audit completed</li> <li>• St Andrews C of E Primary School, Ramsbottom – Audit completed</li> </ul>
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Housing	Complaints Procedures	This is not part of the Councils process. Complaints not being monitored or actioned	Review of system for receiving and dealing with complaints.	12	<p>Identified within departmental risk register</p> <p>Testing is now complete, draft report has been written and is currently being reviewed</p>

Housing	Day to Day Repairs	Repairs are not completed in a timely manner and to a satisfactory standard	Review the processes in place for the day-to-day repairs of the Council Housing stock	17	Identified within departmental risk register  <a href="#">Audit is in progress</a>
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
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 2024/25 New IT system being implemented  <a href="#">Audit is in progress</a>
Operations	Catering Service provided to Secondary Schools	Traded service is not cost effective	Review of the Service Level Agreements, invoicing and overall service costings provided into Secondary Schools within the Bury area	17	<a href="#">Draft report issued</a>
Health & Adult Care	Quality Assurance on Care Market Providers	Inadequate arrangements in relation to the quality assurance visits undertaken on Care Market Providers	Review of quality assurance process undertaken by the commissioning team	12	<a href="#">Audit is in progress</a>

Health & Adult Care	Direct Payments - Adults	Misappropriation of public funds intended for vulnerable adults	Review the processes and procedures to ensure that Direct Payments are being managed effectively to reduce fraud and corruption and ensure transparency and accountability.	17	Audit is in progress
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice could impact on the Council's reputation and reliance placed on the CCTV function in supporting other agencies and community safety.	Annual review as required by CCTV agreement.	7	Annual Review  Audit completed
Place	Capital Programme	Failure to meet corporate objectives and ineffective use of resources	Identify a capital scheme that has taken place. Review 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 2024/25  Removed from 2025/26 plan due to major schemes still on-going. Will be considered for inclusion in the 2026/27 plan.

			TOTAL	355	
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OTHER COMMITMENTS		
<i>Activity</i>	<i>Indicative Days</i>	<i>Comments</i>
<b>Completion of audits commenced in previous year:</b> <u><b>2024/25</b></u> <b>Corporate Purchase Cards – Unit 4 expenditure</b> <b>Emergency Duty Team</b> <b>Persona – Supporting Living – Client Finances</b> <b>Housing – Legionella – Performance Data Quality</b> <b>Debtors – Invoice Processing</b> <b>Chapelfield Primary</b> <b>Complaints Procedures</b> <b>Bury &amp; Whitefield Jewish Primary</b> <b>Persona – Safeguarding</b> <b>Housing – Asbestos – Performance Data Quality</b> <b>Persona – Governance of the Persona Board</b> <b>FOI / Subject Access</b> <b>Payroll – Additional Hours / Overtime Payments</b>	79	<p>13 carry forward audits from the 2024/25 plan were originally identified however, 17 draft audits were carried forward into the 2025/26 year.</p> <p>The additional 4 audits carried forward are:</p> <ul style="list-style-type: none"> <li>• <b>Our Lady of Grace RC Primary School</b></li> <li>• <b>Register of Processing Activities</b></li> <li>• <b>Recruitment Process</b></li> <li>• <b>Adult Financial Assessments</b></li> </ul> <p>As at the end of December 2025, the 17 audits carried forward have all been finalised:</p>

<b>Audit work for Persona (separate audit plans)</b>	36	<p>Three 12-day audits have been agreed with Persona. These are:</p> <ul style="list-style-type: none"> <li>• <a href="#">The Green Café – Draft report has been issued</a></li> <li>• <a href="#">Grundy Day Care Centre – Draft report has been issued</a></li> <li>• <a href="#">Employment Pathway Team – audit been deferred into 2026/27 audit plan. Replaced by:</a></li> <li>• <a href="#">Sensio System – Audit is in progress</a></li> </ul>
<b>Post Implementation Reviews and Action Tracking First and Second follow ups</b>	105	<p><a href="#">Up to the end of March 2026, 80 days have been used carrying out first follow ups and 36 days on second follow ups. Total days used = 116 days</a></p>
<b>Contingency for Audit Investigations / Whistleblowing Investigations</b>	40	<p>Reduced from 60 days allocated in 2024/25 plan as only 28 days used up to and including period 12.</p> <p><a href="#">Up to the end of March 2026, 71 days have been used to investigate several investigation / whistleblowing / cases.</a></p>
<b>Contingency for reactive or unplanned work, management request, consultancy work, working group attendance and advice &amp; guidance request</b>	74	<p><a href="#">Up to the end of March 2026, 53 days have been used for reactive / unplanned work and to provide advice and guidance to departments.</a></p>
<b>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</b>	200	

<b>Provisions for annual leave / training / sickness</b>	362	
<b>Provision of ICT review – by Salford Computer Audit Services (System Licencing)</b>	20	No work has been undertaken during 2025/26 due to resource issues within ICT.
Total:	916	
Combined Total:	1271	
Audit days to be delivered	<b>689</b>	(Exclude 200 + 362)

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**Explanation of Opinion ratings:**

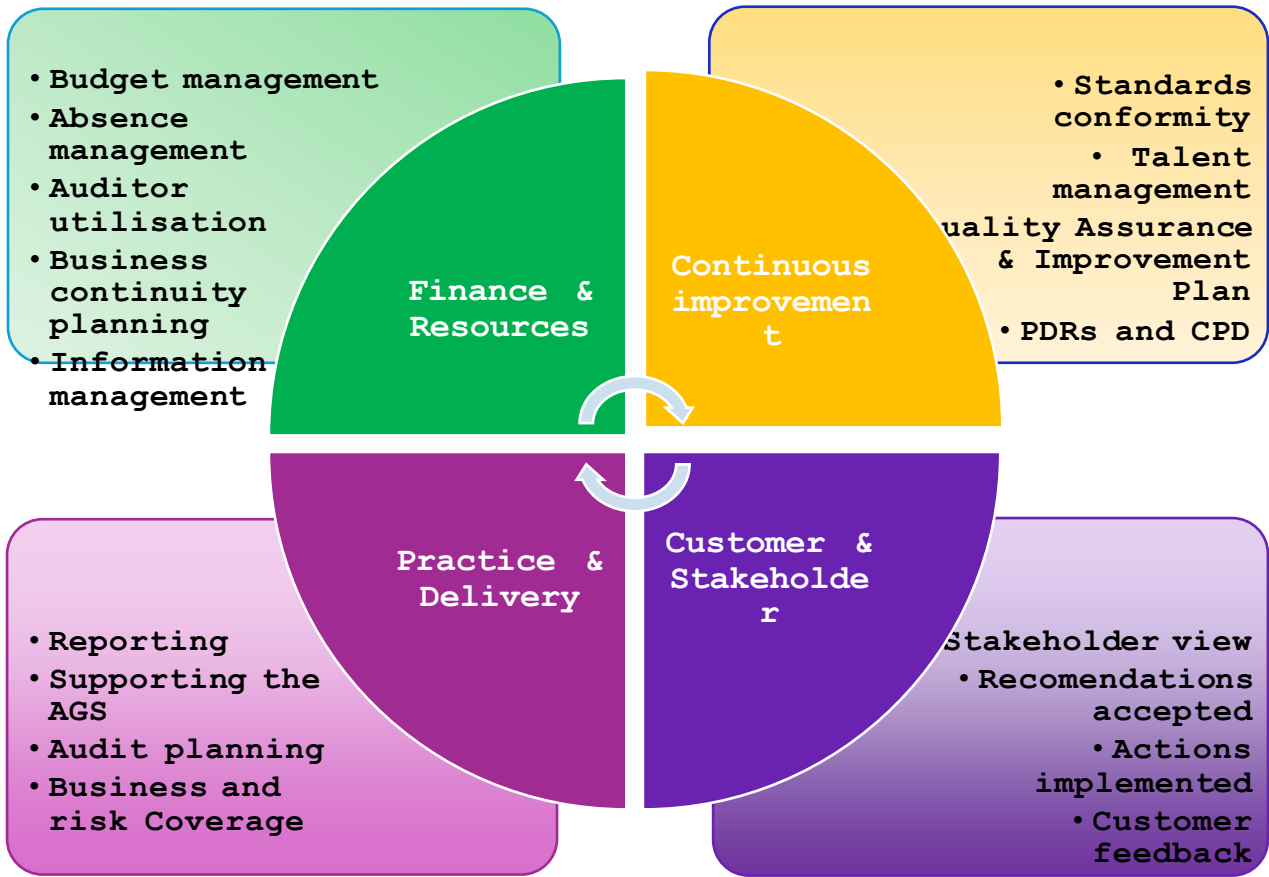
Overall Opinion	Explanation
<b>Full</b>	<p>The framework of governance, risk management and control is adequate and effective.</p> <p>No recommendations have been made or a small number of recommendations rated as merits attention have been identified within the action plan.</p>
<b>Substantial</b>	<p>Some 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>
<b>Moderate</b>	<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>
<b>Limited</b>	<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
<b>Fundamental</b>	Action required to address a fundamental breakdown of control and / or to prevent a serious financial loss.
<b>Significant</b>	Action required to address a significant control weakness and /or to significantly improve operational efficiency.
<b>Merits Attention</b>	Action required to enhance control and / or to improve operational efficiency.

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Balanced Scorecard



Finance & Resources

Aspect	Detail	Target	Quarter 1-4 Results
Budget management	The budget has been set at a level agreed to fully staff the service to deliver a volume of work to enable delivery of the audit plan.	Between "On Target" and less than 5% "underspend"	Met Staffing budget is underspent by 10.5% due to a proportion of salary of the Head of FAIR being saved.
Auditor utilisation (audit days)	Pro rata based on 144 'chargeable' days delivering audit work per FTE employee	> 95%	Met 144 x 4.8 FTE = 689 days Audit utilisation = 699 101% due to less non-rechargeable work than planned.
Absence management	Planning includes contingency of up to a maximum of 6 'sickness' days per employee	< 5 'sick days' per FTE per year	Not met 4.8 FTE. 5.2 sick days per employee (25 days in total as at end of quarter 4.)

Business continuity plan	Business continuity plan reviewed and updated	Met	Met The Business continuity plan has been reviewed and updated.
Information management	Retention schedule complied with	Met	Met

**Customer & Stakeholder**

Aspect	Detail	Target	Quarter 1-4 Results
Feedback	Post audit surveys are issued and the result analysed to provide an indication on quality	90% Positive	Met 22 issued and 9 received back as at end of quarter 4 41% response rate with 100% positive feedback
Stakeholder view	Feedback from Directors and AC (confirmed verbally at meetings)	Met	Met
Recommendations accepted	Recommendations for action are accepted by management and developed collaboratively into agreed actions	95%	Met 99.9% 1 recommendation not accepted due to capacity
Improvement (actions implemented)	Agreed actions are implemented (or substantial progress being made toward implementation) at time of follow-up	95%	Not met 57% 65 recommendations followed up 37 recommendations implemented

**Continuous Improvement**

Aspect	Detail	Target	Quarter 1-4 Results
Quality Assurance & Improvement Plan	QAIP updated and reported to the autumn quarter's AC	Met	Met
Conformity (GIAS)	Assessment against the Standards undertaken	100%	Not met. To be reported at July 2026 meeting

PDRs / CPD	Annual PDRs of team members completed	Met	Met – Undertaken March 2026
Talent management	Needs assessment completed and training plan developed	Met	Not met. Training Assessment have been undertaken but still to be analysed

**Practice & Delivery**

Aspect	Detail	Target	Quarter 1-4 Results
Supporting the Annual Governance Statement	Annual report & HOIA Opinion provided in time to inform the AGS	Met	Met
Audit planning	Draft plan prepared in time for March / April Audit Committee	Met	Met
Reports issued promptly	Draft report prepared and provided to the client within 10 days of fieldwork completion	90%	Not met 64% Due to absences within the team during Quarter 2 and additional whistleblowing investigations and additional management responsibility being taken on by Senior Auditors.
Business and risk coverage (assurance)	Sufficient coverage of business areas and risk to inform the HOIA opinion	Met	Met

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<b>Classification:</b> Open	<b>Decision Type:</b> N/a
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<b>Report to:</b>	Audit Committee	<b>Meeting Date:</b> 14 April 2026
<b>Subject:</b>	Corporate Risk Register	
<b>Report of</b>	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 up to **28<sup>th</sup> February 2026** 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 **26** risks are present on the Corporate Risk Register and have been identified as those of a genuine corporate nature and are summarised as follows:

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

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

**2** risk is currently rated as Moderate (risk score 4-6)

Of the **26** risks:

- **0** have increased in score
- **4** have decreased in score
- **21** have remained static
- **1** has been newly introduced
- **3** risks are proposed for closure

## Recommendation(s)

1. Members note this report.
2. Approve the closure of:
  - CR29 - Reinforced Autoclaved Aerated Concrete (RAAC)
  - CR36 – Project Safety Valve agreement delivery
  - CR42 - Elections

**Report Author and Contact Details:**

Name: Louise Kirkman  
 Position: Risk Manager  
 Department: Fraud, Audit, Insurance & Risk  
 E-mail: riskmanagement@bury.gov.uk

**Background**

This report provides an update on progress made in relation to the Corporate Risk Register as of 28<sup>th</sup> February 2026. It highlights the continued efforts to embed a strong risk management culture across the Council. It was previously considered that the full Register would only be presented on an annual basis, however the full Register is presented again today.

**Key Considerations**

The work progressed during this reporting period 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 register:

**Current**

<b>Impact</b>	5	2	2	3	4	3
	4		2	3	5	1
	3					1
	2					
	1					
		1	2	3	4	5
<b>Likelihood</b>						

**Target**

<b>Impact</b>	5	1	5	3	1	
	4		7	5	1	
	3			1		1
	2		1			
	1					
		1	2	3	4	5
<b>Likelihood</b>						

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

**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.

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**Financial Implications:**

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

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**Background papers:**

- Corporate Risk Register at Appendix A
- Risk Matrix at Appendix B

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

Term	Meaning
CC	Corporate Core Department
CYP	Children and Young People's Department
H&C	Health & Care Department
PLC	Place 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 up to 28th February 2026 and the full Corporate Risk Register is presented within Appendix A.

### 2. Background

- 2.1. The Executive Team have developed a risk register that captures 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 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, included within the Council's Risk Management Strategy.

### 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 **26** risks on the Corporate Risk Register which have been reviewed by the Risk Owner during the last period and assessed to: update the progression of mitigating actions; consider the level of assurance provided by existing controls; and re-evaluate both the likelihood and impact, in order to determine whether the risk score should be increased, decreased or remain static.
- 3.3. Of the 26 risks, 18 (65%) are rated as significant:

No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
26	0	2	7	17

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

Department	No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
CC	13			4	9
CYP	4		1	1	2
H&C	4			1	3
PLC	5		1	1	3
<b>TOTAL</b>	<b>26</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>17</b>

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

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

#### **4 Trend Analysis**

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

##### **Risks that have increased in score**

4.2 During this reporting period, **0** risk have increased in score:

##### **Risks that have decreased in score**

4.3 During this reporting period, **4** risk have decreased in score:

- **CR4 – Digital Transformation**
- **CR28 – Asylum & Immigration**
- **CR36 – Project Safety Valve Agreement Delivery** (proposed for closure)
- **CR41 – Cyber Crime & Digital Threats**

##### **Risks that have remained static**

4.4 During this reporting period, **21** risks have remained static:

- **CR1 – Financial Sustainability**
- **CR5 – Increasing Demand Pressures**
- **CR6 – Climate Change**
- **CR9 – Workforce Skills and Capability**
- **CR11 – Building Management (Operational Health and Safety)**
- **CR12 – Children’s Social Care Services**
- **CR13 – Regulatory Compliance**
- **CR15 – Regeneration and Development**
- **CR16 – SEND**
- **CR19 – Financial Capacity**
- **CR20 – Increasing Energy Prices**
- **CR23 – Adult Social Care Reforms** (previously Adult Social Care Reforms and CQC Inspection)
- **CR29 – RAAC**
- **CR30 – Staff Safety**
- **CR31 – Staff Wellbeing and Absence**
- **CR35 – Insurance Cover**
- **CR37 – Meeting Children’s needs better, sooner and more cost effectively**
- **CR38 – Destabilisation of Health & Care System**
- **CR39 - Financial Pressures in NHS GM and Impact of NHS Structural Changes on Locality Working**

- **CR40 – Community Tensions and Global Conflict**
- **CR42 - Elections**

#### **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 **10** risks have reached their target level:
- **CR4 – Digital Transformation** *(to remain for oversight)*
  - **CR11 – Building Management** *(to remain for oversight)*
  - **CR12 – Children’s Social Care Services** *(to remain for oversight)*
  - **CR13 – Regulatory Compliance** *(to remain for oversight)*
  - **CR23 – Adult Social Care Reforms** *(to remain for oversight)*
  - **CR28 – Asylum & Immigration** *(to remain for oversight)*
  - **CR29 – RAAC** *(proposed for closure)*
  - **CR31 – Staff Wellbeing and Absence** *(to remain for oversight)*
  - **CR41 – Community Tension and Global Conflicts** *(to remain for oversight)*
  - **CR42 – Cyber Crime and Digital Threats** *(to remain for oversight)*

#### **New risks**

- 4.7 During this reporting period **1** new risk has been added to the Corporate Risk Register:
- **CR43 – Increase in Fuel & Oil Costs**

### **5 Risks Presented for Closure**

- 5.1 Since the last meeting of the Audit Committee, **3** risk have been identified as recommended for closure:
- **CR29 – RAAC**
  - **CR36 – Project Safety Valve Agreement Delivery**
  - **CR42 – Elections**

#### **5.2 CR7 - RAAC**

As per current controls, planned actions, scoring and all the work surrounding RAAC, this risk has been mitigated.

#### **5.3 CR36 - Project Safety Valve Agreement Delivery**

Project Safety Valve was formally ended by the DfE in January 2026. Provision for the cumulative High Needs block deficit in the Direct Schools Grant (DSG) is being made by central government for each local authority on a formula basis, with the headline expectation that this will cover 90% of the existing debt. Slightly different provision arrangements are being made for councils participating in the PSV programme and who have already received funds from central government. The provision of central government funds is dependent on the agreement of a plan to implement the national reforms due to be submitted by each local authority in the autumn of 2026. In the light of national changes, it is proposed that this risk is considered for removal from the Corporate Risk Register.

**5.4 CR42 – Elections**

This risk was brought back onto the Register at December's meeting, via a previously closed Election risk, hence the re-number to CR42. Whilst the scores are different to what was reported at December's Audit Committee meeting, today's score is the accurate reflection as at both meetings. As all key controls are working effectively and the planned actions are being worked through at each relevant stage, the Election now forms business as usual and so this will be monitored on the Departmental Risk Register.

**6 Deep Dives**

- 6.1 At the previous meeting, the Audit Committee did not request a Deep Dive report for any corporate risks.
- 6.2 If the Audit Committee require further discussion and closer scrutiny of specific risks, they are requested to select up to two risks from the open risks captured on the Corporate Risk Register, for Deep Dive analysis at their subsequent meeting.

# **Corporate Risk Register 2025/26**

**28<sup>th</sup> February 2026**

**SUMMARY**

<b>Risk Ref</b>	<b>Risk Title</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Score</b>
CR1	Financial Sustainability	5	5	25
CR4	Digital Transformation	2	4	8
CR5	Increasing Demand Pressures	3	5	15
CR6	Climate Change	4	4	16
CR9	Workforce Skills & Capability	4	5	20
CR11	Building Management	4	5	20
CR12	Children's Social Care Services	2	5	10
CR13	Regulatory Compliance	3	4	12
CR15	Regeneration & Development	5	5	25
CR16	Special Educational Needs & Disabilities	5	5	25
CR19	Financial Capacity	4	5	20
CR20	Increasing Energy Prices	3	4	12
CR23	Adult Social Care Reforms	2	5	10
CR28	Asylum & Immigration	3	5	15
CR29	Reinforced Autoclaved Aerated Concrete	1	5	5
CR30	Staff Safety	4	4	16
CR31	Staff Wellbeing & Absence	3	4	12
CR35	Insurance Cover	3	5	15
CR36	Project Safety Valve Agreement Delivery	1	5	5
CR37	Meeting Children's needs better, sooner and more cost effectively	5	4	20
CR38	Destabilisation of Health & Care System	4	4	16
CR39	Financial Pressures in NHS GM and Impact of NHS Structural Changes on Locality Working	4	5	20
CR40	Community Tensions and Global Conflicts	4	4	16
CR41	Cyber Crime and Digital Threats	5	3	15
CR42	Elections	2	4	8
CR43	Increase in fuel and oil costs	4	4	16

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)
CR1	<p><b>Financial Sustainability</b></p> <p>The risk that the council fails to deliver a sustainable financial strategy that supports the corporate priorities with the ultimate risk being the inability for the council to set a legal budget with the then issue of a Section 114 notice stopping new and non-essential expenditure until the issue is addressed. The risk of financial sustainability in local government primarily arises from funding levels being insufficient to meet the increasing demand and cost of services leading to a funding gap requiring the identification and delivery of savings proposals to reduce the requirement for non-recurrent reserve funding in setting the budget.</p>	5	5	25	5	5	25	5	5	25	2	5	10

<b>Risk Owner</b>	N. Kissock
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<b>Responsible Officer</b>	<b>Risk Action Status</b>	<b>Trend</b>	<b>Next Risk Review Date</b>
N. Kissock	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>The increasing demand for, and cost of, Adults and Children's Social Care services which are primarily statutory and representing an increasing proportion of council's revenue budgets.</li> <li>Finance Board chaired by the s151</li> </ul>	<ul style="list-style-type: none"> <li>Revenue Budget and capital programme approved annually by council in February including the s151 officer's advice with regard to the robustness of the forecast assumptions and adequacy of reserve levels</li> </ul>	<ul style="list-style-type: none"> <li>2026/27 Budget and Medium Term Financial Strategy through to 2028/29 agreed by Council on 25th February reflecting the outcome of the 3 year local</li> </ul>

officer set-up as part of the council wide improvement plan and with responsibility for

- Failure to eradicate the deficit in Dedicated Schools Grant (DSG) or staying within High Needs Block allocation in line with the Project Safety Valve approved plan potentially resulting in Department of Education warning and intervention and budget restrictions
- Public sector spending reductions and the impact of rising inflation and cost of living pressures which increase the cost of services and impact funding levels and the ability to continue to deliver effective services.
- Failure to deliver agreed savings resulting in in-year additional pressures and an increased forecast funding gap and additional future savings requirement.
- Reducing reserve levels affects the ability to support funding gaps and invest to save transformational programmes.
- Financial impact of National Pay Award and Real Living Wage.
- 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 societal cost of living pressures will result in increased demand for public services.
- Ongoing impact of inflationary pressures and interest rates has an impact on the affordability of all Council services

- Finance Board chaired by the s151 officer meeting monthly and with responsibility for overseeing the council's annual budget process and in-year budget delivery .
- Quarterly reporting of the forecast financial position reported to Cabinet and monthly monitoring of general fund budgets and DSG overseen by the Finance Board including progress in regard to the delivery of approved savings and development and review of mitigation plans to offset any anticipated under-delivery. 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 the Medium Term Financial Plan and budget approved in February.
- DfE Recovery Plan 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.
- Annual focused budget activity looking at proposals to address the forecast funding gap in future years.

government funding settlement and saving proposals resulting from the zero based budget review activity undertaken across all services earlier in the year leading to the budget being set with a contribution from reserves required of c£3.977m, a reduction of c£1.9m from the 2025/26 funding gap.

- An overspend is being forecast of £7.9m at Q3 primarily as a result of demand related pressures, and the cost of meeting that demand, in both Adult and Children's Social Care, which are national issues, mitigation plans have been put in place in both service areas and progress reviewed at the Finance Board each month along with tracking delivery of all approved savings plans.
- The MTFS is forecasting a funding gap of £21.155m by 2028/29 and outlines the approach to be undertaken in the first half of 2026/27 to identify proposals to reduce the gap and requirements for reserve funding going forward.
- Government have announced the winding up of Project Safety valve and the writing off of 90% of the High Needs Block accumulated deficit.

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	<b>Digital Transformation</b> 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	3	9	2	4	8	2	4	8

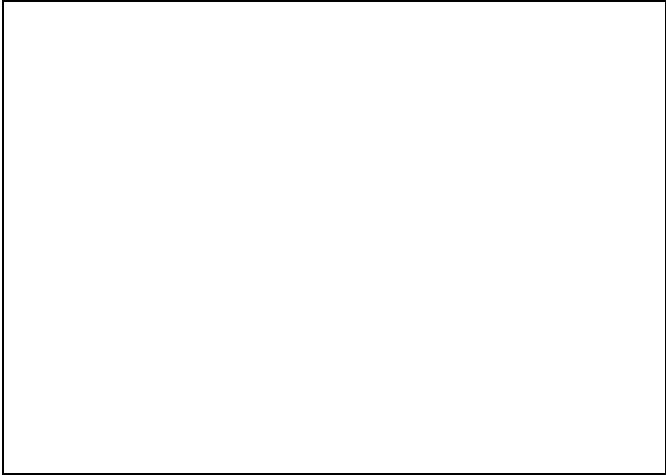
<b>Risk Owner</b>	K. Waterhouse
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<b>Responsible Officer</b>	<b>Risk Action Status</b>	<b>Trend</b>	<b>Next Risk Review Date</b>
A.Carter	On target	Decreased	June 2026

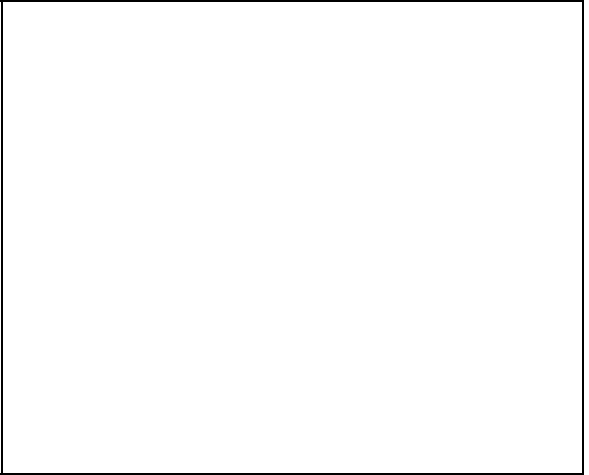
<b>Key Potential Impacts</b>
<ul style="list-style-type: none"> <li>Inability to achieve ambition for new ways of working, improved customer and staff experience through delivery of the Digital Strategy.</li> </ul>

<b>Current Controls</b>
<ul style="list-style-type: none"> <li>Digital Strategy and Roadmap agreed through Performance &amp; Delivery Board, Digital Board established to monitor and ensure progress against plan.</li> </ul>

<b>Planned Actions</b>
<ul style="list-style-type: none"> <li>New project highlight documentation to be completed on projects</li> <li>Recruiting full time AD of DDaT</li> </ul>



- Additional resources agreed through PDT & Finance Board to strengthen the Technology & Innovation Pillar within DDAT.
- Recruitment to commence in January 2026.
- Investment in new technologies approved within the Capital Programme including, replacement hardware, specialist back up and new Wi-Fi coverage
- Additional budget agreed to match commitment to revenue based cloud systems as opposed to replacing on premise infrastructure via capital spend.
- Digital Board now in place
- Recruitment to Programme Lead complete



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)
CR5	<p><b>Increasing demand pressures for Adult Care</b></p> <p>There is a risk that rising demand for a range of services across the council create unsustainable pressures on council services and budget . This also includes demand pressures via the NHS, which affect the Council's demand profile</p>	4	5	20	3	5	15	3	5	15	3	4	12

<b>Risk Owner</b>	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Blandamer	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Within the council ASC robust governance systems are in place . In addition to this a transformation board oversees multiple programmes to deliver demand reduction, improve outcomes and cost effectiveness. Detailed performance reports are made to both cabinet and scrutiny</li> <li>• Real living wage agreed and funded through contracts for all social care packages helps ensure sustainability of the workforce and care sector</li> </ul>	<ul style="list-style-type: none"> <li>• Continued delivery of Adult Social Care Transformation plan and business plan , with a particular focus on transition, adults of working age, strengths based working, and market sustainability.</li> <li>• For children's services the reporting mechanism and risk register management through the SIAB have been further</li> </ul>

• 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 children's services improvement and achievement of SEND priority action plan commitments as a consequence of significant demand pressures in children's health services, including demand for mental health services, for speech and language therapy and for community paediatric services.

• 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, children's 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)

• For children services NHS waiting times as they pertain to childrens improvement and particularly SEND improvement are reviewed regularly through the Joint Commissioning Group and also the SEND improvement and assurance board programme reporting (PIP3), and NCA and Pennine Care managers attend the SIAB delivery board.

strengthened. In addition Bury has provided strong representation at the ICB Exec Committee on the need for urgent prioritisation of the three biggest gaps in NHS SEND delivery - adult ADHD provision, children's ND pathways, and community paediatrics, and policy documentation is in development in all 3 areas.

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	<b>Climate Change</b> 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	4	4	16	4	4	16	3	4	12

<b>Risk Owner</b>	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
B. Thomson	Some slippage	Static	June 2026

Key Potential Impacts
<ul style="list-style-type: none"> <li>Inability to meet Bury 2038 carbon neutral target due to lack of resources and engagement.</li> </ul> Main detailed risks described below: <ul style="list-style-type: none"> <li>Lack of funding and incentives provided by Government or private industry to secure the level of change necessary to achieve carbon neutrality.</li> </ul>

Current Controls
<ul style="list-style-type: none"> <li>Greenhouse Gas Emissions Report for 2022/23 produced and shows the Council has reduced greenhouse gas emissions by 68% since 2008/09.</li> <li>Climate Strategy and Action Plan approved and published in October 2021 following public consultation.</li> </ul>

Planned Actions
<ul style="list-style-type: none"> <li>Continued partnership work across GM.</li> <li>Climate Action Board will continue to meet quarterly.</li> <li>Continued delivery of Social Housing Decarbonisation bid.</li> <li>Intention to expand the current car club offer through a procurement exercise (GM/Bury).</li> </ul>

- 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.

