

AGENDA FOR AUDIT COMMITTEE



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To: All Members of Audit Committee

Councillors : R Bernstein, D Berry, I Gartside, M Hayes,
J Hook, G McGill, E Moss (Chair), M Rahimov,
M Rubinstein, 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:-

Date:	Monday, 8 December 2025
Place:	Council Chamber - Town Hall
Time:	7.00 pm
Briefing Facilities:	If Opposition Members and Co-opted Members require briefing on any particular item on the Agenda, the appropriate Director/Senior Officer originating the related report should be contacted.
Notes:	

AGENDA

1 APOLOGIES FOR ABSENCE

2 DECLARATIONS OF INTEREST

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

3 MINUTES OF THE LAST MEETING *(Pages 3 - 10)*

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

4 MATTERS ARISING

5 EXTERNAL AUDIT ANNUAL REPORT *(Pages 11 - 26)*

Report from Bury's External Auditors is attached

6 RISK REGISTER *(Pages 27 - 40)*

Report from the Section 151 Officer attached

7 INTERNAL AUDIT DEVELOPMENT PLAN 2025 -5056 UPDATE *(Pages 41 - 66)*

Report from the Section 151 Officer attached

8 INFORMATION GOVERNANCE UPDATE *(Pages 67 - 74)*

Report from Head of Performance and Delivery and Data Protection Officer attached

9 ANTI FRAUD & CORRUPTION STRATEGY 2025/2027 *(Pages 75 - 142)*

Report from the Section 151 officer attached

10 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.

11 COUNTER FRAUD TEAM MID YEAR REPORT 25/26 *(Pages 143 - 152)*

Report from the Section 151 officer is attached

Minutes of: **AUDIT COMMITTEE**

Date of Meeting: 20 October 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 B Thomas – Independent Member
Mr D Webster – Independent Member

Also in attendance: Neil Kisson, Section 151 Officer
Simon Peet, Assistant Director of Finance
Jacqui Dennis, Monitoring Officer
Adrian Blackshaw, Senior Auditor
Judith Smith, Senior Auditor

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

Apologies for Absence: None

AU.94 APOLOGIES FOR ABSENCE

AU.95 DECLARATIONS OF INTEREST

Councillor Bernstein declared an interest in item 12 – Internal Audit Reports and follow ups as he was a governor at a school that was referenced with in the report.

AU.96 MINUTES OF THE LAST MEETING

It was agreed:

That subject to the inclusion of Mr David Webster as being in attendance at the meeting the Minutes be approved as a correct record and signed by the Chair.

AU.97 MATTERS ARISING

Mr Webster referred to Minute AU.88 Corporate Risk Register, Risk Management Strategy and the question that he had raised in relation to roles and responsibilities and the Audit Committee being included within the Roles and Responsibilities. He asked whether this information had now been included.

It was reported that this had been included.

Councillor Hayes referred to the production of a briefing note that was mentioned in relation to Internal Audits of Schools and Children's Services and asked whether this had been completed.

Judith Smith reported that the note had not yet been finalised and an update would be given at the next meeting.

AU.98 COUNCIL IMPROVEMENT PLAN

The Section 151 Officer presented a report providing the third update on activity and delivery against the action plan with the previous updates being brought in April and July 2025 and highlighting 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.

The Action Plan was set out and it was explained that there continues to be progress made within the expected target date.

The plan was split into the following areas:

- a. Financial Resilience – All actions are on track or complete. The Finance Board continues to be run monthly overseeing the key milestones in the Improvement work plan. At September, the Board was updated on the opportunities from the zero based budget longlist and Medium Term Financial Strategy (MTFS) risk areas to be considered along with the immediate actions and budget timetable with the revised list of budget options to come back to the next board. This will then be on track for delivery of the MTFS, this matter will be considered by Cabinet at their meeting in November.
- b. Finance Capacity and Transformation - With regards to Phase 1, job adverts are currently live for the strategic lead level roles, with the next tier down due to be advertised imminently. For Phase 2 – the completed work from the Zero Based Budgeting project has informed the structure required going forward, the job descriptions and consultation have been drafted with view to consultation going live in November.
- c. Governance and Compliance including Estate Management and Leadership and Governance Arrangements - All of these actions are now complete with assurance of delivery of the wider Improvement Work Plan being held with the Property and Estates Board

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

- Councillor Hook referred to the Asset Register and asked whether the delay in relation to the valuations had impacted the External Auditors work.

The S.151 Officer explained that the delay had been due to external valuers and had impacted on the production of the accounts but this wasn't part of the action plan.

- Councillor Hook asked whether the valuation should have been included. It was advised that the key action was to have 1 reconciled register which was now in place.

The Monitoring Officer explained that all of the Assurance Boards have produced forward plans and produce highlight reports which feed into the Exec Team and 6 month reviews are carried out.

- Councillor Hook asked whether it would be possible to receive a priority list of what the highest priorities are and the work that is being undertaken by each Board to show they are being met.

The Monitoring Officer reported that the work was not 6 months and then done, it was a rolling plan and was about how the assurance boards develop. The February 2026 meeting will be the main update with the Leader and the Portfolio holder in attendance.

- Councillor Gartside referred to the recruitment delay that had been reported at phase 1 of the Finance Capacity and Transformation actions and asked what contingency was in place if phase 2 slip as well.

It was reported that recruitment was now live for the posts and interviews planned for November. This was still within the remit to get phase 2 completed as set out in the plan.

The S.151 Officer explained that the Boards were not a 12 month programme that was set, the Boards were developing as they were going along. The next update would be due at the February meeting of the Committee and this would be the 6 month update that would be presented by the Leader and portfolio holder.

It was agreed:

That the Audit Committee

1. Note the progress detailed in the action plan update.
2. Endorse the action plan.

AU.99 2024/2025 DRAFT ACCOUNTS

The Director of Finance presented a report introducing the Draft Statement of Accounts.

The report explained that in accordance with the Accounts and Audit Regulations 2015 (as amended) the Unaudited Draft 2024/25 Statement of Accounts were signed by the Director of Finance (S151 Officer) on Tuesday 14 October 2025 much later than the 30 June deadline. This was due to the delay in receiving the information required for the valuation of the council's non-current assets. A delay notice was published on the Council website.

The Draft 2024-25 Annual Governance Statement was also published on the same day, so that the council was able to commence the 30-working day period for the Exercise of Public Rights from Thursday 16 October 2025 and this will end on Wednesday 26 November 2025.

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 Friday 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)

Whilst there is no longer a requirement for those charged with governance to approve the Unaudited Draft Statement of Accounts and Draft Annual Governance Statement, Audit

Committee are asked to consider and note the Unaudited Draft 2024/25 Statement of Accounts (Appendix 1) and Draft 2024/25 Annual Governance Statement (Appendix 2).

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

- Councillor Hook referred to the previous years' accounts document where the Council's income had been set out and asked if this could be included again as she had found this information useful.
- Councillor Moss referred to the Annual Governance Statement section of the Draft Accounts which included the Head of Audit Opinion of Limited Assurance and stated that as there were a large number of limited assurance audits should the AGS and statement include this more prominently to reflect the seriousness.
- Councillor Bernstein referred to the joint venture with Bruntwood and the recorded loss and asked whether this was being looked at, this was confirmed.
- Mr Webster, Independent Member referred to the 23/24 statement of accounts and the figure of 4.8m that had been restated and asked why this was.

The S.151 Officer explained that this related to reconciliation work from the 24/25 outturn in relation Health and Adult Social Care which had impacted on the 23/24 accounts so required restating. It was explained that this had been reported through the Overview and Scrutiny Committee and the Cabinet.

- Councillor Moss referred to income and expenditure statements comparing 24/25 to the previous year and the increase in gross expenditure in Health and Adult Care and Children's and Young People and reduction in income and asked if there was an explanation.

The Assistant Director of Finance explained that a number of schools had academized during this time which meant a reduction in the DSG Grant. There had also been increases in both adults and children's social care demand.

- Councillor Gartside referred to the reduction in reserves that was set out within the report.

The S.151 Officer confirmed that the usable reserves had reduced due to the £10m gap forecast.

- It was asked where the Council was up to in relation to Zero Based Budgeting.

The S.151 Officer explained that a list of priorities had been produced and was due to be presented at the December Cabinet. All work was on track. It was explained that the Fair Funding Review was underway and the Council would receive a final settlement in December.

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

The S.151 Officer explained that he next tri-annual pension valuation was coming up and valuation actuaries would be undertaking the work required. The S.151 Officer reported that would be attending a GM Treasurers meeting at the end of the week when an update on this would be provided. It was also reported that contract management would be a key

development going forward and the Council would need to make sure that they are happy with future contracts and expectations.

It was agreed:

That the Unaudited Draft 2024/25 Statement of Accounts be noted.

AU.100 ANNUAL GOVERNANCE STATEMENT

The Director of Law & Governance and Monitoring Officer presented the Draft Annual Governance Statement (AGS) for 2024–25. It was explained that the Statement provides a comprehensive overview of the Council's governance framework, its effectiveness, and the actions taken to address key challenges.

The Council has taken significant steps to strengthen governance arrangements throughout the year and has implemented improvements in response to the improvement notice from our external auditors Forvis Mazars, the details of the improvement plan and work carried out by the Council is set out in this statement. The AGS outlines the Council's commitment to transparency, accountability, and continuous improvement in governance practices and sets out further improvement activity for 2025 – 26.

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

- Councillor Gartside referred to the 'LET'S Do It' Strategy and the staff training events that had been provided to 1400 staff members. He asked what the measurable improvements were from these sessions.

It was explained that staff understanding of the Let's agenda had grown to ensure that all staff members were aware of what was needed to deliver the vision and ambitions by 2030 and what the core outcomes were. This was monitored through performance dashboards, and KPI's and was reinforced through team meetings and other staff engagement.

- A question was asked in relation to Member Development and it was explained that the Member Development Group meet regularly to review the offer to members. An updated programme was due to be reported at the next meeting of the group.
- Councillor Moss referred to the page layout within the document and some of the numbering and it was explained that this would be corrected within the final document

It was agreed:

That the draft Annual Governance Statement be noted.

AU.101 EXTERNAL AUDIT PROGRESS REPORT

Karen Murray, Partner at Forvis Mazars, the Council's External Auditors, presented a report updating the Audit Committee on the 2023/24 fees, progress made in relation to the 2024/2025 Financial Statements Audit and the 2024/25 Value for Money work.

It was explained that Public Sector Audit Appointments Limited ('PSAA') have the duty to specify scales of fees as the appointing person, following consultation with key stakeholders. Following the backstop deadlines of 13 December 2024 and 28 February 2025, a large proportion of local authorities received a disclaimer of opinion in their audit reports, including Bury Council. Consultations have taken place for local authorities who received a disclaimed of opinion and now PSAA have confirmed the revised audit fees for these audits. This includes the original 2023/24 fee, the revised 2023/24 fee, and the 2024/25 fee.

The fees were set out within the report for years ending 31 March 2022, 31 March 2023, 31 March 2024 and the proposed fees for the year ending 31 March 2025.

In relation to the 2024/2025 Financial Statements Audit it was explained that in their previous progress report, Forvis Mazars had reported that Government had issued its response to the consultation on local audit reform. Following this, they were expecting to receive further guidance in July 2025 from the National Audit Office (NAO) to support the rebuilding of assurance. They have received the guidance they require to make their assessment on how to rebuild assurance for Bury Council. This follows the Council's disclaimed audit reports for the three years ending 31 March 2022, 31 March 2023 (in December 2024) and 31 March 2024 (in February 2025).

It was concluded that they cannot begin the work to rebuild assurance as part of their audit for the year ending 31 March 2025 as there would be too much work to complete, therefore the intention will be to disclaim the 24/25 Financial Statements Audit.

This reflects two main issues. Firstly, the Council's financial statements for the year were not prepared and published in line with the statutory deadline of 30 June 2025 and were still not published at 30 September. Secondly, the Council's control environment operating across the period from 2022 to date was poor. This significantly impacts the work required to rebuild assurance and Forvis Mazars do not consider this feasible by the end of February 2026.

With regards to the Value for Money work, it was reported that the external auditors plan to undertake specific work to assess the actions the Council has taken to address the weaknesses previously reported. The report set out the weaknesses and the work that the external auditors expect to undertake in response.

The report also included links to relevant national publications that the Audit Committee may find useful.

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

- Councillor Gartside referred to the Audit Certificate for 2023/24 and asked why this had not been issued.

Karen Murray explained that the National Audit Office had not yet confirmed whether they needed any more information in relation to this.

- Councillor Gartside also asked how the Audit fees were being monitored.

It was explained that The S.151 Officer and Karen Murray have regular discussion in relation to the fees and the work required to rebuild. It was and they were also monitored by the Public Sector Audit Appointments(PSSA).

- Councillor Moss stated that the audit fees had increased considerably in 2023/3034 and asked what the reason was for this.

It was explained that the PSSA had retendered the contract but other factors such as additional work required to meet a good audit, increase in financial pressures and fragility of the market.

- Councillor Hayes referred to the risk of significant weakness arrangements in relation to Children's Services and the fact that Ofsted had recently carried out another inspection which had recorded improvement and asked when this would be reflected.

