

Minutes of: **AUDIT COMMITTEE**

Date of Meeting: 8 December 2025

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

Mr Ben Thomas – Independent Member
Mr David Webster – Independent Member

Also in attendance:

Adrian Blackshaw – Senior Auditor
Helen Corbishley – Head of Performance & Delivery – Data Protection Officer
Jacqui Dennis – Monitoring Officer
Emma Hamer - Senior Corporate Fraud Officer
Neil Kissock – S.151 Officer
Stefan Mann – Senior Corporate Fraud Officer
Karen Murray – Forvis Mazars
Osama Rathore – Forvis Mazars
Judith Smith – Senior Auditor

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

Apologies for Absence:

AU.106 APOLOGIES FOR ABSENCE

There were no apologies for absence.

AU.107 DECLARATIONS OF INTEREST

There were no declarations of interest made at the meeting.

AU.108 MINUTES OF THE LAST MEETING

It was agreed:

That the Minutes of the last meeting held on 20 October be approved subject to the following amendments:-

Minute AU.98 Council Improvement Plan,
In reference to Financial Resilience, the S.151 Officer reported that the matter would be considered at the December Meeting and not the November meeting as stated in the report.

Minute AU.99 2024/2025 Draft Accounts
Councillor Moss referred to the Narrative of both the Annual Governance Statement section of the Draft Accounts and the Annual Governance Statement which included the Head of Audit Opinion of Limited Assurance and stated that as there were a large number of limited assurance audits with a high number of recommendations attached and stated that the

narrative in both the AGS and Draft Accounts statement should include this more prominently to reflect the seriousness.

The S.151 Officer and the Monitoring Officer had agreed that this would be done.

Mr Thomas, Independent Member referred to external providers in relation to the accounts process such as the GMPF and asked how their work was monitored and challenged if needed and how they could be held to account.

AU.101 External Audit Progress Report.

Mr Webster referred the 24/25 Financial Statements Audit the 2024/2025 being disclaimed and asked whether there was a plan or timetable in place in relation to the 24/25 accounts.

AU.109 MATTERS ARISING

There were no matters arising.

AU.110 EXTERNAL AUDIT ANNUAL REPORT

Karen Murray and Osama Rathore presented the Draft Auditor's Annual report summarising the work Forvis Mazars have undertaken as the auditor for Bury Council ('the Council') for the year ended 31 March 2025.

It was reported that 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.

Forvis Mazars have not commenced work on the financial statements and it was explained that they expect to complete the work and issue their opinion on the financial statements in February 2026. Forvis Mazars expect to issue a disclaimed audit report.

It was also reported that the external auditors had considered there was a significant risk the weaknesses they had previously identified had not been addressed. The risks had been reported, and the work they planned to do to address them, to the Council. However, they have been unable to complete the work planned as the Council had not yet provided evidence to support the improvements in all areas.

A more thorough report will be presented to the Audit Committee at its next meeting in February 2026.

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

- Councillor Hook referred to the statement that council evidence had not been provided and asked whether this was more to do with timing and capacity.

The external auditor explained that it was both, the council could have provided some information in certain areas as the auditors had been requesting it since June. There had been a lack of engagement.

The S.151 Officer explained that there was some budget work that needed completing before sharing and capacity had been an issue.

- Councillor Moss referred to VFM comments last year in relation to Childrens Services and asked about progress made.

The S.151 Officer explained that this was in relation to project safety valve. There had not been as much progress made in relation to this as the Council would have liked but it was a national issue and the council were awaiting further information from the DfE.

The External Auditor explained that the Council had been slow at providing a response and they had hoped that the changes which had been implemented would have helped the S.151 Officer and his team to provide the information requested.

The S.151 Officer explained that governance arrangements had seen the implementation of six assurance groups that meet every Month in relation to the weaknesses identified. The progress made is reported to the Audit Committee at each meeting.

- Mr Webster stated that on page 15 of the External Auditor's report it referred to the issue of the statutory recommendation in December 2025, Mr Webster asked if this should have read 2024.
- Mr Webster asked if any questions had been received during the public inspection period and asked if there was a timetable of work to February in place.

The External Auditor reported that no questions had been received and explained that the work would come together in the next 3 – 4 months.

- Councillor Bernstein referred to the outcome set out in the report in relation to the draft Annual Governance Statement and arrangements not being in place for 2024/2025. Councillor Bernstein stated that it wasn't clear when some arrangements had been put in place.
- Councillor Hook asked if the requests for information from External Audit went to a specific board.

The S.151 Officer reported that each board included elements from the improvement plan and the Improvement Plan update which will be presented at the February 2026 meeting will set out progress made to that point.

- Councillor Gartside referred to paragraph 3 on page 9 of the report and asked if any of the recommendations had shown strengthening of areas.