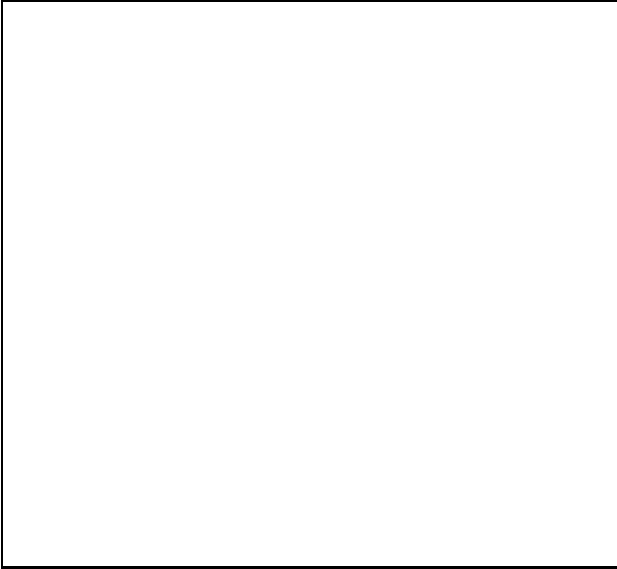
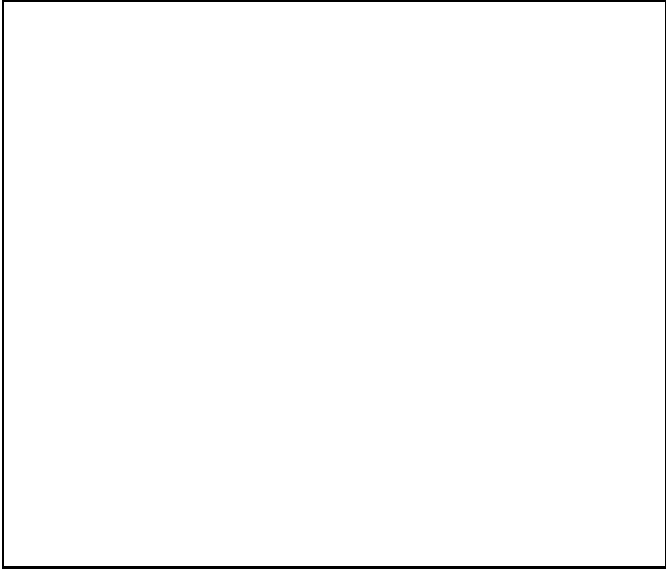
- Climate Action Board established and is part of the Team Bury Structure.
- Successful bid from STH to the Social Housing Decarbonisation Fund (SHDF) Wave 2 funding for energy efficiency measures on a further 200 properties on the Chesham Estate.
- 70% of Council vehicles now replaced with lower emissions 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).
- Working with colleagues from Place to ensure that regeneration projects take sustainability/decarbonisation into consideration.
- Climate change e-learning course made mandatory for council employees
- 69.91% of streetlights are now LED lanterns.
- Working Group established for Climate Change Adaptation & Resilience.
- Funding approved to explore the feasibility of installing a heat network in Bury Town Centre.
- Integration of 15 Electric Vehicles into the Council fleet to move towards the decarbonisation of council operations.
- Reviewed Climate Action Strategy March 26
- Climate Action Officer recruitment underway
- Bury town centre heat network phase 2 of feasibility completed.

- 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 document, monitor progress and highlight areas for more focussed action.
- 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

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<ul style="list-style-type: none"><li>• GM EVCI Procurement Taken Place - awaiting procurement award</li><li>• 300 potential off street public sites identified in Bury</li></ul>
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<p>generate and deliver decarbonisation projects for our assets.</p> <ul style="list-style-type: none"><li>• 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.</li><li>• Exploring the feasibility of Solar Farms on public owned (grazing land)</li><li>• Bury town centre heat network exploring next steps to move to a design stage following positive feasibility study outcome. In discussions with heat network contractors, GMCA and DESNZ to decide on our best route to market and potential delivery</li><li>• Working with TfGM and neighbouring GM local authorities to put out a tender for the provision, service and maintenance of public charging infrastructure award of contract expected in March 2026</li><li>• Exploration of options to supplement resource capabilities via regeneration teams through shared common objectives delayed due to staff sickness absence. Delayed until Q3</li><li>• Climate Change Officer post vacant, established funding - business case being submitted to back fill.</li><li>• Bury town centre heat network exploring next steps to move to a design stage following positive feasibility study outcome. In discussions with heat network</li></ul>
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contractors, GMCA and DESNZ to decide on our best route to market and potential delivery

- Working with TfGM and neighbouring GM local authorities awaiting outcome of procurement for the provision, service and maintenance of public charging infrastructure award of contract expected in April 2026
- Exploration of options to supplement resource capabilities via regeneration teams through shared common objectives

\* Confirmation received regarding funding of vacant climate action officer post enabling recruitment expected to go live March 2026

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	<b>Workforce Skills and Capability</b> 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

<b>Risk Owner</b>	T. Normanton
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
T. Normanton	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>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.</li> <li>Increased costs through requirement to utilise more expensive agency or consultancy resources</li> </ul>	<ul style="list-style-type: none"> <li>Prioritisation through the Corporate Plan and strengthened approach to Departmental Planning &amp; Employee Reviews, including analysis of areas of cross-over and total capacity requirements</li> <li>Agreed recruitment and retention strategies for both Childrens and Adults Social Care and engagement of a specialist recruitment partners</li> <li>Strengthened external recruitment processes, social media presence and</li> </ul>	<ul style="list-style-type: none"> <li>Continued focus on prioritisation; training and development incorporated into People Strategy; development of a Talent Strategy.</li> <li>Review of recruitment and attraction process and strategy as part of People &amp; Inclusion improvement project - exploring talent acquisition model</li> <li>Ongoing refresh and update core policies and procedures.</li> </ul>

• 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.

• Adverse impact on staff engagement and wellbeing

advertising, improved processes (including new Greater.Jobs website and ATS system) and new policy.

- Management development programme
- Ongoing staff engagement, including Surveys
- Skills and capacity development opportunities, including through Apprenticeship Strategy
- OD team plan to focus on key areas for development and engagement
- Focus on values and behaviours through focused campaigns
- Staff Survey action plans
- Additional capacity and specific strategy focused on Children's Social Workers

• Values and behaviours work and wider focus on engagement linked to Survey - closer working with Communications.

• New corporate governance arrangements and senior management/ Leadership engagement / development

• Review of People & Inclusion service to strengthen capacity and capability

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	<b>Building Management (Operational Health and Safety)</b>  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	4	5	20

<b>Risk Owner</b>	P. Lakin (Delegated to relevant Executive Directors where operational arrangements is within their Service area)
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
R. Summerfield (Delegated to relevant Executive Directors where operational arrangements is within their Service area)	Some slippage	Static	June 2026

Key Potential Impacts
<ul style="list-style-type: none"> <li>Breach of Health and Safety legislation leading to prosecution under the Corporate Manslaughter Act and other Health and Safety Regulations.</li> </ul>

Current Controls
<ul style="list-style-type: none"> <li>Corporate Health and Safety independent audit undertaken with formal report, findings and recommendations.</li> </ul>

Planned Actions
<ul style="list-style-type: none"> <li>Structured investment to align AM and FM functions under a single ICT framework through wider use of Concerto system.</li> </ul>

- Council buildings, facilities and premises must provide safe and effective environments for all building occupants that use them.
- Damage to Council buildings following community tension and potential disturbances
- Breach of Health and Safety legislation leading to prosecution under the Corporate Manslaughter Act and other Health and Safety Regulations.
- Reputational damage through high profile RIDDOR incidents.
- Council buildings, facilities and premises must provide safe and effective environments for all building occupants that use them.
- Failure to implement appropriate health & safety measures
- Inadequate compliance/ building condition monitoring system(s).
- Significant identified backlog maintenance.
- Failure to manage effectively
- Condition of the estate
- Reduced Health and Safety support following corporate restructure

- Decant Manager in place to support the decanting of services from buildings (temporary post).
- Current working practices (Managers responsible for own buildings) remain in place.
- New Fire Strategy for buildings (under development).
- New Property and Estates Board established to have oversight of the individual department's 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.
- Spreadsheet produced to monitor compliance issues (FAGELL) across the 26 council buildings and progress is reported fortnightly to Exec Team.
- Appointed Fire Safety Officer 24/02/2025
- Escalation of compliance items through exec leadership team 26/02/2025 and 05/03/2025
- Regular reporting from P&E Board to ELT & review at Member's Assurance Group.
- Fire Marshal training under procurement.
- Corporate Assets and Facilities Management team established Sept 2025
- Creation of Corporate Assets and Facilities Management team to implement corporate landlord protocol and improved property management practice.

- Produce an Asset Rationalisation Plan.
- Procurement & Contracts post to centralise contracts for building related compliance/maintenance.
- Phased implementation of corporate landlord function and sourcing of sustainable revenue funding (current profile relies on flexible use of capital receipts) [timescale currently being developed for approval in April 2026]
- Potential investment in Bury Town Hall to reduce asset numbers and reduce cost/improve compliance.

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	<b>Children's Social Care Services</b> Children left in harmful situations due to not having a stable, permanent and trained workforce.	4	5	20	2	5	10	2	5	10	2	5	10

<b>Risk Owner</b>	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
L. Evans	On target	Static, with some signs of underlying improvement	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Children left in harmful situations and risk.</li> <li>• 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.</li> <li>• High caseloads continue to lead to social worker high turnover which then impacts on children, families and partners. We continue to</li> </ul>	<ul style="list-style-type: none"> <li>• Post Ofsted Improvement Plan which has been accepted by Ofsted and the DFE; reviewed with partners individually and via Children's Improvement Board quarterly.</li> <li>• Independently Chaired Improvement Board with key partners to monitor impact of the improvement Plan.</li> <li>• Regular DFE reviews.</li> <li>• Regular Ofsted Monitoring visits</li> <li>• Recruitment and Retention plan following full review aimed at attracting committed professionals to Bury.</li> </ul>	<ul style="list-style-type: none"> <li>• We continue to focus on our QA Framework to ensure it is well embedded, overseen via the fortnightly Performance &amp; QA Senior Management Team Meetings</li> <li>* Further support for embedding the Family Safeguarding approach provided by LCC, under the SLIP arrangements to provide external assurance (March/April 2025).</li> </ul>

be reliant on a higher proportion of agency 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.

- QA Framework in place and reported regularly to Improvement Board.
- Placement Panel established to gatekeep requests for high cost placements and review those in high cost provision - meets fortnightly.

- \* 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 has strengthened leadership capacity with service managers in critical areas - senior manager tier (HoS and SM) now fully and permanently recruited.

- \* Established 4th assessment team to provided additional support within the team which will lead to timeliness of assessments

- \* Established 6th Family Safeguarding team

- \* Communication support is now in place to share positive messages more widely and dedicated support is in place to help with recruitment and retention .

- \* Recruitment Summits supported by DfE Adviser

- \* Diagnostic of our Fostering service took place January 2025 under SLIP arrangements with Warrington

- \* Family Safeguarding Senior Leadership session being arranged for January 2025 which will be led by Hertfordshire (Centre for Family Safeguarding Practice)

- \* Staff engagement event being planned for February

ILACS now lifted and work plan to deliver reforms in place

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)
CR13	<b>Regulatory Compliance</b> 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

<b>Risk Owner</b>	J. Dennis
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Dennis	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Failure to meet the requirements of data protection legislation and good information governance practice / serious data breach.</li> <li>• Lack of compliance with statutory response times for Subject Access Requests may lead to legal challenge or enforcement action by the ICO.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit completed for Record of Processing Activities (ROPA) and Freedom of Information (FO) compliance - continued monitoring by Audit Committee and Governance &amp; Assurance Board (GAB)</li> <li>• Maintain a central repository for Council wide data sharing agreements; joint controller agreements.</li> <li>• Information Governance (IG) training compliance monitoring reported in to GAB - monthly/highlight report to Executive Leadership Team (ELT) &amp; Members Assurance Group (MAG)</li> </ul>	<ul style="list-style-type: none"> <li>• Continue with current controls and all business as usual mitigations</li> </ul>

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<ul style="list-style-type: none"><li>• IG risk management strategy implemented, including required completion of Data Protection Impact Assessments for any project involving the processing of personal data.</li><li>• Staff induction process and system access implemented.</li><li>• IG module included as part of the Management Development Programme.</li><li>• 2024/25 DSPT submitted.</li><li>• Updated IG Governance framework was approved at the October Audit Committee</li><li>• All IG policies have been reviewed and additional policies included approved at February Audit Committee</li><li>• Re-reviewed all the ICO recommendations updated action plan considered at the February Audit Committee</li><li>• A revised Privacy statement has been drafted and circulated.</li><li>• All staff in the policy and compliance team have undertaken Subject Access Requests (SARs) and FOI external training / purchase of Dapian System for tracking compliance - implementation April 2026</li><li>• New online data breach form has been produced</li><li>• IG Management handbook has been produced</li><li>• Comms strategy developed for IG</li><li>• SARS do's and don't document has been produced and shared with Officers on receipt of a SAR</li><li>• FOI caseviewer system developed and now used for all FOI and EIR enquiries</li></ul>
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- LGO monthly compliance reporting to CE and MO, monthly report to GAB - annual report to standards and Overview & Scrutiny Committee
- Feb 2026 Audit Committee agreed that the Improvement Plan for 2026/27 will be monitored by cabinet alongside the Corporate Plan
- Continued review by MAG of Improvement Plan and Board Governance

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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	<b>Regeneration and Development</b> Successful delivery of overall Bury Council regeneration portfolio. This portfolio includes 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

<b>Risk Owner</b>	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
R. Summerfield / C. Logue / S. Porru	Some slippage	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>Northern Gateway - to deliver benefits it will require critical infrastructure to be developed, including the Western Access highway works that will help deliver the first phase of development. A full funding package has yet to be identified to advance these works over the next two years.</li> <li>Council unable to achieve Council Tax, and Business Rates (NDR) revenue funding growth</li> </ul>	<ul style="list-style-type: none"> <li>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. Funding bids to be developed from CRSTS1 and CRSTS2, as well as other opportunities for funding. Work has progressed on the sites Development Framework, which will help to programme delivery and development of the site.</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>

built into the Medium Term Financial Strategy (MTFS).

- 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.
- Mismatch between resources available and scale of ambition of the Council (Physical Regeneration Delivery) team.
- Recruitment challenge in terms of regeneration due to national shortage and non-competitive salary structure.
- 86% revenue funding reduction for regeneration delivery (puts at risk resource/capacity/training for implementation).
- Staff burnout due to workload pressure.

- Adoption of PFE will enable the progress of large residential sites which will help unblock housing supply constraints. Private house 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 and these should progress during 2025.
- 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. Underspend in housing or transport programmes may present an opportunity to close viability gaps on shovel ready projects, BGI are monitoring and bidding in when available.
- National funding pots remain very limited, either through an opaque bidding process (MHCLG) and limited scope to intervene

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

- Progress Development Frameworks and infrastructure delivery plans for the strategic housing sites.
- 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).
- Grow our own talent through Graduate traineeship
- Additional capital receipt generation via FAP programme

- Reduced operational capacity due to staff cost capitalisation.
- Regeneration team now at reduced level due to numerous resignations.

(Homes England) . National funding agenda likely to change following Spending Review in Spring 2025.

- 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.
- Use of Assistant Directors/Executive Directors to manage projects alongside existing duties to relieve pressure on Project Managers/Surveyors and reduce burnout.

- Joint work on programme management and resourcing for Bury town centre with GMCA
- Consider revised funding strategy for regeneration team to reduce reliance on short term capital and reduce staff turnover of core team.

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)
CR16	<b>Special Educational Needs and Disabilities</b> 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

<b>Risk Owner</b>	J. Richards
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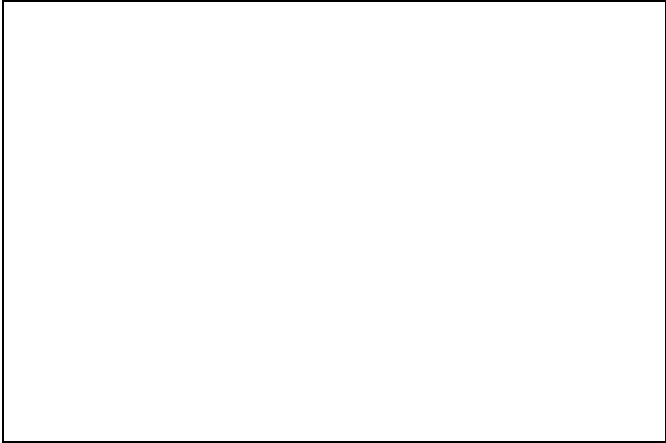
Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Young	On Target	Static, with some signs of underlying improvement.	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>LGO ombudsman investigations and complaints.</li> <li>Decline of parental trust in SEND Services</li> <li>Increase in mediation and SEND tribunals</li> <li>Increase in EHC needs assessments (statutory support) and proportion of EHC Plans issued which is disproportionate to population</li> </ul>	<ul style="list-style-type: none"> <li>SEND Improvement and Assurance Board (SIAB) and meetings established with clear governance and Independent Chair, risk register in place</li> </ul> <p>Involvement of parents and children in all aspects of the work of the SIAB</p> <p>* Co-produced Priority Impact Plan,(PIP)addresses areas identified in</p>	<ul style="list-style-type: none"> <li>Work continues with Bury2Gether on a co-produced summary SEND Strategy document</li> <li>Develop and launch a new communication and engagement plan</li> <li>Develop a partnership Workforce Strategy and a partnership L&amp;D Plan</li> </ul>

- Increase in demand for specialist placements
- \* DfE and NHS£ do not see improvement in the stocktake reviews and 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

- 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
  - \* Subject to DfE Improvement Notice, which includes monitoring arrangements, with DfE Advisers appointed to support Bury local area - positive DfE Stocktake review of progress in the last 6 months 10/12/24 and two positive deep dive thematic reviews of Preparation for Adulthood and the Graduated Approach
  - Further increased capacity in EHCP statutory assessment team to enable more timely assessment and reviews.
  - 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 meeting delivery of the PIP+O16
  - Review and redesigned processes within the statutory assessment team, including roll out of core programme of training and development

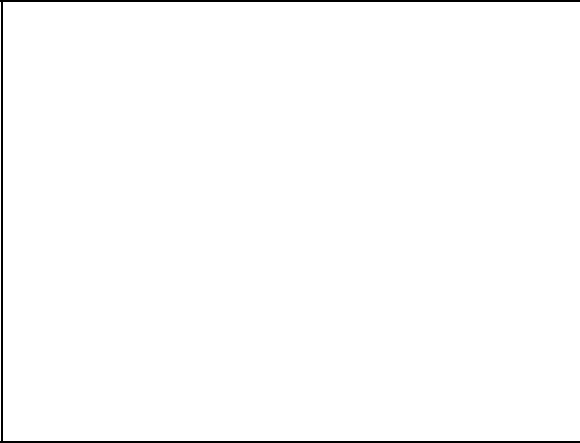
- Develop Education & Inclusion Strategy
- Establish Preparing for Adulthood Pathways, across Education, Health and Social Care
- Develop Alternative Provision / EOTAS Policy
- Continue to develop and implement the annual review recovery plan



\* Appointment to Communication & Engagement Officer

\* PPL now providing comprehensive project support and management to both the improvement work under SIAB and the workstreams under project safety valve.

\* Successful delivery of the initial annual review recovery programme, focused on children and young people in transition year groups, moving between phases of education.



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	<p><b>Financial Capacity</b></p> <p>Financial capacity affects a council's ability to fully understand and report accurately its revenue, capital and balance sheet financial performance and position both in-year and forecast over the medium-term, provide the appropriate advice to budget holders and elected members to support effective decisions-making and run the risk of not meeting statutory requirements and negative assessments by the external auditors and regulators, e.g. in producing the council's annual statement of accounts and government returns. Risks could ultimately include being unable to set annual budgets and deliver a financially sustainable position for the council or indeed making service changes earlier than required in purely financial terms.</p>	5	5	25	4	5	20	4	5	20	2	4	8

<b>Risk Owner</b>	N. Kissock
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<b>Responsible Officer</b>	<b>Risk Action Status</b>	<b>Trend</b>	<b>Next Risk Review Date</b>
N. Kissock	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• 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"> <li>• to control costs,</li> <li>• manage their budgets,</li> <li>• identify and deliver savings,</li> <li>• identify and maximise opportunities to generate additional income or external funding for projects,</li> <li>• to submit government and funding returns,</li> <li>• be supported in financial business case development for project work.</li> </ul> </li> <li>• Elected Members not receiving sufficiently robust financial advice to support effective decision-making and deliver financial sustainability.</li> <li>• 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 and the Unit 4 system upgrade and related transformation programme</li> <li>• 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</li> </ul>	<ul style="list-style-type: none"> <li>• Reviewed the current structure. Service gaps that have been identified have been filled short term with interims whilst the structure is revised. Report approved by Council on 21st February 2024 on senior finance structure.</li> <li>• Director of Finance (permanent S151 Officer) and Assistant Director of Finance (Deputy S151 Officer) in post from 1st July 2024Phase 1 of the revised Finance Structure has been consulted on with the final structure agreed and the recruitment process underway and interviews being held in November and early December. The revised structure was informed by the review of the existing structure, engagement with the current Finance team and with reference to both operating models in place elsewhere and the requirements set out in the CIPFA Code on the role of the Chief Finance Officer in Local Government.</li> <li>•The council has agreed to invest in the planned upgrade of Unit 4 as a major transformation programme delivering financial savings alongside significantly improved functionality, adoption of best in class processes and supported self service for budget holders.</li> <li>• Programme governance for the Unit 4 upgrade is in place with key milestones and capacity requirements identified, agreed by Cabinet and an initial implementation target date of April 2026 for the core system</li> </ul>	<ul style="list-style-type: none"> <li>• Recruitment to phase 1 of the approved finance structure is underway with the 4 strategic finance leads all in post by April following completion of their respective notice periods. Interviews are scheduled for the next tier vacant posts (Corporate Accountancy Managers and Senior Finance Business Partners) in March. Given notice periods and the time of year (year-end closedown) there will necessarily need to be a period of dual-running with existing interim staff and new substantive postholders as part of handover and completion of critical time-limited financial processes. • Phase 2 restructure out to consultation and due to end in March with final structure and implementation process to be finalised in April.</li> </ul>

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.

modules with additional modules to be implemented later in the year.

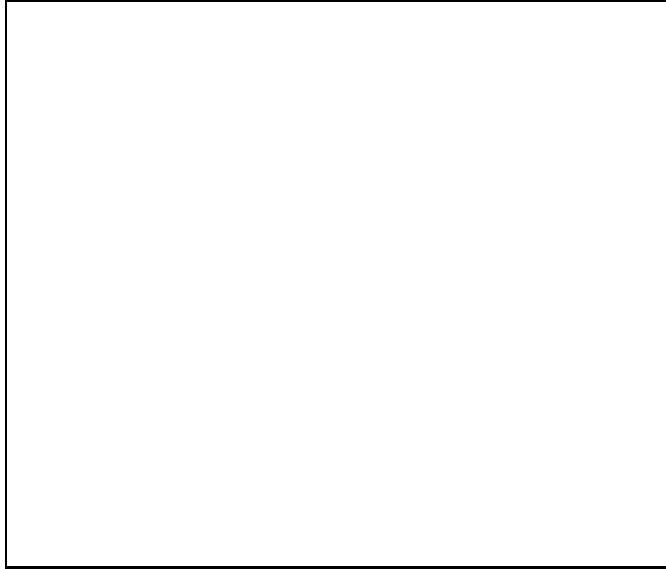
- Finance capacity has been referenced in the statutory recommendation made by the external auditors in their review of the council's value for money arrangements for the 2021/22 and 2022/23 financial years. Actions identified to address the issues identified have been included in the improvement plan agreed at the special audit committee meeting on the 9th January with delivery of the finance specific actions overseen by the Strategic Finance Board and reported to Audit Committee on a quarterly basis.
- The approach being undertaken is to strengthen strategic finance capacity and reduce the time currently needing to be spent on transactional work due to the some of the challenges of the current Unit 4 system functionality.

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	<p><b>Increasing Energy Prices</b></p> <p>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.</p>	5	4	20	3	4	12	3	4	12	2	4	8

<b>Risk Owner</b>	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
P. Lakin	Some slippage	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>As a result of global increases in energy prices Bury Council has seen significant increases in energy costs since 2021 (approximately £3.5 million).</li> <li>Projected energy prices in 25/26 currently showing reduced costs - impact on budgets currently being assessed.</li> <li>A forecast has been produced that shows a reduction of ~£2.673m in 24/25.</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of the following building decarbonisation measures using funding from the Public Sector Decarbonisation Scheme (PSDS): <ul style="list-style-type: none"> <li>- 6 x solar PV</li> <li>- 2 x double glazing</li> <li>- 1 x new variable refrigerant flow (VRF) heating system. PMH</li> </ul> </li> <li>Regular updates provided to Exec Team and to Schools in relation to costs.</li> </ul>	<ul style="list-style-type: none"> <li>Building/Estate Rationalisation Programme - reviews currently taking place.</li> <li>Centralising energy budgets across the Council to be managed by the Energy Team going forward.</li> <li>Further energy saving opportunities being investigated.</li> <li>Feasibility study currently underway to evaluate a heat network in Bury Town</li> </ul>



- 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.
- Establishment of Energy Manager role within CAFM Service to monitor and reduce energy use (traded service)
- Street lighting LED replacement programme approved as a further savings option for delivery during 2023/24 and 2024/25.

Centre to secure stable energy costs in the future. Study findings due to be produced in April 2025.

- Cabinet Report for solar photovoltaic project to be resubmitted following estate evaluation in line with Bradley Fold regeneration plans
- Feasibility study to deliver refurbishment of Bury Town Hall to address out of date MEP and reduce energy use.
- Engagement with The MET to address energy and capital costs associated with this operation.
- 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)
CR23	<p><b>Adult Social Care Reforms</b> (Renamed from Adult Social Care Reforms and CQC Inspection)</p> <p>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</p>	4	5	20	2	5	10	2	5	10	3	4	12

<b>Risk Owner</b>	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A.Crook	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Reduced quality of services and service access for residents, and failure to deliver financial balance and cost savings targets, which are significant in the context of overall council financial position.</li> <li>• The Council fails to carry out fair cost of care implementation and risks sanction by the Government.</li> </ul>	<ul style="list-style-type: none"> <li>• Performance of the social work services and the care market in Bury is good and rates comparable with England and GM averages.</li> <li>• A new governance system to monitor performance, quality, finance and workforce is now embedded across the department to monitor and deliver improvement where required.</li> <li>• In March 2025 a comprehensive LGA peer assessment 'mock inspection' was</li> </ul>	<ul style="list-style-type: none"> <li>• Continue business as usual with oversight of current controls</li> </ul>

• Carrying out the 'fair cost of care' exercise is likely to result in a large increase in payments to care providers, which are not covered by the additional Government funding.

• There is insufficient workforce or Government funding for additional workforce to carry out the assessments required to enable customers to access their care accounts,

• Further contribution to the Council's financial pressures.

undertaken and the potential risk did not materialise

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	<b>Asylum and Immigration</b> 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	3	5	15	3	5	15

<b>Risk Owner</b>	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A.Mullen	On Target	Decreased	June 2026

Key Potential Impacts
<ul style="list-style-type: none"> <li>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.</li> <li>The risk is capacity to meet immediate emergency / temporary provision and also having sufficient long term permanent affordable housing to meet demand.</li> </ul>

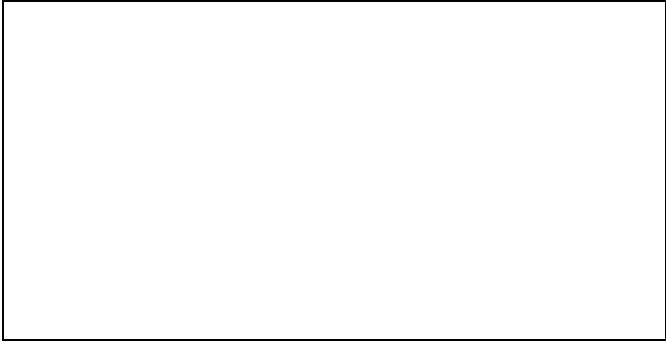
Current Controls
<ul style="list-style-type: none"> <li>Partnership working with GMCA and NW RSMP to robustly and collectively feedback to the Home Offices.</li> <li>Private Rented service has now been implemented and is achieving positive outcomes for refugees by sourcing Private rented properties with an incentive scheme. This eases pressure on our local emergency and supported accommodation as well Hotel and Statutory placements.</li> </ul>

Planned Actions
<ul style="list-style-type: none"> <li>Review the current Homelessness Strategy ongoing- process and approach to be agreed to evidence demands /needs.</li> <li>Explore all opportunities to increase emergency &amp; permanent accommodation - Social, affordable &amp; PRS..</li> <li>To work with GMCA on best models for Temporary accommodation and best practice</li> </ul>

- Additionally, the Council is at risk of not being able to meet demand and leave families and people vulnerable without appropriate housing.
- Use of B&B provision to meet temp accommodation demands which has increase expenditure and further financial risk.
- Number have slightly decreased, in rough sleeper numbers and street homeless via migration pathways and the Home office / Serco – non statutory single males being the main cohort, some with no recourse to public funds.
  - Increases in B&B use and cost putting extra stress on existing budgets, which may run out soon. Expectation of the B&B elimination plan from the MHCLG, and reducing stay to below 6 weeks in B&Bs, as at risk of losing funding.
  - New Government now in place which will have a impact on the Asylum Systems which will lead to increased numbers, however can take years to implement asylum reform
  - 44 Ukrainian refugees still in hosting arrangements in the borough. Ukrainian hosting guidance has changed where family members cannot no longer become new hosts, therefore homeless presentations. Ukrainians will need to apply for UPE which is an 18 month extension, with now planned exit strategy. Grant payment from Home office (thank you host payment) will end once a person has been in the country for 18 months after their UPE extension
  - Arrival of Chagossians in March. Bury have supported 12 families, 3 still accommodated in temporary accommodation

- 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 - Increased single bed spaces within the borough by 50 units and 8 family properties
- Maximising all opportunities partnering with RPs to deliver TA
- External migration funding budgets & reserves available to meet demands and now being appropriately managed and governed with finance.
- Always exploring new opportunities to increase affordable housing supply and temp emergency housing solutions / provision.
- Asylum and Immigration Service is now fully mobilised with on overview from 1 manager, 1xFTE Asylum and Immigration Coordinator, 3 FTE Migration Officers to ensure that better pathways to resettlement is available and prevention work into settled accommodation, 1 XFTE Migration navigator,
  - Information is cascade through the local authority teams and partnership regarding all policy changes (visas) so a joint approached is used to support refugees
  - All LAS in the GMCA have agreed to offer the same amount of host payments (£350) ensuring that all hosts are treated the same in all boroughs, mitigating breakdown of accommodation. A joint letter has been

- Continue to explore options out of borough that are more affordable - recent success but migrants are refusing all other options to accommodate temporary of permanently as they only want council housing which is an unreasonable expectation.
- Be prepared and reactive to the new government changes and priorities - new approach to Asylum recently published by the government - awaiting to se impacts.