Karen explained that the December report to the Committee would include progress made.

- 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 25/26 accounts.

It was explained that there was no detailed plan as yet and discussions would be needed to look at options available. Bury Council were not the only council in this position.

It was agreed:

That the contents of the report be noted

AU.102 INTERNAL AUDIT PROGRESS REPORT

The Senior Auditor presented a report outlining the work undertaken by Internal Audit from 1 July to 30 September 2025 which includes the progress to date to complete the 2024/25 audit plan and commence the 2025/26 audit plan.

The report gave an update on the Annual Audit Plan and the progress made on the Plan and also gave an update on completed audits and reports issued.

Those present were given the opportunity to ask questions:

- Councillor Berry referred to the Grants Register and the fact that this area had never been audited and asked what the reason was?

It was explained that a planning meeting had been held with Directors and ADs and the request for an audit of the register was made. It was agreed that this should be added to the plan as it had not been undertaken before.

- Councillor Berry referred to the Audit of Health and Adult Care Direct Payments and asked whether this work would be undertaken.

It was explained that this was a carry over from the previous years' plan and it would be brought forward for completion this year.

- Councillor Berry referred to the feedback following audits being low and asked what could be done to improve the level of responses received.

The Senior Auditor stated that the team would liaise with departments to see what could be done to improve the number of responses sent back following an audit.

- Councillor Moss asked how many Audits that had been carried forward from the previous year were still being worked on.

It was reported that 4 were still to be completed but they were either in draft or nearly completed so should be finalised by the next Audit Committee.

It was agreed:

That the contents of the report be noted

AU.103 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.104 INTERNAL AUDIT REPORT - INVESTIGATION

The Committee received a report to inform Members about the current status of investigations as at 30 September 2025.

It was agreed:

That the report be noted

AU.105 INTERNAL AUDIT REPORT - AUDIT REPORTS AND FOLLOW UPS

Members received a report that gave details of the reports which have been referenced in the Internal Audit Progress report which was delivered in the open session of the meeting.

It was agreed:

That the report be noted

COUNCILLOR E MOSS
Chair

(Note: The meeting started at 7.00 pm and ended at 9.30 pm)



Draft Auditor's Annual Report

Bury Council – year ended 31 March 2025

November 2025

Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities

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

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 have not commenced our work on the financial statements. We expect to complete our work and issue our opinion on the financial statements in February 2026. We expect to issue a disclaimed audit report.



Reporting to the group auditor

We have not yet received the group instructions from the NAO and as such as cannot yet undertake work on the Council’s Whole of Government Accounts (WGA) return.



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 there was a significant risk the weaknesses we had previously identified had not been addressed. We have reported these risks, and the work we plan to do to address the, to the Council. However, we have been unable to complete the work planned as the Council has not yet provided evidence to support the improvements in all areas.

Section 3 provides more detail on the risks of significant weaknesses in the Council’s arrangements we identified in our planning.

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.

Our work on the Council’s financial statements audit has not yet commenced. We expect to issue a disclaimed audit report to allow the Council to meet the statutory deadline for the publication of audited accounts by the 27 February 2026.

Reporting responsibility	Outcome
Narrative Report	To date, we have not identified any significant inconsistencies between the content of the narrative report and our knowledge of the Council.
Annual Governance Statement	<p>We have reviewed the Council’s draft annual governance statement.</p> <p>To date, we have not identified matters where, in our opinion, the governance statement did not comply with the guidance issued by CIPFA/LASAAC Code of Practice on Local Authority Accounting.</p> <p>However, we have identified some areas where, in our view, the governance arrangements described, were not in place for the 2024/25 financial year. We have asked the Council to review the draft statement and to consider whether it appropriately describes the arrangements in place for the reporting period.</p>

Our work on Value for Money
arrangements

VFM arrangements

Overall Summary – Planning and Risk Assessment



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.

We outline the risks that we have identified and the work we have done to address those risks on page 13.

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

2024/25 Value for Money – Planning and Risk Assessment

In December 2024 we issued a statutory recommendation to the Council reflecting the results of our work for the 2021/22 and 2022/23 financial years where we had reported on a number of significant weaknesses in the Council's arrangements for ensuring financial sustainability, governance and for improving the economy, efficiency and effectiveness of services. In particular, we drew attention to the Council's failure to:

- properly understand its financial position during 2021/22 and to continue to rely on the use of reserves to support the provision of services;
- manage risks, including with respect to the existence of RAAC in the Council's estate;
- improve internal controls so that weaknesses identified and reported to management by Internal and External audit and other regulators are addressed promptly; • prepare materially accurate financial statements; and
- secure action to improve services to children.

We recommended the Council should, as a matter of urgency, develop a single Council-wide improvement plan to reflect the transformation and culture change needed across all Council departments to deliver the range, level and quality of services that is financially sustainable. Appropriate management and member oversight was also required to ensure the improvement plan is delivering changes that are embedded into the organisation.

Alongside our statutory recommendation, we also reported significant weakness in the Council's arrangements for delivering value for money as part of the 2023/24 audit. Our 2024/25 audit planning presumes there is a risk those significant weaknesses remain. We therefore plan to undertake specific work to assess the actions the Council has taken to address the weaknesses previously reported. The following pages set out the weaknesses previously reported and the work we expect to undertake in response.

VFM arrangements

Identified risks of significant weaknesses in arrangements

	Risk of significant weakness in arrangements	Reporting criteria	Planned procedures
1	<p>Over the last few years, the Council’s budgets have relied on the significant use of reserves to get to a balanced position and a further £5.8m of reserves was included in the 2024/25 budget to ensure a balanced position. 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 £18.459m in the Council’s 2023/24 statements. Although the Council entered into a Safety Valve agreement with the Department for Education in 2021, it did not eradicate its deficit by the end of 2024/25 as originally planned. An amendment was made to the Council’s DSG Management Plan and agreed with the department which now has a timeframe of the end of 2028/29. However, the statutory override that allows the deficit to not affect the Council’s general fund expires on 31 March 2028 (following a two-year extension).</p> <p>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 and demand pressures.</p> <p>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>	Financial sustainability	<p>We will review the arrangements the Council has in place for ensuring financial resilience, specifically that the medium-term financial plan takes into consideration factors such as:</p> <ul style="list-style-type: none">• future funding sources and levels,• levels and sources of other income,• salary and general inflation, and• demand pressures. <p>We will consider the sensitivity analysis undertaken by the Council given the degree of variability in the above factors.</p> <p>We will review the arrangements in place to monitor progress delivering the 2024/25 budget and related savings plans, and how the Council proposes to address the cumulative deficit over the medium term as well as reviewing the decisions and actions taken / progress made against these plans.</p> <p>We review the progress of the Council’s delivery of Project Safety Value and the revised agreement with the Department for Education.</p>

VFM arrangements

Identified risks of significant weaknesses in arrangements

	Risk of significant weakness in arrangements	Reporting criteria	Planned procedures
2	<p>Over recent years, our Audit Completion Reports have highlighted several issues including:</p> <ul style="list-style-type: none">• poor quality draft accounts submitted for audit and the significant difficulties encountered during the audit process because of problems with underlying records. In addition, for 2024/25, the Council failed to publish accounts by the statutory deadline of 30 June 2025.• significant internal control weaknesses highlighted by both Internal Audit and the Information Commissioner’s Office (ICO). The Internal Audit reports included limited assurance ratings across some of the Council’s main financial systems• failures in risk management arrangements, including with regard to the Council’s understanding of the condition of its estate <p>In our view, the totality of the issues identified indicates a significant weakness in relation to the governance reporting criteria</p>	Governance	<p>We will:</p> <ul style="list-style-type: none">• review the arrangements in place for ensuring preparing the 2024/25 financial statements and the action taken to address the weaknesses in financial reporting raised in previous years• assess the adequacy of the Council’s internal audit plan for 2024/25 and review reports arising from the work undertaken to assess the robustness of the internal control framework• consider whether the Council has taken action to implement recommendations raised in those reports• consider any reports issued by the ICO or other regulators• review the progress of the Council’s delivery of Project Safety Value and the revised agreement with the Department for Education..

VFM arrangements

Identified risks of significant weaknesses in arrangements

	Risk of significant weakness in arrangements	Reporting criteria	Planned procedures
3	<p>A full inspection of Children’s Services by OFSTED was carried out between the autumn of 2021. At the time, the service was assessed as “Inadequate”. This was consistent with the findings of an earlier peer review, commissioned by the Council.</p> <p>Following the publication of the Ofsted report, the Improvement Board, initially established following the peer review, was strengthened and is now chaired by an independent advisor appointed by the Department for Education (DfE).</p> <p>OFSTED undertook a monitoring visit in November 2023. The report from this visit noted there had been a delay in implementing the changes needed following the 2021 inspection and as a result outcomes for care experienced young people remained inconsistent. Ofsted also found that progress had 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 was not embedded across the service.</p> <p>The failure to address the weaknesses identified in the OFSTED report could adversely impact upon the safety of children and care leavers. 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>	Governance Improving Economy, Efficiency and Effectiveness	<p>We will:</p> <ul style="list-style-type: none">• follow up on the Council’s progress in implementing the agreed improvement plans• consider the outcome of any monitoring visits or inspections undertaken by OFSTED since November 2023• review the changes made to the Council’s performance management framework.

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. The public inspection period ends on 26 November 2025.

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 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.

Forvis Mazars

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Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Meeting Date: 08 December 2025
Subject:	Corporate Risk Register	
Report of	Section 151 Officer	

Summary

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

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

This report provides an updated position with regards to the risks identified and assessed on the Council's Corporate Risk Register up to **28 November 2025** 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 **27** 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)

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

Recommendation(s)

1. Members note this report;
2. Approve the closure of CR33 – Housing Services Transition, CR34 – Sure Maintenance Contract

Report Author and Contact Details:

Name: Helen Corbishley
 Position: Head of Performance and Delivery
 Department: Corporate Core
 E-mail: h.corbishley@bury.gov.uk

Background

This report provides an update on progress made in relation to the Corporate Risk Register as of 28 November 2025. It highlights the continued efforts to embed a strong risk management culture across the Council. Appendix A reflects those risks on the Register that have been reviewed.

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

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

Target

Impact	5	1	3	3	1	
	4	2	7	4	1	
	3			1	1	1
	2					1
	1					
		1	2	3	4	5
		Likelihood				

Community impact / Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

Equality Impact and considerations:

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

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

- (a) *eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;*

(b) *advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;*

(c) *foster good relations between persons who share a relevant protected characteristic and persons who do not share it.*

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

Assessment and Mitigation of Risk:

The following risks apply to the decision:

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

Consultation:

N/a

Legal Implications:

The Council constitution sets out that the Audit Committee is responsible for providing assurance on the Council's audit, governance (including risk management and information governance) and financial processes in accordance with the functions scheme. Under the Account and Audit Regulations 2015, Authorities must undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes. Consideration must be given to the Public Sector Internal Audit Standards (PSIAS) and sector specific guidance.

Financial Implications:

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

Background papers:

- Appendix A Corporate Risk Register

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 28 November 2025.

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 27 risks on the Corporate Risk Register which have been reviewed or added 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;
 - 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 27 risks, 18 (63%) are rated as significant:

No. Risks	Low (1-3)	Moderate (4-6)	High (8-12)	Significant (15-25)
27	0	3	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	15		2	4	9
CYP	4			1	3
H&C	4			1	3
PLC	4		1	1	2
TOTAL	27		3	7	17

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, 3 risks have increased in score:
- **CR38 – Destabilisation of Health and Care System**
 - **CR39 – Financial Pressures in NHS GM and Impact of NHS Structural Changes on Locality Working**
 - **CR40 – Community Tensions and Global Conflicts**

Risks that have decreased in score

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

- **CR4 – Digital Transformation**
- **CR29 – Reinforced Autoclaved Aerated Concrete (RAAC)**
- **CR34 – Sure Maintenance Contract** (*proposed for closure*)
- **CR41 – Cyber Crime and Digital Threads**

Risks that have remained static

4.4 During this reporting period, 22 risks have remained static:

- **CR1 – Financial Sustainability**
- **CR5 – Increasing demand pressure for Adult Social Care**
- **CR6 – Climate Change**
- **CR8 – Elections**
- **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 and CQC Inspection**
- **CR28 – Asylum and Immigration**

- **CR30 – Staff Safety**
- **CR31 – Staff Wellbeing and Absence**
- **CR33 – Housing Services Transition (Proposed for Closure)**
- **CR35 – Insurance Cover**
- **CR36 – Project Safety Valve Agreement Delivery**
- **CR37 – Meeting Children’s needs better, Sooner and more cost effectively**

Risks that have not been reviewed

- 4.5 During this reporting period, all risks have not been reviewed by their assigned Risk Owners

Risks that have reached their target level

- 4.6 7 risks have reached their target level:
- **CR11 – Building Management**
 - **CR12 – Children’s Social Care Services** *(to remain for oversight)*
 - **CR13 – Regulatory Compliance** *(to remain for oversight)*
 - **CR23 – Adult Social Care Reforms and CQC Inspection** *(to remain for oversight)*
 - **CR29 – Reinforced Autoclaved Aerated Concrete (RAAC)** *(to remain for oversight)*
 - **CR31 – Staff Wellbeing and Absence** *(to remain for oversight)*
 - **CR34 – Sure Maintenance Contract** *(proposed for closure)*

New risks













- 4.7 During this reporting period 1 new risk has been added to the Corporate Risk Register:
- **CR8 - Elections**

5 Risks Presented for Closure

- 5.1 Since the last meeting of the Audit Committee, 2 risks have been identified as recommended for closure:

- **CR33 – Housing Transition**
- **CR34 – Sure Maintenance Contract**

- 5.2 **CR34 – Sure Maintenance Contract and C33 Housing Transitions**
The risks have been mitigated, and target scores reached.