The External Auditor stated that the Head of Internal Audit suggested that there was still some improvement required.

- Mr Thomas referred to the timetable of work and asked if the Council were to provide requests in a timely manner could the External Audit team complete the work required.

It was explained that in relation to the VFM work if the information was provided before the Christmas break the work would be completed in time to present at the February meeting of the Committee.

It was agreed:

That the contents of the report be noted.

AU.111 RISK REGISTER

The Head of Performance and Delivery presented a report providing an updated position with regards to the risks identified and assessed on the Council's Corporate Risk Register.

27 risks were currently present on the Corporate Risk Register and have been identified as those that have the potential to disrupt the Council's strategic objectives and service delivery.

The report presents all relevant information and scoring of these risks, an overview being:

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

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

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

3 have increased in score

4 have decreased in score

20 have remained static

1 has been newly introduced

2 are proposed for closure

The following points were raised:

- Councillor Hook asked a narrative could be included in the report.
- Councillor Bernstein referred to CR.30 Staff Safety and stated that Member Safety should also be included as a risk.

It was stated that the S.151 Officer would pick this issue up with the relevant Executive Director.

It was also reported that the Member Development group were looking to update Member Safety Guidance to incorporate Operation Bridger and Operation Ford guidance.

- Councillor Gartside referred to CR.9 Workforce Skills and Capability and asked how confident the Council was that the shortage of social workers would be addressed before May 2026.

The S.151 Officer reported that there were positive moves to recruit to permanent posts. He advised that he would seek an update from the Executive Director of Children and Young People.

- Councillor Gartside referred to 63% rating significant and asked if this was a high number historically and whether there were targets to reduce to.

It was explained that the average for 2023/2024 was 65%. A suitable target would be considered.

- Councillor Rubinstein referred to risks that weren't included such as highways and potholes where accidents could happen and asked if there should be a risk in this area.

The S.151 Officer explained that there also departmental and service risk registers and stated that he would consult with the Director of Place to see which register these risks were included within.

- David Webster stated that there was a typing error on page 33 – All risks have not been reviewed? Should this be all risks have been reviewed?

It was stated that yes, all risks had been reviewed.

- David Webster referred to CR.11 H & S target score of 20 and asked if this should be lower and CR 23 having a target score of 12 but the score in the report at 10 and asked if this was the wrong way round.

It was explained that with regards to CR.11, Health and Safety have a sub group who report into the Health and Safety Group, two new staff have also been appointed within the team and actions were ongoing to reduce the score and target.

With regard to CR.23 it was reported that the CQC inspection had fed into the risk and reduced the score which was at 10 and now below the target score of 12.

It was agreed:

1. That the report be noted
2. That the Committee approve the closure of CR33 – Housing Services Transition, CR34 – Sure Maintenance Contract

AU.112 INTERNAL AUDIT DEVELOPMENT PLAN 2025 -2026 UPDATE

The Section 151 Officer submitted a report outlining the work undertaken to implement the improvement actions identified from the Public Sector Internal Audit Standards (PSIAS) review which was presented to the Audit Committee on 8 April 2025. The improvements are contained within a development plan which outlines the action and the timescales for implementation.

The report and Appendix A enable Members to see the progress with implementation and to raise any questions on outstanding actions.

It was explained that following some changes within the team there were some areas of work that would be reallocated and that the GIAS self-assessment will also highlight any gaps where training might be required. This information will be updated at the April meeting.

- Councillor Moss referred to his request for an update report of the Internal Audit Resource availability and asked when this information would be provided.

The S.151 Officer explained that due to changes within the staffing of the team the work had been delayed. A report would be brought to the April meeting of the Committee.

Action 11 within the Development Plan requires the production of Audit Committee Terms of Reference which is attached for Members consideration.

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

- Mr Webster referred to 65 of the Terms of Reference where it stated Council and Cabinet, he asked if this should just be Council. It was confirmed that this was the case.
- Councillor Moss referred to the number of Members required for the Committee to be quorate as he felt that 3 members was a low number.

It was explained that every Council Committee had 3 as a quorum.

- Councillor Moss referred to 29 where it stated 'an officer'. He asked which officer?

It was explained that there were a number of officers from heads of service up to Executive Director.

- Councillor Moss asked that this be changed to 'most relevant'.

It was agreed:

That subject to the suggested amendments and following further input from the Monitoring Officer, the draft Terms of Reference be brought back to the next meeting of the Audit Committee before being submitted to Council for inclusion in the Council Constitution.

AU.113 INFORMATION GOVERNANCE UPDATE

Head of Performance and Delivery and Data Protection Officer presented a report updating the Audit Committee on the Council's Information Governance activity from 1 October 2024 to 30 September 2025. The report highlighted improvements in training compliance, performance at responding to requests for information and dealing with data breaches.