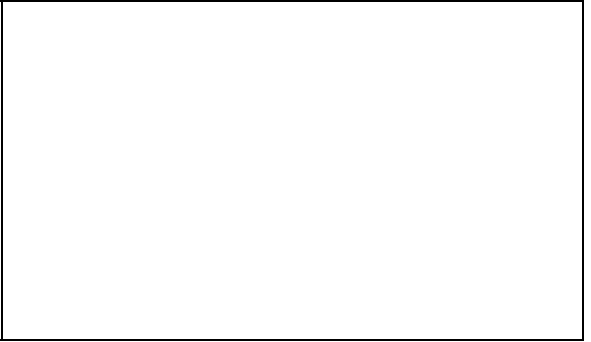


framed and distributed from all LAs to the host and refugees.

- • Implementation of the B&B elimination plan for the MHCLG, 28 step down properties have been mobilised

Uplift in ABEN spaces from 25 - 31 and mobilised internal provision for NRPF

Recruitment of 1FT Integrated Navigator for rough sleepers and additional migration office



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	<p><b>Reinforced Autoclaved Aerated Concrete (RAAC)</b></p> <p>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.</p>	5	5	25	1	5	5	1	5	5	1	5	5

<b>Risk Owner</b>	P. Lakin
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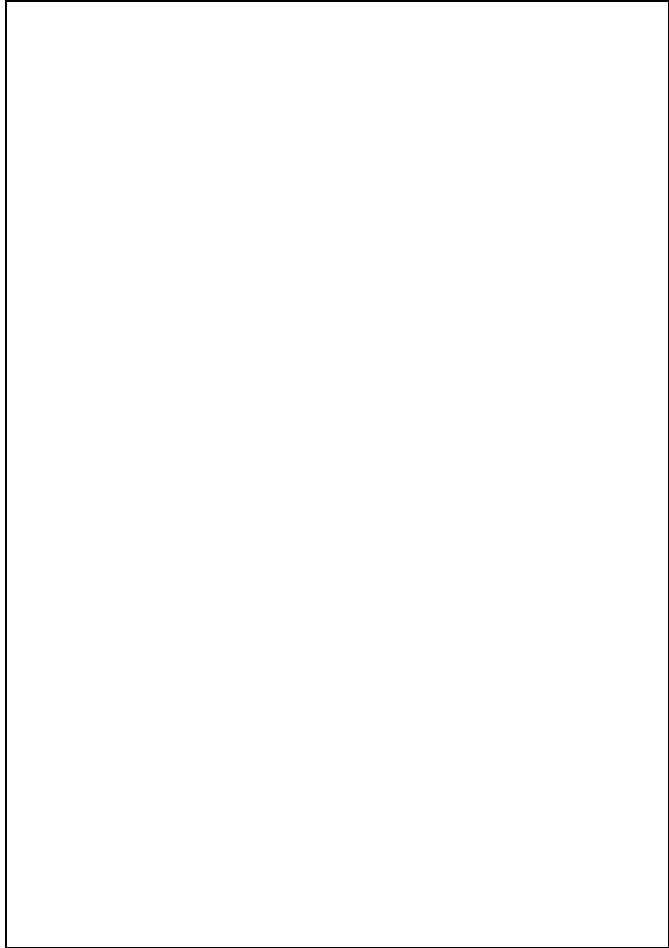
Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
R. Summerfield / R. Frith	Complete	Static	June 2025

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> <li>Identified all building leads for buildings in the master list.</li> </ul>	<ul style="list-style-type: none"> <li>Control/contracted out depending on capacity of the team.</li> <li>Housing Services appointed a contractor to assess Housing stock, report has been shared with FM and to be signed off by exec director (no concerns regarding RAAC)</li> <li>BGI to explore structural survey support to facilitate building checks</li> </ul>

• Council has reviewed 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.

- 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
- Strategy devised for the Management of Reinforced Autoclaved Aerated Concrete presented to SLT 11/9/2024
- RAAC Methodology produced regarding risk based approach to identification/confirmation/absence of RAAC in buildings
- Desk top review of operational buildings for a risk based approach and escalate to

- Departments updating master buildings list circulated 12/9/2024
- Facilities Management appointed structural surveyor and asbestos contractor to provide survey reports for in scope operational buildings
- BGI to review ground rent estate which consists of circa 2000 assets, where the council lease only land not buildings to the tenants. It should be noted that the council does not insure these buildings as they are not classed as Council assets
- Final report to be shared with exec team following completion of Educational sites, Housing services and Operational buildings
- Commercially let estate being led by Place. The risk in the has commercial estate been mitigated by reviewing building typologies/construction. Those buildings where there was a risk of RAAC have been surveyed, with no RAAC being identified. There are ongoing discussions with legal colleagues regarding long leases where the Council does not have an interest in any buildings on sites
- Officers from Land and Property are reviewing a 10% sample of the council's long leasehold portfolio to establish that the council has no liability for any buildings constructed on site, works to be completed by end of July 2025



structural survey sites where absence of RAAC cannot be confirmed.

- Master building list updated with key holder and responsible person contacts
- Building Managers of in scope sites requested to undertake daily visual checks prior to structural surveys
- Contractor appointed to undertake structural surveys and where necessary asbestos surveys/work to facilitate confirmation of absence of RAAC
- BGI have completed Building Condition Surveys of 60 operational buildings and RAAC was checked as part of these surveys. Any that have not been confirmed as being RAAC free have been checked and cleared by Pick Everard
- BGI to have risked assessed the occupational commercial Estate (leases of 30 years and less) by building age typology and method of construction. The few that were deemed to be at risk have been surveyed by Pick Everard and have been given the all clear
- Building Control supported with RAAC inspections with summary statement provided and held on master building portfolio



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	<b>Staff Safety</b> Health and Safety arrangements are not sufficiently robust	4	5	20	4	4	16	4	4	16	2	4	8

<b>Risk Owner</b>	T. Normanton
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
T. Normanton	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Harm to staff/citizens 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.</li> <li>• Community tensions and potential disturbances</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Health &amp; Safety Team expanded to take account of Housing transfer and need for focused work in Operations - recruitment commenced Q4 25/26</li> <li>• Health &amp; Safety Policy, Annual Plan, Quarterly Reporting and improved incident reporting mechanisms in place</li> <li>• Mandatory health and safety training for all staff live and included in management development programme</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery of annual Health and Safety plan including service level risk assessment assurance and targeted deep dive audits</li> <li>• Embedding H&amp;S sub group of Governance &amp; Assurance Board with links to departmental H&amp;S forums driving culture change and compliance</li> <li>• Ongoing additional work within the Operations and Housing Departments to</li> </ul>

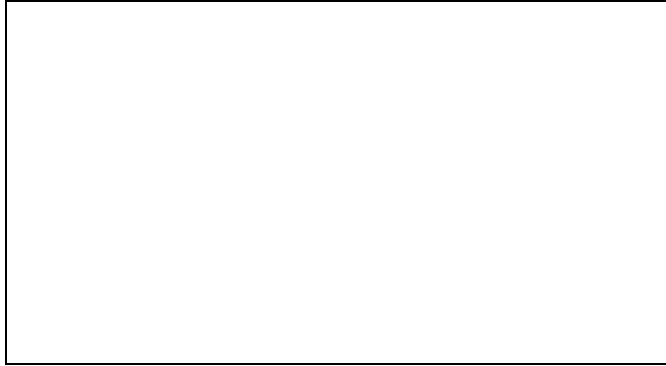
	<ul style="list-style-type: none"> <li>• Regular health and safety communications as part of the Council's internal comms cycle</li> <li>• Robust governance arrangements, action planning and partnership working with the TUs now in place</li> <li>• Quarterly cycle of targeted H&amp;S audits</li> <li>• Action plan following external review of Health and Safety in Operations Department delivered</li> <li>• 3 Year Health and Safety Strategy agreed by Cabinet</li> <li>• Strengthened corporate assurance around risk assessments and H&amp;S training - reporting to Governance Assurance Board</li> <li>• Leadership readiness regarding community tensions, with Business Continuity Plans and risk assessments updated.</li> <li>• Additional H&amp;S capacity in place to focus on high risk areas - Operations and Housing</li> </ul>	<p>ensure timely implementation actions arising from service H&amp;S audits and Unison inspections</p> <ul style="list-style-type: none"> <li>• Review of health and safety training compliance and development of approach to corporate monitoring of compliance (initial focus in Operations and Housing)</li> <li>• Focused work with Facilities Management and Building Managers to assure H&amp;S compliance across core estate</li> </ul>
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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)
CR31	<b>Staff Wellbeing and Absence</b> Staff sickness levels increase and impact on organisational delivery												
		5	4	20		4	12	3	4	12	3	4	12

<b>Risk Owner</b>	T. Normanton
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
T. Normanton	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>Staff wellbeing, welfare and morale may result in increased cases of stress, depression, general absence and community tensions, thereby impacting reputation and service delivery.</li> </ul>	<ul style="list-style-type: none"> <li>Employee assistance programme and health and wellbeing offer in place which incorporates mental wellbeing support.</li> <li>Specific support available for black, Asian and minority communities across Greater Manchester through Nestac, a charity specialising in cross-culture emotional support</li> <li>Targeted improvement plan for sickness absence levels, including focus on hotspot services.</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of targeted action plan related to staff sickness absence</li> <li>Improved reporting of sickness to inform action at earliest opportunity</li> <li>Delivery of staff survey action plan where wellbeing concerns identified</li> <li>Focused work on short-term sporadic sickness</li> </ul>



<ul style="list-style-type: none"><li>• Strengthened emphasis on wellbeing in Employee Review process</li><li>• Wider work on culture, engagement, planning and prioritisation to support a positive working environment</li><li>• Robust application of sickness absence policy and associated guidance</li></ul>	<ul style="list-style-type: none"><li>• Review of wellbeing offer, provision and strategy</li><li>• Wider work on service planning, employee review, governance and prioritisation to reduce uncertainty</li></ul>
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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)
CR35	<b>Insurance Cover</b> 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	3	5	15	2	5	10

<b>Risk Owner</b>	N. Kissock
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
N. Kissock	On target	Static	June 2026

Key Potential Impacts
<ul style="list-style-type: none"> <li>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.</li> <li>Additionally, other detailed information required regarding properties was unavailable.</li> </ul>

Current Controls
<ul style="list-style-type: none"> <li>2025 Tender process complete and insurance provision in place based on updated valuations with the additional cost of cover being reflected in the MTFs.</li> <li>Insurance Brokers support activity of the Insurance section and assist with the establishment of tender documents.</li> <li>Property Services are aware that any changes to properties – e.g. closure /</li> </ul>

Planned Actions
<ul style="list-style-type: none"> <li>Completion of the single asset register has identified a small number of properties currently with insurance cover that are no longer the council's responsibility and new properties that need to be added and the changes are being worked through with the Insurer's.</li> </ul>

• Insurance cover may be inadequate: we may be over / under insuring or at worst 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 has been recently withdrawn on a specific item, however some cover has recently been re-instated.

extensions / acquisitions / disposals should be informed to the Insurance Team, so correct action can be taken with the Insurance provider.

Once this is complete the risk score will be reviewed and may reduce.

• LACHS system has now got a new module to record property data and all data that the Insurance Team hold on spreadsheets will be transferred over to here

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)
CR36	<b>Project Safety Valve Agreement Delivery</b> Actions agreed as part of the project safety valve agreement with the DfE are either not completed/delivered, or do not reduce the cost of SEND and AP provision within the borough to the extent envisaged within the Management Plan.	4	5	20	3	5	15	1	5	5	2	5	10

<b>Risk Owner</b>	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
B. Dunne	On target	Decreased	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Inability to deliver the management plan will leave Bury with a substantial residual and recurring deficit in the Direct Schools Grant, which will leave the council dependent on continuation of the DfE guidance that DSG is to be held outside of the council's general funds.</li> <li>• Inability to deliver the plan has the potential to negatively impact central government perspectives on Bury as a local delivery partner.</li> <li>• Increase in levels of need nationally and locally post Covid mean that the elimination of the</li> </ul>	<ul style="list-style-type: none"> <li>• PSV Delivery Board monitoring progress in delivery of the plan – meeting monthly, including financial analysis and workstream progress reporting against plan each month</li> <li>• 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.</li> <li>• Revision and reprofiling of the management plan</li> </ul>	<ul style="list-style-type: none"> <li>• Further planned activity to reduce the projected deficit and move Bury closer to the plan through further tightening of processes, further development of the graduated approach and shift in the balance of placements for children with EHCPs</li> <li>• Further develop a Resource Provision Sufficiency Strategy, including secondary phase.</li> </ul>

deficit will not be achieved within the agreed timescale due to the demand compounded by the specialist maintained school capacity within Bury and the continued need for Independent and non-maintained special school places.

- Extensive activity across 8 workstreams agreed with the DfE as part of the PSV agreement: Early Years, Graduated Approach, Local Offer, Special Schools, Resourced Provision, Education Other than at school, Alternative Provision and Individual EHCP review
- Education restructure has strengthened the SEN EHCP team – enhancing capacity to meet expectations around the annual review process - and has also created a SEN support enhanced outreach offer.
- Increased Resource Provision within primary and secondary mainstream schools
- Planned staged increase in maintained special school capacity between 2024 and 2028, with 3 new special schools focused on the needs most commonly being met currently through places in Independent and Non-Maintained Special Schools.
- Impact of measures taken to date within PSV have shifted both the trend in the deficit and Bury's relative position nationally (deficit expressed as a % of the total DSG funding in year). Further the impact of the strategy (& wider SEND improvement work) has seen reduction in requests for EHCP assessments and in the number of new EHCPs being issued. Bury is unusual in this regard, as the national trend is strongly upward in both these measures.

- Continue to implement the EHCP annual review recovery plan – focusing on phase transfer points.
  - Drive forward with the increased special school capacity – Millwood Special School additional building wing (2025/26), Special Free School #2 (2027)(council has completed its internal agreement processes, awaiting DfE confirmation of timeline/funding); Special Free school #3 (2028?)– pending DfE confirmation that it is proceedings (announced at the end of the last government's period in office).
- Dec 25 submission to DfE approved by Finance Board

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)
CR37	<p><b>Meeting Children's needs better, sooner and more cost effectively</b></p> <p>Children's needs that are either not identified or not well addressed can often escalate and require more intense, and more costly intervention to remedy. Analysis of the pattern of support provided to children and families in Bury shows growing dependence on higher cost provision for both children in public care and children with EHCPs. The growing use of higher cost places a growing burden on council budgets.</p>	5	5	25	5	4	20	5	4	20	4	4	16

<b>Risk Owner</b>	J. Richards
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Young L. Evans	On target	Static, with some signs of underlying improvement.	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• More children becoming subject to child protection plans</li> <li>• More children with child protection plans</li> <li>• More children entering public care</li> <li>• More children in public care</li> </ul>	<ul style="list-style-type: none"> <li>• Reconsideration and development of the rewards system for Bury council foster carers</li> <li>• Development and launch of 2 Mockingbird constellations to support foster carers and the children they care for</li> </ul>	<ul style="list-style-type: none"> <li>• Reconnect project to support the effective step down of children from residential care into family based homes.</li> </ul>

- More requests for assessment of children for EHCPs
- More EHCPs for children issued.
- Fewer children living in family-based homes
- Fewer children attending maintained schools
- More children with EHCPs in need of specialist support attending high cost independent or non-maintained schools.
- More children living in residential care homes.
- Increased council spend on homes for children in care
- Increased spend from the Direct Schools Grant on schools for children with EHCPs

- Development of the Keeping Families Together service to support teenagers to remain with their birth family where possible and appropriate.
- Roll-out of the Graduated Approach toolkit for use in better supporting children with additional needs.
- Development of more resourced provision within mainstream schools to better support children with additional needs in primary and secondary schools
- Increased local maintained special school capacity – increasing the number of children able to attend Millwood special school and opening of Brookhaven special school
- Legal gateway panel decision-making concerning all children entering care.
- Development of EHCP annual review recovery plan – to support more effective review of children’s EHCPs to better support their additional needs.
- Review and refocus and development of Family Help services.
- Development of SEND Outreach service.

- Development of two new Bury council run children’s homes.
- Additional maintained special school capacity, with two new free special schools agreed with the DfE focusing on primary needs (autism and social emotional and mental health) most often met by independent and non-maintained special school providers.
- Increase capacity of Educational Psychology service.
- Roll out of Bury Family Hub programme
- Embed the Solihull parenting programme as part of the Family Help delivery model
- Embed the Family Safeguarding model of practice across Children’s Services
- Progression of increased Health Visiting and School Nurse Commission to support earlier identification and support for children in need/with additional needs.

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)
CR38	<p><b>Destabilisation of Health and Care System</b></p> <p>Potential destabilisation of the health and care system due to the ongoing NHS Greater Manchester restructure and proposed workforce reductions (potentially up to 39%), with significant implications for the Council's ability to deliver integrated services and maintain effective partnerships</p>	4	4	16	4	4	16	4	4	16	3	3	9

<b>Risk Owner</b>	W. Blandamer
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
W. Blandamer	Some slippage	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Potential increasing demand for council care services.</li> <li>• Risk to the effective operation of statutory partnerships involving the Council and NHS GM, such as safeguarding boards and the SEND partnership.</li> </ul>	<ul style="list-style-type: none"> <li>• Active participation in the development and design of the new NHS Greater Manchester operating model and in the design of the organisational structure to be consulted upon</li> </ul>	<ul style="list-style-type: none"> <li>• Continued advocacy for the value of place-based partnership.</li> <li>• Ongoing engagement with NHS GM to influence and shape the restructure in a way that supports local service delivery and statutory responsibilities.</li> </ul>

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)
CR39	<p><b>Financial Pressures in NHS GM and Impact of NHS Structural Changes on Locality Working</b></p> <p>There is a significant financial risk within NHS Greater Manchester (GM) and its provider organisations, which may impact the delivery of services that support demand management and integrated care. This financial pressure could lead to increased demand and costs for council services, particularly in adult social care and children's services.</p> <p>In addition, the proposed structural changes to the NHS, including significant reductions in ICB running costs announced in March 2025, pose a risk to the sustainability of place-based working. This is particularly true in terms of Joint packages of funding between NHS GM and Adults Services and Childrens Services in the Council. These changes may reduce local capacity, focus, and autonomy in decision-making, potentially undermining the effectiveness of the Bury Integrated Care Partnership and its ability to deliver transformation aligned with local priorities.</p>												
		4	5	20	4	5	20	4	5	20	2	4	8

<b>Risk Owner</b>	W. Blandamer
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<b>Responsible Officer</b>	<b>Risk Action Status</b>	<b>Trend</b>	<b>Next Risk Review Date</b>
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W. Blandamer	Some slippage	Static	June 2026
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Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Increased pressure on council services due to reduced NHS funding and service withdrawal.</li> <li>• Loss of local influence and autonomy in health and care decision-making particularly in relation to Joint Funding packages as the individual packages of care team are moved to being an aggregated GM function.</li> <li>• Disruption to integrated service delivery and transformation efforts.</li> <li>• Reduced effectiveness of local partnerships and governance structures.</li> </ul>	<ul style="list-style-type: none"> <li>• Working with colleagues across the GM system to ensure the GM ICS operating model creates the conditions for our continued place based transformation, and NCA footprint partners to continue to advocate for the place based approach. Maintaining the effective operation of the Bury Integrated Care Partnership comprising the operation of the Locality Board (with Leader as Joint Chair) and the Integrated Delivery Board (chaired by the Exec Director for health and care) and full council participation and influence in the range of sub committees associated with different aspects of the partnership eg urgent care, mental health. Ensure the full influence of the Council on the work of the ICB including the fact that the Council Chief Executive is also the NHS GM Place lead for Bury and the Exec Director for Health and Care is also the Deputy Place Lead, and the DASS is also the Led for community and primary care commissioning.</li> <li>• In relation to the budget pressures the Locality Board routinely reviews the financial performance of all partners in the Bury Integrated Care Partnership and the integrated delivery board reviews risks and opportunities for the system to mitigate individual organisational budget pressure</li> </ul>	<ul style="list-style-type: none"> <li>• Work with GM partners as GM operating model further matures and developed.</li> <li>• Transformation plans continue to be monitored monthly through IDC Board.</li> <li>• Transformation Board and Adult Social Care Savings and Transformation Programme also reported to Cabinet.</li> <li>• Bespoke communication approach to address this agenda.</li> <li>• Locality formalisation agreed at Cabinet and Council and Locality Board and submitted to NHS GM Board for final approval.</li> </ul>

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<ul style="list-style-type: none"><li>• Issues and risks escalated to Integration Delivery Collaborative Board and to Locality Board and where necessary to the Executive Committee of the ICB</li></ul>
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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)
CR40	<p><b>Community Tensions and Global Conflicts</b></p> <p>There is a risk of increased community tension and reduced cohesion due to the influence of international, national, and local conflicts. These tensions may arise from geopolitical instability, terrorism threats, or radicalisation, potentially leading to public safety concerns, civil unrest, and erosion of trust in local governance.</p>	5	4	20	4	4	16	4	4	16	2	4	8

<b>Risk Owner</b>	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
C. Woodhouse	On target	Static	June 2026

Key Potential Impacts
<ul style="list-style-type: none"> <li>National threat level remains at SUBSTANTIAL</li> <li>Ongoing national threat from terrorism due to potential resurgence of terrorist activity and radicalisation of vulnerable members of communities</li> <li>Potential for increased caseload in Prevent/ Channel Panel due to change in national policy on obsession with violence with no fixed ideologies</li> </ul>

Current Controls
<ul style="list-style-type: none"> <li>Ongoing participation in Recovery Co-ordination group post Yom Kippur attack. Targeted engagement including utilisation of Jewel co-ordinated broadcast channels and Shul notices to connect/ reassure community, including in context of Op CATOGENIC.</li> <li>Weekly tension monitoring in partnership with GMP and active Bury involvement in Op WARDEN (protest related planning)</li> </ul>

Planned Actions
<ul style="list-style-type: none"> <li>Development of Bury Cohesion Plan built on further strengthened alignment with the GMCA Cohesion, Inclusion and Race Equality work programme</li> <li>Strengthening tension monitoring arrangements with GM.</li> </ul>

- Spread of mis/disinformation, with potential to raise concern and stoke perceived grievances including community tensions linked to flag raising.
- Risk of hate incidents and hate crimes experienced by local communities as a response to international conflict, particularly following the October 2nd Attack in Manchester on the Heaton Park Synagogue and Bondi Beach attack on Hanukkah
- CST reporting increase in antisemitic incidents has continued post 7th October 2023 attack and Yom Kippur attack in 2025

- Tri-Borough and Force wide Operation WILDFLOWER community impact meetings including Community Security Trust and Shomrim
- Routine meetings of Bury Prevent Partnership (with positive 2025 benchmarking) and monthly Channel Panel
- Promotion of Hate Crime Awareness information including on the back of refreshed GM Hate Crime Strategy; itself referenced in refreshed Bury CSP plan which includes a priority on safeguarding cohesive communities
- Microaggression and disinformation training delivered.
- Cohesion Roundtable activity and specific listening circles to increase local insight of tensions
- More proactive engagement prior and during key inclusion dates, notably Hannukah, Christmas and Eid.
- Promotion of new British Muslim Trust Helpline alongside Ramadan messaging
- Joint engagement with GMP to mitigate tensions around celebrations of Purim during the month of Ramadan in Prestwich following community concerns in 2024
- Fortnightly review through Communities & Inclusion portfolio

- Active involvement in GM Cohesion Insight roundtables in first week of March
- Co-development of Jewish communities forum
- Specific inclusion of Prevent within Op AVRO and B.Safe campaigns.
- Uniting Bury Schools Against Hate follow up session on 20th March
- Further local work to strengthen MoU with the VCFA to further work with communities on resilience and supporting allocation of cohesion related funded.
- Liaison with GMP on Op PICTON and Op RAMADAN
- Further engagement with Bury Faith Forum on Faith Action and delivery against Faith and Belief Covenant
- Sourcing mis/disinformation and challenging conversation training

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)
CR41	<p><b>Cyber Crime and Digital Threats</b></p> <p>There is a persistent risk of cyber crime targeting the council's digital infrastructure. While this is influenced by global political instability, it also represents a general and on-going threat to all organisations. Potential impacts include data breaches, service disruption, and financial loss.</p>	5	5	25	5	4	20	5	3	15	5	3	15

<b>Risk Owner</b>	K. Waterhouse
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
A.Carter	On target	Decreased	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Crisis in Ukraine following the Russian invasion is also leading to increased risk of cyber attack</li> <li>• Further conflict in the Middle East adding to global tensions</li> <li>• External threat to data and systems potentially impacting system functionality/causing a data breach</li> </ul>	<ul style="list-style-type: none"> <li>• PCN accreditation renewed annually for the Council</li> <li>• Managed Security contract in place with Salford City Council</li> <li>• Creation of ISO27001 level documentation</li> <li>• 2FA implemented across the estate, strengthened access and password arrangements</li> <li>• External warning message added to emails to reduce risk of phishing attack</li> <li>• Additional Capital funding to be approved to create additional resilience to data centre and business continuity arrangements</li> </ul>	<ul style="list-style-type: none"> <li>• Further work on 2FA rules</li> <li>• Cyber security simulation exercises</li> </ul>

- Immutable backups now online
- New local infrastructure replacing the previous out of support VMWare

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)
CR42 (was CR8)	<b>Elections</b>  Safe Delivery of Local election (May 2026)	5	4	20	1	4	4*	2	4	8	2	4	8

\*Previous score reported in December was incorrect – should have been 2 (L) 4 (I) and total score of 8

<b>Risk Owner</b>	J. Dennis
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
J. Dennis	On target	Static	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Potential legal challenge and reputational damage if the Council is unable to effectively deliver the May 2026 Elections.</li> <li>• Personal liabilities to the Returning Officer and DRO</li> </ul>	<ul style="list-style-type: none"> <li>• Election planning on track. Election Board to be stood up February 2026</li> <li>• Oversight by the Director of Law and Governance.</li> <li>• Legislative changes reviewed regularly to assess impact on Bury.</li> <li>• Robust planning - better links with other GM authorities.</li> <li>• Early engagement with candidates and agents.</li> </ul>	<ul style="list-style-type: none"> <li>• Election planning on track.</li> <li>• Review of polling stations and regular reports submitted to member Group.</li> <li>• Oversight by the Director of Law and Governance.</li> </ul>

	<ul style="list-style-type: none"><li>• National (Government and Electoral Commission), regional (AGMA and GM Elections Managers) and local guidance.</li><li>• Lessons Learned ( from previous election) action plan delivered in collaboration with the Returning Officer, DRO's and Election Manager.</li><li>• Approved printers as part of AGMA consortium.</li><li>• 2024 Elections successfully delivered.</li></ul>	<ul style="list-style-type: none"><li>• Legislative changes reviewed regularly to assess impact on Bury.</li><li>• Robust planning - better links with other GM authorities.</li><li>• Early engagement with candidates and agents.</li><li>• National (Government and Electoral Commission), regional (AGMA and GM Elections Managers) and local guidance.</li><li>• Elections Project Board in place with agreed delivery plan.</li><li>• Lessons Learned ( from previous election) action plan delivered in collaboration with the Returning Officer, DRO's and Election Manager.</li><li>• Approved printers as part of AGMA consortium.</li></ul>
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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)
CR43	<b>Increase in fuel and oil costs</b> Global market volatility caused by the Iran conflict, resulting in noticeable price increase to fuel and oil costs.	5	5	25	-	-	-	4	4	16	2	2	4

<b>Risk Owner</b>	P. Lakin
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Responsible Officer	Risk Action Status	Trend	Next Risk Review Date
D. Dixon	-	New	June 2026

Key Potential Impacts	Current Controls	Planned Actions
<ul style="list-style-type: none"> <li>• Rising oil prices driving fuel suppliers to increase commercial diesel rates.</li> <li>• High consumption levels across the Council 12k litres per week</li> <li>• Limited ability to reduce short-term fuel usage without impacting frontline statutory services.</li> <li>• We are already seeing noticeable price increase. Our weekly diesel usage is approximately 12,000 litres, and in the space of a week the cost has increased from £1.09 to £1.27 per litre. This equates to an additional £2,160 per week, or £9,360 per month, with the potential for prices to rise further if the situation escalates.</li> </ul>	<ul style="list-style-type: none"> <li>• Close monitoring of weekly fuel usage and cost trends by Waste Management &amp; Transport.</li> <li>• In a framework to ensure most competitive available rates.</li> <li>• Regular financial forecasting with Finance Business Partner to track emerging pressures.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide updated financial impact modelling to Corporate Finance as part of in-year and MTFS planning.</li> <li>• Report risk escalation to Senior Leadership Team and include fuel inflation scenarios in quarterly budget refresh</li> </ul>

- Budget overspend within services such as Waste, Highways, Bury Housing and potential overspend across the wider Council.
- Pressures on Medium-Term Financial Strategy and requirement for in-year mitigating savings.
- Possible impact on delivery standards if fuel-saving measures reduce operational flexibility.
- Possible knock-on effects on procurement, vehicle hire, and cost of external contractor services (who will also increase prices).