CR23 Adult Social Care Reform	10	10	10	10	10	12	
CR25 Housing Conditions	9	6	-	-	-	6	
CR28 Asylum and Immigration	25	20	20	20	20	15	
CR29 Reinforced Autoclaved Aerated Concrete (RAAC)	15	15	15	15	10	5	
CR30 Staff Safety	16	12	16	16	16	8	
CR31 Staff Wellbeing and Absence	16	16	16	16	12	12	
CR32 General Election	12	12	12	-	-	8	
CR33 Housing Services Transition	-	15	15	12	12	10	
CR34 Sure Maintenance Contract	-	-	10	10	5	4	
CR35 Insurance Cover	-	-	15	15	15	10	
CR36 Project Safety Valve Agreement Delivery	-	-	-	-	15	10	
CR37 Meeting Children's needs better, sooner and more cost effectively	-	-	-	-	20	16	

Corporate Risk Register 2024/25

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Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Date: 08 December 2025
Subject:	Internal Audit Development Plan 2025-26 Update	
Report of:	Section 151 Officer	

Summary

1. This report outlines 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.
2. The report and Appendix A enables Members to see the progress with implementation and to raise any questions on outstanding actions.
3. Action 11 within the Development Plan requires the production of Audit Committee Terms of Reference which is attached for Members consideration.

Recommendation(s)

- Members to note this report.
- Members to seek clarification or challenge any parts of the Internal Audit Development Plan 2025/26 (Appendix A).
- Members to approve the Audit Committee Terms of Reference (Appendix B).

Report Author and Contact Details:

Name: Judith Smith & Adrian Blackshaw

Position: Senior Auditors

Department: Corporate Core - Finance

E-mail: Judith.smith@bury.gov.uk a.g.blackshaw@bury.gov.uk

1.0 Background

- 1.1 To provide Audit Committee members with an update on the Internal Audit Development Plan 2025/26 following the PSIAS review. The review was undertaken during October / November 2024, and the final report and development plan was presented to Audit Committee 8 April 2025.

2.0 Update on Internal Audit Development Plan 2025/26

2.1 The development plan for 2025/26 identified 20 development actions for the Internal Audit Service to implement.

2.2 Out of the 20 development actions:

- 13 actions have been fully implemented.
- The timescale for 1 action has not yet been reached (action 9).
- The timescales for 5 actions have been updated due to the long-term absence of the Head of Fraud, Audit, Insurance & Risk (FAIR) (actions 5, 6, 7, 12 and 20).
- The timescale for 1 action is overdue, however the Head of FAIR's position is currently vacant (action 3).

The 5 actions with updated timescales are still planned to be fully implemented before the end of March 2026.

2.3 Part of action 11 relates to a review of the Audit Committee Terms of Reference which is detailed in section 3 below.

3.0 Audit Committee Terms of Reference

3.1 The PSIAS review identified that there was no formal standalone document outlining the Audit Committee's Terms of Reference. However, references to the Audit Committee functions are included within the Councils constitution.

3.2 The Terms of Reference for the Audit Committee that have been created encompasses the reference to the challenge of Internal Audit resources available which was identified within the PSIAS review.

3.3 The Terms of Reference reflects its corporate governance arrangements against the Local Code of Governance and CIPFA principles.

3.4 The Terms of Reference will be presented to the Audit Committee annually for approval following review.

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.

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.

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 to ensure that the Internal Audit service is operating in line with best practice was a peer review against the PSIAS and gaps identified from the review formulated a development plan with actions to be implemented.

A key requirement for the Audit Committee is to periodically assess the adequacy of the Internal Audit service as required by its Terms of Reference.

Legal Implications:

Section 151 of the Local Government Act 1972 requires every local authority to make arrangements for the proper administration of their financial affairs and to secure that one of their officers has responsibility for the administration of those affairs.

The Accounts and Audit Regulations 2015 also require authorities to ensure that they have a sound system of internal control which:

- a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

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 – Update – Internal Audit Development Plan 2025-26
- Appendix B – Audit Committee Terms of Reference

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

Term	Meaning
PSIAS	Public Sector Internal Audit Standards
FAIR	Fraud, Audit, Insurance & Risk

Bury Internal Audit Development Plan 2025/26

The following table includes all agreed development actions for the internal audit service and indicates the source of those actions.

Source	Ref.	Detail	Action
External PSIAS review 2024 Service Plan 2024/25	1	<p>The Internal Audit Charter should be updated to reflect compliance with the requirements of the PSIAS as well as any new requirements identified in the GIAS, which replace the PSIAS from April 2025, and CIPFA's forthcoming Code of Practice for the Governance of Internal Audit in Local Government.</p> <p>A GIAS compliant template for use in the public sector has been published.</p>	<p>Audit Charter has been updated to reflect compliance with the PSIAS and GIAS.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit Charter has been updated – Complete</p>
External PSIAS review 2024 Service Plan 2024/25	2	<p>The updated Internal Audit Charter should be approved by the Senior Leadership Team and Audit Committee.</p> <p>The Charter should be reviewed, updated if appropriate, and re-approved periodically thereafter.</p>	<p>The Audit Charter is being submitted to the Executive Leadership Team (ELT) on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The Charter will be included as an annual agenda item within the Audit Committee forward planning document.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit Charter has been approved – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	3	<p>The Director of Finance should formally seek feedback from the Chief Executive and Audit Committee to inform the annual appraisal of the Head of FAIR.</p> <p>This arrangement should be included within the updated Internal Audit Charter.</p>	<p>The Director of Finance will seek feedback from the Chief Executive and the Chair of Audit Committee in advance of undertaking the Head of FAIR's next annual appraisal.</p> <p>Wording in relation to the Head of FAIR's performance is included within the updated Audit Charter</p> <p>Timescale: 31 March 2025 or next date of employee review.</p> <p>Responsible: Director of Finance</p> <p>Update: The Head of FAIR's position is currently vacant.</p>
External PSIAS review 2024	4	<p>Alternative arrangements, independent of the Internal Audit Service and its team members should be put in place for the audit of non-audit functions managed by the Head of FAIR. These arrangements should ensure that significantly greater independence is demonstrated, no potential conflicts are presented, and comprehensive independent assurances are obtained.</p> <p>The updated Internal Audit Charter should also include specific reference to these arrangements.</p>	<p>The work will be undertaken by the Internal Audit Team, with appropriate checks and balances put in place through the work being managed and reviewed through the Director of Finance.</p> <p>The Audit Charter has been updated to reflect this requirement.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Director of Finance & Head of FAIR</p> <p>Update: Internal Audit Charter has been updated – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	5	<p>A formal and structured approach to training and development for the Service's team members should be developed and implemented. The approach should identify core competencies (experience, skills, and professional qualifications). It should include a broad range of training and development, across the range of core auditor competencies and related topics such as counter fraud and data analytics, in addition to corporate employee training.</p> <p>The Service's needs and requirements should be established in consultation with stakeholders and approved by the senior management and the Audit Committee.</p> <p>A training strategy and plan should be developed for the Service, inclusive of all team members, with the aim of ensuring the existing and future needs of the Service are met.</p> <p>All training and development including CPD received by the team should be logged on the training plans and this information utilised during the annual performance appraisals.</p>	<p>A training and development needs assessment will be developed for the service with work then being undertaken to identify how the needs identified will be met efficiently and effectively.</p> <p>Timescale: 30 September 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: All members of the audit team have completed the IIA's Internal Audit Competency Framework questionnaire. The questionnaires are now to be analysed and where training needs are identified a business case will be submitted to the Director of Finance.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024 Service Plan 2024/25	6	<p>A Quality Assurance and Improvement Programme (QAIP) should be developed and implemented incorporating key performance indicators developed in consultation with appropriate stakeholders; methods of assessment of the quality of delivery of the audit service to the organisation; and monitoring arrangements.</p> <p>The QAIP should include arrangements for external assessments and periodic self-assessments against the PSIAS.</p>	<p>A QAIP has been developed following the external PSIAS review and was submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The QAIP will then be periodically self-assessed on an annual basis.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: The QAIP has been developed, and progress has been made on implementation – Complete</p> <p>However, self-assessment against the Global Internal Audit Standards (GIAS) is yet to be undertaken for this year.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	7	<p>An annual self-evaluation of the Internal Audit Service against its QAIP should be completed by the Head of FAIR and the outcome reported to senior management and the Audit Committee, including the degree of conformance with the PSIAS and an action plan to address any development required.</p> <p>The Annual Audit report should also capture this information, and consideration should be given to whether any deficiency should also be reported within the Council's Annual Governance Statement.</p>	<p>A self-evaluation was undertaken in September 2024 and a draft QAIP created. External PSIAS review was undertaken in October 2024 and the findings were reported to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025.</p> <p>The Annual Audit report will capture this information and will be presented to the Audit Committee in July 2025. Consideration will be given to whether any deficiency should also be reported within the Council's Annual Governance Statement, which is to be produced by 30th June 2025.</p> <p>Timescale: 31 March 2025 / 30th June 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Self-assessment against the GIAS is yet to be undertaken for this year.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	8	<p>A balance of qualitative and quantitative performance indicators for the delivery of the Internal Audit Service should be reviewed in consultation with stakeholders including the Audit Committee and updated in compliance with PSIAS and the new GIAS to ensure that they are focused on key outcomes.</p> <p>The indicators should be documented within the QAIP and included within the Head of Audit's annual report.</p>	<p>New KPI's have been created which are to be submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025 for approval.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: KPI's have been created and quarters 1 and 2 have been reported to the Audit Committee – Complete</p>
<p>External PSIAS review 2024</p> <p>Service Plan 2024/25</p>	9	<p>An Assurance Map for the Council should be developed and documented to identify all of the various sources of assurance utilising the 3 lines of defence model. This should directly inform the audit planning process, coordination of assurance activity, and the HOIA annual opinion.</p> <p>The Assurance Map should be developed with consideration given to the Improvement and Assurance Framework for Local Government, published by the Local Government Association (LGA).</p>	<p>Assurance mapping is to be undertaken during the 2025/26 financial year.</p> <p>Timescale: 31 December 2025</p> <p>Responsible: Head of FAIR</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	10	<p>The Service's approach to planning should be reviewed in consultation with stakeholders, strengthened, and documented. Consideration should be given to requirement included within the incoming GIAS, which place greater emphasis on documenting the planning / risk assessment processes.</p> <p>The engagement included in the plan should detail the Council objective/priorities and strategic risks they relate to.</p>	<p>Audit planning meeting were introduced and undertaken during January / February 2025. These meetings were documented and used to formulate the Draft Audit Plan for 2025/26 which is to be submitted to ELT on 19 March 2025 and to the Audit Committee on 8 April 2025 for approval.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Audit planning meeting undertaken in conjunction with the Corporate and Departmental risk registers – Complete</p>
External PSIAS review 2024	11	<p>When the Audit Plan and Service's resource is presented to the Audit Committee, or in-year events impacting upon delivery of the Plan, there should be an informed discussion regarding the sufficiency of the resource to meet the organisation's and the Committee's assurance needs. This discussion should also be informed by the Assurance Map (See Recommendation 9).</p> <p>The discussion should include the Audit Committee's expectations regarding the Service's ability to deliver advice / consultancy within the Council and be reflected within the Internal Audit Charter.</p>	<p>The Internal Audit Annual Plan for 2025/26 has an Appendix attached that highlights potential audit areas identified within the Audit Planning meetings and through Auditor knowledge, that were excluded from the plan due to the current level of audit resources.</p> <p>An Assurance Mapping exercise has been reflected in the 2025/26 audit plan, which will also enhance future audit planning.</p> <p>There is reference to resource limitations included in the updated Audit Charter.</p>