The report set out the number of Subject Access Requests (SAR) and SAR reviews received including open and overdue, Freedom of Information (FOI) requests including open and overdue and information in relation to data breaches.

The report also referred to the proposed procurement of case management software to increase capacity to respond to SAR requests and procure software to support FOI/EIR and SAR processes.

- Councillor Moss noted that there had been an increase in figures since the previous year and asked if the process was costly.

It was confirmed that the numbers of FOIs and SARs received had increased in the past 12 months. It was also explained that the Council can refuse to respond if it would take 18 hours or more to produce and answer.

- Councillor Hook asked whether there was a limit on the number of requests a person could submit.

It was explained that a person can submit unlimited requests.

The report also updated Members on GDPR training and no compliance.

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

- Councillor Hayes referred to the proposed new software and stated that this would be a positive addition to the work of the team.

- Councillor Hayes asked for clarification in relation to repeat request for information.

It was explained that if a number of requests were submitted in relation to a specific subject the information would be published on the council website so that it was accessible and the questioners would be directed to its location.

- Councillor Berry referred to 20% of staff in one department not being compliant in GDPR training and stated that this figure seemed quite high.

It was explained that there were staff off on long term sick who may have lapsed and they would be included but it was also due to the fact that it was a rolling programme and therefore a snapshot in time.

- Councillor Moss asked whether agency staff were required to complete the training.

The Monitoring Officer confirmed that all agency staff were required to complete the training and new starters were required to complete as one of their first tasks. It was also reported that the Council were looking to ask new starters to have completed the training prior to starting their new roles.

It was agreed:

1. That the contents of the report be noted.
2. That an update report is presented to Audit Committee every 6 months.

AU.114

ANTI FRAUD & CORRUPTION STRATEGY 2025/2027

The Section 151 Officer submitted a report providing an overview of the Anti-Fraud and Corruption Strategy, the Whistleblowing (Confidential Reporting) Policy, the Fraud & Corruption Prosecution Policy, Anti Bribery Policy and Anti Money Laundering Policy.

The Anti-Fraud & Corruption Strategy and associated policies, available on the internet, are dated 2023. This report brought to Audit Committee presents the Anti-Fraud & Corruption Strategy and the revised associated policies and seeks approval of these documents.

Those present were given the opportunity to ask questions and the following points were raised.

- Councillor Hayes referred to reducing the risk of fraud through an education programme to staff and residents and asked how this would be done?

It was explained that residents have the opportunity to report fraud through the council website. It was also explained that by publicising successful cases that have led to prosecution will educate and encourage people to report.

- Councillor Hook asked why the suppliers in schools had been removed from the anti-bribery policy.

It was explained that schools should have their own policies and strategies and this should be included within them. It was also explained that the majority of schools in Bury were now or soon would be academies.

- Mr Webster referred to the whistleblowing and the employees suspicion of fraud where it stated what employees should do. He asked if a section on what employees shouldn't do should be included to stop employees from carrying out their own investigations.

It was confirmed that this would be included and would state that it is not an exhaustive list.

- Mr Webster referred to the newly introduced Economic Crime and Corporate Transparency Act and asked if this should be referenced.

It was confirmed that this would be included.

- Councillor Moss referred to the Whistleblowing where it states that employees living in Bury could contact 'their' local Councillor.

It was explained that this reference was being removed on the advice of the legal department.

- Councillor Moss referred to the date on the Strategy as 2025 – 2027 and stated that the Strategy would not be implemented until 2026 so should be dated as 2026 – 2027.

It was stated that the date on the strategy would be removed.

It was also explained that reference on how to contact the Comptroller and Auditor General would be included and all references to Mazars would be changed to 'Forvis Mazars'

It was agreed:

That subject to the amendments and additions highlighted in the comments,

- The Audit Committee approve the Anti-Fraud & Corruption Strategy
- The Audit Committee approve the Whistleblowing (Confidential Reporting) Policy
- The Audit Committee approve the Fraud and Corruption Prosecution Policy
- The Audit Committee approve the Anti Bribery Policy
- The Audit Committee approve the Anti Money Laundering Policy

AU.115 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.116 COUNTER FRAUD TEAM MID YEAR REPORT 25/26

A report from the S.151 Officer was presented to the Committee.

The report provided an update on the Annual Counter Fraud Plan 2025/26 and the work undertaken by the Counter Fraud Team during the period 1st April 2025 and 31st October 2025.

It was agreed:

That the contents of the report be noted.

COUNCILLOR E MOSS
Chair

(Note: The meeting started at 7.00 pm and ended at 9.20 pm)