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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
<b>EXAMPLES : NEW POLITICAL ARRANGEMENTS, POLITICAL PERSONALITIES, POLITICAL MAKE-UP</b>					
<b>POLITICAL</b> 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.
<b>EXAMPLES : COST OF LIVING, CHANGES IN INTEREST RATES, INFLATION, POVERTY INDICATORS</b>					
<b>ECONOMICAL</b> 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.
<b>EXAMPLES : STAFF LEVELS FROM AVAILABLE WORKFORCE, AGEING POPULATION, HEALTH STATISTICS</b>					
<b>SOCIAL</b> 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
<p><b>TECHNOLOGICAL</b> Associated with the capacity of the Council to deal with the pace/scale of technological change, or its ability to use technology to address changing demands. May also include consequences of internal technological failures on the Council's ability to deliver its objectives</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
<b>EXAMPLES : HUMAN RIGHTS, TUPE REGULATIONS, DATA PROTECTION</b>					
<p><b>LEGISLATIVE/LEGAL</b> Associated with current or potential changes in national or European law</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>
<b>EXAMPLES : LAND USE, RECYCLING, POLLUTION, WASTE MANAGEMENT</b>					
<p><b>ENVIRONMENTAL</b> Relating to the environmental consequences of progressing the council's strategic objectives</p>	<p>The risk will result in a minor delay, inconvenience</p> <p>Can be managed no real impact upon service.</p>	<p>The risk will result in a minor loss, delay, inconvenience, interruption.</p> <p>Opportunity to innovate/make minor improvements missed. Short term effect.</p>	<p>The risk will result in a waste of time and resources.</p> <p>Good opportunity to innovate/improve missed.</p> <p>Moderate impact on efficiency, output, quality.</p> <p>Medium term effect which may be costly to recover from.</p>	<p>The risk will have a major impact on the achievement of ambitions/priorities, serious impact on costs, income, performance, reputation, substantial opportunities missed.</p> <p>Medium to long term effect and expensive to recover from</p>	<p>The risk will have a critical impact on the achievement of ambitions and priorities, huge impact on costs, income, performance, reputation, critical opportunities missed.</p> <p>Difficult to recover from and may require a long-term recovery plan/period.</p>

	Impact / Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
AT RISK	Very Low	Minor	Moderate	High	Severe
<b>EXAMPLES : STAFF RESTRUCTURE, CAPACITY, TRAINING, WORKFORCE NEEDS</b>					
<b>PROFESSIONAL / MANAGERIAL</b> 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.
<b>EXAMPLES : BUDGET OVERSPENDS, LEVEL OF COUNCIL TAX, LEVEL OF RESERVES</b>					
<b>FINANCIAL</b> 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.
<b>EXAMPLES : SECURITY, ACCIDENTS, HEALTH &amp; SAFETY, HAZARDS, FIRE</b>					
<b>PHYSICAL</b> 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
<b>EXAMPLES : CONTRACTOR FAILS TO DELIVER, PARTNERSHIP AGENCIS WITH CONFLICTING GOALS</b>					
<b>PARTNERSHIP/CONTACTUAL</b> 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.
<b>EXAMPLES : STANDARDS NOT MET, ACCREDITATION,</b>					
<b>COMPETITIVE</b> 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.
<b>EXAMPLES : MANAGING EXPECTATIONS, COMPLAINTS, CONSULTATION, COMMUNICATION EXTERNALLY</b>					
<b>CUSTOMER/CITIZEN</b> 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
<b>Frequency</b> 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
<b>Frequency</b> 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
<b>Probability</b>	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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**Auditor's Annual Report**  
**Bury Metropolitan Borough Council – year ended 31 March 2025**

February 2026

# Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities
- 05 Audit fees and other services

Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. Reports and letters prepared by appointed auditors and addressed to the Council are prepared for the sole use of the Council and we take no responsibility to any member or officer in their individual capacity or to any third party.

Introduction

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## Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Bury Council ('the Council') for the year ended 31 March 2025. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

For 2024/25 onwards, the Code requires us to issue our draft Auditor's Annual Report (AAR) to those charged with governance by 30 November each year, this includes where we have not yet issued our auditor's report on the financial statements.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



### Opinion on the financial statements

The Council did not meet the statutory publication date of 30 June 2025 for its unaudited financial statements for the year ending 31 March 2025. The draft statements were not published until 15 October 2025.

We issued our audit report on 25 February 2026. Our opinion on the financial statements was disclaimed.



### Reporting to the group auditor

In line with instructions issued by the NAO, we have undertaken work on the Council's Whole of Government Accounts (WGA) return. We have been unable to conclude our work as we have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us.

### Value for Money arrangements

In December 2024 we issued a statutory recommendation to the Council reflecting the results of our work in respect of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. This was because we had identified significant weaknesses in the Council's arrangements for:

- Financial sustainability
- Governance
- Securing economy, efficiency and effectiveness.



In 2024/25, we considered the risk of significant weaknesses we had previously identified had not been addressed. We have completed our procedures, and we are not satisfied arrangements were in place for the Council to secure economy, efficiency and effectiveness in its use of resources.

Section 3 provides our commentary on the Council's arrangements and a summary of our previously issued weaknesses and recommendations, including the progress that the Council is making to address the remaining weakness in 2025/26.

Audit of the financial statements

# Audit of the financial statements

## Our audit of the financial statements

Our audit is being conducted in accordance with the requirements of the Code, and International Standards on Auditing (UK) (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2025 and of its financial performance for the year then ended.

We have issued a disclaimed audit opinion on the 2024/25 financial statements. This means our audit report does not express an opinion on the financial statements and no assurance is provided. It has been necessary to issue a disclaimer of opinion as amendments to the Account and Audit Regulations in 2024 introduced a statutory deadline for publication of the Council's financial statements for the 2023/24 and earlier financial years. We were unable to complete the audit procedures necessary to obtain sufficient appropriate audit evidence on which to base our opinion before the date the Council published its audited financial statements and as such we issued disclaimers of opinion in relation to the financial statements for the years ended 31 March 2022 to 2023 on 12 December 2024 and on 28 February 2025 a disclaimer of opinion was issued in relation to the financial statements for the year ended 31 March 2024.

There was insufficient time available to complete all the work required to issue an unqualified opinion on the 2024/25 financial statements ahead of the national deadline for the publication of audited accounts by the 27 February 2026.

The work to rebuild assurance following a disclaimer opinion is significant. Our focus through 2024/25 and into 2025/26 is on assessing the risks of material misstatement in the opening balances which are derived from the financial statements that have had a disclaimer opinion.

Our work on Value for Money arrangements

# VFM arrangements

## Overall Summary



# VFM arrangements – Overall summary

## Approach to Value for Money arrangements work

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



**Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services.



**Governance** - How the Council ensures that it makes informed decisions and properly manages its risks.



**Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

### Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

### Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

### Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.




We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

# VFM arrangements – Overall summary

## Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 <b>Financial sustainability</b>	11 – 14	Yes	Yes – continuing significant weakness from previous year	No
 <b>Governance</b>	15 – 21	Yes	Yes – continuing significant weakness from previous year	No
 <b>Improving economy, efficiency and effectiveness</b>	22 – 24	Yes	Yes – continuing significant weakness from previous year	No

# VFM arrangements

## Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



# VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria

### Bury's operating environment

During 2024/25 the Council continued to face significant operational and financial challenges. Against a backdrop of an adverse national economy and a cost-of-living crisis, the Council continued to see significant increase in demand for its services, most notably for children and young people's services including education and social care.

In response to these pressures, it is essential the Council has timely and accurate financial reporting to members and senior management, and decision makers make prompt decisions to maintain the financial sustainability of the Council.

### 2024/25 Financial performance

We have undertaken a high level analysis of the financial statements for 2024/25, including the Movement in Reserves Statement and the Balance Sheet. The 2024/25 draft statements of account continues to show a declining financial position compared to prior years.

The most significant change in the balance sheet relates to movement in the Council's Property, Plant and Equipment balance, which increased mainly due to the revaluation gains recognised in the year. However, the revaluation gains do not represent a usable reserve the Council can access.

Although the Council's cash balance has increased by £0.7m from 31/03/24 to 31/03/25, the cash position is still much lower than previous years. Alongside this, borrowings have increased by £30m over the twelve-month period to 31/03/2025, largely to fund the capital programme.

Total general fund reserves have been declining over the last few years. General Fund and earmarked reserves reduced by £28 m, from £99.6 (31 Mar 2024) to £71.57m (31 Mar 2025). The Budget Stabilisation Reserve is now insufficient to support the funding gap forecast past 2026/27. Whilst there is a recognition the use of reserves cannot be relied on to provide a long term solution to the funding challenges, the Council now needs to take urgent action to ensure any use of these reserves is properly planned and that all options to increase income and reduce expenditure have been considered.

	31 March 2024 £m	31 March 2025 £m
Property, plant and equipment	639	731.5
Cash/ Cash Equivalents	0.5	1.2
Total Current Assets	76	94
General fund (Unallocated)	10	10
Earmarked Reserves	89.6	61.5
Total General Fund Balance	99.6	71.6
Total usable reserves	156.7	133.7

The minimum revenue provision (MRP) charge for 2024/25 year included in the draft accounts is £3.2m (2023/24 £2.5m). This equates to spreading the opening capital financing requirement of £383.5m over roughly 117 years. The statutory guidance suggests Councils should use asset lives of 50 years as a maximum, although the guidance also recognises there may be circumstances where this maximum can be prudently exceeded. Although the MRP charge has not been subject to detailed audit review in 2023/24 or 2024/25, we are concerned the current approach may not be sufficiently prudent, even allowing for the extent to which the Council's capital programme is directed towards regeneration schemes.

# VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria - Continued

### Financial planning and monitoring arrangements

In February 2024 the Council set a balanced budget for the 2024/25 financial year. However, this was set with a reliance on reserves of £15.1m and a savings target of £5.3m. The total net budget for Council services was approved at £209.6m with an assumed increase in Council Tax of 2.99% excluding the Adult Social Care Levy of 2%. Whilst challenging, the Council considered this to be achievable. The budget was produced on the basis the savings and efficiencies identified to close the full gap would be delivered recurrently.

The Council reported a final overspend on the revenue budget of £4.365m for 2024/25 on a final revised budget of £224.480m. This included funding of £13.149 m from reserves (£2m lower than budgeted). A significant amount of the overspend relates to Health & Adult Care and Children and Young People services which reported a £3.7m and 2.5 overspend. The overspend in the Health & Adult Care and Children and Young People services was offset by an underspend of £2.29m in non-service specific expenditure.

During the year the Council reported its financial position to Cabinet on a regular basis. We have reviewed a sample of the reports presented for 2024/25. These contain appropriate detail of the significant variances to budget and provide an update on the delivery against savings targets. They also contain appropriate information on the delivery of the approved capital programme, including explanations for both over and under spends against the budget profile.

The budget report presented to Budget Council in February 2025 set out the Council's budget requirement for the 2025/26 financial year and provided details on the Council's reserves position. Council approved a net revenue budget of £238m for 2025/26, which included an approved use of reserves of £5.8m to balance the revenue budget. The budget report assumed an increase in Council Tax of 2.99% excluding the Adult Social Care Levy of 2%. We reviewed the forecast outturn reported to Cabinet on 3 December 2025 we noted a continuing overspend in 25/26 and a budget proposals for 26/27 show a budget gap after use of reserves of £16m (before savings proposals of 8.4m), which means again use of reserves above the level approved in budget.

Spend on the capital programme for the 2024/25 year was £59.81m. In February 2024 Council approved the 2024/25 capital budget at £146.92m, which was later increased by £23.42m to accommodate slippage from 2023/24 increasing the 2024/25 Capital Programme to £170.347m. However, subsequent in-year capital programme reviews led to the 2024/25 capital programme being

reduced to £79.17m.

In the summer of 2024, the Council declared itself to be in a state of financial distress. It established a voluntary Finance Improvement Panel, with support from CIPFA and the LGA, to review its financial position, including the systems and processes in place. The work of this panel included a review of the policy on reserves, a review of the recently approved Treasury Management strategy and saw the beginning of a zero-based budget exercise across every department. It also included a review of the staffing structures in place across the finance service.

The work of the Financial Improvement Panel identified the Council did not have a clear understanding of its financial position or of the Council's cost base. The level of usable reserves available to the Council, whilst declining, was higher than reports to members had previously indicated. As a result, leadership of the Council's finance team changed with the appointment of a new Interim Section 151 officer. A substantive appointment was made in autumn 2024. Since then, considerable further work has been undertaken to better understand the Council's financial position and challenges, and to update the medium term financial planning to ensure the Council can get to a more financially sustainable position.

### Arrangements for the identification, management and monitoring of funding gaps and savings

The Medium Term Financial Strategy (MTFS) is a four year plan which sets out the resources available to deliver the Council's overall commitment to provide services that meet the needs of people locally and that represent good value for money.

A key part of the MTFS is to highlight the budget issues that need to be addressed by the Council in each of the years it covers. This includes assumptions to allow forecasting of the level of available resources from all sources together with the budget pressures relating to both capital and revenue spending. It also assesses the adequacy of reserves and the level of provisions held for past events which may impact on the Council's resources. The financial plans were developed based a number of estimates and assumptions. We have reviewed the assumptions used and are satisfied these were appropriate at the time, reflecting the professional judgement of the finance team. However, it is clear the level of reserves available to the Council was not properly understood.

# VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria - Continued

The Council's 2024/25 and 2025/26 budgets were set to reflect the prevailing rate of inflation due to the Ukraine war and the cost of living crisis. However, the MTFs reflected some significant uncertainties, particularly with the funding assumptions for future years because local authorities were working with single year settlements. The 2026/27 settlement, announced in December 2025, was a multi year settlement through to 2028/29 which provides a clearer base for future decisions.

Following the independent reviews of the Council's financial position undertaken in the autumn of 2024 and spring of 2025, and the reassessment of the level of reserves available to the Council, the budget for 2025/26, presented to Council in February 2025, set out the Council's budget requirement for the 2025/26 year as a net revenue budget of £238m. This included an approved use of reserves of £5.8m. However, the 2025/26 quarter 1 position presented to September 2025 Cabinet showed a forecast overspend of £4.15m.

In the budget setting process for 2026/27, there is a recognition the Council needs to make investments in a range of areas in order to improve services for local people and also to transform the way the Council operates for the longer term. This, together with some known financial pressures arising from increasing demand and continuing pay and price inflation, means the Council knows it has a significant financial challenge to set a balanced budget. Members have been presented with a range of options to both reduce costs and increase income but rejected some. As a consequence, the delivery of the savings plans that were agreed will be essential. The Council still needs to use reserves to help to achieve a balanced position. The 2025/26 budget report recognised that although there was a significant reduction in the funding gap covered by reserves between 2024/25 and 2025/26, this is dependent on the delivery of over £16m of new savings proposals of which £8.260m needs to be delivered in 2025/26. The updated MTFs shows a structural funding gap remain that needs to be addressed through the identification of new savings proposals for 2026/27.

In January 2025, the Council introduced new assurance boards to support its governance framework in response to our formal recommendation issued in December 2024. Following this, delivery of the in-year budget together with the development of the refreshed MTFs and 2026/27 budget proposals has been overseen by the Finance Board. As a result of the significant work undertaken over the last few months, the Council now expects to be able to set balanced budgets over the life of the MTFP without recourse to exceptional financial support.

### Dedicated Schools Grant (DSG) deficit – Project Safety Valve

In addition to the use of reserves to balance its general fund budget, the Council has also accumulated a large deficit balance in relation to Dedicated Schools Grant. The deficit stands at £19.04m as presented in the draft 2024/25 statements. Although the Council entered into a Safety Valve agreement with the Department for Education (DfE) in 2021, intended to eradicate the DSG deficit by the end of the 2024-25, the Council has not been able to do so. An amendment has been made to the Council's DSG Management Plan and agreed with the department which now has a timeframe for eradicating this deficit by the end of 2028/29. As part of this plan, the Council has agreed to reach a positive in-year balance on its DSG account by the end of 2028/29 and in each subsequent year. The Council has also agreed to implement the action plan agreed with the DfE, and to complete ongoing monitoring of the Council's performance in fulfilling this agreement.

The financial projection for the year end position in 2025/26 is for a £2.5m overspend and a DSG deficit of £21.5m. However, this reflects costs of the Council's investment in the Children and Young People's team and a sharp increase in demand which, because of insufficient in-borough provision, meant the Council had to increase the use, and bear the additional cost of, Independent and Non-Maintained Special School (INMSS) provision. As a result, and despite the financial plan being off trajectory, the DfE has not made further interventions and continues to monitor the Council's position closely.

In May 2024 OFSTED published the results of its inspection of the Council's SEND services. This inspection concluded there were widespread and/or systemic failings leading to significant concerns about the experiences and outcomes of children and young people with special educational needs and/or disabilities (SEND). The DfE confirmed they would work with Bury to ensure the response to the OFSTED inspection outcome and their Safety Valve activity are properly aligned.

OFSTED have continued to engage with the Council to ensure the actions taken to address the inspection findings are being put in place. However, it is too early to determine the impact of these actions.

**Based on the above considerations we have identified a significant weakness in the Council's arrangements in relation to financial sustainability.**

# VFM arrangements

## Governance

How the body ensures that it makes informed decisions and properly manages its risks



# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria

### Risk management and monitoring arrangements

Bury Council has a risk management system in place which is included in the governance structure of the organisation. As part of the Council's governance framework, the Audit Committee has been responsible for ensuring that management arrangements are in place and are regularly reviewed to ensure they are working effectively.

Each department maintains and updates its own risk register, which then feeds into the Council-wide corporate risk register. We have reviewed an example department register and confirmed it is sufficiently detailed. Each risk has an assigned risk owner and a risk score based on the likelihood and impact matrix. Where mitigating actions are identified they are also assigned an owner(s) to ensure there is appropriate accountability.

The Corporate Risk Register focusses on risks that are cross cutting and strategic. These risks are defined as those with the potential to disrupt the Council's ability to meet its strategic and operational objectives. The risks are agreed by the Executive Team as warranting regular scrutiny to help minimise future adverse implications including financial challenges.

The corporate risk register is a live document subject to review by the Executive Team on a quarterly basis in alignment with the schedule of meetings for the Audit Committee. It is presented to the Committee for scrutiny with some risks then identified for a more detailed review by members. Although the Council has a documented approach to managing risks, this was not fully embedded across the Council. As a consequence, when, in August 2023 a national issue relating to the use of Reinforced Autoclaved Aeriated Concrete (RAAC) in buildings was identified, the Council was slow to react to undertake an assessment of all its buildings to ensure it had a clear picture of the extent of RAAC in its exposure, other than in schools where DfE coordinated the initial response. By the end of October 2023, the Council was aware of RAAC in the Market Hall building, which was immediately closed to ensure public safety but had made little progress in inspecting other Council buildings. By December 2024, some 15 months after first being notified of the issue, the Council still did not have a clear understanding of the potential risk. We have been told the Council has now completed its assessment of the risks in relation to RAAC. However, in our view, during 2024/25, the Council's risk management framework was not sufficiently embedded and did not necessarily drive the completion of effective mitigating action.

### Internal Controls

In order to provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud, the Council has a team of internal auditors, led by the Head of Internal Audit. Annual Internal Audit Plans were agreed with Management at the start of each financial year and reviewed by the Audit Committee prior to final approval. The plan for 2024/25 was approved by the Committee in March 2024 and the plan was amended during the year where management requested changes or deferrals, or because there was insufficient audit team capacity to deliver.

The internal audit plans were based on an assessment of the risks the Council faced and were determined to ensure assurance could be provided on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. We have reviewed the internal audit plan for 2024/25 and confirmed it follows a risk based approach.

Internal audit progress reports are presented to each Audit Committee meeting, including follow up reporting of recommendations not implemented by agreed dates. At the end of each financial year the Head of Internal Audit provided an opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. For 2024/25, the Head of Internal Audit concluded that Limited assurance could be given that significant risks facing the Council are addressed. A total of 27 audit reviews, making 165 recommendations, were considered as part of forming the overall opinion for the year. 17 audits were still in progress at the end of the financial year and were carried forward into 2025/26 to be finalised. The Head of Internal Audit Opinion reflects concerns about the high volume of limited assurance reports in the year, delays in the implementation of fundamental and significant recommendations and the ongoing governance and financial pressures.

The Council has in place all relevant policies which we would expect including policies on:

- Gifts and hospitality;
- Codes of conduct;
- Declarations of interest; and
- Whistle blowing.

# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria - Continued

### Internal Controls

In respect of the main accounting system review reported in August 2024, Internal Audit reported that:

- periodic reviews of all user permissions on the Unit 4 system are not undertaken. As a result, officers may have access rights beyond those required for their role;
- bank reconciliations are undertaken on a monthly basis. However, they are not undertaken on a timely basis and there is a delay in completion. Reconciling items are not always cleared and reconciliations are not subject to review by a Senior Finance Officer; and
- no formal records exist to evidence the budget monitoring undertaken for each service.

We attended all of the Audit Committee meetings during 2024/25 and to date. From our attendance at these meetings, we confirmed the Committee receives regular updates on both internal audit progress and risk management. We have seen members engage by challenging the papers and reports which they receive from officers, internal audit and external audit. Notwithstanding this challenge, the Audit Committee's intervention is not driving management to take actions in response to either risks identified or internal control weaknesses.

From our review of internal audit update reports and our attendance at Audit Committee, we remain concerned that internal audit recommendations were not actioned on a timely basis during 2024/25.

Alongside this, in our view, this challenges the Council faces in operating its internal control framework effectively is evidenced by the impact of the finance team restructures undertaken in 2022 and 2023. The changes left the Council without the capacity, skills and experience required to operate systems and processes as required to maintain an adequate system of internal control. A further restructure and recruitment process has been launched in 2025/26 to properly resource the function. This will sit alongside a planned upgrade to the Council's financial systems.

More recently, new governance arrangements introduced as part of the council wide improvement plan established a Governance Board to oversee the implementation of Internal Audit recommendations as this had been recognised as an area requiring improvement. Reports to this Board indicate significant improvements have been made in 2025/26. The Members Assurance Group receives monthly updates with regard to outstanding audit recommendations and has asked accountable managers to attend to explain reasons for any delays and agree revised timelines. Whilst it is positive to see the Leadership Team taking steps to improve the implementation of audit recommendations and to strengthen internal controls, it is too early to assess the effectiveness of the actions.

### Arrangements for budget setting and budgetary control

The Council's approach to budget setting aligns to the corporate plan and LET'S Do It! Strategy (Bury 2030). The budget setting process is a continuous process with work being undertaken to identify new savings proposals early in the new financial year before being considered by Cabinet in the Autumn. The initial budget and associated proposals go through several iterations with Executives, Policy Advisory Group, Overview and Scrutiny Finance and Performance Subgroup before budget consultation being undertaken to feed into the final budget proposals to be considered by Cabinet and Council in February each year. Regular meetings between Services and Finance Leads to discuss the financial position and emerging pressures, delivery of savings plans and opportunities for future service redesign, savings or efficiencies.

Whilst members are actively engaged in budget setting and have an understanding of the seriousness of the Council's overall position, we note that some of the policy options proposed were declined by members because they were considered difficult.

Throughout the 2024/25, budget monitoring was undertaken and reports were taken to cabinet quarterly. In 2024/25 the outturn report confirmed transfers from reserves were in excess of the planned use of reserves per the budget. This suggests that budget monitoring arrangements in year were not effective. As in previous years, budget monitoring is the responsibility of budget managers with the support of the Finance team. Monthly budget meetings are held with budget holders and departments to discuss progress against the financial forecasts. Significant variances are reported to cabinet quarterly with explanations provided.

### Decision making arrangements and control framework

Bury has an established governance structure in place which is set out within its Annual Governance Statement. This is supported by the Council's Code of Corporate Governance, the Governance Framework, the Constitution and scheme of delegation. Decision Making processes are formally set out in the Council's Constitution.

The Council operated four Scrutiny Committees and 2 sub committees responsible for ensuring robust scrutiny of decisions made by Cabinet. The Committees call in decisions and hold Portfolio Holders to account for Council performance.

# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria - Continued

The role and responsibilities of the Audit Committee are established within the Council's Constitution. The Council's Audit Committee had responsibility for overseeing the work of the Internal and External Audit functions. It provided Full Council with assurance on the effectiveness of:

- The governance arrangements of the Council and its services.
- The Council's risk management framework and the associated control environment.
- The Council's financial management processes and the way this relates to the performance of individual services and the Council as a whole.

Following the formal recommendation we made to the Council in December 2024, a formal Council-wide improvement plan was agreed. From January 2025, the Council took steps to strengthen improvement focus by establishing six new Boards, each chaired by a member of the Executive Leadership Team to provide effective oversight of the actions required. These Boards cover:

- Commercial
- Finance
- Governance and Assurance
- Performance, Delivery and Transformation
- Property and Estates
- Regeneration

The Boards meet monthly and consider business in line with their formally agreed terms of reference. There is a direct reporting line through to members through the Members Assurance Group.

### **Audit of the Statement of Accounts**

In 2020/21 we raised a significant weakness linked to the poor quality of the draft accounts submitted for audit and the significant difficulties encountered during the audit process because of problems with underlying records. The issues identified affected significant balances within the draft accounts published by the Council, such as Property, Plant and Equipment and the Dedicated Schools Grant (DSG) deficit. In 2021/22, as in the previous years, the draft accounts were not prepared to the required quality standard and contained a number of significant internal inconsistencies and errors. As the audit commenced, it became clear the working papers and supporting information required to support the audit were not always available and were being prepared as we requested them. A significant number of amendments, some of them material, were made to the financial

statements. Unfortunately, by late November 2024, we had still not been provided with all of the information we required to conclude our work. As a result, we were unable to complete our audit work by the statutory deadline of 13 December 2024 and therefore issued a disclaimed opinion on the financial statements.

Due to the issues with the quality of the draft financial statements, supporting working papers and underlying records in 2020/21 and 2021/22, there were significant delays in the audit process. This led to us issuing a disclaimed audit opinion on the financial statements for the 2021/22 and 2022/23 years. Furthermore, due to the previous years significant issues and delays we were unable to complete our audit of the 2023/24 financial statements by the statutory deadline of 28 February 2025 and therefore a disclaimed audit opinion was issued on the 2023/24 financial statements.

The Council's 2024/25 draft financial statements were due for publication by the statutory deadline of 30 June 2025. However, the accounts were late and were not published on the Council's website until October 2025.

Although the draft accounts were supported by an annual governance statement, this was a poorly drafted document containing typographical errors, references to the wrong year and hyperlinks to documents that did not work. Our high-level review also found the Annual Governance Statement required revision because it did not adequately reflect the scale of governance issues and risks identified through both internal and external audit and management. These issues demonstrate ongoing strain in financial governance and reporting capability in 2024/25.

The Council is required to publish its Accountability Statements for the year ended 31 March 2025, by 27 February 2026 ('the 2026 backstop date'). The National Audit Office issued guidance to auditors on rebuilding assurance following backstop-related disclaimers of opinion in June 2025. We have determined that there is not sufficient time to carry out the procedures we deem necessary to rebuild assurance before the 2026 backstop date and disclaimed opinion for 2024/25 is to be issued.

The finance restructure undertaken in 2022 and key staff turn over in finance team in following years meant loss of continuity and corporate knowledge. Interim staff were appointed to try to bridge the gaps in technical skills. The cost of such interim staff can be relatively high and the lack of corporate knowledge can make their role difficult.

# VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria - Continued

A new Chief Accountant took up post on the 6th March 2023 and made progress in reviewing timetables, providing training and establishing model working papers. These were used for the 2023/24 closedown. A new Director of finance was appointed in June 2024, to provide more stability in the function. However, there is more to do to make sure the finance function of the Council is appropriately resourced and has the capacity, skills and technical knowledge to provide appropriate financial reporting as well as to support the wider business of the Council.

### Statutory Recommendation

In December 2024 we issued the following written recommendation to the Council:

***We recommend the Council should, as a matter of urgency, develop a comprehensive Council-wide improvement plan to reflect the transformation and cultural change needed across all departments, to ensure the Council can deliver the range, level and quality of services that it deems appropriate and within its statutory responsibilities in a financially sustainable way. As part of this, appropriate senior leadership and management is required to ensure the improvement plan delivers the required changes. Member oversight is needed to ensure the changes are embedded into the organisation.***

Since this recommendation was issued, the Council developed and approved an improvement action plan to map out how the required organisational improvements would be taken forward. This included adopting new governance arrangements through the six new delivery boards as discussed previously. The Boards have clear accountability to the Executive Leadership Team (ELT). They operate within defined remits aligned to the Council's Service Improvement Plan, with delivery activity tracked and monitored to support effective oversight and escalation. During the initial implementation phase, the boards met at an increased frequency to establish pace and grip. These arrangements have since transitioned into a business-as-usual cycle, with meeting frequency adjusted to reflect maturity, workload and risk. The Executive Leadership Team has continued to engage with senior managers to reinforce Service Improvement Plan actions and to emphasise the importance of Council-wide cultural change in supporting sustainable improvement. While not all improvement actions were deliverable

immediately following the issuing of external recommendations, the governance arrangements are now embedded. Delivery and effectiveness continue to be monitored through ELT oversight, Audit Committee reporting and the Annual Governance Statement, demonstrating ongoing commitment to strengthening governance, financial management and organisational culture

Alongside this, the Executive Leadership Team oversight has been strengthened by establishing a Chief Office Group and a Senior Manager Group intended to support delivery of the Council's strategy and to drive the culture change needed. Notwithstanding these changes, management capacity and capability across the Council remains stretched.