		<p>The role of the Audit Committee in considering and challenging the resource available should be made included in the Internal Audit Charter and the Audit Committee's Terms of Reference.</p>	<p>Audit Committee terms of reference need to be reviewed to ensure consideration and challenge to resource availability is included.</p> <p>Timescale: 23 July 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: An appendix was submitted with the Annual Plan for 2025/26 that identified audits that were excluded due to audit resources. The Chair of the Audit Committee challenged the plan and the lack of audit resources, and the Director of Finance is bringing a report to the December Audit Committee meeting.</p> <p>The Audit Charter and Audit Committee's Terms of Reference has included references to resource limitations - Complete</p>
<p>External PSIAS review 2024</p> <p>Service Plan 2024/25</p>	12	<p>The Internal Audit Manual should be updated to reflect current working practices and include any changes that will be required following the introduction of the incoming GIAS.</p>	<p>The Audit manual will be reviewed and updated during the 2025/26 financial year.</p> <p>Timescale: 31 July 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: This is currently being produced, however due to current workloads it has not yet been finalised.</p> <p>Updated Timescale: End of March 2026</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	13	Internal Audit should routinely include work in the Audit Plan to evaluate the design, implementation, and effectiveness of the organisation's counter fraud and ethics-related objectives, programmes, and activities.	<p>Internal Audit's working papers are to be amended to include areas for the Auditor to record that they have considered the following:</p> <ul style="list-style-type: none"> • Counter fraud activities • Potential savings and efficiencies • Any other general observations <p>A potential audit on ethics was considered during the planning process for the 2025/26 audit plan. This will be reconsidered in future years.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Internal Audit working papers have been amended as per recommendation – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024	14	To help ensure compliance with PSIAS and incoming GIAS, the audit engagement letter should be reviewed and updated to explicitly incorporate links to corporate priorities and objectives, and the related risks.	<p>The audit engagement letter is to be reviewed and updated for the 2025/26 financial year.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Audit engagement letter has been reviewed and updated for 2025/26 financial year – Complete</p>
External PSIAS review 2024	15	The implementation rate of recommendations / actions is a key performance measure for the effectiveness of internal audit teams and the value added. The Head of FAIR, Chief Officers, and the Audit Committee should monitor the effectiveness of the new arrangements closely and take further action to remedy the situation if sufficient progress is not achieved.	<p>The implementation of recommendations is being closely monitored by the Governance and Assurance Board and the Members Assurance Group.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: Governance and Assurance Board receive monthly updates on outstanding recommendations and progress on implementation – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024 (Points for consideration)	16	Consideration should be given to the inclusion of a positive statement in communications to confirm the degree of conformity and that there has been no compromise to ethics, independence, or objectivity.	<p>A statement of conformity / nonconformity will be included in each final audit report issued.</p> <p>Timescale: 30th June 2025</p> <p>Responsible: Head of FAIR</p> <p>Update: A statement of conformity has been introduced into all reports from the 2025/26 audit plan – Complete</p>
External PSIAS review 2024 – (Points for consideration)	17	The Service should take the opportunity to build upon development of the Governance Group to ensure greater two-way engagement between the service and chief officers / senior leaders in both planning and reporting.	<p>The Corporate Governance Group has been disbanded, and a Governance and Assurance Board has been established. Internal Audit are represented on this group along with representatives from departments across the Council. All Audit Committee Papers are directed through Executive Leadership Team before being presented to Audit Committee. The planning process for 2025/26 involved more interaction with Services and this will be continued going forward, with plans to introduce monitoring reports for Departmental Management Teams and regular (quarterly) attendance at Directorate Management Teams to discuss progress on the audit plan and key issues including any outstanding audit recommendations.</p> <p>Timescale: 30th July 2025</p> <p>Responsible: Head of FAIR</p>

			<p>Update: The Head of FAIR and Senior Auditors have been invited and attend various Board and improvement groups which is improving two-way engagement – Complete</p>
External PSIAS review 2024 – (Points for consideration)	18	<p>The Head of FAIR, Democratic Services, and the Chair of the Audit Committee should develop a process for identification of all relevant training requirements for active Audit Committee Members, utilising self-assessment techniques.</p> <p>Consideration should be given to the sector practice recommended in CIPFA's Position Statement, Audit Committees in Local Authorities and Police 2022, and accompanying publication.</p>	<p>The Training for Audit Committee Members is being examined with a program of training to be established during 2025/26.</p> <p>Timescale: 30th June 2025</p> <p>Responsible: Monitoring Officer / S151 Officer / Head of FAIR</p> <p>Update: Audit Committee members have received training during 2025 from the Local Government Association (LGA) – Complete</p>

Source	Ref.	Detail	Action
External PSIAS review 2024 – (Points for consideration)	19	Consideration should be given to renewing efforts to recruit one or two co-opted independent members to complement the skills, experience and professional knowledge of the existing members of the Audit Committee. Enhancing the Audit Committee and its ability to challenge the Internal Audit Service should benefit governance of the Service and its outcomes.	<p>Action has been completed, and two independent members have been appointed to the Audit Committee.</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR & Director of Law and Democratic Services</p> <p>Update: Two independent members have now been appointed to the Audit Committee – Complete</p>
Service Plan 2024/25	20	Develop monitoring reports for departments showing the position on the audit plan for their service	<p>Develop reports to disseminate and Internal Audit Service to attend departmental management teams on a regular basis (quarterly).</p> <p>Timescale: 31 March 2025</p> <p>Responsible: Head of FAIR & Senior Auditors</p> <p>Update: Head of FAIR decided that they were going to disseminate updates to each of the Departmental Management Teams meetings on a quarterly basis. However, due to a long-term absence this has not been progressed.</p> <p>Senior Auditors are to progress this and will be providing departmental Head of Service an update on a quarterly basis. This will be introduced at the end of quarter 3.</p>

			Updated Timescale: January 2026
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Audit Committee Terms of Reference

December 2025

Document Control

Title	Audit Committee – Terms of Reference
Document Type	Terms of Reference
Author	FAIR Team
Owner	Corporate Core - Finance
Subject	Terms of Reference
Date Created	December 2025
Approval Date	
Review Date	December 2026

Membership

Membership of the Audit and Accounts Committee will be nine members of the council, appointed in accordance with the principles of political balance, together with two independent non-voting co-opted members.

Members of the Audit Committee will be appointed by the council. All Cabinet members will not be eligible to sit on the Audit Committee.

The Quorum shall be three members of the Audit Committee.

Responsibilities

The powers and responsibilities of the Audit Committee fall in the areas described below:

Purpose

1. The audit committee is a key component of Bury Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
2. The purpose of the audit committee is to provide independent assurance to the members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit, fraud, risk and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, risk and control

3. To review the council's corporate governance arrangements against the good governance framework and consider annual governance reports and the local code of governance and to recommend their adoption when satisfied.
4. To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control and to recommend its adoption when satisfied.
5. To maintain an overview of the council's Constitution in respect of Contract Procurement Rules and Financial Regulations.
6. To consider the council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
7. To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.

8. To monitor the effective development and operation of risk management in the council.
9. To monitor progress in addressing risk-related issues reported to the committee.
10. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
11. To review the assessment of fraud risks and potential harm to the council from fraud and corruption.
12. To monitor the counter-fraud strategy, actions, and resources.

Internal audit

13. To approve the internal audit charter, mandate and strategy at least annually.
14. To review proposals made in relation to the provision of internal audit services and to make recommendations.
15. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
16. To approve significant interim changes to the risk-based internal audit plan and resource requirements.
17. To make appropriate enquiries of both management and the Head of FAIR to ensure that there are sufficient resources to fulfil the internal audit mandate and achieve the internal audit plan. To consider the impact of insufficient resources on the internal audit mandate and plan.
18. To obtain assurance annually from the Director of Finance (Section 151 Officer) that the Head of FAIR position is held by a suitably qualified and competent person in line with the requirements of the Global Internal Audit Standards.
19. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the Head of FAIR. To approve and periodically review safeguards to limit such impairments.
20. To consider reports from the Head of FAIR on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.
 - b) Regular reports on the results of the Quality Assurance and Improvement Programme.
 - c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

21. To consider the Head of FAIR's annual report:
 - a) The statement of the level of conformance with the Global Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit.
 - b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion as these will assist the committee in reviewing the Annual Governance Statement.
22. To consider summaries of specific internal audit reports as requested.
23. To receive reports outlining the action taken where the Head of FAIR has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
24. To receive any reports from the Head of FAIR of any instances where management have failed to act in accordance with the council's ethical expectations.
25. To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
26. To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
27. To support the development of effective communication with the Head of FAIR. To provide free and unfettered access to the audit committee chair for the Head of FAIR via a private meeting with the committee members. A private meeting will be scheduled at least annually, but additional meetings may be scheduled during the year at the request of members.
28. Where appropriate, to refer matters of concern to the Overview and Scrutiny Committee or the relevant Scrutiny Committee.
29. The Audit committee has the power to call an officer to attend the committee to account to the committee the reason(s) for non-implementation of agreed internal audit recommendations.

Fraud

30. To review and approve the annual Fraud plan ensuring it has appropriate processes for identifying and responding to fraud risks.
31. To review and approve significant interim changes to the Fraud plan.
32. To review and approve the Anti-Fraud & Corruption Strategy, Fraud and Corruption Prosecution Policy, Anti-Bribery Policy, Anti-Money Laundering Policy and Whistleblowing Policy.

33. To consider reports from the Head of FAIR on the Fraud team's performance during the year, including key findings, issues of concern and action in hand as a result of the Fraud team's work.

Risk Management

34. To provide independent assurance to the Council on the adequacy and effectiveness of the risk management framework and associated control environment. The Committee will review the risk management strategy, monitor its implementation, and ensure that significant risks are identified, assessed, and managed appropriately. It will also oversee the integration of risk management into governance and decision-making processes.
35. To regularly review the Council's Corporate Risk Register and scrutinise risks where the impact has the potential to disrupt the achievement of the Council's priorities and seek assurance that appropriate controls are implemented to manage these risks.
36. The Audit committee has the power to request officers to attend the committee where a deep dive into a specific risk has been requested.

External audit

37. To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by Public Sector Audit Appointments.
38. To consider the external auditor's annual letter, relevant reports, and the report to those charged with governance.
39. To consider specific reports as agreed with the external auditor.
40. To comment on the scope and depth of external audit work and to ensure it gives value for money.
41. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

Financial reporting

42. To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit, that need to be brought to the attention of the council.
43. To review and approve the council's financial statements and Letter of Representation to the External Auditors
44. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

45. To report to full council on an annual basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
46. To publish an annual report on the work of the committee to the Cabinet.

Delegation

In exercising the above powers and responsibilities, the Audit Committee shall have delegated power to make decisions and act on behalf of the council.

Note

The committee may itself determine not to exercise its delegated powers and may instead make recommendations to council.

Compliance and Review

The Terms of Reference will be reviewed annually to ensure alignment with CIPFA guidance and legislative requirements.

Reference documents:

- CIPFA Audit Committees: Practical Guidance for Local Authorities and Police (2022)
- CIPFA Position Statement on Audit Committees.



Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	8 December 2025
Title of report:	Information Governance Update
Report by:	Helen Corbishley, Head of Performance and Delivery and Data Protection Officer
Decision Type:	For Information
Ward(s) to which report relates	All

Executive Summary:

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

Recommendation(s)

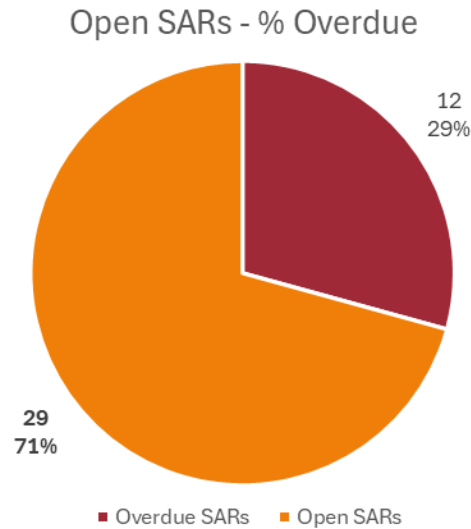
That Audit Committee note the performance from 1 October 2024 to 30 September 2025

Key considerations

Background

This report is to update Audit Committee on the Council's Information Governance activity from 1 October 2024 to 30 September 2025. As mentioned in previous reports to Audit Committee, these reports now focus on the Council's 'business as usual' performance in the delivery of Information Governance.

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

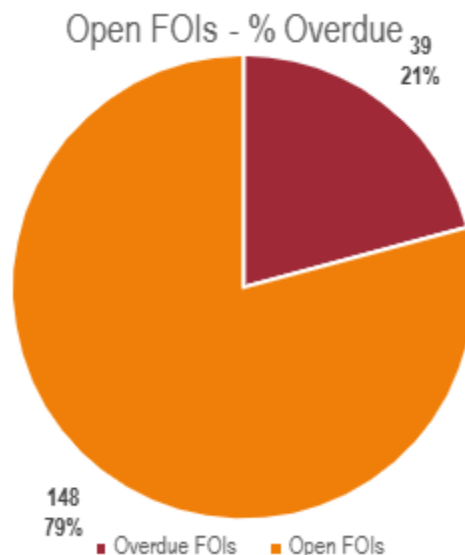


The current position for open SARs is as above. Out of those open, 12 are overdue.

From 1 October 2024 to 30 September 2025 the team received 348 SARs for across the Council, including Housing Services. This is an increase on the previous year in volume and complexity.

Processing SARs is capacity heavy and in order to improve compliance in this area a new policy is being developed which formalises the use of Microsoft E-Discovery software to wider team members in the department in order to conduct data searches. This should increase capacity to respond to SARs requests. In addition an investment case is being drafted to procure software which supports FOIs, EIRs and SARs processes and provides redaction support which should make processes more efficient and increase compliance.

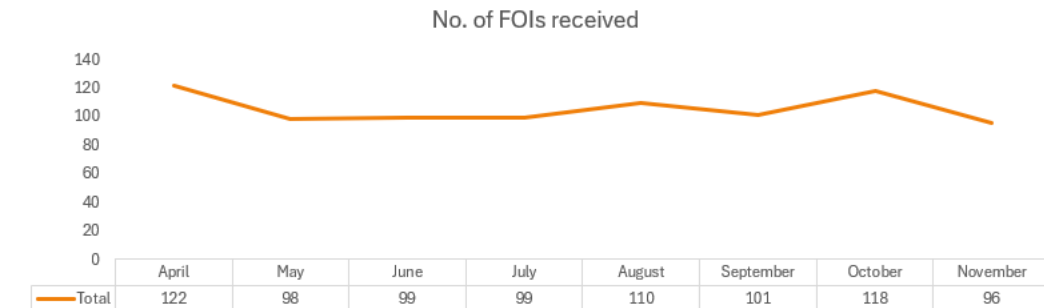
- **Freedom of Information (FOI) Requests/**



The current position for open FOIs is as above. Out of those open, 39 are overdue.

From 1 October 2024 to 30 September 2025, the Council received 1299 FOIs from across the Council including Housing Services.

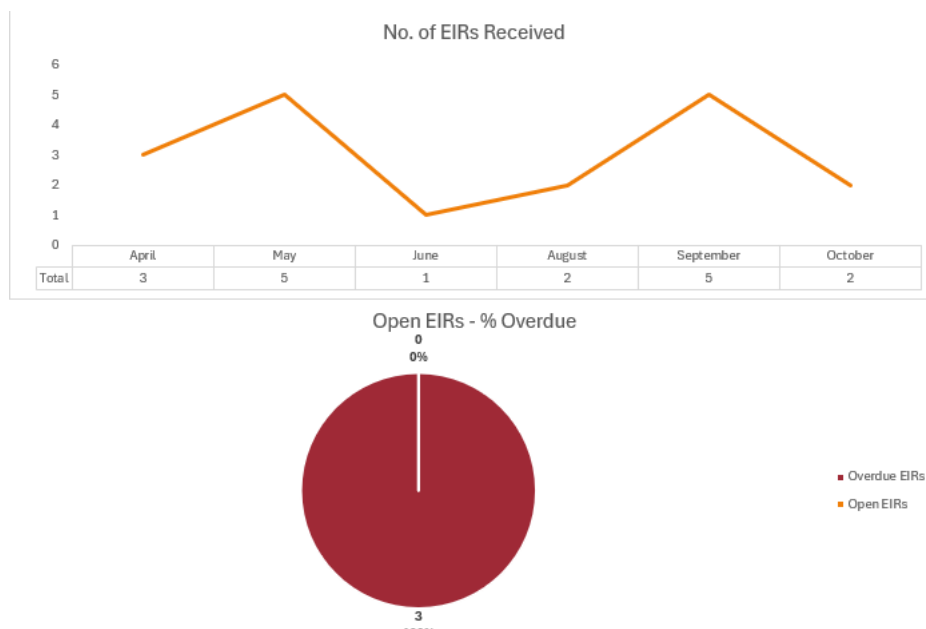
Since this financial year the monthly volume has been on average around 100 FOIs being received each month.



As above, an investment case is being drafted to procure case management software to support the processing of IG activity. This should develop more efficient tasks for members of the Policy and Compliance Team, improve reporting and use intelligence to understand repeat requests.

- **Environmental Information Reviews**

50 EIRs have been received in the 12 month period of October 24 to September 25. The chart below shows the current status for 2025/26 monitoring. There are currently no overdue EIRs.



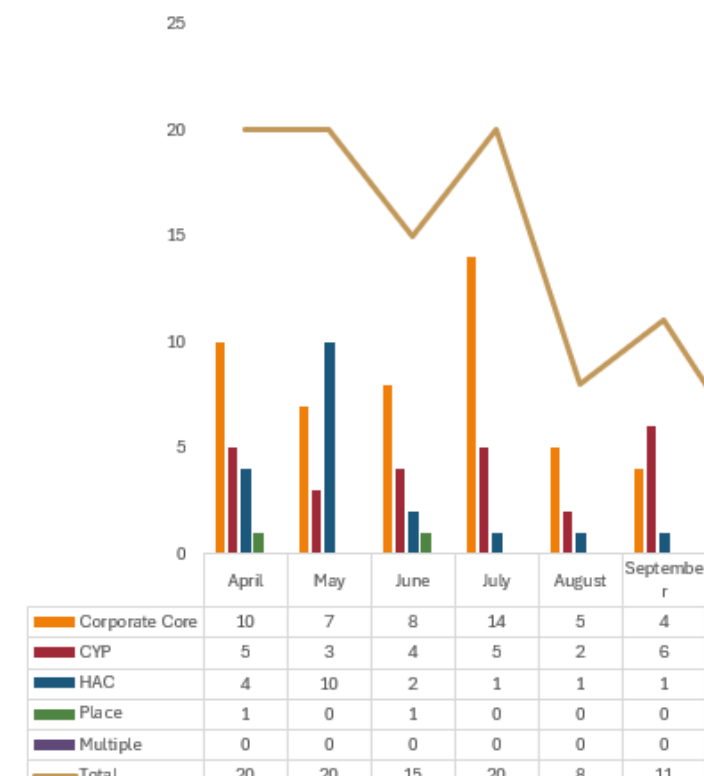
In 2025/26 EIRs have only been received for the Place and Corporate Core departments. There has been no concerns around compliance in responding to EIRs.

1 EIR response was followed up in October by the ICO casework team as the requestor had complained about the availability of data that was provided. The ICO concluded that the Council's position on this matter was correct.

- **Data Breaches**

	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul 25	Aug 25	Sep 25
Total	9	10	20	13	17	18	20	20	15	20	8	11

From 1 October 2024 to 30 September 2025, the Council recorded 181 data breaches. These have been reported through the Governance and Assurance Board since the beginning of the year. Governance and Assurance Board receive regular monitoring on data breaches by department:

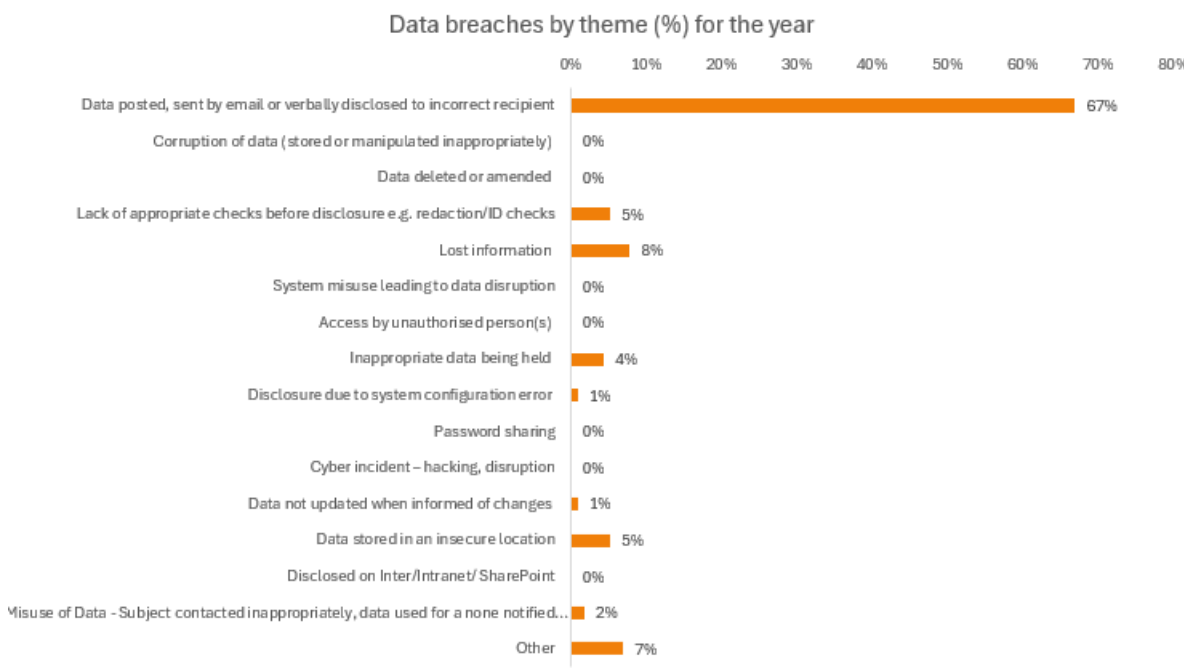


In addition through Governance and Assurance Board the Data Protection Officer has put in recommendations to mitigate the occurrence of data breaches such as:

- Applying a two minute time delay on emails when sending
- Additional training to teams where high occurrences of breaches are present
- Considering future use of removing auto-fill from Microsoft Outlook

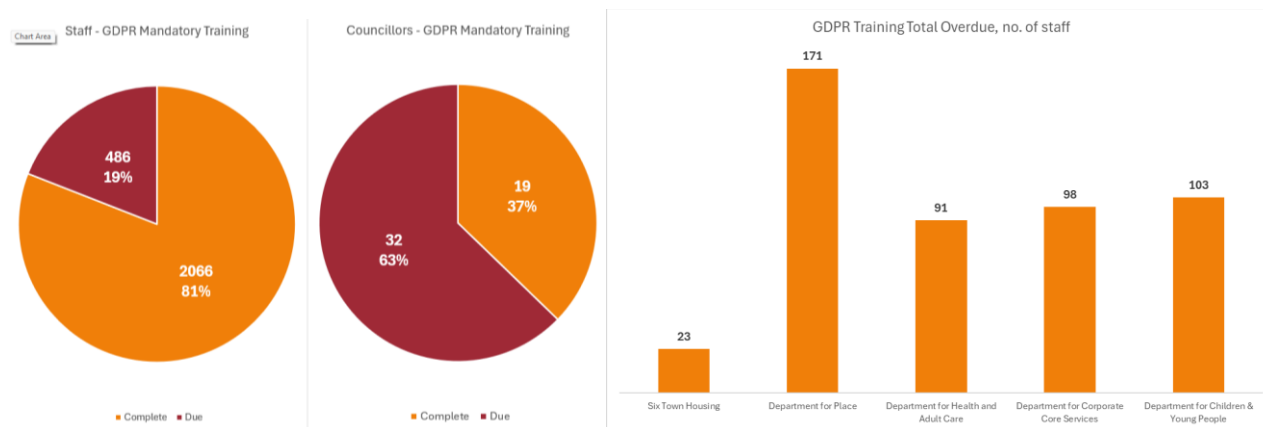
Where appropriate the ICO test has been used for data breaches. There has been no occasions where we have had to escalate a data breach due to severity to the ICO.

The chart below shows the main theme for data breach occurrence is data posted, sent by email or verbally disclosed to the incorrect recipient with 67% of cases since the start of the year.



- GDPR Training**

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



Department	Housing	Place	Health & Adult Care	Corporate Core	Children & Young People	Total

Total no of staff	115	677	610	559	591	2552
No and % of Staff not compliant	23, 20%	171, 25%	90, 15%	98, 18%	103, 17%	486, 19%

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

Equality Impact and considerations:

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

Assessment of Risk:

The following risks apply to the decision:

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

Legal Implications:

This report provides an update to audit committee regarding the embedding of our obligations across the organisation. The report references the Council's statutory duties and obligations under the UK GDPR, Data protection Act 2018, FOIA and associated legislation and guidance. The Council has duties under this legislation in terms of

accountability and compliance and must ensure it has appropriate policies and procedures in place. A failure to ensure compliance could result in enforcement action by the ICO.

Financial Implications:

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

Report Author and Contact Details:

Helen Corbishley, Head of Performance and Delivery and Data Protection Officer
H.Corbishley@bury.gov.uk

Background papers:

Report to Audit Committee 12 October 2023 -

<https://councildecisions.bury.gov.uk/documents/s37322/IG%20Report%20to%20Audit%20Committee%20Oct%2023.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



Classification: Open	Decision Type: N/a
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Report to:	Audit Committee	Date: 08 December 2025
Subject:	Anti-Fraud & Corruption Strategy 2025/27	
Report of	Section 151 Officer	

Summary

1. This report provides 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.
2. **Recommendation(s)**
 - Members to approve the Anti-Fraud & Corruption Strategy
 - Members to approve the Whistleblowing (Confidential Reporting) Policy
 - Members to approve the Fraud and Corruption Prosecution Policy
 - Members to approve the Anti Bribery Policy
 - Members to approve the Anti Money Laundering Policy

Report Author and Contact Details:

Name: Judith Smith & Adrian Blackshaw

Position: Senior Auditors

Department: Corporate Core - Finance

E-mail: Judith.smith@bury.gov.uk & a.g.blackshaw@bury.gov.uk

1.0 Background

- 1.1 The Fraud, Audit, Insurance and Risk (FAIR) Team holds the responsibility of reviewing and updating the Anti-Fraud & Corruption Strategy for the Council.
- 1.2 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 for 2025/27 and the revised associated policies and seeks approval of these documents.