### Regulators

We reviewed the regulatory reports issued in respect of the Council.

### Information Commissioners Office (ICO)

The ICO published a report in August 2021 following a data protection audit carried out in June 2021. The report made 79 recommendations, including seven urgent and 24 high-priority actions. The scale of the findings represented a significant weakness in the Council's internal control arrangements at that time. A follow-up review by the ICO in April 2022 identified 22 recommendations still outstanding, including some originally categorised as urgent or high priority, highlighting that progress had not been sufficient at that stage. Since 2022, the Council has undertaken sustained remedial action to address the ICO findings. The majority of recommendations have now been implemented, supported by strengthened information governance arrangements, dedicated compliance capacity, and regular oversight through the Audit Committee.

Since the ICO's follow-up review in April 2022, there have been no further ICO data-protection audits or enforcement action. During 2024/25, the ICO issued only routine FOI/EIR decision notices, which were case-specific and not indicative of systemic data-protection failings.

# VFM arrangements – Financial Sustainability

## Overall commentary on the Governance reporting criteria - Continued

### OFSTED

A focused Ofsted visit in October 2020 found that Children’s Services in Bury had deteriorated since 2016, with leadership instability and insufficient focus on improvement. A full Ofsted inspection in 2021 judged services ‘Inadequate’, citing serious failures leaving children at risk of harm. Although a peer review and Improvement Board had been established, these arrangements took some time to embed, not least because of leadership changes in September 2021.

Following the inspection, improvement governance was strengthened, with an DfE-appointed independently chaired Improvement Board, revised terms of reference agreed in January 2022. The Board receives reports setting out the progress against the improvement plan. This plan is organised around 3 key themes: leadership and management, quality and impact of practice on the outcomes for children, and workforce. A separate workforce board has been established to facilitate input from staff to the Improvement Board.

In January 2022, the Children and Young People’s Scrutiny Committee considered both the Ofsted findings and the Council’s response, and the final improvement plan was submitted to Ofsted in January 2022. The Council made available finances to invest into Children’s Services in order to address the remedial actions. This investment was used to recruit additional staff, in order to reduce social worker caseloads as a step to improving the quality of practice. Externally managed teams were also commissioned by the Council to immediately provide additional service capacity.

A six-month review was undertaken by OFSTED in February 2023. This report identified some positive progress and emerging strengths. The strengths noted were a restructured and stable leadership, a commitment to invest as evidenced by 50 new posts, and the implementation of family safeguarding model. The report concluded the Council should continue to address areas of concerns and DFE should continue to monitor progress.

A further monitoring visit was undertaken by OFSTED in November 2023. Findings from this visit noted a delay in implementing the changes. As a result, OFSTED concluded outcomes for care-experienced young people remain too inconsistent. OFSTED also found progress has been hindered by a lack of management capacity at both service manager and assistant director level to implement the improvement plans, and that a performance culture is not embedded.

In December 2024 OFSTED published their findings from an October 2024 follow up visit. This noted further progress had been made since the previous report. OFSTED noted an improvement in the

pace of actions since the appointment of a permanent Director of Social Care and Early Help in May 2024. Whilst the December report was generally positive, it noted that, in some instances, it was too early to see the impact of the actions put in place and said there was still evidence of weaknesses in some areas.

The Council had its most recent Ofsted Full Children services inspection in June 2025. While the overall outcome of the report was ‘Requires improvement to be good’, Ofsted acknowledges services for children and families in Bury have improved since the inspection in 2021. Ofsted noted the leadership has strengthened and is now rated Good, reflecting improved strategic grip, a more stable workforce and a stronger quality assurance framework. However, the inspection also confirms three of the four judgement areas—help and protection, children in care, and care leavers—continue to require improvement, demonstrating that improvements are not yet consistent or embedded across frontline practice. Persistent weaknesses such as drift and delay in planning, ineffective escalation by IROs and conference chairs, inconsistent quality of direct work and life story work, and delays in meeting children’s emotional and mental health needs continue to undermine timely and effective outcomes for children. These issues are explicitly highlighted by Ofsted as ongoing areas requiring improvement.

Separately, and in May 2024 OFSTED published the results of an inspection of the Council’s SEND services. The inspection took place between 12 and 16 February 2024. The inspection outcome concluded “there are widespread and/or systemic failings leading to significant concerns about the experiences and outcomes of children and young people with special educational needs and/or disabilities (SEND), which the local area partnership must address urgently”.

Bury Council and NHS Greater Manchester Integrated Care Board (ICB) are jointly responsible for SEND services in the borough. As a result of the inspection, the local area was issued with a formal Improvement Notice in May 2024, identifying six priority actions and three areas for improvement to be addressed jointly by the Council and the ICB.

In response, the local area developed a Priority Action Plan, locally referred to as the Priority Impact Plan (PIP). The PIP was co-produced with stakeholders, including parents, carers and young people, and sets out actions, milestones and performance measures to be delivered over 18–24 months. The plan has since been approved by Ofsted and the CQC and is published on the Council’s Local Offer.

# VFM arrangements – Financial Sustainability

## Overall commentary on the Governance reporting criteria - Continued

To oversee delivery, the SEND Improvement & Assurance Board (SIAB) was established, replacing previous SEND partnership boards. The SIAB is accountable to Cabinet and to the GM ICB via the Locality Board and is chaired independently. The Board meets monthly, with its first meeting held in June 2024, and maintains an action log and risk register to monitor progress against the PIP.

The recent “Requires improvement to be good” rating for children services and outcome of SEND service from OFSTED following their inspections, indicates a risk of significant weaknesses in proper arrangements and sufficient progress has not been made to address the findings.

**Our work highlights a continued significant weakness in relation to the Council’s arrangements for ensuring there is a sound system of internal control and risk management in place.**

# VFM arrangements

## Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



# VFM arrangements – Financial Sustainability

## Improving Economy, Efficiency and Effectiveness

### Performance Management

In 2021 a corporate strategic planning process was established, which provided an annual, integrated strategic corporate plan for the Council and (the then) Bury Clinical Commissioning Group (CCG) partnership to guide the partnership's delivery against the Let's Do It! Vision.

The Council continues to monitor its progress against its Corporate Plan with progress being reported to the Executive team on a monthly basis and Cabinet on a quarterly basis. As reported previously the Council's Performance Management Framework sets out how the progress against the Corporate Plan is managed and reported on. Departmental performance is monitored against a set of agreed measures with each department managing performance within its own departmental processes. The departmental performance monitoring feeds upwards into the Directorate Business Plans and the Corporate Plan.

In 2021/22 the corporate plan sets out 15 council across three strategic themes grouped around the Council's 3 "Rs" of Respond; Recovery; and Renewal. In February 2022 the Council refreshed the Corporate Plan for the 2022/23 year. The plan continued to focus on the 15 priority areas but committed to "strengthening the basics" in terms of the Council's services and internal operations. Within the 2022/23 refresh the Council acknowledged the significant challenges in the delivery timeframe over which it expected to see outcomes.

Although the Council had an established and agreed corporate plan and performance monitoring framework, this has not worked effectively enough to ensure services provided by the Council are good. In recent years, there have been a number of failings within Council services most notably: services for children's and young people as assessed by OFSTED inspections, including SEND services, and the failure to deliver the service changes to support the DfE's Safety Valve programme.

Further work has been undertaken since the Council received our formal recommendation on improvement in December 2024 clarifying the Council's priorities and changes to the service planning arrangements to ensure the supporting departmental business plans are in line with these. Formal Key Performance Indicators (KPIs) have been agreed across both children and adults services. During 2026/27, other services will agree an appropriate suite of KPIs to report.

Bury has an agreed performance management framework in place. Based on our review of the Staff People Strategy, which was presented through the Council's Employment Panel process in November 2025, 90% of Bury Council employees had completed a performance / employee review within 2024/25. A PowerBI Dashboard was issued to all line managers in January 2025. This provides access to individual level information on outstanding employee reviews and those due in the next three months, as well as mandatory training completion information.

### Partnerships and Commissioning

The Council works in partnership with a range of third parties, both under statutory and other arrangements to provide services. These partnership arrangements are subject to review. The Team Bury Executive Board brings most of these partner organisations together to support the delivery of the Council's ambitions articulated through its community strategy and local community plans.

The Council is open to considering all models for the delivery of service. This means that some services are provided directly by the Council and others are contracted out to third parties. To support this, the Council has a Procurement Strategy and set of Contract Procurement Rules, which are part of the Constitution, and which outline how the procurement of goods, works and services is to be achieved. These documents take into account latest legislative and operational changes at the Council. Controls are designed to ensure that all procurement activity is conducted with openness, honesty and accountability.

The latest revised Contract Procedure Rules (CPRs) were approved by Full Council on 13 November 2024, and a procurement strategy in October 2022. The new strategy was written for the Council by a third party and covers the period 2022- 2026. Once approved, ownership of delivery of the strategy transferred to the Council's strategic procurement team. A further review of the Council's contract procedure rules was undertaken and approved by Council in December 2022 with an implementation date 1 February 2023.

However, the Council does not have a fully resourced procurement and contract management function. As a result, it cannot be sure the services it procures from third parties are being delivered in accordance with contract terms. Recognising the capacity gap, the Council has developed a Procurement Transformation / Future Operating Model business case (issued December 2025) to strengthen resourcing, capability and contract management arrangements over time. The Council is

# VFM arrangements – Financial Sustainability

## Improving Economy, Efficiency and Effectiveness

open to changing delivery models where it believes it can get a better outcome. It commissioned a review of the housing management arrangements of its wholly owned subsidiary Six Town Housing in late 2022. Following this review, and in order to address the issues raised, the Council took a decision, in June 2023, to directly manage all of its housing stock including those previously managed by Six Town Housing. Following a formal Cabinet decision, services were brought back into the Council in a transfer that was completed in February 2024.

**We have identified a significant weakness in arrangements against the economy, efficiency and effectiveness reporting criteria as a result of the matters arising from the OFSTED’s inspection of Children’s Services.**

# Value for Money

## Status of our work

We have completed our work in respect of the Council's arrangements for the year ended 31 March 2025 and have identified three significant weaknesses in arrangements and have made associated recommendations.

## Progress against significant weaknesses and recommendations made in the prior year

As part of our 2020/21 audit work, we identified the following significant weaknesses and made recommendations for improvement in the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. These identified weaknesses have been outlined in the table below, along with our view on the Council's progress against the recommendations made, including whether the significant weakness is still relevant in the 2024/25 year.

Previously identified significant weakness in arrangements	Reporting criteria	Recommendations for improvement	Our views on the actions taken to date	Overall conclusions
<p><b>Ofsted Inspection: Children's Services</b></p> <p>1 The council had its most recent Ofsted Full Children services inspection in June 2025. The overall outcome of the June-25 report was 'Requires improvement to be good' Ofsted acknowledges Services for children and families in Bury have improved since the last inspection in 2021, when the overall effectiveness was inadequate. Ofsted noted the leadership has strengthened and is now rated Good, reflecting improved strategic grip, a more stable workforce and a stronger quality assurance framework. However, the inspection also confirms that three of the four judgement areas—help and protection, children in care, and care leavers—continue to be rated "Requires Improvement to be Good", showing that improvements are not yet consistent or embedded across frontline practice. Persistent weaknesses such as drift and delay in planning, ineffective escalation by IROs and conference chairs, inconsistent quality of direct work and life story work, and delays in meeting children's emotional and mental health needs continue to undermine timely and effective outcomes for children. These issues are explicitly highlighted by Ofsted as ongoing areas requiring improvement.</p> <p>Separately, and in May 2024 OFSTED published the results of an inspection of the Council's SEND services. The inspection took place between 12 and 16 February 2024. The inspection outcome concluded "there are widespread and/or systemic failings leading to significant concerns about the experiences and outcomes of children and young people with special educational needs and/or disabilities (SEND), which the local area partnership must address urgently.</p> <p>The Council recognises that a failure to address the weaknesses identified in the Ofsted report could adversely impact upon the safety of children. In our view this is indicative of a significant weaknesses in the council's arrangements in relation to the governance and improving economy, efficiency and effectiveness reporting criteria.</p>	<p>Governance</p> <p>Improving the 3Es</p>	<p>We recommend the Council puts in place robust arrangements to ensure the actions identified in its improvement plan are being delivered on time and are having the required impact on the quality of service provided to, and the safety of, children in the Borough.</p>	<p>In December 2024 OFSTED published their findings from an October 2024 follow up visit. This noted further progress had been made since the previous report. OFSTED noted an improvement in the pace of actions since the appointment of a permanent director of social care and early help in May 2024.</p> <p>Whilst the December 2024 report was generally positive, it noted that, in some instances, it was too early to see the impact of the actions put in place and said there was still evidence of weaknesses in some areas.</p> <p>The June 2025 Ofsted report acknowledges Services for children and families in Bury have improved since the last inspection in 2021, when the overall effectiveness was inadequate. Ofsted noted the leadership has strengthened and is now rated Good, reflecting improved strategic grip, a more stable workforce and a stronger quality assurance framework.</p>	<p>In our view, the identified weaknesses are still present in the 2024/25 financial year.</p>

## Progress against significant weaknesses and recommendations made in the prior year - Continued

Previously identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p><b>Weaknesses in Internal Control</b></p> <p>We reported several issues including the poor quality of the draft accounts submitted for audit and the significant difficulties encountered during the audit process because of problems with underlying records. The issues identified affected significant balances within the draft accounts published by the Council. The Statement of accounts of the council for 2024/25 were not published by the statutory deadline demonstrating ongoing strain reporting capability. Additionally, internal control weaknesses have been highlighted by the Internal Audit. Internal Audit's 2024/25 Annual Report issued a limited assurance opinion based on many Limited/Moderate opinions, a high volume of high-risk recommendations, and slow close out at follow up -particularly in core finance and IT/IG control areas. In our view, the totality of the issues identified indicates a significant weakness in relation to the governance reporting criteria.</p> <p>In our view, the totality of the issues identified indicate a significant weakness in relation to the governance reporting criteria.</p>	<p>Governance</p>	<p>With reference to the weaknesses in internal control identified, the Council should ensure it has arrangements in place for strengthening and maintaining the adequacy and effectiveness of the internal control framework.</p>	<p>The lessons learnt exercise completed post 2020/21 which was reported to the Audit Committee to outline how the issues identified in the 2020/21 external audit were to be addressed did not materialise. The improvements needed did not occur as the interim Chief accountant who was working with the Council and who produced the lessons learnt and plan for improvement left the Council before the end of March 2022. A replacement interim Chief accountant was engaged in March 2022 but did not see out the external audit leaving before the audit had concluded. A permanent Chief accountant took up post on the 6th March 2023. Although he has made progress in reviewing timetables, providing training and establishing model working papers, there is more to do to ensure the Finance team has the capacity, skills and experience required to support the Council. This is evidenced by the Council's failure to prepare accounts for the 31 March 2025 year end in line with the statutory timetable.</p> <p>Internal audit have continued to report weaknesses in internal control with a high number of limited assurance reports in the period from 2021/22 through to 2024/25, including in respect of the main financial systems including creditors, debtors, cash and bank and the main accounting system.</p> <p>In January 2025, the Council strengthened its governance arrangements by establishing six new delivery boards reporting up to the Executive Leadership Team. One of the boards has a focus on finance and is chaired by the Section 151 Officer. However, it is too early to tell if this board will bring around the required improvements, not least because the improvements are somewhat dependent on a significant upgrade to the Council's finance system.</p>	<p>In our view, the identified weaknesses are still present in the 2024/25 financial years.</p>

# Value for Money

## Progress against significant weaknesses and recommendations made in the prior year - Continued

Previously identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p><b>Financial Sustainability</b></p> <p>In 2022/23 we raised a significant weakness in relation to financial sustainability. The Council's budgets for the 2021/22 to 2023/24 and 2024/25 financial years all relied on significant use of reserves to get to a balance position. In 2022/23, 2023/24 and in 2024/25 the Council recorded a General Fund overspend requiring additional reserve draw and worsening the underlying resilience position. Further, on review of forecast outturn reported to Cabinet on 3 Dec we noted a continuing overspend in 25/26 and a budget proposals for 26/27 show a budget gap after use of reserves of £16m (before savings proposals of 8.4m)</p> <p>General Fund and earmarked reserves reduced by £28 m, from £99.6 (31 Mar 2024) to £71.57m (31 Mar 2025). The Council's own narrative acknowledges the Budget Stabilisation Reserve is now insufficient to support the forecast funding gap past 2026/27.</p> <p><b>3</b></p> <p>In addition to the use of reserves to balance its general fund budget, the council has also accumulated a large deficit balance in relation to Dedicated Schools Grant, which stands at £19.04m as presented in the council's draft 2024/25 statements. Although the council entered into a Safety Valve agreement with the Department for Education in 2021, aimed to eradicate the DSG deficit by the end of the 2024-25. Council could not eradicate its deficit by the end of 2024/25 target, and an amendment has been made to the council's DSG Management Plan and agreed with the department which has a timeframe of the end of 2028/29. The financial projection for the year end position in 2025/26 is for a £2.5m overspend and a DSG deficit of £21.5m.</p> <p>In summer 2023 the Council declared itself to be in a state of financial distress and established a voluntary Finance Improvement panel to review its financial systems and pressures. Although progress has been made in understanding the sources of funding available to the council, including exploring the flexible use of capital receipts, the council still faces significant inflationary pressures as a result of having historically made the decision to outsource a large proportion of the delivery of its services. To date the Council has not fully explored income generation opportunities to support the financing and continued delivery of its services.</p>	<p>Financial sustainability</p>	<p>The Council should undertake a full review of how it delivers and funds its services, including developing and implementing sustainable financial plans to ensure services can be provided within available resources. Sufficient information should be provided to Members so they can understand the position of the council and actions.</p> <p>Any planned use of capital receipts flexibilities should be fully supported and in-line with the statutory guidance and in the timeframe allowed by the current direction.</p>	<p>Since this recommendation was issued the Council has been working on a comprehensive improvement action plan to map out how the required organisational improvements will be made. The Council has proposed new governance arrangements made up of six new delivery boards reporting up to the Executive Leadership Team. One of the boards has a focus on finance and is chaired by the Section 151 Officer.</p> <p>The work undertaken through the latter part of 2024/25 and through 2025/26 on the zero-based budget means the Council now has a better understanding of its financial position and the reserves available to use. It also has a clearer idea of the drivers of overspends. As a result, the Council will set a budget for 2026/27 which, whilst still requiring the use of reserves to support services, avoids the need for Exceptional Financial Support.</p> <p>However, there is more to do to ensure both members fully understand the financial challenge and the need for difficult decisions on the options for both savings and additional income. It is also too soon to know the Council can deliver the financial plans, including savings, set given the continuing demand pressures it faces, most notably in the Children and Young People's service.</p>	<p>In our view, the identified weaknesses are still present in the 2024/25 financial year.</p>

# Value for Money

## Progress against significant weaknesses and recommendations made in the prior year - Continued

Previously identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p><b>Financial Sustainability – Continued</b></p> <p>3 The issues set out above are evidence of a significant weakness in the council's arrangements for financial sustainability and governance, specifically how the council plans finances to support the sustainable delivery of services, how the Council identifies and manages risks to financial resilience and how the council approaches and carries out its annual budget setting process.</p>				

Other reporting responsibilities

## Other reporting responsibilities

### Wider reporting responsibilities

#### Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

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

We have not exercised any of these powers since we issued our statutory recommendation in December 2025.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account.

We had not received any such objections or questions at the time of drafting this report.

### Reporting to the group auditor

#### Whole of Government Accounts (WGA)

The National Audit Office (NAO), as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We completed the statement at the conclusion of the audit of the financial statements. We have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us and we have therefore been unable to issue our Audit Certificate for 2024/25.

Audit fees and other services

# Audit fees and other services

## Fees for work as the Council's appointed auditor

Our fees (exclusive of VAT and disbursements) as the Council's appointed auditor are outlined below. Our fees are designed to reflect the time, professional experience, and expertise required to perform our audit.

	2022/23 £	2023/24 £	2024/25 * £
Scale Fee (for Info)	106,118	321,724	348,886
Planning & Reporting Disclaimed Opinion	31,712	38,539	43,335
Value for Money – core	8,000	93,461	104,671
Value for Money – additional risks	74,447	30,000	42,144
<b>Total Fee</b>	<b>106,118</b>	<b>162,000</b>	<b>190,150</b>

- The 2024/25 fee is a proposed fee, subject to review by PSAA.

We have not provided any non-audit services to the Council.

# Contact

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<b>Classification</b>	<b>Item No.</b>
Open	

<b>Meeting:</b>	Audit Committee
<b>Meeting date:</b>	14 April 2026
<b>Title of report:</b>	Internal Audit Annual Plan Report 2026/27
<b>Report by:</b>	Director of Finance (S151 Officer)
<b>Decision Type:</b>	Council
<b>Ward(s) to which report relates</b>	All

### Executive Summary:

This report sets out the context of the Internal Audit Service and explains the approach to the compilation of the 2026/27 internal audit annual plan. The annual plan is incorporated at Appendix B to the report.

### Recommendation(s)

#### That:

- Members note the contents of the report
- Members approve the annual audit plan for 2026/27

### Key Considerations

Background information to this report is contained in the main report.

### Community impact / Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

### Equality Impact and considerations:

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

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

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

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

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**Assessment of Risk:**

The following risks apply to the decision:

<b>Risk / opportunity</b>	<b>Mitigation</b>
Risks are highlighted in Audit Plans and in the engagement letter for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Any remedial actions are reported to stakeholders and progress is monitored and reported on a regular basis.

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**Consultation:**

N/a

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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 proposed work of the Council's Internal Audit Service, in ensuring compliance.

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**Financial Implications:**

There are no financial implications arising from this report. The work of the Internal Audit Service supports the governance framework.

**Report Author and Contact Details:**

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Position: Senior Auditors

Department: Corporate Core - Finance

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**Background papers:**

Appendix A – Internal Audit Annual Audit Plan Report 2026/27

Appendix B – Internal Audit Plan 2026/27

Appendix C – Potential Audit Areas Identified but not included within the 2026/27 plan

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

Term	Meaning

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## Appendix A



### Internal Audit

### Annual Audit Plan

**2026/27**

**“Providing assurance on the management of risks”**

## 1. Introduction and background

- 1.1 The Global Internal Audit Standards (GIAS) require the Head of Internal Audit to “establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals.”
  - 1.2 The GIAS note that the internal audit plan should incorporate or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the internal audit charter.
  - 1.3 The audit plan of work provides the Council with objective opinions on the effectiveness of the organisation’s risk management, control and governance arrangements. These opinions are a key element of the evidence to inform:
    - The Annual Report and Head of Audit Opinion; and
    - The Annual Governance Statement.
  - 1.4 The internal audit plan of work for 2026/27 aims to support the Council in making best use of resources and the assets available and takes into account strategic risks.
  - 1.5 The achievement of the Council’s corporate objectives requires all areas of the Council to work effectively and efficiently in its use of resources whilst demonstrating transparent governance arrangements and effective arrangements for risk management.
  - 1.6 The purpose of this document is to put forward a plan that provides a robust basis for internal audit work whilst acknowledging that we must retain sufficient flexibility to allow us to react to changes in the risk environment. The plan sets out a series of risk-based reviews that will support the Council to achieve its objectives.
  - 1.7 This document sets out the Internal Audit Plan 2026/27 for Bury Council. These services are provided by the Internal Audit Service, who are within the Fraud, Audit, Insurance and Risk Team, of Corporate Core - Finance Directorate. This document complements the Audit Strategy, Audit Charter and the Council’s Risk Management Framework. In accordance with current best practice the role of the Audit Committee is to review and approve the internal audit plan.
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## 2. Audit Plan 2026/27

- 2.1 To ensure the best use of limited resources, audit work needs to be carefully planned.

We have sought to align our work with the Council’s risk base this year, by liaising with senior management and taking into account:

- the overall environment in which the Council has to operate
  - its aims, strategies, key objectives, associated risks and
  - risk management processes.
- 2.2 Our plan also takes into account those topics which Executive Directors, Directors, Assistant Directors and Heads of Service have concerns about, have not recently or never been audited, feature in the corporate risk register or have received a limited opinion when last audited.
- 2.3 We continually review our training and development plan to ensure that auditors have access to various professional networking meetings, which highlight the wider issues affecting public sector internal audit and need to be reflected in the programme of work.

## General context and key themes

- 2.4 Several continuing influences on the Council have also influenced our plan, including:
- the requirement for the highest levels of corporate governance.
  - changes in the operating environment of the Council; in particular:
    - the Council's continued transformation of services
    - the continued changes arising from the funding constraints the Council faces
    - internal audit's cumulative knowledge of the Council and national developments; and
    - the results of investigations and counter fraud initiatives.
- 2.5 Transformation of services throughout the Council continues to result in significant changes to the control framework, and risks can increase as experienced employees leave the organisation and new and innovative ways of working are developed. We need to be aware of the challenges that face the Council and maintain awareness of these risks. The audit plan has been developed to provide assurance that basic governance and control arrangements continue to operate effectively, minimising the risks of misappropriation, loss and error.
- 2.6 We also recognise that in the production and implementation of our plan we need to recognise other sources of assurance that the Council receives and co-ordinate our work accordingly:
- dovetail our work with that of other independent assurers, including the external auditor.
  - ensure that we continue to provide assurance on the core financial systems and processes are operating as intended; and
  - provide support to the Council in producing its Annual Governance Statement (AGS).

- 2.7 Our primary customers remain the Chief Executive, Executive Directors, Directors and the Audit Committee but we will take into account the views of other managers when refining the scope of audits and will accommodate them as long as requests do not divert us from addressing the core scope as agreed with the Audit Committee.
- 2.8 Further significant changes in processes and policies are likely during the coming year, and internal audit will need to support this work and provide advice on the governance, risk management and control implications of the changes. Whilst providing advice is good practice and an effective use of resources sufficient audits are required across the Council's risk profile, in order to deliver the annual "Head of Audit" opinion.

## Delivering the Plan

- 2.9 The outputs from our plan fall into two main areas:
- Assurance: Audits providing an 'assurance opinion' on the design and effectiveness of the internal control framework over a stated period.
  - Advice/Consultancy: Audits in respect of specific requests from the Council that aim to improve governance, risk management and control.
- 2.10 Based upon discussions with senior managers and our professional judgement, an estimated number of days have been allocated to each potential topic.
- 2.11 The outline plan in Appendix B shows those topics that we are planning to audit. The plan takes in account the resources available within the audit service, plus the outcomes from the audit planning meetings held with Senior Management.
- 2.12 The main areas of outputs requiring assurance are summarised below under the broad headings of Corporate Governance and Key Business systems:

### **Corporate Governance:**

- Governance Arrangements.
- Framework of Assurance and AGS.
- Information Governance including GDPR and
- Risk Management.

### **Key Business Systems:**

- Operational systems and services.
- Fundamental Financial systems.
- Information Management and Technology.
- Procurement, Capital Schemes and Contracts; and
- Projects and Transformation.

## Other Risk Areas:

2.13 The Council may request our input into specific areas of risk where our assurance or assistance has been deemed necessary. The outcomes from such work will not normally be used to inform the Head of Internal Audit opinion but will be brought to the Council's attention as requiring disclosure in the AGS, if the outcome is sufficiently material.

The following areas are also included in our plan:

### Other Outputs:

- Grant Audits: Providing assurance as required supporting grant claims or substantiating the use of funding.
- Follow-ups: Resources to ensure that previously agreed recommendations have been implemented as planned.
- Contingency for reactive work: This allows us to accommodate audit assignments which could not have been reasonably foreseen and to react to the transformation of services.
- Contingency for Whistleblowing reports and investigations: This allows us to accommodate enquiries and investigations received via the various Whistleblowing streams into the Council. In addition, ad-hoc investigations may be requested by Management.
- Advice and Guidance: Provided by attendance at working groups; transformation meetings; or by working with managers and staff to develop the control environment.
- Audit Planning and Support: This includes support to the Audit Committee; Members Assurance Group, Governance and Assurance Board, Finance Transformation Board, Procurement Continuous Improvement Group, meetings with the Director of Finance (S151) and other senior managers; collaboration with other councils, general advice; and the Head of Internal Audit Opinion.

### Review of Information & Communication Technology (ICT):

- Specialist ICT Auditors will undertake reviews of ICT systems and ICT projects. This element of the plan will be informed by the ICT Strategy, the work required for Information Governance and any changes arising from national ICT developments.

### Establishments, including Schools:

- The Plan for 2026/27 includes reviews of individual establishments selected from maintained Bury's Schools.

### **Fraud, Bribery and Corruption:**

- Internal Auditors are alert to potential indicators of fraud and corruption when evaluating controls and the management of risk and will report on any concerns that need addressing.
- The Internal Audit team can undertake fact-finding investigations and provide specialist support to Investigating Officers in potential cases of fraud, bribery and corruption or where their audit skills are required.
- The work of Internal Audit is supported by the Fraud Team. Their role is to investigate potential frauds in council tax support, council tax discount and business rates systems, which remain the responsibility of the Council. The team has also extended investigative work into other areas such as direct payments and tenancy fraud. A separate counter fraud plan of work has been developed for 2026/27.

2.14 After the potential areas have been prioritised, the available days are matched against these risk areas. There will always be some potential areas that fall outside of the Audit Plan due to a lack of audit resources / available days. Appendix C demonstrates the areas identified in the planning meetings and through Auditor knowledge, which were considered but could not be accommodated within the 2026/27 plan.

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## **3. Flexibility in the Plan**

- 3.1 The plan reflects the assurance need; however, it is recognised that priorities are subject to change.
- 3.2 Major changes that affect the Council need to be introduced into the planning process as and when they occur. It is therefore crucial to have a flexible plan capable of allowing auditable areas to be re-prioritised as circumstances and relative risks change, to ensure that internal audit respond appropriately to emerging issues and risks.
- 3.3 The plan includes an element of contingency to enable us to respond by undertaking reactive audit work when called upon.
- 3.4 We accept that there may be a need to amend our planned audits so that we continue to reflect the needs of the Council. Changes are reported to the Director of Finance, and any significant matters that impact upon completion of the plan or require substantial changes will be reported to the Executive Team and to the Audit Committee.
- 3.5 As in previous years the plan covers one year which is accepted best professional practice.