2.0 Update

2.1 Anti-Fraud & Corruption Strategy 2025/27

- 2.1.1 The strategy document for 2025/27 reflects the best practice guidance for combatting fraud in Local Government and is based on the following publications:
- Fighting Fraud Corruption Locally Strategy 2020 | CIPFA
 - Code of Practice on Managing the Risk of Fraud and Corruption | CIPFA
 - Review into the risks of fraud and corruption in local government procurement | Local Government Association
- 2.1.2 Bury Council has always recognised the need for the highest standards of probity in dealing with public money and has always been firmly committed to the prevention, detection and investigation of fraud and corruption. The strategy promotes a zero-tolerance commitment to the approach for handling fraud and corruption.
- 2.1.3 Bury Council will adhere to the key principles set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption in Local Government (the Code) and Fighting Fraud and Corruption Locally (FFCL) strategy as these represent best practice and compliance with these measures will enable Bury Council to demonstrate effective stewardship of public funds.
- 2.1.4 The priorities identified within the previous 2023/25 strategy will continue to be embedded and in addition new priorities have been identified for 2025/27. The revised document sets out the approach of how the Council will govern, acknowledge, prevent and pursue fraud and corruption.
- 2.1.5 The range, nature and size of Bury Council activities, means there is an ever-present risk of loss due to fraud and corruption from both internal and external sources. By putting in place effective measures to counter the risk of fraud and corruption, Bury Council can reduce losses which undermine standards of service and reduce the resources available for the good of the Bury community.
- 2.1.6 The aim of the Anti-Fraud & Corruption Strategy is to outline the Council's approach to tackling fraud and corruption. It aims to raise awareness and educate staff, Councillors and residents about the risk of fraud occurring and steps the Council are taking to prevent fraud occurring and to protect the public purse, Bury residents and Bury Council assets. It also aims to ensure that fraud and corruption both within and perpetrated against the Council are kept to an absolute minimum.
- 2.1.7 The strategy is underpinned by other related anti-fraud policies and behaviour policies including the Whistleblowing Policy, Anti-Fraud and Corruption Prosecution Policy, Anti Bribery Policy, Anti Money Laundering Policy and Employee and Member Codes of Conduct.
- 2.1.8 The strategy details definitions of Fraud and Bribery and Corruption and sets out the roles and responsibilities of staff who have a duty to protect Bury Council assets, including information, as well as property.
- 2.1.9 The strategy will be reviewed on a 2 yearly basis and will be brought to the Audit Committee for review and approval.

3.1 Whistleblowing (Confidential Reporting Policy)

- 3.1.1 The policy has been reviewed and updated. The following changes have been made:
- We have clarified who will respond and handle the matter.
 - Updated the escalation procedure if there are grounds for a formal investigation.
 - Updated job titles and contact information where required.
 - Updated the review and approval period for the policy.

4.1 Fraud and Corruption Prosecution Policy

- 4.1.1 The policy has been reviewed and updated. The following changes have been made:
- Added wording to recognise the Council's policies on equalities.
 - Updated job titles where required.
 - Updated the review and approval period for the policy.

5.1 Anti Bribery Policy

- 5.1.1 The policy has been reviewed and updated. The following changes have been made:
- Clarification of ownership of policy has been amended from the Monitoring Officer to Section 151 Officer.
 - Added an introduction to standardise with the other policies included within the Anti-Fraud & Corruption Strategy.
 - Removal of references to schools, external partners and suppliers.
 - Removal of references to proportionality, top level commitment, due diligence and communication/training.

6.1 Anti Money Laundering Policy

- 6.1.1 The policy has been reviewed and updated. The following changes have been made:
- Clarified responsibility of the Deputy Money Laundering Responsible Officer.
 - Updated the review and approval period for the policy.

Links with the Corporate Priorities:

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

The Fraud Team undertakes work across the Council, to raise the profile of fraud awareness, and undertake investigations where there is suspicion that fraud may have been perpetrated against the Council. They also undertake preventative work, examining applications for Council services / benefits where it is known the opportunity of fraud does exist. The workplans cross all areas of the organisation. The team works closely with the Internal Audit Team and highlights areas for inclusion in the Internal Audit Plan. The Fraud Team are able to make recommendations for improvements to be made to systems in place 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.

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 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.

Environmental Impact and Considerations:

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

N/a – no decision required

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
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 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.

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 Internal Audit Service, in ensuring compliance.

The Strategy document refers to numerous related policies which each of which has its own legal basis and frameworks. The legal basis, issues and implications for each will be explained in the reports seeking approval for individual policies. In relation to the policies presented for approval with this report members are advised as follows:

1. Fraud and Corruption Prosecution Policy - any individual prosecution for an offence will be assessed and validated for prosecution by a competent lawyer of the Council applying The Code for Crown Prosecutors.
2. Whistleblowing Policy – the policy furthers and adheres to the Public Interest Disclosure Act 1998 which protects employees from reprisals and adverse disciplinary action by the Council in relation to genuine disclosures of concerns about fraudulent and/or corrupt activities for investigation.

Financial Implications:

There are no direct financial implications arising from this report.

Background papers:

Please list any background documents to this report and include a hyperlink where possible.

- Anti-Fraud & Corruption Strategy
- Whistleblowing (Confidential Reporting Policy)
- Fraud and Corruption Prosecution Policy
- Anti Bribery Policy
- Anti Money Laundering Policy

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

Term	Meaning
FAIR Team	Fraud, Audit, Insurance and Risk Team
CIPFA	Chartered Institute of Public Finance and Accountancy
FFCL	Fighting Fraud and Corruption Locally

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Anti-Fraud & Corruption Strategy 2025/27

December 2025

Document Control

Title	Anti-Fraud & Corruption Strategy 2025/27
Document Type	Strategy
Author	FAIR Team
Owner	Corporate Core - Finance
Subject	Anti-Fraud & Corruption
Date Created	July 2023
Approval Date	
Review Date	December 2025

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1. Introduction

Bury Council is committed to enabling and securing the highest standards of conduct, honesty, propriety and accountability from its staff and from individuals and organisations who conduct business with Bury Council in delivering its services and the management of its resources and assets. This includes making sure that the opportunity for fraud, bribery and corruption is minimised and adopting a 'Zero Tolerance' approach to fraud and corruption. We will take decisive action where these offences are found to have been committed.

The range, nature, and size of Bury Council activities means there is an ever-present risk of loss due to fraud and corruption from both internal and external sources. By putting in place effective measures to counter the risk of fraud and corruption, Bury Council can reduce losses which undermine standards of service and reduce the resources available for the good of the Bury community.

Bury Council will work collaboratively with government, other local authorities and public bodies, including the Greater Manchester Police and national fraud agencies to minimise the impacts of fraud and corruption on the public purse.

Whilst it is difficult to fully quantify, the Annual Fraud Indicator estimates public sector fraud losses at around **£50.2 billion annually**. As such, it is vital that Bury Council has a comprehensive strategy in place to guide our Anti-fraud and Corruption culture, prevention, and response. Through its Elected Members and officers, Bury Council works hard to establish a reputation as a responsible guardian of public funds, but we need to be vigilant to ensure that this reputation is safeguarded.

We will endeavor to do our utmost to foster a culture in which fraud and corruption are kept to a minimum, and any attempt to conduct illegal activity, either internally or externally, against Bury Council will be robustly investigated and where found appropriate action will be taken.

Bury Council will seek to ensure this Anti-Fraud Strategy, which outlines our corporate stance on tackling fraud, corruption and wrongdoing is widely publicised and that all stakeholders have access to the appropriate policy and procedural guidance and training. The policy will be posted on the Council's website, where it can be accessed by both staff and members of the public.

Fraud awareness will be routinely promoted throughout the Council by representatives of the Fraud, Audit, Insurance and Risk Team.

2. Aims

The aim of this strategy is to raise awareness and educate staff, Councillors and residents about the risk of fraud and the intention is to prevent it from occurring and protect the public purse. It also aims to ensure that fraud and corruption, both within and perpetrated against Bury Council are kept to an absolute minimum.

This strategy sets out Bury Council's approach to managing the risk of fraud and corruption and how an anti-fraud and corruption culture is established and promoted. In all instances where fraud cannot be prevented, we will conduct robust investigations and bring fraudsters to account. By adopting this strategy, we are committing to:

- Develop and maintain a culture within Bury in which fraud and corruption are unacceptable.
- Continually assess and monitor our fraud risks and our internal control framework.
- Continually improve the effectiveness of fraud prevention including the use of technology.
- Share information effectively via data matching exercises and analysis to help prevent and detect instances of fraud and error.
- Confirm the responsibilities of Directors and Officers in managing the risk of fraud and corruption; and
- Demonstrate how Bury Council meets best practice principles under the CIPFA guidance Managing the Risk of Fraud and Corruption in Local Government and Fighting Fraud and Corruption Locally (FFCL) Strategy.

This strategy is underpinned by other related policies including the Whistleblowing Policy, Anti-Fraud & Corruption Prosecution Policy, Anti-Bribery Policy, Anti-Money Laundering Policy and Employee and Member Codes of Conduct.

The effectiveness of this strategy will be subject to regular review, by the Head of Fraud, Audit, Insurance and Risk (FAIR), Section 151 Officer, Monitoring Officer, and the Audit Committee. The strategy will be presented for approval to the Audit Committee.

3. Scope

This strategy and associated Policies apply to all Bury Council activities and covers all employees, Elected Members and Advisors. It also extends to Consultants, temporary agency staff, external persons working for Bury Council such as contractors, delivery partner staff, and also suppliers, funded bodies and any other external agencies in their business dealings with Bury Council.

4. What is Fraud?

4.1. Fraud

Fraud can be broadly described as acting dishonestly with the intention of making a gain for themselves or another, or inflicting a loss (or a risk of loss) on another, including:

- Dishonestly making a false representation
- Dishonestly failing to disclose to another person, information which they are under a legal duty to disclose
- Committing fraud by abuse of position, including any offence as defined in the Fraud Act 2006

The Fraud Act 2006 can be found here [Fraud Act 2006 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/2006/35/section/1).

4.2. Bribery and Corruption

The Bribery Act 2010 defines bribery as “the inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages whether monetary or otherwise”.

Corruption is the abuse of entrusted power for private gain. It affects everyone who depends on the integrity of people in a position of authority.

- Section 7 of the Act created the offence of failure by an organisation to prevent a bribe being paid for or on its behalf. It is possible to provide a defence by implementing adequate procedures to prevent bribery occurring within the organisation. If these cannot be demonstrated and an offence of bribery is committed within the organisation senior officers of the Council can be held accountable.
- A separate anti-bribery policy is also available on the Council’s website.

5. Roles & Responsibilities

The primary defence against fraud and corruption is the establishment of sound practices and systems that incorporate effective controls, which are subject to regular scrutiny and oversight.

Our staff also play a key role in the prevention and detection of attempts of fraud, corruption, or bribery. We expect and encourage them to be alert to the possibility of acts of fraud, corruption, or bribery and to raise any such concerns at the earliest opportunity.

Staff have a duty to protect Bury Council assets, including information, as well as property. When an employee suspects that there has been fraud or corruption committed against the Council, they must report the matter to the Fraud, Audit, Insurance and Risk Team.

Some individuals or groups of individuals have specific responsibilities, as follows:

- Collectively, the Chief Executive, the Executive Leadership Team, and members of the Senior Managers Forum have responsibility for ensuring that Bury Council has effective measures in place to identify, detect, and deal with matters of a fraudulent nature. The Chief Executive's Management Team has a responsibility to support and promote an anti-fraud culture.
- The Section 151 Officer and The Head of FAIR have the responsibility to ensure that proper arrangements are in place to administer the Council's financial affairs and for the promotion and delivery of the anti-fraud strategy and coordination of key activities.
- Directors of functional areas and Managers contribute to the delivery of the strategy and have a responsibility for ensuring they are aware of the risks of fraud and irregularity, for obtaining assurance that these risks are being appropriately managed in their area and for raising risks or issues with Senior Management and Internal Audit.
- All staff are required to comply with Bury Council's policies and procedures, to be aware of the possibility of fraud, corruption and theft, to report any genuine concerns to management and to the Head of FAIR, and to ensure that internal controls, within their area of responsibility, for the prevention and detection of fraud, are rigorously observed and applied.
- Whistleblowing arrangements are in place to allow suppliers, contractors, and other stakeholders to report any concerns/suspicions to Internal Audit. These arrangements will provide protection for the complainant, as required, under the Public Interest Disclosure Act 1998 and Bury Council's Whistleblowing Policy. The Whistleblowing Policy is a separate document and is available on the Council's website.
- Bury Council's Mayor and Elected Member roles and responsibilities in relation to the prevention of fraud and corruption are discharged through the Audit Committee and the Council's Executive Management Team.

6. Managing the Risk of Fraud and Corruption

Our strategy incorporates the best practice guidance for combatting fraud in Local Government and is based on the following publications:

- Fighting Fraud Corruption Locally Strategy 2020 | CIPFA
- Code of Practice on Managing the Risk of Fraud and Corruption | CIPFA
- Review into the risks of fraud and corruption in local government procurement | Local Government Association

Bury Council will adhere to the key principles set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption in Local Government (the Code) and Fighting Fraud and Corruption Locally (FFCL) strategy as these represent best practice and compliance with these measures will enable Bury Council to demonstrate effective stewardship of public funds.

The FFCL highlights the following pillars of activity that local authorities should focus its efforts on, to tackle the thread of Fraud.



GOVERN

Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

This strategy seeks to make sure that those who are charged with governance provide the necessary Executive support required to ensure that there are robust arrangements to embed counter fraud, bribery, and corruption measures throughout Bury Council.

Bury Council Priorities for 2025-27

- Continue to monitor the effectiveness of the Counter Fraud Strategy.
- Review and update of the following policies: Whistleblowing, Anti Money Laundering, Anti Bribery and Fraud & Corruption Prosecution Policy.
- Ensuring that the Anti-Fraud eLearning module remains part of the mandatory training requirement for staff.
- Investigate the potential for additional savings through an Invest to Save business case.
- To identify high risk areas within the Council and undertake Fraud Risk Assessments.
- Continue to monitor the effectiveness of the Risk Management Strategy.

ACKNOWLEDGE

Accessing and understanding fraud risks

Committing to the right support and tackling fraud and corruption

Demonstrating that it has a robust anti-fraud response

Communicating the risks to those charged with Governance

Bury Council acknowledges that no organisation is free from the risk of fraud, corruption and wrongdoing.

Bury Council Priorities for 2025-27

- Develop an annual fraud plan and work program, including a mix of proactive, preventative work and reactive fraud investigation work.
- The Fraud, Audit, Insurance and Risk team will continue to develop and promote a strong anti-fraud culture. We will work in conjunction with other Directorates and services to raise staff and public awareness.
- We will collaborate with local government partners in sharing understanding of emerging fraud risks and policies and plans.
- Regularly review emerging fraud risks, our mitigations and exposure.

PREVENT

Making the best use of technology

Enhancing fraud controls and processes

Developing a more effective anti-fraud culture

Communicating its' activity and successes

Preventative measures help to make offences more difficult to carry out. Prevention establishes physical, logical, and procedural barriers to discourage fraud and corruption, by implementing proportionate and cost-effective countermeasures to prevent or reduce the identified fraud risk. This includes:

- Delivery of the Internal Audit Plan, which is informed by the organisations risk registers, which include fraud risks.
- The effectiveness of the system of internal control in preventing and detecting fraud, bribery and corruption is reported upon in Bury Council's Annual Governance Statement.
- All Bury Council's core financial systems and processes should be fully documented, and the documentation kept up to date.
- Effective segregation of duties; a prerequisite of a sound system of control over financial transactions is the separation of duties. This principle is an essential preventative control over fraudulent and corruption practices.
- Recruitment and selection of employees is a key preventative measure in the fight against fraud and corruption, and it is important to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees, in terms of propriety and integrity.
- Potential conflicts of interest are flagged via the Declaration of Interest protocols at meetings where decisions are taken.
- Fraud awareness training is provided via eLearning. Managers are responsible for raising awareness of fraud risks in local induction and on-the-job training.

Bury Council Priorities for 2025-27

- Management at all levels within the organisation have a responsibility for the prevention of fraud and corruption. Internal Audit will work with Managers to ensure that a robust control framework is in place within Bury Council. Audit recommendations will be monitored via the Governance and Assurance Board.
- We will adopt a collaborative approach working with colleagues in local government and other partner organisations to help prevent fraud. We will participate in the National Fraud Initiative (NFI) mandatory Data Matching exercise on a two-year basis to help identify fraud and error and subscribe to other local data analysis initiatives.
- Continue to develop corporate counter fraud training including e-learning and targeted training which is aligned to risks. Managers are responsible for raising awareness of fraud risks in local induction and on-the-job training.
- Promote an anti-fraud culture of good governance and personal and ethical conduct through our organisational behavioral policies. Ensuring we have effective reporting arrangements and staff are encouraged to raise genuine concerns through the appropriate reporting channels.
- Delivery of work outlined in the Annual Fraud Plan.
- Communicating successful outcomes across the organisation to act as a deterrent. Proactively share fraud alerts and scams with staff and details of emerging fraud risks.

PURSUE
<p><i>Prioritising fraud recovery and use of civil sanctions Developing capability and capacity to punish offenders Collaborating across geographical and sectoral boundaries</i></p> <p><i>Learning lessons and closing the gaps</i></p>
<p>To develop a robust enforcement response to pursue fraudsters and deter others.</p> <p>It is important in maintaining an anti-fraud culture within the organisation that all offences are dealt with in a consistent manner and that minor unethical practices are not overlooked (such as petty theft or small-scale expenses fraud) or dealt with in a unduly lenient manner.</p>
Bury Council Priorities for 2025-27
<ul style="list-style-type: none"> • Where there is evidence of fraud or corruption, the matter will be investigated and appropriate sanctions considered including potential prosecution. Additionally, disciplinary investigations may also be instigated. These investigations will follow the HR guidance for Disciplinary, Capability and Grievance procedures. • Where fraud and corruption is proved and a financial loss has been suffered, Bury Council will seek to recover the full value of any loss from the perpetrators. This may involve civil proceedings being instigated through the courts. • We will make use of legislation, for example the Proceeds of Crime Act 2002, to ensure that funds are recovered where possible by the organisation. • Bury Council will publicise successful actions it has taken against fraudsters through Press Releases and on Council Intranet and Web pages. • Providing feedback to departments where fraud and error has occurred and where improvements are required to strengthen the control framework and reduce the risk of reoccurrence.

7. Monitoring and Review

This strategy is owned and approved by Bury Council's Audit Committee and will be reviewed every 2 years.

The effectiveness of the strategy will be reviewed by the Head of Fraud, Audit, Insurance and Risk and Bury Council's Audit Committee. The review will encompass a review of Anti-fraud arrangements against the key principles set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption in Local Government (the Code) and FFCL strategy as these represent best practice and compliance with these measures will enable Bury Council to demonstrate effective stewardship of public funds.

Progress of fraud related activity will be reported to Audit Committee on a bi-annual basis with an annual report presented on the outcome of fraud referrals.

8. Other Relevant Policies

The following policies should be read in conjunction with this Anti-Fraud & Corruption Strategy:

- Whistleblowing Policy
- Anti-Fraud & Corruption Prosecution Policy
- Anti-Money Laundering Policy
- Anti- bribery and corruption Policy
- Annual Fraud Plan
- Code of Conduct for Members
- Code of Conduct for Officers
- Risk Management Strategy

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Whistleblowing (Confidential Reporting) Policy

December 2025

Document Control

Title	Whistleblowing (Confidential Reporting) Policy
Document Type	Policy
Author	FAIR Team
Owner	Corporate Core - Finance
Subject	Whistleblowing
Date Created	July 2023
Approval Date	
Review Date	December 2025

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1. Introduction

The Council is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, it is expected that employees who have concerns about any aspects of the Council's work should come forward and voice those concerns. It is recognised that some cases will have to proceed on a confidential basis.

This Whistleblowing (Confidential Reporting) Policy intends to encourage and enable employees to raise any concerns within the Council – see Section 4 (page 6).

This policy applies to all employees. For the purpose of this policy only, the term “employees” also includes contractors and suppliers working for or on behalf of the Council, on Council premises or elsewhere.

If you are not a Council employee, you can still contact the Council to report any concerns or disclosures over wrongdoing, and these will be treated in the same way. Unlike disclosures made by employees, protection under the Public Interest Disclosure Act 1998 does not extend to disclosures made by members of the public. You can contact us by:

- Our online form - <https://www.bury.gov.uk/my-neighbourhood/fraud>
- Phone – 0161 253 7437
- Email - fraud@bury.gov.uk

Child safeguarding concerns, for example that a child may have suffered harm, neglect or abuse, can be reported to Children's Safeguarding on 0161 253 5678 or email childwellbeing@bury.gov.uk; or in an emergency contact the Police direct on 101 or 999 in an emergency.

Adult safeguarding concerns can be reported to the Adult Safeguarding on 0161 253 5151 or email adultcareservices@bury.gov.uk; or in an emergency contact the Police direct (101 for non-urgent and 999 for urgent matters).

If you are a school employee, please refer to Appendix 1 of this document, which details arrangements for whistleblowing for School Employees.

The whistleblowing policy is not to be used where other more appropriate reporting procedures are available, either within the Council, or within a school, for example, in relation to any grievance relating to employment matters or to make a general complaint about a service / school.

~~This document may be made available in alternative language upon request~~

2. Aims and scope

This policy aims to:

- encourage employees to feel confident in raising any concerns and to question and act upon concerns about unacceptable behaviour or practice within the Authority
- provide avenues for employees to raise those concerns and receive feedback on any action taken
- ensure that employees receive a response to their concerns and that employees are aware of how to pursue them if they are not satisfied, and
- reassure employees that they will be protected from possible reprisals or victimisation if employees have a reasonable belief that they have made any disclosure in the public interest.

There are existing procedures to lodge a grievance relating to employment matters [Disciplinary, capability and grievance procedures](#). The Whistleblowing (Confidential Reporting) Policy is intended to cover all concerns that fall outside the scope of other policies/procedures. It may cover concerns such as:

- Conduct which is an offence or a breach of the law
- Disclosures related to miscarriages of justice
- Damage to the environment
- Unauthorised or inappropriate use of public funds
- Fraud, corruption and bribery
- Health and safety risks, including risks to the public as well as other employees
- Abuse/harassment of a service recipient or council employee
- Vulnerable adult or child safeguarding concerns, for example harm, neglect or abuse
- Modern Slavery, and
- Unethical conduct

Any concerns that employees have about any aspect of service provision or the conduct of officers or Members of the Council or others acting on behalf of the Council can also be reported under the Whistleblowing (Confidential Reporting) Policy within Section 4 (page 6). This may be about something that:

- is against the Council's Constitution and policies, or
- falls below established standards of practice, or
- amounts to improper conduct.

3. Our assurances to you

3.1. Your Safety

- 3.1.1. The Council are committed to this policy. If you raise a genuine concern under this policy, you will not be at risk of losing your job or suffering any form of action against you as a result. Not only is the Council committed to this, but you also

have legal protection under the Public Interest Disclosure Act 1998. Providing you are acting in good faith, it does not matter if you are mistaken. Of course, we do not extend this assurance to someone who maliciously raises a matter they know is untrue. If you make an allegation, frivolously or for personal gain, disciplinary action may be taken against you.

3.2. Your Confidence

3.2.1. We will not tolerate the harassment or victimisation of anyone raising a genuine concern. Disciplinary action may be taken against those who victimise a person reporting a concern.

3.2.2. We hope that you will feel able to raise concerns openly as this will make it much easier to resolve any issues. We also know that others may well try to deduce the source of any complaint. However, we recognise that you may nonetheless want to raise a concern in confidence under this policy. If you ask us to protect your identity by keeping your confidence, we will not normally disclose it without your consent. If the situation arises where we are not able to resolve the concern without revealing your identity (for instance because your evidence is needed in court or you are at risk of harm) we will discuss with you whether and how we can proceed. Despite your request for confidentiality, there may be circumstances therefore where the Council must disclose your identity. For example, if safeguarding concerns are identified.

3.3. Anonymous complaints

3.3.1. If you do not tell us who you are, we will still consider anonymous reports, however it will be much more difficult for us to look into the matter, to protect your position or to give you feedback.

4. How to raise a concern

As a first step, employees should normally raise concerns with their immediate manager or their supervisor. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if employees believe that management is involved, or if they need advice and guidance on how to pursue matters, they should approach:

- Head of Fraud, Audit, Insurance & Risk — 0161 253 5085
- Executive Director of Finance — 0161 253 7858
- Director of Law and Democratic Services — 0161 253 5592
- Director of People and Inclusion — 0161 253 5880
- Chief Executive — 0161 253 5002

Alternately, you can report concerns by the following methods ~~contact the Whistleblowing Hotline:~~

- Online form - <https://www.bury.gov.uk/my-neighbourhood/fraud>
- By phone – 0161 253 6446
- By email - whistleblowing@bury.gov.uk
- In writing – by marking your correspondence as private and confidential and addressing to the appropriate Officer to: Town Hall, Knowsley Street, Bury, BL9 0SW

Concerns to the Council may be raised online, verbally or in writing/email. Employees who wish to put their complaints in writing/email should do so using the following format:

- the background, reasons and history of the concerns
- who is involved e.g. names of Officer(s), Company/Contractor name(s), name of Councillor(s) etc
- any relevant dates or times
- any witnesses
- any evidence (which can be included within the letter or attached to an email)
- if anyone else has been informed, along with their name and any other relevant information
- any additional information you wish to provide e.g. vehicle registration numbers, descriptions etc
- Information about yourself (you do not have to provide this information if you wish to remain anonymous, but a telephone number will be helpful so that we can obtain any further details that we may need, to help with the investigation):
 - Your name
 - Preferred contact number (so that we can obtain further information from you if needed)
 - Preferred time of contact (if you have provided us with a telephone number)
 - Email address

The earlier employees express their concerns, the easier it is to take action. It is important to provide **all** information and evidence from the outset in order for officers to undertake a thorough and timely investigation. You should not try to investigate your concerns before / after reporting them as a whistleblowing concern.