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#### 4. Liaison with External Audit and Other Providers of Assurance

- 4.1 We have a working relationship with External Audit, with the sharing of information so that we avoid unnecessary overlap.
- 4.2 Where our work does overlap then we will ensure that our resources are used in a complementary manner so that the Council receives the optimum benefit from our two plans. We will also map assurances received by the Council to ensure that our work does not duplicate that of other assurers.

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#### 5. Planned Work 2026/27

- 5.1 The Audit Plan is stated in terms of the number of days input which is estimated as accurately as possible based on available staff resources and an initial estimate of the time (indicative days) it is likely to take to complete the individual audit engagements. The plan is realistic and represents the best estimate of the audit resources available and the ways in which they will be deployed but may change as circumstances dictate.
- 5.2 The plan is based upon a full complement of staff and reflects the total number of available audit days in the year after deductions for holidays; an estimate of days for sickness absence; training / apprenticeship; and a minimal number of administration or other time not spent on audit work.

Total available audit days for the 2026/27 audit plan are 722 days. This is an increase of 33 days over the 2025/26 audit plan.

#### **Resources, Skills, and Continued Professional Development**

- Internal Audit has been resourced in order to meet its objectives and to meet the needs of the Audit Committee in fulfilling its duties. However, due to the number of potential audit areas identified within the planning process the Audit Committee may support putting forward a business case to increase current staffing arrangements.
- The Internal Audit team has staff with appropriate qualifications, skills and experience, supported by the necessary equipment and software to enable the team to function efficiently and effectively.

- Internal Audit is managed by the Head of Fraud, Audit, Insurance and Risk, who is professionally qualified. The post is currently vacant and should be recruited to during the 2026/27 financial year.
- Currently the Internal Audit team is fully staffed and consists of:

#### Two Senior Auditors

Both Senior Auditors have held senior positions for a number of years and have over 60 years' worth of Local Government Internal Audit experience between them.

#### Three Auditors

Two of the Auditors (one part time) have held audit positions for a number of years and have over 50 years' worth of Local Government Internal Audit experience.

The third Auditor joined the Audit Service in May 2023 and is due to commence studying for their Level 4 with the Association of Accounting Technicians (AAT) in September 2026.

- The internal auditors are 'agile workers', enabled to work within the main office, home, or any location with Bury Council network access or broadband connection. Each auditor has an encrypted laptop and access to software such as Microsoft Teams to support their ability to work from the most appropriate location.
- The auditors are subject to a regular staff appraisal where their skills and experience are evaluated against predefined competencies for internal auditors alongside the Council's annual 'personal development reviews'. Any specific training needs are highlighted and documented through this process and those needs addressed when funding is available.

### **Information Technology Audit**

- It has been recognised that the audit of Information Communication Technology (ICT) presents specific challenges, and many aspects require specialist knowledge of ICT to enable its effective audit and the development of actions to address areas of weakness.
  - To meet this need, the Council's buys in IT Audit support from Salford Council. The Salford IT Audit team provides services to Greater Manchester's local authorities and other public sector organisations across the wider northern region.
-

## 6. Conclusion

- 6.1 The Internal Audit Plan has been compiled in accordance with the GIAS and is linked to the Council's objectives and risks.
- 6.2 Work undertaken as part of the Audit Plan will assist the Head of Fraud, Audit, Insurance and Risk to form an opinion on the Council's system of internal control, risk management and governance along with assisting the Council to achieve its stated objectives and informing the AGS.
- 6.3 Any audits outstanding at the end of each year will be reviewed and if appropriate transfer into the following year's audit plan, subject to consultation with the leadership teams.

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## Appendix B Internal Audit Plan 2026/27

DIRECTORATE – CHILDRENS & YOUNG PEOPLE				Comments
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	
Schools	Appropriate processes and control are not maintained over school finances	Provision for undertaking reviews at schools.	40	Proposed to undertake audits at the following schools: <ul style="list-style-type: none"> <li>St Marys C of E Primary School, Hawkshaw</li> <li>Emmanuel Holcombe Primary School</li> <li>Manchester Mesivta High School</li> </ul>
Securing appropriate mainstream provision	Ineffective processes for part time timetables	Review the policies and procedures around the use of part timetables within Bury schools to ensure that they are being used appropriately	12	Area has never been reviewed
Leaving Care Grants	Non-compliance with finance policy and procedures	Review of the finance policy and the procedures for leaving care grants and the setting up home grants	12	Area has never been reviewed
Special Guardianship Orders	Financial assessment and support plans are not appropriate	Review of the financial assessment process and support plans in relation to Special Guardianship Orders	12	Area has never been reviewed

## Appendix B Internal Audit Plan 2026/27

DIRECTORATE – CORPORATE CORE FINANCE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Creditors - Deep Dive	Non-compliance with contract procedures rules within departments	Review a sample of purchases over £50k crosscutting all departments to ensure compliance with contract procedure rules and all internal sign off / authorisation process i.e. Operational Decision forms and Finance Board approval and are reported through to Cabinet	17	
Rent Arrears	Failure to collect rent arrears in a timely manner	Rent arrears are actively monitored and appropriate recovery action is taken	12	
Recharges - Deep Dive	Insufficient supporting documentation to support recharges	Review the process on central re-charges and ad-hoc to ensure that appropriate supporting documentation is being retained. Ensure that re-charges are accurate and agree to agreements / documentation	12	Area has never been reviewed
Delivery of Savings Identified by Departments	Failure to achieve savings	Examine saving proposals by departments to ensure they are based on clear evidence and are achievable	12	

## Appendix B Internal Audit Plan 2026/27

DIRECTORATE – CORPORATE CORE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Food Safety Inspections	Food establishments are not being inspected in a timely manner and to an adequate standard	Review the process for inspection regime for food establishments across the borough	12	
Taxi Licensing - Safeguarding	Failure to implement the recommendations of the Casey report	Review taxi and private hire licensing safeguarding procedures	12	
Health & Safety	Health & Safety risks are not being addressed	Whole service review including schools and academies	17	
CCTV – Compliance with the Code of Practice	Failure to adhere to the agreement and follow the CCTV Code of Practice	Annual review required as per CCTV agreement	6	Audit reduced from 7 days allocated in 2025/26
Customer Contact Centre – Debt Recovery Process	The Council's recovery procedures are not being adhered to	To ensure that the councils recovery standards are being followed by the Customer Contact Centre staff	12	Area has never been reviewed
External Payroll	Financial risks of providing service to external clients	Review that the external payroll service that is being provided by the council's payroll team to ensure that the risks to the council are minimised	12	Area has never been reviewed
Burial Service	Potential inefficient and outdated practices	Full review of the service to include policies and procedures	12	Area has transferred from Operations to Legal and Democratic Services

## Appendix B Internal Audit Plan 2026/27

DIRECTORATE – HEALTH & ADULT CARE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Controc System	Concerns between the interface of Controc and Unit 4	Full end to end review of the system	25	
NHS Health Checks	Inappropriate payments made to GP Practices	Assurance required that the system is working as intended and appropriate evidence is received and reviewed prior to payments being made	12	Area has never been reviewed
Sexual Health Contract	Ineffective contract management arrangements	Assurance that the contract is being appropriately managed	12	Area has never been reviewed
DIRECTORATE – HOUSING				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Void Properties	Ineffective property management	Review the system from a tenant leaving to a new tenant moving into council house property	12	
Homelessness - Housing Allocation Policy	Failure to adhere to Legal and Statutory requirements	A review of current controls and procedures against the new housing allocation policy	12	

## Appendix B Internal Audit Plan 2026/27

DIRECTORATE – PLACE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Bury Market	Ineffective operations at the Markets	Assurance required that Bury Market is being appropriately managed	17	Came under the remit of Facilities Management in March 2026
Additional Hours – Waste Management	Regular claims are not being submitted by the service	An analysis of additional hours claims submitted by the service to ensure that claims are appropriate and correctly authorised	17	
Catering Service provided to Primary Schools	That the service is not financially sustainable	Review of the service provided to primary schools (maintained and academies) within the Bury area	17	
		TOTAL	336	

## Appendix B Internal Audit Plan 2026/27

OTHER COMMITMENTS		
Activity	Indicative Days	Comments
<b>Completion of audits commenced in previous year:</b> <u><b>2025/26</b></u> Creditors – Deep Dive Revenues Recovery & Enforcement The Green Café Trusts Managed by the Council GDPR – Officer Compliance Grundy Day Care Centre St Andrews C of E Primary – Radcliffe Income & Banking Key Controls 2025/26 Complaints Procedures Direct Payments Employee Leavers Process Main Accounting Key Controls 2025/26 Waste Management St Peters C of E Primary Housing Rent Collection and Control Grants Register Day to Day Repairs Quality Assurance on Care Market Providers Sensio System	101	

## Appendix B Internal Audit Plan 2026/27

<b>Grants &amp; Certifications</b>	5	Certification of grant claims work required 2026/27 Annual work reduced from 10 days allocated in 2025/26
<b>Audit work for Persona (separate audit plans)</b>	36	Plan to be agreed 3 audits @ 12 days each
<b>Post Implementation Reviews and Action Tracking First and Second follow ups</b>	115	Increased by 10 days as 2025/26 allocation insufficient
<b>Contingency for Audit Investigations / Whistleblowing Investigations</b>	65	Increased to 65 days as 40-day allocation insufficient in 2025/26
<b>Contingency for reactive or unplanned work, management request, consultancy work, working group attendance and advice &amp; guidance request</b>	54	Reduced from 74 days allocated in 2025/26 down to 54 days
<b>Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme, support and attendance at Governance &amp; Assurance Board, audit planning and Committee's support</b>	198	
<b>Provisions for annual leave / training / sickness</b>	346	Reduction of 16 days due to an audit member of staff not commencing AAT Level 4 until September 2026
<b>Provision of ICT reviews – by Salford Computer Audit Services</b>	10	
Total:	926	
Combined Total:	1266	
Audit days to be delivered	<b>722</b>	(Exclude 198 + 346)

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## Appendix C – Potential Audit Areas Identified but not included within the 2026/27 plan

No	Department	Other Potential Areas Identified in the Planning Process
1	Housing	RTB - Application Process
2	Housing	Anti-Social Behaviour
3	Housing	Homelessness - Housing Options
4	Housing	Decent Homes - action plan - Capital programme
5	Housing	Springs Tenant Managed Co-operative
6	Procurement	Contract Extension Process
7	Corporate Core – Public Protection	Regulatory Compliance & Enforcement Effectiveness
8	Corporate Core – Public Protection	Workforce Capacity
9	Corporate Core – Public Protection	Trading Enforcement and Risk Management
10	Corporate Core – Public Protection	Environmental Health
11	Corporate Core – Public Protection	Multi agency - safeguarding and data sharing protocols
12	Corporate Core – Public Protection	Licensing - Health & Beauty services, animals, gambling, food, alcohol, entertainment, highway permits, HMO's, Street Trading
13	Corporate Core – Public Protection	Trading Standards
14	Corporate Core – Finance	Insurance
15	Corporate Core – Finance	CYP Boarding out payments
16	Corporate Core – Finance	Capitalisation of salaries on schemes
17	Corporate Core – Finance	IR35 - Off payroll payments
18	Corporate Core – Finance	Treasury Strategy Compliance
19	Corporate Core – Finance	Six Town Housing Stock - Council Assurance
20	Corporate Core – Finance	Risk Management
21	Corporate Core	Adult Social - service user income debt
22	Corporate Core	Governance Boards
23	Corporate Core	Income - via sales, fees and charges
24	Health & Adult Care – Public Health	Stop Smoking Grant
25	Health & Adult Care – Public Health	Leisure Sites - leases with external organisations
26	Health & Adult Care – Public Health	Bury Art Museum
27	Health & Adult Care – Community Commissioning	Independent Living Equipment and Adaptions
28	Health & Adult Care – Community Commissioning	Appointeeship / Court of Protection
29	Health & Adult Care – Community Commissioning	Social Work Practice - QA of social work processes
30	Health & Adult Care – Community Commissioning	Safeguarding Practice - QA processes
31	Health & Adult Care – Community Commissioning	Care Plans - Assessments and Costings
32	Health & Adult Care – Community Commissioning	Killelea - Intermediate Medical Care

33	Health & Adult Care – Community Commissioning	Transitions from Childrens to Adults
34	Health & Adult Care – Community Commissioning	Deferred Payment Agreements
35	Legal & Democratic Services	Ethics
36	Legal & Democratic Services	MP Casework
37	Children & Young People - Social	Direct Payments
38	Children & Young People - Social	Quality Assurance of Social Work Practices
39	Children & Young People - Social	Quality Assurance Framework
40	Children & Young People - Social	Children's Financial Assessments
41	Children & Young People - Social	Early Help
42	Children & Young People - Social	Children's Residential
43	Children & Young People	Pupil Planning
44	Children & Young People	Children missing in Education (CME)
45	Children & Young People	Educated at Home
46	Children & Young People	SFVS - Related party transactions
47	Children & Young People	Early Years Funding (Private Nurseries)
48	HR / Payroll	Equality Impact Assessments
49	HR / Payroll	Quality Assurance on Employee Reviews
50	HR / Payroll	Management of short-term sickness
51	HR / Payroll	Payroll - Deep dive - Amendments to contracts
52	HR / Payroll	iTrent – Expense Module
53	HR / Payroll	iTrent – Core establishment reporting
54	HR / Payroll	Mandatory Training
55	HR / Payroll	Establishment approval process
56	Place - Operations	Capital Bids
57	Place - Operations	School Grid
58	Place - Operations	Highways - Recovery of insured / uninsured losses
59	Place - Operations	Pest Control
60	Place - Operations	Active Travel - Governance Arrangements
61	Place - Operations	Income - Parks and Green space
62	Place - Operations	Cleaning / Caretaking
63	Place	Facilities Management Team
64	Place	Planning Applications
65	Place	Building Control



<b>Classification:</b> Open	<b>Decision Type:</b> N/a
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<b>Report to:</b>	Audit Committee	<b>Date:</b> 14 April 2026
<b>Subject:</b>	Annual Counter Fraud Plan – 2026/27	
<b>Report of</b>	Section 151 Officer	

## Summary

1. This report presents the Annual Counter Fraud Plan for 2026/27.

## Recommendation(s)

- Members Approve the Annual Fraud Plan

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### Report Author and Contact Details:

Name: Stefan Mann & Emma Hamer

Position: Senior Corporate Fraud Officers

Department: Corporate Core - Finance

E-mail: [stefan.mann@bury.gov.uk](mailto:stefan.mann@bury.gov.uk) & [e.l.hamer@bury.gov.uk](mailto:e.l.hamer@bury.gov.uk)

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## 1.0 Background

- 1.1 The Corporate Fraud Team is part of the wider FAIR (Fraud, Audit, Insurance and Risk) Team. The team comprises two Senior Corporate Fraud Officers, one of which is part-time, and one Corporate Fraud Officer. The team have been established for over 10 years and have been working as part of the FAIR Team since 2023.
- 1.2 A plan has been compiled which sets out the work the team aims to deliver throughout 2026/27. The plan is based on experience and knowledge of work undertaken in previous years. It is the intention that the plan will be under continuous review and will be continually developed. The team have contacts within Councils both within the boundaries of GMCA and in other regions in the country. By networking and liaising with other teams, the team become aware of any topics / subject areas which fraudsters may be targeting and become aware of work and developments that other colleagues are undertaking. This knowledge will be taken-into account and topics identified will be considered for inclusion in future plans for the team.

## 2.0 ISSUES

- 2.1 The annual plan for 2026/27 provides for 398 working days to be delivered throughout the period for fraud duties. The plan is attached to this report, Appendix A.
- 2.2 It is intended that updates of the work of the team, including details of any reports produced and funds recovered, will be shared with Audit Committee Members. All the work undertaken is of a confidential nature and therefore will be presented in Part B of the meeting, which is closed to the press and public.

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### **Links with the Corporate Priorities:**

*Please summarise how this links to the Let's Do It Strategy.*

The Corporate Fraud Team undertakes work across the Council, to raise fraud awareness, and undertake investigations where there is suspicion that fraud may have been perpetrated. They also undertake preventative work, completing fraud risk assessments for Council services where it is known the opportunity of fraud does exist. The workplans cross all areas of the organisation. The team work closely with the Internal Audit Team and highlight areas for consideration in the Internal Audit Plan. The Corporate Fraud Team are able to make recommendations for changes to systems to improve the control of 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.

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### **Equality Impact and Considerations:**

*Please provide an explanation of the outcome(s) of an initial or full EIA.*

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

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

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

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations and

demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

The Corporate Fraud Team provide assurance to Committee Members and the public that the organisation is preventing and investigating fraud. They work alongside Internal Audit and also ensure the areas they examine are being operated in line with legislation and in line with agreed policies and procedures which have considered the requirements of the Equality Act 2010.

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**Environmental Impact and Considerations:**

*Please provide an explanation of the carbon impact of this decision.*

N/a – no decision required

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**Assessment and Mitigation of Risk:**

Risk / opportunity	Mitigation
The Council is a large organisation which has the potential to be targeted by fraudsters who try to divert the assets of the Council for improper gain.	The Corporate Fraud Team undertake both proactive and reactive exercises to prevent fraud and to investigate any alleged incidents of fraud. A zero tolerance to fraud and corruption is in place and where appropriate, internal disciplinary action is taken and / or criminal proceedings take place.

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**Legal Implications:**

*To be completed by the Council's Monitoring Officer.*

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 Fraud, Audit, Insurance and Risk service, in ensuring compliance.

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**Financial Implications:**

Whilst there are no direct financial implications arising from this report, the work of the fraud team to prevent, detect fraud and prosecute where fraud is found to have occurred can result in recovery of funds to the Council.

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**Background papers:**

- Appendix A – Bury Counter Fraud Plan 2026/27

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

<b>Term</b>	<b>Meaning</b>
FAIR Team	Fraud, Audit, Insurance and Risk Team
GMCA	Greater Manchester Combined Authority

## 2026-27 Counter Fraud Plan

The plan is intended to provide a clear picture of how the Council intends to use The Corporate Fraud Team, reflecting all areas of work that the team may be involved in during the financial year.

The team comprises two Senior Corporate Fraud Officers, one of which is part-time, and one Corporate Fraud Officer. After taking into account provisions for non- fraud duties, such as holidays, sickness, training and administration / management time, totaling 312 days, there are 398 working days available to undertake fraud duties.

The plan includes activity linked to fraud awareness and prevention, proactive counter fraud work and responsive investigations.

It should be noted that some of the activity is aspirational and dependent on the resources available as the investigation of suspected fraud must take priority. For example, if the data matching activity linked to the National Fraud Initiative creates a significant volume of cases to be investigated, it may not be appropriate to undertake further pro-active exercises.

### Fraud Awareness & Prevention

Ref	Activity	Scope	Indicative Days	Comments
1	Promote Fraud Awareness	Deliver awareness sessions for a range of staff and Members to increase knowledge of fraud risks, their role in prevention activity and the processes to refer suspicions to the counter fraud team.	5	
		Utilise communications channels to promote Bury's approach to combatting fraud and corruption. Report successful fraud outcomes where appropriate.	2	
2	Corporate Working Groups	Attend internal liaison meetings and Project Boards to offer advice on fraud risks and prevention.	4	
3	Actioning Fraud Alerts	Review and share fraud alerts highlighting current fraud trends and attempts.	3	

## Pro-Active Counter Fraud Activity

Ref	Activity	Scope	Indicative Days	Comments
1	Fraud Risk Assessments	<p>Conduct in depth fraud risk assessments on areas identified as having a high risk of fraud.</p> <p>Housing remains a key fraud risk area and includes.</p> <ul style="list-style-type: none"> <li>• successions / false assignments</li> <li>• mutual exchange</li> <li>• housing/homeless applications</li> </ul>	60	<p>Carried forward from 25/26</p> <p>This will help to alleviate the pressures and costs Bury Council are facing in provision of temporary housing and free up social housing for those in most need.</p>
2	NFI	Coordinate and assess a selection of data matches from the National Fraud Initiative exercises and investigate where necessary.	40	
3	Right to Buy Checks	Perform checks on all Right to Buy applications to identify any potential fraud including money laundering.	80	

## Responsive Investigation Activity

Ref	Activity	Scope	Indicative Days	Comments
1	Responsive investigation work(external)	Conduct investigations into referrals of suspected fraud committed against the Council by external sources. This may include, but is not limited, to illegal subletting of council houses, Adult Social Care Direct Payments, Council Tax single person discount fraud, Council Tax Support fraud, Blue Badge misuse, Business Rates Relief frauds and invoice fraud.	170	
2	Responsive investigation work(Internal)	Conduct investigations into suspected fraud or malpractice and assist with disciplinary investigations as required.	10	

**Other Counter Fraud Activity**

Ref	Activity	Scope	Indicative Days	Comments
1	Keep up to date with best practice	Assess ourselves against the Fighting Fraud & Corruption Locally Strategy.  Attend Lancashire & Greater Manchester Fraud Investigators Group meetings.	5	
2	Responding to information requests	Respond to information requests from the Police, local authorities and other investigatory bodies under exemptions in the Data Protection Act/General Data Protection Regulations.	14	
3	Partnership working	Attend Organised Crime Group meetings, share information and participate in days of action to support Greater Manchester Police in making Bury a hostile environment for criminal activity.	5	

**Non-Fraud Activity (312 days)**

Ref	Activity	Scope	Indicative Days
1	Management / Admin	Supervision, HR responsibilities (e.g. 1:1's, Health and Safety / risk assessments), Chief Executive briefings, Administration – electronic file maintenance / server maintenance	135
2	Training	Mandatory e-learning courses e.g GDPR etc	22
3	Annual leave / banked leave / purchased leave/ bank holidays / sickness		155
	Total		312

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Classification	Item No.
Open	

<b>Meeting:</b>	Audit Committee
<b>Meeting date:</b>	14 April 2026
<b>Title of report:</b>	Information Governance Update
<b>Report by:</b>	Helen Corbishley, Head of Performance, Delivery and Compliance and Data Protection Officer
<b>Decision Type:</b>	For Information
<b>Ward(s) to which report relates</b>	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 up until 28 February 2026.

### Key considerations

### Background

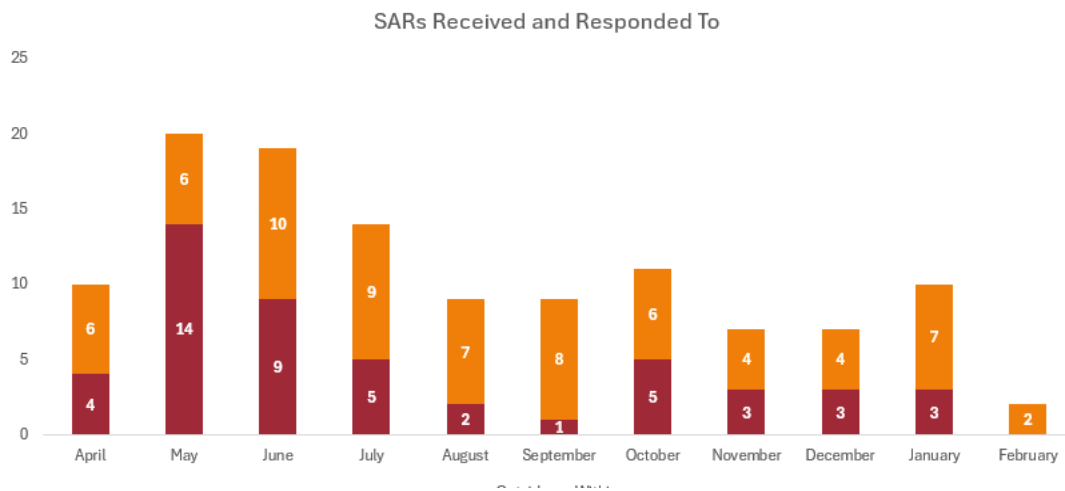
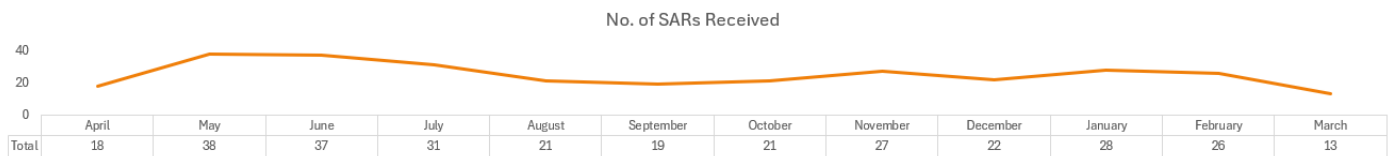
This report is to update Audit Committee on the Council's Information Governance activity from up until 28 February 2026. As mentioned in previous reports to Audit Committee, these reports now focus on the Council's performance in the delivery of Information Governance.

- This report sets out the Authorities activity across Freedom of Information, Subject Access Requests and Environment Information requests. Under Freedom of Information Act 2000 (FOIA) Public authorities must confirm or deny whether information is held and respond within 20 working days, subject to relevant exemptions.

Under UK GDPR and Data Protection Act 2018 in relation to Subject Access Requests (SARs): Individuals are entitled to access their personal data. Responses must be provided within one month, extendable by two months for complex or numerous requests.

Environmental Information Regulations 2004 (EIR): Environmental information requests must be answered within 20 working days, extendable to 40 working days for complex requests. EIR has a presumption of disclosure, with exceptions interpreted more narrowly than under FOIA.

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

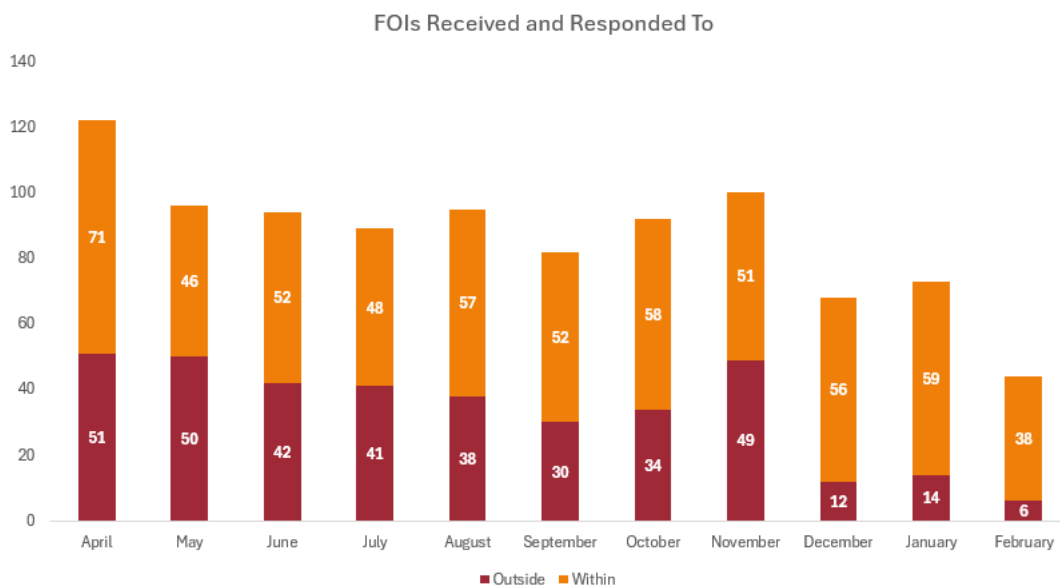
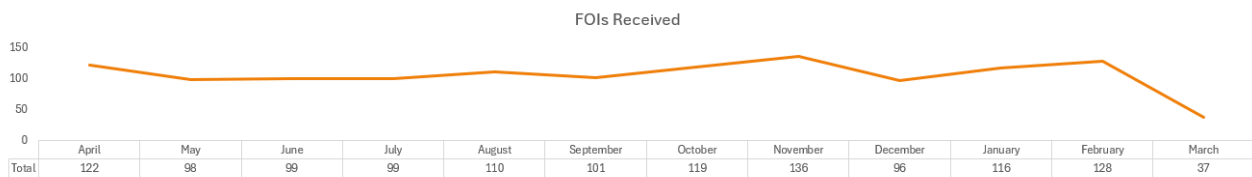


The Council monitors compliance on a monthly basis. The Policy and Compliance Team log all requests received and work with services to ensure that matters are dealt with in a timely manner. The team validate requesters identity as an initial step in the processes. From April 2025 to mid March 2026 the team received 299 SAR requests for across the Council including Housing Services.

This is similar in volume to the previous 12 month average however there has been an increase in complexity. (Please note that the data for this report was taken from early March so will not show a full month of volume for month 12).

Following the introduction of the wider use of the Microsoft E-Discovery software to wider team members in the department in order to conduct data searches, this has resulted in improved timeliness for processing SARs. However, the above does show that increases in volume correlates with decreases with compliance. There has been new software purchased to manage FOIs, EIRs, SARs and Data Breaches. This will be implemented from 1 May 2026 and provide further efficiencies in the process that should reflect in the performance figures going forward

- **Freedom of Information (FOI) Requests/**

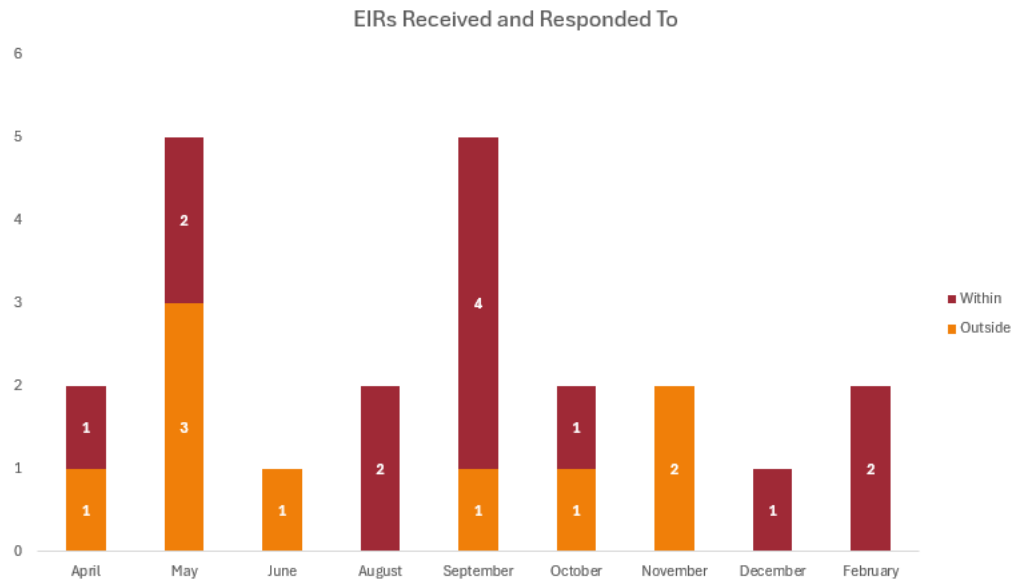
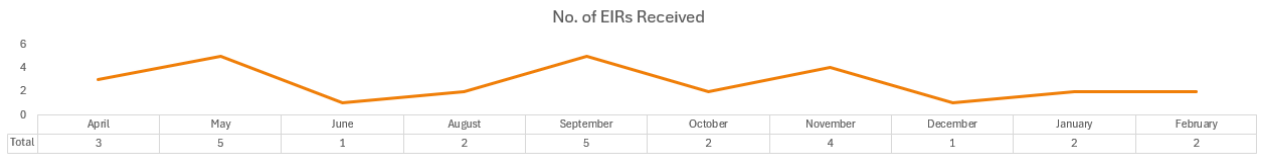


From April 2025 to mid March 2026 the team received 1261 FOI requests for across the Council which is similar to the last rolling 12 month average of 1299. Again there is a correlation between volume of FOIs received and timeliness and compliance.

As above the new software procured to manage FOIs will be implemented from 1 May 2026. This should provide further efficiencies in the process that should reflect in the performance figures going forward. In addition this will allow for improved analysis around common themes requested and repeat requests.

- **Environmental Information Reviews**

27 EIRs have been received from April 2025 to mid March 2026. This is much lower than the previous rolling 12 month average of 50.

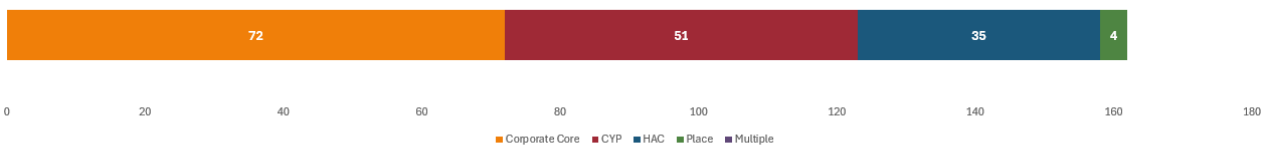


- **Data Breaches**

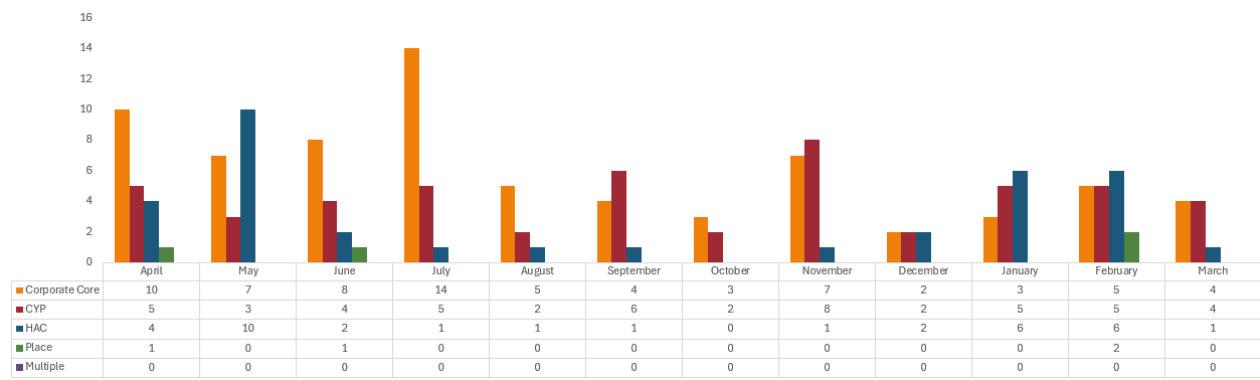
[Monthly Data Breach Log 25-26.xlsx](#)

## Data Breaches

Year Total of Data Breaches



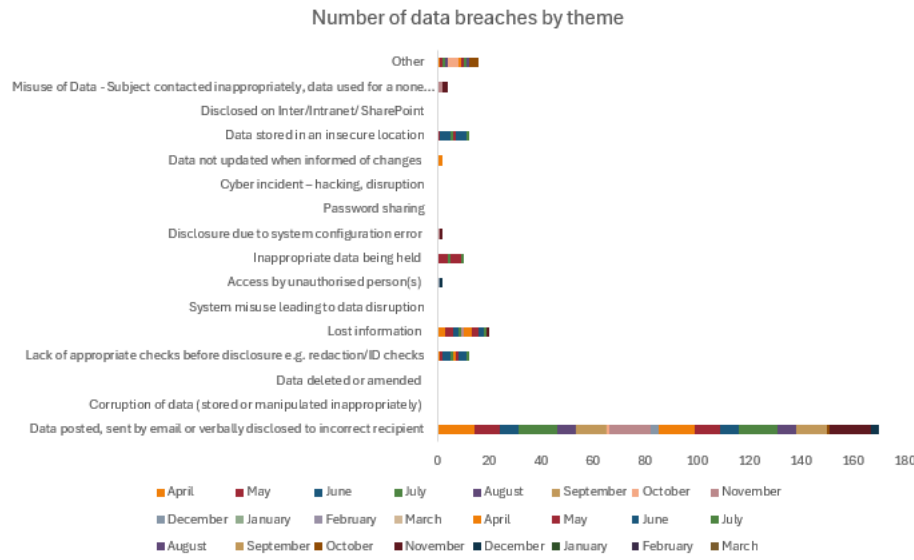
Data Breaches by Month & Department



From April 25 to mid March 26 the Council recorded 162 data breaches. These are regularly reported through Governance and Assurance Board and in addition if meeting threshold are reported to the ICO. Since the last report there has not been any breaches that reach the threshold of concern and action from the ICO. There has however been some significant near

misses. Services are contacted and asked their mitigations when breaches occur. The most common breach reasons are below:

The chart below shows the main theme for data breach occurrence is data posted, sent by email or verbally disclosed to the incorrect recipient.

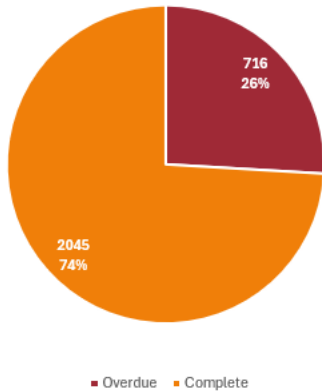


Recent considerations at Governance and Assurance Board and with the Data Protection Officer to improve performance in this area are:

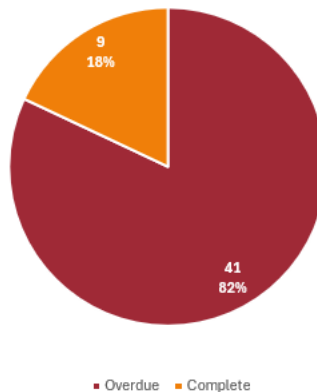
- Applying a two minute time delay on emails when sending
- Supporting managers to use appropriate performance management tools for repeat breaches from individuals
- Considering future use of removing auto-fill from Microsoft Outlook for particular teams
  
- **GDPR Training**

Current GDPR training non-compliance figures are set out below:

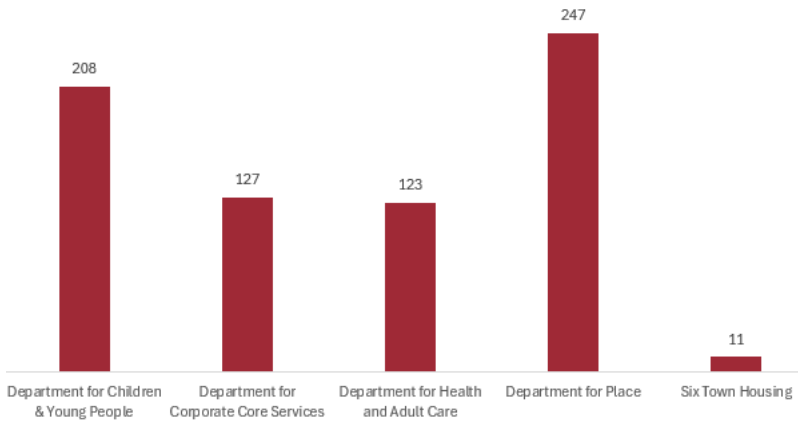
Staff - GDPR Mandatory Training



Members - GDPR Mandatory Training



GDPR Training Overdue, no. of staff



A spreadsheet of non-compliant officers is regularly considered by IG Officers, the Executive, Senior Leaders, and Governance and Assurance Board. In addition a recent deep dive has taken place to improve compliance. There is a proposal in development to develop the training into a cyclical process completed at a particular part of the year – similar to employee reviews rather than a 12 month rolling timetable from the point when the training was last completed. This will provide opportunity to really understand compliance and analyse actual progress. Currently, progress of chasing outstanding training can be masked within monthly reporting by the constant cycle of those dropping out of time each month. In addition work is ongoing to improve data recording and reporting by developing a live data dashboard on training compliance.

**Summary and next steps for further improvement**

- Overall the data shows increased grip on the IG processes in recent months, increases in monthly compliance which will be supported further by the implementation of new systems over the next year.

- Regular interaction with GM IGEN group which is sharing best practice.
- Individual meetings with service areas where there are backlogs forming are being in place with targeted support from the DPO and Policy Compliance Team.
- There have been two audits completed both for the FOI/SAR process and the ROPA (Record of Processing Activity) which have shown both improvement and assurance of processes. The FOI and SAR audit was completed with a substantial level of assurance in November 2025 and the ROPA audit had two recommendations implemented and two recommendations partly implemented at first follow up in February 2026.
- The Dapian system will go live from May 2026. This web based systems will remove the use of email for chasing and tracking FOI/SAR/EIR and replace with a web based portal which has role based permissions for leads and champions. FOI/SAR/EIRs will be updated through the system, automatically have statutory timescales and reminders built in. The portal has a reporting function which will provide live status at any time. This system can be built around the correct team and service contacts to ensure that requests are not missed. Tasks can be assigned to users, information searches logged and reused and it has a live calendar flagging expiry dates for each case.
- Further work is ongoing around improving wider processes across the Policy and Compliance Team to improve the content particularly of FOI requests. This includes checking Cllr and MP casework to see if a response has already been provided which would then avoid a new FOI being allocated to services.
- After the initial implementation of Dapian new training sessions will be put in place for leads and champions to look at appropriate FOI responses, when data is held or recorded and the use of exemptions.

**Equality Impact and considerations:**

<b>Equality Analysis</b>	<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:

<b>Risk / opportunity</b>	<b>Mitigation</b>
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	Approval and Implementation of the Information Governance Framework.  Implementation of a comprehensive Information Governance work programme.

prosecution / fines by the Information Commissioner.	
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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.

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### 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.

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### Report Author and Contact Details:

Helen Corbishley

Head of Performance, Delivery and Compliance and Data Protection Officer  
[Helen.corbishley@bury.gov.uk](mailto:Helen.corbishley@bury.gov.uk)

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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

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<b>Classification:</b> Open	<b>Decision Type:</b> N/a
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<b>Report to:</b>	Audit Committee	<b>Date:</b> 14 April 2026
<b>Subject:</b>	Internal Audit Charter	
<b>Report of:</b>	Section 151 Officer	

## Summary

1. The Internal Audit Charter was last updated in 2025.
- 1.1 The purpose of Bury Council's internal audit Charter is to define internal audit's purpose, authority, and responsibility. It establishes the internal audit activity's position within the council and reporting lines; authorises access to records, personnel, and physical property relevant to the performance of audit work; and defines the scope of internal audit activities. The Charter also covers the arrangements for the appointment of the Head of Internal Audit and internal audit staff, and identifies the nature of professionalism, skills and experience required.
- 1.2 The work of internal audit is governed by the Institute for Internal Auditors Global Internal Audit Standards (GIAS), that become mandatory for the UK public sector from 1 April 2025.
- 1.3 Internal Audit has adapted its governing documents and other processes to achieve conformity to the new Standards.
- 1.4 The Standards are mandatory for all internal auditors working in the UK public sector. Internal Audit is subject to external quality assessments every 5 years, and the assessors consider the Charter's conformity with the Standards as part of the work. The most recent review was carried out in 2024.
- 1.5 The charter is attached as Appendix A to this report.

## Recommendation(s)

- Members are requested to approve the Internal Audit Charter for 2026/27.

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### Report Author and Contact Details:

Name: Adrian Blackshaw & Judith Smith  
 Position: Senior Auditors  
 Department: Corporate Core - Finance  
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**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.

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**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.

The work required to deliver the Internal Audit plan is identified through a regular risk assessment process. This is carried out using an established methodology that is designed to show that all potential audit areas are considered fairly.

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**Environmental Impact and Considerations:**

*Please provide an explanation of the carbon impact of this decision.*

- N/a – no decision required.
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**Assessment and Mitigation of Risk:**

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the terms of reference for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Actions are reported to managers and progress is monitored and reported on a regular basis.

The work of internal audit forms a key element of the council's overall system of internal control. An effective internal audit service also helps to promote and implement best practice and process improvements in the management of risks. A key requirement in producing the Annual Governance Statement is to be able to place reliance on the opinion and annual report of the Head of Internal Audit. The Corporate Risk Register is reviewed to ensure that the internal audit plan reflects the issues raised. A key requirement for the Audit and Accounts Committee in order for the Committee to meet its Terms of Reference is to assess the adequacy of the internal audit service.

**Legal Implications:**

Internal audit is a statutory service in the context of the Accounts and Audit Regulations 2015 and the work it undertakes is governed by the UK Public Sector Internal Audit Standards ("the Standards"). The Standards are mandatory for all internal auditors working in the UK public sector.

The Standards were updated in March 2017 and in that regard require that the purpose, authority, and responsibility of the internal audit be formally defined in an internal audit Charter, consistent with a revised definition of internal auditing; a Code of Ethics for internal auditors working in the Public Sector; the Mission of Internal Audit; the Core Principles for the Professional Practice of internal auditing; and the Standards themselves. The Head of Internal Audit must periodically review the internal audit Charter and present it to senior management and the Board for approval.

The internal audit Charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The Charter must establish the internal audit activity's position within the Authority, including the nature of the Head of Internal Audit's functional reporting relationship with the Board, authorise access to records, personnel, and properties relevant to the performance of engagements, and define the scope of internal audit activities.

Adoption of the Charter provides assurance to the Audit and Accounts Committee that the service undertakes its duties in accordance with the requirements of the recognised Standards.

**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:**

- Appendix A – Bury Internal Audit Charter 2026.27

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

Term	Meaning



# Internal Audit Charter

## 2026/27

### Purpose

The purpose of the internal audit function is to strengthen Bury Council's ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the council's:

- successful achievement of its objectives
- governance, risk management, and control processes
- decision-making and oversight
- reputation and credibility with its stakeholders
- ability to serve the public interest

The council's internal audit function is most effective when:

- internal auditing is performed by competent professionals in conformance with the Institute of Internal Auditors' Global Internal Audit Standards, which are set in the public interest
- the internal audit function is independently positioned with direct accountability to the Audit Committee
- internal auditors are free from undue influence and committed to making objective assessments

### ***Commitment to Adhering to the Global Internal Audit Standards***

The council's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Head of Fraud, Audit, Insurance and Risk will report annually to the Audit Committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

## Mandate

### **Statutory**

Internal audit is a statutory service in the context of the Accounts and Audit (England) Regulations 2015, which require authorities to ensure that they have a sound system of internal control that:

- 1) facilitates the effective exercise of its functions and the achievement of its aims and objectives
- 2) ensures that the financial and operational management of the authority is effective
- 3) includes effective arrangements for the management of risk

The Accounts and Audit Regulations 2015 also state that:

- 1) a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account public sector internal auditing standards or guidance
- 2) any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit:
  - (a) make available such documents and records; and
  - (b) supply such information and explanations as are considered necessary by those conducting the internal audit
- 3) a relevant authority must, each financial year:
  - (a) conduct a review of the effectiveness of its system of internal control (the findings of the review must be considered, as part of the consideration of the system of internal control by the Audit Committee); and
  - (b) prepare an annual governance statement

### **Authority**

The internal audit function's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for the Head of Fraud, Audit, Insurance and Risk to have direct access to the Chief Executive; all levels of management; the Chair of the Audit Committee; and elected members.

The Audit Committee authorises the internal audit function, pertinent to carrying out internal audit responsibilities and without necessarily giving prior notice to:

- have full and unrestricted access to all functions, data, records, information, cash, stores, physical property, and personnel (including anything designated confidential)
- access at all reasonable times to any of the council's land, premises, officer, or elected member
- allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives

- obtain assistance from the necessary officers of the council and other specialised services from within or outside the council to complete internal audit services
- explanations concerning any matter under investigation

Internal auditors are responsible for maintaining confidentiality, safeguarding records and information provided to them, and compliance with any relevant laws and regulations.

### ***Independence, Organisational Position, and Reporting Relationships***

The Head of Fraud, Audit, Insurance and Risk must be positioned at a level in the council that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. (See “Mandate” section)

The Head of Fraud, Audit, Insurance and Risk reports functionally to the Audit Committee and administratively (for example, day-to-day operations) to the Director of Finance, who is a member of the Executive Leadership Team. This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the Audit Committee, when necessary, without interference and supports the internal auditors’ ability to maintain objectivity.

The Head of Fraud, Audit, Insurance and Risk will confirm to the Audit Committee, at least annually, the organisational independence of the internal audit function.

In the event that the governance structure ceases to support organisational independence, the Head of Fraud, Audit, Insurance and Risk will document and report to the Audit Committee the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence.

The Head of Fraud, Audit, Insurance and Risk will disclose to the Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function’s effectiveness and ability to fulfil its mandate.

The Head of Fraud, Audit, Insurance and Risk has line management responsibility for the council’s insurance, risk management and counter fraud functions. As required by the Standards, these functions will be subject to independent review. Arrangements will be made for periodic reviews, adopting a similar approach to the internal audit function’s peer review.

### ***Changes to the Mandate and Charter***

Circumstances may justify a follow-up discussion between the Head of Fraud, Audit, Insurance and Risk, Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- a significant change in the Global Internal Audit Standards
- a significant reorganisation within the council

- significant changes in the Head of Fraud, Audit, Insurance and Risk, Audit Committee, and/or senior management
- significant changes to the council's strategies, objectives, risk profile, or the environment in which the council operates
- new laws or regulations that may affect the nature and/or scope of internal audit services

### **Audit Committee Oversight**

To establish, maintain, and ensure that the council's internal audit function has sufficient authority to fulfil its duties, the Audit Committee will:

- discuss with the Head of Fraud, Audit, Insurance and Risk and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function
- ensure the Head of Fraud, Audit, Insurance and Risk has unrestricted access to and communicates and interacts directly with the Audit Committee, including in private meetings without senior management present
- discuss with the Head of Fraud, Audit, Insurance and Risk and senior management if there are other topics that should be included in this Charter
- participate in discussions with the Head of Fraud, Audit, Insurance and Risk and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function
- approve the internal audit function's Charter, which includes the internal audit mandate and the scope and types of internal audit services.
- review the internal audit charter annually with the Head of Fraud, Audit, Insurance and Risk to consider changes affecting the council, such as the employment of a new Head of Fraud, Audit, Insurance and Risk or changes in the type, severity, and interdependencies of risks to the council; and approve the internal audit Charter
- approve the risk-based internal audit plan and consider the internal audit function's capacity and capability to deliver the Plan and provide sufficient assurance to meet the Audit Committee's needs
- provide input to the Director of Finance on the appointment and removal of the Head of Fraud, Audit, Insurance and Risk, ensuring adequate competencies and qualifications and conformance with the Global Internal Audit Standards
- provide periodic input to the Director of Finance on the Head of Fraud, Audit, Insurance and Risk's performance.
- receive communications from the Head of Fraud, Audit, Insurance and Risk about the internal audit function including its performance relative to its Plan
- Ensure a quality assurance and improvement program has been established and review the results annually

- Make appropriate inquiries of senior management and the Head of Fraud, Audit, Insurance and Risk to determine whether scope or resource limitations are appropriate

## Head of Fraud, Audit, Insurance and Risk Roles and Responsibilities

### *Role*

The role fulfilled by the Head of Fraud, Audit, Insurance and Risk must conform to the Chartered Institute of Public Finance and Accountancy's publication defining the [Role of the Head of Internal Audit](#) in public service organisations.

The Head of Fraud, Audit, Insurance and Risk will be appointed by the council and will have sufficient skills, experience, and competencies to work with the leadership team and the Audit Committee and influence the risk management, governance, and internal control arrangements of the council.

The Head of Fraud, Audit, Insurance and Risk must hold a professional qualification ([CCAB](#), CMIIA or equivalent), active membership of that professional body, and be suitably experienced.

The Head of Fraud, Audit, Insurance and Risk is responsible for appointing the staff within the internal audit function and will ensure that appointments are made to achieve the appropriate mix of qualifications, experience, and audit skills and meet the requirements the Standards and the assurance needs of the council.

### ***Ethics and Professionalism***

The Head of Fraud, Audit, Insurance and Risk will ensure that internal auditors:

- conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- understand, respect, meet, and contribute to the legitimate and ethical expectations of the council and be able to recognise conduct that is contrary to those expectations.
- encourage and promote an ethics-based culture in the council and demonstrate the corporate values of the LETS strategy.
- have regard to the Committee on Standards of Public Life's [Seven Principles of Public Life](#)
- report organisational behaviour that is inconsistent with the council's ethical expectations, as described in applicable policies and procedures.

### ***Objectivity***

The Head of Fraud, Audit, Insurance and Risk will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the Head of Fraud, Audit, Insurance and Risk determines that objectivity may be

impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- assessing specific operations for which they had responsibility within the previous year
- performing operational duties for the council or its affiliates
- initiating or approving transactions external to the internal audit function
- directing the activities of any the council officer that is not employed by the internal audit function, except to the extent that such officers have been appropriately assigned to internal audit teams or to assist internal auditors

Internal auditors will:

- disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the Head of Fraud, Audit, Insurance and Risk, Audit Committee, management, or others
- exhibit professional objectivity in gathering, evaluating, and communicating information
- make balanced assessments of all available and relevant facts and circumstances
- take necessary precautions to avoid conflicts of interest, bias, and undue influence

### ***Managing the Internal Audit Function***

The Head of Fraud, Audit, Insurance and Risk has the responsibility to:

- at least annually, update the rolling, risk-based, Internal Audit Plan that considers the input of the Audit Committee and senior management.
- discuss the Plan with the Audit Committee and senior management and submit the Plan to the Audit Committee for review and approval
- communicate the impact of resource limitations on the Plan to the Audit Committee and senior management
- review and adjust the Plan, as necessary, in response to changes in the council's business, risks, operations, programs, systems, and controls
- communicate with the Audit Committee and senior management if there are significant interim changes to the Plan
- develop and implement a Strategy for the internal audit function that supports the strategic objectives and success of the council

- ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and laws and/or regulations
- follow up on engagement findings, confirm the implementation of recommendations or action plans, and communicate the results to the Audit Committee and senior management
- ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate
- identify and consider trends and emerging issues that could impact the council and communicate to the Audit Committee and senior management as appropriate
- consider emerging trends and successful practices in internal auditing
- establish and ensure adherence to methodologies designed to guide the internal audit function
- ensure adherence to the council's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards
  - any such conflicts will be resolved or documented and communicated to the Audit Committee and senior management
- coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services
  - if the Head of Fraud, Audit, Insurance and Risk cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit Committee

### ***Communication with the Audit Committee and Senior Management***

The Head of Fraud, Audit, Insurance and Risk will report annually to the Audit Committee and senior management regarding:

- the internal audit function's mandate
- the Internal Audit Plan and performance relative to it
- the internal audit function's resources (capacity and capabilities), ability to deliver the Plan, and highlight any concerns in this area
- significant revisions to the Plan
- potential impairments to independence, including relevant disclosures as applicable
- results from the quality assurance and improvement program, which include the internal audit function's conformance with the Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement

- significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit Committee that could interfere with the achievement of the council's strategic objectives
- results of assurance and advisory services
- management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the council's risk appetite

### ***Quality Assurance and Improvement Program***

The Head of Fraud, Audit, Insurance and Risk will develop, implement, and maintain a Quality Assurance and Improvement Program (QAIP) that covers all aspects of the internal audit function.

The QAIP will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the Head of Fraud, Audit, Insurance and Risk will communicate with the Audit Committee and senior management about the internal audit function's QAIP, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.

External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the council; qualifications must include at least one assessor holding an active Institute of Internal Auditors Certified Internal Auditor and/or Chartered Internal Auditor credential.

### **Responsibilities of the Council**

The council is responsible for ensuring that internal audit is provided with all necessary assistance and support to ensure that it meets the required Standards and able to assurance needs of the Audit Committee.

The Director of Finance (Section 151 Officer) will make appropriate arrangements for the provision of an internal audit function.

The council will ensure it has taken all necessary steps to provide internal audit with information on its objectives, risks, and controls to allow the proper execution of the audit strategy and adherence to the Standards. This will include notifying internal audit of any significant changes in corporate strategies and objectives, governance processes, key control systems.

The council, through the Chief Executive; Director of Law and Governance (Monitoring Officer); Director of Finance (Section 151 Officer); and other relevant managers will respond promptly to requests for information, audit planning, reports, and recommendations.

Responsibility for monitoring and ensuring the implementation of reported recommendations and actions rests with the council's Chief Officers and relevant managers.

## Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the council, including all its activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the council.

### ***Assurance Engagements***

Internal audit assurance engagements may include evaluating whether:

- risks relating to the achievement of the council's strategic objectives are appropriately identified and managed
- the actions of the council's officers, directors, management, employees, and contractors or other relevant parties comply with the council's policies, procedures, and applicable laws, regulations, and governance standards
- the results of operations and programs are consistent with established goals and objectives
- operations and programs are being carried out effectively, efficiently, ethically, and equitably
- established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the council
- the reliability and integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable
- resources and assets are acquired economically, used efficiently and sustainably, and safeguarded adequately

### ***Advisory Services***

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Generally, the types of advisory services undertaken are:

- ongoing engagement with the risk management processes, including periodic reviews of risk management arrangements
- Governance and Assurance Board (attended either by the Head of Fraud, Audit, Insurance and Risk and / or Senior Auditors)
- Head of Fraud, Audit, Insurance and Risk role in the facilitation of Annual Governance Statement and Code of Corporate Governance
- Internal audit involvement in promoting effective risk management and the council's Risk Management Strategy
- Head of Fraud, Audit, Insurance and Risk and Senior Auditors involvement in facilitating, promoting, and developing the corporate assurance mapping

- Internal audit support to project teams, including transformation and change, providing advice on control process design and project assurance
- Specialist technical / IT audit support to significant IT change projects
- Specialist technical / IT audit support to maintaining the council's cyber security related accreditations

Where an auditor has provided consultancy support, to safeguard independence other team members will be used on any assurance work within the respective area. Planned advisory services will be included within the rolling internal audit plan. Any reactive / emergent work will be added into the plan and brought to the attention of the Audit Committee during its next meeting.

### ***Counter Fraud***

Managing the risk of fraud is the responsibility of line management. The Director of Finance (Section 151 Officer) has specific responsibilities in relation to the detection and investigation of fraud. The internal audit and counter fraud functions will assist with the investigation of suspected fraud or corruption.

The internal audit and counter fraud functions will provide support for the council's Anti-Fraud & Anti-Corruption Strategy and will investigate significant matters that are reported to them. The Head of Fraud, Audit, Insurance and Risk will ensure awareness of all serious suspected or detected fraud so that the adequacy of the relevant controls for the opinion on the internal control environment can be considered.

Whilst it is not a primary role of internal audit to detect fraud, it does have a role in providing an independent assurance on the effectiveness of the processes put in place by management to manage the risk of fraud. The internal audit function can do additional work, although it cannot be prejudicial to this primary role. Typical activities may include:

- investigating the cause of fraud
- responding to whistleblowers
- considering fraud in every audit
- making recommendations to improve processes
- review fraud prevention controls and detection processes put in place by management

The Head of Fraud, Audit, Insurance and Risk has line management responsibility for the counter fraud team and will ensure that the team informs internal audit function of any governance, risk, and control issues arising from referrals and investigations.

### ***Services to Other Organisations***

The internal audit function may provide services to the council's partner organisations and other public sector organisations on a cost recovery basis.

Any significant impact on the internal audit functions, resources and ability to deliver the Council's Internal Audit Plan will be brought to the attention of the Audit Committee at the earliest opportunity. Operationally, the internal audit function is resourced at a level that enables it to provide these regular, planned services, ensuring there is no negative impact to the council's Internal Audit Plan. Any new clients or expansion of

existing arrangements will be agreed in consultation with the council's Director of Finance, to ensure that sufficient resources are available.

Where the internal audit function works with other organisations, the role of internal audit will be defined on an individual basis in conjunction with that organisation's board or audit committee and their directors or senior managers.

## Roles

The Standards require that the Charter defines the terms 'Board', 'Chief Audit Executive' and 'senior management' in relation to the work of internal audit. For the purposes of internal audit work the roles are defined as follows:

**Board:** The internal audit function is established and defined by the Board, for the council this is the Audit Committee. The Audit Committee has its own Terms of Reference, which is included within the council's Constitution and reviewed/updated annually by the Committee.

**Chief Audit Executive:** The role of the 'Chief Audit Executive' is undertaken by the Head of Fraud, Audit, Insurance and Risk.

**Head of Paid Service:** The head of paid service is the Chief Executive. The Chief Executive receives quarterly progress reports on the work of internal audit and copies of audit engagement final reports and follow up reports.

**Senior management:** Senior management is defined as the Chief Executive, Executive Directors, and Directors.

**Section 151 Officer:** The Director of Finance is the council's Section 151 officer is required to ensure that appropriate arrangements are made for the provision of an internal audit service in accordance with the requirements of the Accounts and Audit (England) Regulations 2015. The internal audit function supports the council's Section 151 officer, to discharge responsibilities for maintaining proper administration of financial affairs and an adequate and effective system of internal control as required under section 151 of the Local Government Act 1972 and by the Accounts and Audit (England) Regulations 2015.

**Monitoring Officer:** The Director of Law and Governance is the Monitoring Officer; functions include maintenance of the Constitution, supporting the Standards Committee and ensuring lawfulness of decision making. Internal audit activity supports the Monitoring Officer in discharging their responsibilities for maintaining high standards of governance, conduct and ethical behaviour. The Monitoring Officer leads work on, and prepares the Annual Governance Statement, in collaboration with senior management.

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Classification	Item No.
Open	

<b>Meeting:</b>	Audit Committee
<b>Meeting date:</b>	14 April 2026
<b>Title of report:</b>	Discretionary Grants Update Report
<b>Report by:</b>	Andrea Tomlinson, Mayoral & Member Officer
<b>Decision Type:</b>	For Information
<b>Ward(s) to which report relates</b>	All

### Executive Summary:

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

### Recommendation(s)

That Audit Committee note the information.

### Key considerations

#### Background

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

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

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

Each Elected Member in the Ward will have their own allocation, but at their request and following agreement with other ward Councillors, these funds can be combined to work on a Ward or borough basis.

Members are advised that all monies must be spent by the 28th February each year, thus avoiding any potential conflicts of interest in respect of spend during the pre - election period. If a Member fails to spend their allocated budget the money is returned to the Council.

### **The Scheme**

The Discretionary Grant Scheme was designed to be fluid; funds may be used to make financial contributions either directly to schemes undertaken by departments of the Council or can be awarded to voluntary or community groups or constituents.

Ward Councillors are at the heart of local communities and are key to Championing the Council's 'Let's Do It' Strategy within their ward connecting people and groups into activity to deliver the desired outcomes.

The vision is for Councillors in each Ward to:

- Meet on a regular basis to agree local priorities.
- Encourage community groups to get involved in local democracy.
- Oversee the delivery of public services at neighbourhood and ward level by supporting the development of ward and neighbourhood plans.
- Be consulted on development / local application of policy and services changes, including health & care.

### **Support for Ward Councillors**

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

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

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

### **Discretionary Grants Scheme**

Ward Councillors are provided with £1000.00 as a discretionary grant to enable them to sponsor small-scale local needs quickly and responsively.

The grants can be used to contribute to the delivery of schemes within their wards, offer support to a wide range of different groups including voluntary organisations and community groups.

Members will be supported with recording and reporting of spend which will also be published on the Council's website.

All requests for money to be transferred require a description of what the money would be used for.

Regular emails are sent to all Councillors advising on their available spend and reminding them of the cut-off date of end February for all funding requests to be received.

All Councillors are required to provide receipts for purchases made on their cards and these are recorded by Democratic Services.

### **Councillor Spend**

In April 2025 all Councillors accounts were credited up to £1000 and Councillors were sent an email to confirm this had been done.

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

Most Councillors have spent their discretionary grant allocation for 2025/2026 as of 28 Feb 2026.

A by ward list of recipients benefiting from the scheme is attached at Appendix 1

### **Next Steps**

All members will be issued with the Discretionary Grant guidance at the start of the Municipal Year 2026/2027.

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### **Equality Impact and considerations:**

<b>Equality Analysis</b>	<i>Please provide a written explanation of the outcome(s) of either conducting an initial or full EA.</i>
On agreement of the Neighbourhood Engagement Framework (from which what the DG scheme originates) a Full Equality Analysis was undertaken	

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### **Assessment of Risk:**

The following risks apply to the decision:

<b>Risk / opportunity</b>	<b>Mitigation</b>
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Failure to accurately evidence how and where Elected Members spend their DG may make us subject to challenge.	All spend must be evidence by receipts and recorded at the end of year on the Council's website.
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**Legal Implications:**

This report flows from an audit recommendation it provides audit committee with an update on the exercise of the discretionary scheme by Members. The scheme is administered by democratic services.

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**Financial Implications:**

The funding for Members discretionary grants was extended indefinitely as part of the 2024/25 budget. It is essential that proper budgetary control as outlined in this paper is exercised by all Members through the keeping of receipts and invoices for all expenditure incurred.

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**Report Author and Contact Details:**

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Mayoral & Member Officer  
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**Background papers:**

Neighbourhood Engagement Framework

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

Term	Meaning

Besses						
Cllr	Bayley		L Smith		Rahimov	
	£250.00	16/12/25 Young Christian Workers Xmas dinner	£100.00	25 Sept 25 B & A	£50.00	4 July - Bury Defence Academy
	£150.00	16/12/25 St Andrews Food Bank	£96.00	01/10/25 GreatLedge Ltd Printing	£200.00	11 July 25 St Andrew's Community Hub
	£100.00	16/12/25 St Michaels & St Bernadettes Church	£42.15	17 Nov 25 Halloween Prizes Community Event	£75.00	22 August BAME
	£100.00	16/12/25 Eden Garden Allotments	£93.35	Dec 22 25 - Gifts from Santa	£50.00	Sept B & A
	£100.00	26 Feb 26 St Michaels & St Bernadettes	£100.00	St Andrews Food Pantry 3 Feb 26	£34.40	Sept Flyers - Besses Together Community
	£100.00	26 Feb 26 St Andrews Food Pantry	£500.00	26 Feb 26 Run When Ready	£147.57	Set 25 Besses Together Hi Vis Jackets
	£200.00	28 Feb 26 Run When Ready	£68.50	26 Feb Printing costs Community Walk posters	£200.00	3 Feb 26 St Andrews Food Pantry
					£130.41	27 Feb 26 Prizes at Community Event
					£61.68	27 Feb 26 Flyers Community Event
					£50.94	27 Feb Leaflets Community Event
	£1,000.00		£1,000.00		£1,000.00	

Bury West						
Cllr	Harris		S Arif		Vernon	
	£100.00	28/04/25 Bury Cancer Support Centre	£100.00	16 July 2025 Bury Muslim Cemetery	£25.00	27 May restart the Heart
	£150.00	20 May 25 Fusiliers Court Garden Committee	£175.00	1 Sept 25 Restart the Heart - Family Fun day.	£250.00	8 Sept 25 Bury Cancer Support Centre
	£25.00	27 May restart the Heart	£100.00	27 Feb 26 Bury Croquet Club	£50.00	Young Christian Workers 26 Nov 25
	£100.00	30 June Bury Cancer Support Centre	£100.00	27 Feb 26 Supporting Sisters	£200.00	12 Dec 25 Colton Road Community Pantry
	£100.00	2 July St Stephen's Drama	£100.00	27 Feb 26 PA Cricket	£250.00	20 Jan 26 The Big Fandango
	£50.00	25 July 25 Diggle Lane Allotments	£100.00	27 Feb 26 Bolton Road Community Food Bank	£75.00	27 Jan 26 Bury Schools Link
	£100.00	21 Aug 25 Restart the Heart	£100.00	27 Feb 26 Bury Cancer Support Centre	£150.00	27 Jan 26 Bury Music Service
	£100.00	21 Aug 25 Fusiliers Court	£225.00	17 Feb 26 Football Kits donation		
	£50.00	10 Sept 25 Cancer Research Centre				
	£50.00	1 Oct 25 Diggle Lane Allotments				
	£50.00	12 Nov St Stephens Church Christmas Fair				
	£50.00	12 Nov Bolton Rd Meths Joy Gifting				

	£75.00	16 Jan 2025 Atkinson's Drama Grp - St Stephen's Church			
	£1,000.00		£1,000.00		£1,000.00

Bury East						
Cllr	Farooq		A Arif		McGill	
	£300.00	16 July 25 BAME - Mela	£100.00	25 July Eagle Wing	£100.00	20 June 25 Bury Defence Academy
	£100.00	21 July 25 Bury Defence Academy	£100.00	25 July Topping Fold TRA	£350.00	21 Oct 25 Grass Pitch hire over winter
	£100.00	21 July 25 Jamia Khizra Mosque - Cemetery cleaning	£100.00	25 July Bury Defence Academy	£550.00	26 Feb 26 Topping Fold TRA
	£150.00	10 Oct 25 Malayalee Community	£100.00	25 July 25 BAME		
	£150.00	27 Feb 26 Malayalee Association	£100.00	25 July Jamia Khizra Mosque & Islamic Centre		
	£50.00	27 Feb 26 Rock Angel Readers	£50.00	25 July Bury Hospice		
	£100.00	27 Feb 26 Self Khair CIC	£50.00	25 July - Pimhole Community Farm		
			£50.00	25 July Bury Blind Society		
			£50.00	25 July 25 Openshaw Greens Bowling		
			£50.00	25 July Organic Soul		
			£100.00	19 Sept Bury Cancer Support Centre		
			£50.00	28 Nov YCW Meals		
			£50.00	23 Feb 26 Organic Soul		

			£50.00	23 Feb 26 Bury Blind Society		
	£950.00		£1,000.00		£1,000.00	

Elton						
Cllr	Hayes		Morris		Rydeheard	
	£100.00	20 June 25 Bury Defence Academy	£100.00	27 Aug 25 Glaston-BURY	£25.00	27 May 25 Restart the Heart
	£100.00	30 June 25 BAME	£100.00	19 Nov B & A Awards		
	£100.00	30 June 25 Eagles Wings	£100.00	27 Feb 26 Glaston-Bury		
	£100.00	14th October 25 Believe and Achieve Awards	£200.00	27 Feb 26 Woodhill Tennant's & Residents		
	£100.00	24th October 25 Brandlesholme Community Centre	£200.00	27 Feb 26 Brandlesholme Community Centre		
	£100.00	12 Feb 26 St Clements Parish (Guardian Angels)	£100.00	27 Feb 26 Friends of Burrs		
	£100.00	12 Feb 26 Brandlesholme Community Centre	£100.00	27 Feb 26 Brandlesholme Incredible Edible		
	£100.00	19 Feb 26 St Clements Parish	£100.00	27 Feb 26 Friends of Purbeck Green		
	£100.00	19 Feb 26 OLOL Primary School - Outdoor Ark				

	£100.00	19 Feb 26 Brandlesholme Methodist Church - Coffee mornings				
Spent	£1,000.00		£1,000.00		£25.00	

Holyrood						
Cllr	Moss		Rizvi		Ryder	
	£100.00	28 April 25 Prestwich Carnival	£32.00	20 May 25 Collaborate out loud	£110.00	7 May 2025 Prestwich Carnival
	£100.00	28 April 25 Prestwich Clough Centenary	£100.00	30/05/25 Prestwich Carnival	£100.00	8 May Heaton Park Methodist Church
	£100.00	Heaton Park Methodist Church	£120.00	Simister Allotment Association	£32.00	15 May 25 Prestwich Rooted
	£32.00	20 May 25 Prestwich Rooted	£32.00	4 July 25 Prestwich Rooted	£64.00	11 June 25 Let your light shine
	£61.00	13 June 25 Let your light shine	£93.36	1 Sept 25 Bailey Street Bowling Club	£50.00	13 June Bury Youth Netball
	£57.00	3 July 25 Prestwich Arts Festival	£57.00	1 Sep 25 Prestwich Arts Festival	£57.00	3 July 25 Prestwich Arts Festival
	£93.35	11 July Bailey Street Bowling	£80.00	12 Nov St Margarets School	£93.35	11 July Bailey Street Bowling
	£100.00	18 Sept Heaton Park Methodist	£200.64	19 Feb 26 Heaton Park Methodist Church - Food Pantry	£75.00	25 Sept 25 B & A
	£66.67	1 Oct 25 Simister Village Community Assoc	£155.00	19 Feb 26 Heys Football Club	£96.00	10 Oct 25 Langley Allotments
	£96.00	10 Oct Langley Allotments	£50.00	19 Feb 26 Simister Village Community	£66.66	10 Oct 25 Simister Village Community

	£80.00	12 Nov 25 St Margarets	£50.00	19 Feb 26 Simister allotments	£50.00	21 Oct 25 Independent Cat Rescue
	£30.00	17 Nov 25 B & A Awards	£30.00	19 Feb 26 Bailey Street Bowling	£100.00	5 Nov 25 Prestwich Remembers
	£83.98	S30 Jan 26 St Margarets PTA Forest School			£40.00	12 Nov St Margaret's
					£40.00	11 July 25 Prestwich Pride
					£25.99	9 Feb 26 Independent Cat rescue
Spent	£1,000.00		£1,000.00		£1,000.00	

Moorside						
Cllr	Boles		Ibrahim		Walmsley	
	£150.00	16 Oct 25 B & A Awards	£100.00	21 July 25 Bury Veterans Hb VJ Breakfast	£120.00	14 April 25 Age Uk VE Day celebrations
	£850.00	23 Feb 26 Restart the Heart - Defibrillator at Hoyles Nursey	£100.00	21 July BAME Mela	£50.00	Eagle Wing 13 June 25
			£100.00	21 July Eagles Wing Seaside trip	£100.00	22 Aug 25 Bury Mela
			£100.00	21 July - £100 Bury Muslim Cemetery Clean up	£100.00	19 Sep Bury Cancer Support Centre
			£100.00	21 July 25 Bury Defence Academy tournament	£150.00	19 Feb 26 Seedfield TRA

			£100.00	21 Aug 25 Disabled Toilet - Asian women's centre	£150.00	19 Feb 26 Friends of Clarence Park
			£100.00	18 Dec 25 St Johns & St Marks Breakfast Club	£150.00	19 Feb 26 Friends of Chesham Woods
			£100.00	25 Sept Friends of Clarence Park Lantern	£100.00	20 Feb 26 Keep Bury Clean - keeps bouncing back
			£150.00	23 Feb 26 Restart the Heart - Defib at Hoyles Nursery	£80.00	27 Feb 26 Moorside Community Street Sign Clean
			£50.00	27 Feb 26 Moorside Community Street Sign Clean		
Spent	£1,000.00		£1,000.00		£1,000.00	

North Manor						
Cllr	Brown		Southworth		Hussain	
	£25.00	27 May 25 Restart the Heart	£50.00	20 June 25 Bury Defence Academy	£25.00	27 May 2025 Restart the Heart
	£100.00	27 May 25 Hollymount Primary - Road signs	£100.00	12/11/25 B & A Awards	£100.00	11 July 25 Bury Defence Academy
	£100.00	5 Dec Tott & District Horticultural Soc	£100.00	Hollymount School Road Signs 22 May 25	£155.00	21 July 25 Bury Muslim Cemetery clean up
	£250.00	24 Feb 26 Hawkshaw Methodist	£50.00	Tottington & District Horticultural 6 Aug 25	£100.00	18 Sep 25 Tott & Dist Horticultural Soc

	£250.00	24 Feb 26 Rowlands Methodist	£50.00	Summerseat Christmas Cheer	£103.30	27 Feb 26 Greenmount Primary School
	£60.00	24 Feb Tottington & District Horticultural	£100.00	Nangreaves residents Association 6 Feb 26	£103.30	27 Feb 26 Str Marys CE Primary
			£200.00	Bench installation at Summerseat 6 Feb 26	£103.30	27 Feb 26 Hollymount Primary
			£50.00	Local Giving 26 Nov 25	£103.30	27 Feb 26 Summerseat Methodist School
			£50.00	Light up Herbie 13 Dec 25	£103.30	27 Feb 26 Springside Primary School
			£50.00	Help me Fly 29 Aug 25	£103.30	27 Feb 26 Bury Defence Academy
			£100.00	11 Feb 26 Community Buds		
			£100.00	23 Feb 26 Hawkshaw Tennis		
spent	£785.00		£1,000.00		£999.80	

Pilkington Park						
Cllr	Bernstein		FitzGerald		Rubinstein	
	£350.00	14 April 25 The Big Fandango	£250.00	30 Oct 25 Women of Worth	£500.00	25/02/26 Incredible Edible Prestwich
	£25.00	27 May restart the Heart	£50.00	30 Oct 25 Believe and Achieve	£500.00	25/02/26 Friends of Philips Park
	£125.00	12 Sept 25 The Big Fandango	£250.00	26 Feb 26 Run together Whitefield		
	£100.00	25 Sept B & A	£250.00	26 Feb 26 Love Springwater Park		

	£150.00	20 Nov Chabad Whitefield Chanukah	£200.00	27 Feb 26 Friends of Philips Park		
	£250.00	28 Nov YCW Christmas meals				
spent	£1,000.00		£1,000.00		£1,000.00	

Radcliffe East						
Cllr	Birchmore		Walsh		Simpson	
	£200.00	25 Sept 25 Livs Trust	£100.00	18 Nov 25 B & A Awards	£65.00	28 May 25 Camp beds for Bury Hospice
	£250.00	30 Oct 25 Mustard Seeds	£50.00	11/02/2026 Trinity Food Bank	£100.00	11 Sept 25 Friends of Outwood Park
	£200.00	30 Jan 26 Women of Worth	£50.00	11/02/2026 Liv's Trust	£125.00	30 Oct 25 Radcliffe Vets
	£200.00	30 Jan 26 Radcliffe Air Cadets	£200.00	11/02/2026 Women of Worth	£160.00	22 Jan 26 Friends of Outwood Park
	£150.00	Livs Trust 6 Feb 26	£100.00	11/02/2026 Little Britain Anglers	£250.00	22 Jan 26 Radcliffe Veterans
			£100.00	11/02/2026 Bury Street Pastors	£300.00	22 Jan 26 Radcliffe British Legion
			£125.00	28 Feb 26 Bury Music Service		
			£125.00	28 Feb Friends of Bury Music		
			£50.00	28 Feb 26 Liv's Trust		
			£100.00	28 Feb 26 Elton Reservoir Countryside Wardens		

spent	£1,000.00	£1,000.00	£1,000.00
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Radcliffe North & Ainsworth					
Cllr	Berry		Booth		Lancaster
	£50.00	8 May Ainsworth Community Assoc	£50.00	12 May 2025 Ainsworth Community Association	£150.00 01 May 25 Christ Church Forest School
	£150.00	13 June 25 Ainsworth Village Day	£70.00	28 May 25 Camp beds for Bury Hospice	£25.00 27 May restart the Heart
	£100.00	20 August 25 St Thomas & St Johns Defib	£100.00	20 June 25 Ainsworth Village Day	£150.00 Melrose Community Garden 11 June 25
	£100.00	11 Sept 25 Friends of Outwood Park	£150.00	11 July 25 Radcliffe Litter Pickers	£150.00 13 June 25 Ainsworth Village Day
	£20.00	29 Sept 25 Ainsworth Community Association Christmas Fund	£100.00	11 July Radcliffe Vets	£100.00 18 Sept Abbeyfield - Blackpool Trip
	£140.00	1/6/2026 Growing Together	£100.00	25 Sept B & A	£20.00 1 Oct 25 Ainsworth Community Assoc - Christmas Tree
	£200.00	12 Nov 25 Mustard Seeds	£30.00	29 Sept 25 Ainsworth Community Association Christmas Fund	£100.00 1 Oct B & A
	£100.00	28 Nov YCW Christmas Meals	£100.00	21 Oct 25 Growing Together Radcliffe Support	£180.00 9 Jan 26 Umbrella of hope
	£140.00	Jan 26 - Liv's Trust	£100.00	30 Oct 25 Pets in Need	£125.00 30 Oct 25 Big Fandango

			£50.00	28 Nov YCW Christmas Meals		
			£75.00	28 Jan 25 Bury Homeless Project		
			£75.00	28 Jan Radcliffe Run Together		
spent	£1,000.00		£1,000.00		£1,000.00	

Radcliffe West						
Cllr	Duncalfe		M Smith		Marsden	
	£1,000.00	20 Aug 25 - Defib outside St Philips Community Centre	£150.00	21 Aug 25 Radcliffe Litter Pickers	£65.00	28 May 25 Camp beds for Bury Hospice
			£150.00	10 Oct 25 B&A Awards	£100.00	18 Sept 25 Friends of Outwood Park
			£150.00	28 Nov YCW Christmas Meals	£125.00	30 oct 25 Radcliffe Vets
			£150.00	18 Sept 25 Cosley Alley		
			£150.00	6 Jan 26 Mustard Seeds		
			£150.00	22 Jan 26 Growing Together - Umbrella of Hope		
			£100.00	26 Feb 26 Women of Worth		
spent	£1,000.00		£1,000.00		£290.00	

Ramsbottom						
Cllr	Cummins		Pilkington		Staples-Jones	

	£200.00	27 May 25 Christ Church Ramsbottom - Older people activities	£150.00	17 July 25 Accessible Festival	£100.00	Restart The Heart 20/06/25
	£125.00	28 Aug 25 BHS Gardening Comp	£50.00	17 July 25 Bury Defence Academy	£200.00	Bury Music Services 20/06/25
	£100.00	4 Sept 25 Schools Linking Programme	£ 700.00	26 Feb Ramsbottom Rotary Club	£100.00	Ramsbottom Countryside Access 2 July 25
	£100.00	30 Oct 25 Believe and Achieve	£100.00	27 Feb 26 Bury Hospice	£150.00	4 July 25 Bury Young Farmers
	£50.00	28 Nov YCW Christmas Meals			£100.00	18 Sept 25 HB & S WI
	£252.00	24 Feb 26 Community Project in Ramsbottom			£100.00	26 Feb 26 Ramsbottom Pantry
	£173.00	24 Feb 26 Ramsbottom Pantry			£100.00	26 Feb 26 Ramsbottom Civic Pride
					£150.00	26 Feb 26 Caritas Red Door
spent	£1,000.00		£1,000.00		£1,000.00	

Redvales						
Cllr	Haroon		Tariq		Frith	
	£100.00	1 June 25 BAME	£150.00	25 July 25 of The Muslim Cemetery Clean Up Team	£300.00	20 Feb 26 Derby High School PE kits
	£50.00	1 June Bury Defence Academy	£35.00	9 Feb 26 -Temporary Parking permits - Redvales resident funeral	£200.00	20 Feb 26 FRGS Food bank

	£100.00	25 July 25 of The Muslim Cemetery Clean Up Team	£100.00	10 Feb 26 Parking Waiver for resident house move Devon Street	£200.00	20 Feb 26 Trust House Food Bank
	£100.00	25 July Asian Women's Centre - Disabled Toilet refurb	£150.00	27 Feb 26 FGRS Community	£300.00	20 Feb 26 New Springs Community Project
	£100.00	25 Feb 26 Islamic Centre	£250.00	27 Feb 26 New Springs Community Project		
	£100.00	25 Feb 26 Kizia Mosque	£200.00	27 Feb 26 Little Britain Anglers		
	£175.00	25 Feb 26 Springs Community Centre	£115.00	27 Feb 26 Social Butterflies		
	£100.00	25 Feb 26 Noor Islam				
	£175.00	Redvales Community Hub				
spent	£1,000.00		£1,000.00		£1,000.00	

Sedgley						
Cllr	Gold		A Quinn		D Quinn	
	£34.00	12 May 25 Rooted - Prestwich (Collaborate Out Loud)	£150.00	2 May 25 Prestwich Carnival Committee	£32.00	15 May 25 Prestwich Rooted
	£110.00	18 May 25 Prestwich Carnival	£61.00	11 July 25 Let your light shine festival	£110.00	27 May 25 Prestwich Carnival
	£100.00	Bury Mela - BAME	£40.00	11 July 25 Prestwich Pride	£61.00	13 June 25 Let your Light Shine
	£61.00	13 June 25 Let your Light Shine	£57.00	4 Sept 26 Prestwich Arts Festival	£40.00	11 July 25 Prestwich Pride

	£50.00	18 June 25 BDA	£32.00	20 May collaborate Out Loud	£57.00	4 Sept 25 Prestwich Arts Festival
	£40.00	Prestwich Pride 11 July 25	£100.00	10 Sept 25 Prestwich Remembers	£100.00	18 Sept 25 WalkRide
	£64.00	20 Aug 25 Prestwich Arts Festival	£100.00	30 Oct 25 Bury Music Service	£100.00	26 Sept B & A
	£100.00	WalkRide	£100.00	5 Nov 25 Bury & Bolton Swifts	£100.00	5 Nov 25 Prestwich Remembers
	£91.00	Prestwich Remembers	£100.00	19 Nov 25 B & A	£350.00	2 Feb 26 Jewel Access Ramp
	£300.00	The Jewel Foundation	£100.00	6 Jan 26 Heaton park Women's Institute	£50.00	3 Feb 26 Prestwich Clough Centenary
	£50.00	Prestwich Clough Centenary Group	£160.00	30 Jan 26 Jewel - Ramp		
spent	£1,000.00		£1,000.00		£1,000.00	

St Mary's						
Cllr	Green		O'Brien		Thorpe	
	£32.00	13 May 25 Collaborate Out Loud	£32.00	20 June 25 Prestwich Rooted	£110.00	20 May 25 Prestwich Carnival
	£100.00	15 May Prestwich Carnival	£61.00	20 June 25 Let your light shine	£32.00	20 May 25 Rooted Prestwich
	£61.00	13 June Let your light shine	£100.00	26 Aug 25 Glaston-BURY	£61.00	11 June 25 let your light shine
	£80.00	25 July 25 Bury Mela	£350.00	27 Feb 26 Friends of Prestwich Clough	£100.00	13 June 25 Friends of Prestwich Clough
	£57.00	1 Sept 25 Prestwich Arts Festival	£150.00	27 Feb 26 Prestwich Clough Centenary Group	£57.00	26 Aug 25 Prestwich Arts Festival

	£100.00	28 Nov 25 Creative Living Centre	£57.00	4 Sept Prestwich Arts Festival	£150.00	25 Sept 25 B & A
	£150.00	24 Feb 26 Independent Cat Rescue	£100.00	4 Sept Walk Ride GMC CIC Cycling Grant	£65.00	25 Sept 25 Walk Ride
	£100.00	27 Feb 26 Church Lane Community Centre	£150.00	27 Feb 26 Friends of Philips Part Project Ask	£100.00	28 Nov YCW Christmas Meals
	£70.00	27 Feb 26 Let your light Shine			£175.00	3 Feb 26 Prestwich Clough Centenary
	£100.00	27 Feb 26 Friends of Philips Park			£100.00	5 Nov 26 Prestwich Remembers
	£150.00	27 Feb - Creative Living Centre			£50.00	13 June 26 Eagle Wing
spent	£1,000.00		£1,000.00		£1,000.00	

Tottington						
Cllr	Gartside		McBriar		Y Wright	
	£25.00	27 May restart the Heart	£250.00	28 April 25 Tottington St Johns CC.	£34.94	28/04/25 VE Day Celebration
	£250.00	5 June 25 Tottington St Johns Cricket Club - Coaching and Training	£170.00	2 May 25 Affetside Millenium Trust - VE celebrations	£12.00	28/04/25 VE day Celebration
	£150.00	August 25 Tottington & District Horticultural	£25.00	27 May 25 Restart the Heart	£100.00	28/04/25 Tottington & Bury West Rotary
	£160.00	August 25 - Dignifying Dementia	£250.00	11 July 25 Tottington Football Club	£25.00	28/04/25 Greenmount Old School

	£95.00	23 Sept 25 Lamppost poppies	£305.00	Fusilier Museum and Learning Centre 2 Feb 26	£100.00	2/05/25 Friends of Tottington Primary School
	£245.00	26 Feb 26 Bury Hospice			£29.97	13/05/25 VE Day celebrations
	£75.00	30 Oct 25 - War Memorial Flag Tottington			£100.00	20 May 25 Walshaw Sports Hospitality Ltd
					£39.99	3 May 25 Clock at bus terminus
					£50.00	01/05/25 Bury Blind Society
					£25.88	01/05/25 VE Day
					£100.00	10 August 25 Tottington & District Horticultural Society
					£50.00	25 Sept Kirklees Valley Wildlife Trust
					£50.00	25 September - Lego Therapy
					£74.39	22 Jan 26 Shelving for St John's Church
					£125.00	4 Feb 26 TTT Table tennis
					£25.50	9 Feb 26 - Printing St Johns
					£57.33	12 Feb 26 Tottington Civic Pride
spent	£1,000.00		£1,000.00		£1,000.00	

Unsworth						
Cllr	Hook		Grimshaw		Rafiq	
	£50.00	13 June 25 Bury Defence Academy - boxing event	£100.00	16 July 25 Bury Defence Academy	£100.00	19 Feb 26 The Mellors Fund
	£150.00	19 Sept 25 - Fair futures CIC	£100.00	16 July 25 Bury Catholic Women's League	£900.00	19/02/2026 work to BL9 8RE - removing brambles and branches and street tidy up
	£170.00	25 Sept 25 Paving	£200.00	21 Aug 25 Whitefield Horticultural Society		
	£630.00	19/02/2026 work to BL9 8RE - removing brambles and branches and street tidy up	£200.00	19 Sept Bury Blind Society		
			£ 100.00	9 Jan 26 Whitefield Methodist Church		
			£ 100.00	9 Jan 26 Secret Garden		
			£ 100.00	19/02/2026 work to BL9 8RE - removing brambles and branches and street tidy up		
			£100.00	19 Feb 26 St Bernadette's Ladies Group		
spent	£1,000.00		£1,000.00		£1,000.00	

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