Although employees are not expected to prove the truth of allegations, they will need to demonstrate to the person contacted that there are reasonable grounds for their concerns.

If employees are unwilling to refer the matter of concern to one of the internal sources above, then Section 6 (page 9) contains details of how concerns can be reported elsewhere.

Employees may invite their trade union or professional association representative or workplace colleague to be present during any meetings or interviews in connection with the concerns they have raised.

5. How the Council will respond and handle the matter

Once you have told us of your concern, we will look into it to assess initially what action should be taken. This may involve an internal inquiry or a more formal investigation.

A team of officers will usually be established to investigate make enquiries around the allegations. The team will include as a minimum, to maintain independence, a member of the Internal Audit team ~~Fraud, Audit, Insurance and Risk Team~~ and, to ensure someone with knowledge of the service / legislation around the service, an appropriate representative from the service against which the allegation has been made. If the initial enquiries show that there are grounds for a formal investigation, the case will be escalated to the Director of People and Inclusion. Any formal investigation will be undertaken accordance with the Council's disciplinary procedures. ~~An HR contact for the duration of the investigation will also be nominated to assist and support the team where required.~~

In the event that allegations are made against a member of the FAIR Team, the Director of People and Inclusion ~~Head of HR~~ and the Monitoring Officer will appoint an investigation team.

~~The Investigation Team will follow the guidance for conducting effective investigations which is available to Bury Council employees via the intranet (Disciplinary, capability and grievance procedures).~~

At the conclusion of the enquiry stage, a report will be written where appropriate, (see template at Appendix 2). The report will be shared with the Director of People and Inclusion, and the Executive Director of the department responsible for implementing recommendations. The report will also be shared with the Council's Monitoring Officer, Executive Director of Finance, and Chief Executive. The report will also be submitted to Audit Committee and Cabinet Members for their information.

While the purpose of this policy is to enable us to investigate possible malpractice and take appropriate steps to deal with it, we will give you as much feedback as appropriate. As a minimum, we will let you know when the enquiries have been completed.

Within ten working days of a concern being received, the Head of Fraud, Audit, Insurance & Risk or another designated officer will write to the complainant in those instances where the complainant has provided contact details:

- acknowledging that the concern has been received
- indicating how it is proposed to deal with the matter
- giving an estimate of how long it will take to provide a final response
- indicating whether any initial enquiries have been made
- supplying information on staff support mechanisms, and
- indicating whether further investigations will take place and, if not, why not.

The amount of contact between the investigating officers considering the issues and the relevant employee making the whistleblowing disclosure will depend on the nature of the circumstances. If necessary, further information will be sought from the relevant employee.

Meetings can be arranged at a mutually convenient location, and away from the workplace if required.

6. How matters of concern can be taken further

This policy is intended to provide employees with an avenue to raise concerns within the Authority. However, if employees are reluctant to raise their concern through internal channels, or if they feel that matters of concern previously reported have not been dealt with satisfactorily, then the following are possible contacts if they wish to take matters further:

- Local Councillors – details of how to contact and surgery hours are on the Council's website www.bury.gov.uk
- Mazars - the Council's external auditors. They are completely independent from the Council and can be contacted on 0161 238 9200 or by writing to them at 1 St. Peter's Square, Manchester, M2 3DE
- Relevant professional bodies or other government organisations
- Solicitors
- Greater Manchester Police – telephone number 101
- Protect – this is a whistleblowing charity, which provides free and strictly confidential advice and legal help to anyone concerned about a malpractice which threatens the public interest. They operate a helpline on 020 3117 2520 or can be e-mailed at whistle@protect-advice.org.uk. More information is on their website at www.protect-advice.org.uk.

If employees take matters outside the Authority, it will be necessary to ensure that they do not disclose confidential or legally privileged information. As such, it is advisable that employees take appropriate advice before proceeding.

7. How we will protect your data

The Freedom of Information Act 2000 gives a general right of access to all types of recorded information held by Public Authorities. As such the Council often receives requests for information under the Freedom of Information Act.

The Council has a legal obligation to provide the information unless it falls under one of the exemptions of the Act.

The Freedom of Information Act contains exemptions which may be applicable to permit the withholding of information identifying the whistleblower, including:

- Section 40 Personal Data
- Section 41 Information which, if disclosed, would give rise to an actionable breach of confidence.

Many people making a disclosure to the Council will wish to protect their identity and the Council will always seek to protect the identity of individuals during the course of progressing an investigation. If the Council receives a request for information identifying a whistleblower, the Council will contact the whistleblower to seek their views beforehand and will, wherever possible, seek to comply with those views.

The principle of maintaining confidentiality should also be applied to the identity of any individual who may be the subject of a disclosure.

The Council will ensure that our handling of concerns meets the requirement of the General Data Protection Regulations and Data Protection Act 2018 and the Freedom of Information Act 2000.

8. How we will monitor complaints

Internal Audit will maintain a central record of all whistleblowing referrals made under this policy and monitor the outcome of these cases. All records will be held securely and confidentially.

As such, details of any allegation should be reported to Internal Audit by the receiving manager on receipt. Internal Audit will log and allocate each case a reference number whether or not Internal Audit are involved in the investigation work. The outcome of the investigation should be notified to Internal Audit by the Investigating Officer.

The records held by Internal Audit will be used to analyse the impact and effectiveness of the arrangements in place in statistical terms. The detailed case records form part of the process of reporting back to Members on the effectiveness and outcomes of the Policy and form the record of actions taken in the case of any matters raised under the Public Interest Disclosure Act. The information will be referred to for monitoring purposes and periodic assurance reports provided to the Audit Committee by the Head of Fraud, Audit, Insurance and Risk as part of this process.

The Chief Executive has overall responsibility for the maintenance and operation of this policy and monitoring the effectiveness of the Council's Whistleblowing Policy (Confidential Reporting) and Process. The **Audit Standards** Committee has an overview of this policy.

9. Training and awareness

Chief Officers and Heads of Service are responsible for ensuring that their employees are aware of the whistleblowing policy and process and that any training needs are addressed which may arise from the application of the policy. Raising awareness of the Council's Whistleblowing Policy should form part of the induction training for all employees and should be addressed as refresher training for all employees.

Employees have a responsibility to ensure that they are aware of and understand the Council's policy in relation to Whistleblowing.

10. Review

Bury Council will continue to review its rules and procedures and will make sure that the Whistleblowing (Confidential Reporting) Policy is **regularly** reviewed **every two years** to ensure it stays current, appropriate and effective.

Appendix 1

Guidance for employees of Schools

Schools maintained by the Council. Such as Community Schools, Special Schools, Voluntary Controlled or maintained nursery school and pupil referral units.

If you are an employee of a School maintained by the Council, such as a community school, special school, voluntary controlled or maintained nursery school and pupil referral units, where the Council is the legal employer, you should report your concerns in accordance with the schools' own whistleblowing policy. However, if you are reporting a fraud, this must be reported to the Council. This can be done either by using the details of Bury Council whistleblowing policy or by using the form at <https://www.bury.gov.uk/my-neighbourhood/fraud>

If you are an employee of a school (as previously detailed), and you have a concern that you feel you cannot raise / discuss with the management of the school, or have good reason to believe your complaint or disclosure will not be properly handled, then you may report your concern directly to Bury Council or prescribed regulator using the Council's whistleblowing reporting procedures as detailed in this policy.

Safeguarding concerns - if the concern raised relates to a child protection issue, these should be reported to the Local Authority Designated Officer (LADO) and in line with the specific guidelines outlined in the school's safeguarding policy.

The whistleblowing policy is not to be used where other more appropriate reporting procedures are available within school, for example, in relation to any grievance relating to employment matters or to make a general complaint in relation to the school.

Employees who wish to raise concerns over practices in other schools should report these directly to the Council.

The Council expects these schools to respond to a disclosure or allegation in the same way as the Council would respond. The Headteacher or Chair of Governors would be expected to seek advice as necessary from the Council.

Internal Audit can offer advice and support to schools on the approach to be taken to investigate whistleblowing allegations to ensure concerns are properly addressed.

The action taken by schools in response to allegations made will depend on the nature and seriousness of the concern. Where appropriate, the matters raised may be:

- investigated by school management, or Council's Internal Audit Service;
- referred to the Police;
- referred to the External Auditor;
- subject of an independent enquiry.

For monitoring purposes, the Headteacher or Chair of Governors must report at the earliest opportunity the details of all whistleblowing allegations or suspicions of fraud, theft or corruption made within school. These must be reported to the Council's whistleblowing email account (whistleblowing@bury.gov.uk) Head of Fraud, Audit,

~~Insurance and Risk.~~ Internal Audit will monitor the outcome of all cases, including action taken to reduce the risk of reoccurrence.

Foundation and Voluntary Aided Schools.

This policy does not extend to staff employed in these schools as in these schools the governing body is the employer and not the Council. It is therefore the governing body who must decide how employees and workers may make a qualifying disclosure under PIDA or raise an allegation of wrongdoing.

The Council's ability to legally investigate disclosures of serious wrongdoing in foundation and voluntary aided schools is reduced unless the allegations relate to safeguarding matters, Special Educational Needs and/or financial mismanagement concerns. The Council should be notified of details of all concerns reported in relation to these matters.

As such each school should have their own whistleblowing policy and arrangements for reporting, logging and investigating concerns.

Academy Schools, Sixth Form Colleges and Free Schools

These institutions should adopt their own whistleblowing policy and procedures as the Council has no legal power to investigate, except for those concerns relating to safeguarding issues and Special Educational Needs.

If the Council receives any disclosures relating to these institutions, we will acknowledge these and seek to advise whistleblowers on an appropriate course of action on matters raised. If the disclosure relates to serious wrongdoing in respect of safeguarding issues involving Children or vulnerable adults the Council has a legal obligation to investigate and will do so irrespective of the status of the school.

In relation to schools that fall outside the scope of the Council's whistleblowing policy, Bury Council does have a process whereby any individual who has concerns of wrongdoing can contact the Council at the same time as making a whistleblowing allegation to the school. Bury Council may not be able to deal with the complaint as a whistleblowing under its own policy as this will have to be done by the school but logging this with Bury Council will enable us to monitor the progress and where possible deal with the concerns having regard to any legal obligations or duty of care in relation to the school

The Council will work with the Regional School Commissioner and Department for Education to review any matter referred to them in relation to Schools in Bury.

~~Employees who have major concerns about other schools or about other Council services can report these matters to Bury Council as a member of the public.~~

Appendix 2



Whistleblowing Report

Subject

Report Status	Draft / Final
Report reference	TBC by Investigating Officer from FAIR Team
Report Date	
Investigating Officers	

Protect – Restricted

Report title:

Report Distribution List:

<u>Name</u>	<u>Role Title</u>	<u>Organisation</u>
	Executive Director of Service where allegations had been made against / responsible for implementing recommendations	Bury Council
	Director of People and Inclusion	Bury Council
	Executive Director of Finance (S151 Officer)	Bury Council
	Director of Law and Democratic Services (Monitoring Officer)	Bury Council
	Chief Executive	Bury Council
	Audit Committee Member	Bury Council
	Cabinet Members	Bury Council

Introduction

Outline details of allegations received.

Scope of Investigation


Detail here the work undertaken to investigate the allegations received.

Findings

Summarise here what you found during the investigation

Conclusion

Conclude your work here, including reference as to whether the allegations have been founded or not



Whistleblowing Investigation: Subject
Findings and Management Action Plan

	Allegation	Work Undertaken / Findings	Conclusion	Recommendation / Further Work Required	Response from Executive Director of Service which should capture the action to be taken and by when.

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Fraud and Corruption - Prosecution Policy

December 2025

Document Control

Title	Fraud & Corruption Prosecution Policy
Document Type	Policy
Author	FAIR Team
Owner	Corporate Core – Finance
Subject	Counter Fraud & Corruption
Date Created	July 2023
Approval Date	
Review Date	December 2025

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1. Scope and Purpose

The fraud and corruption prosecution policy forms part of the Council's overall counter fraud and corruption arrangements. The policy covers all acts, and/or attempted acts, of fraud or corruption committed by officers or members of the Council, or committed by members of the public, or other organisations or their employees, against the Council.

The policy sets out the circumstances in which the Council will take legal action against the perpetrators of fraud or corruption. It also sets out the circumstances when it is appropriate to consider alternative courses of action such as offering a caution.

In addition to prosecution, where employees are alleged to have committed fraud, an internal investigation may also be undertaken following the Council's Disciplinary, Capability and Grievance Procedures which are detailed on the Council's intranet.

This policy should be read in conjunction with the Council's constitution, financial regulations, the anti-fraud & corruption strategy, the whistleblowing policy and the Council's disciplinary policy and procedures.

The policy contains specific guidelines for determining the most appropriate course of action when fraud has been identified. Offences other than fraud and corruption (for example those relevant to the enforcement of regulations) are dealt with by the appropriate service departments under other policies and relying on specific legal powers.

2. Principles

The Council is committed to deterring fraud and corruption. As part of its overall strategy to do this, the Council will seek to take appropriate action against anyone suspected to have attempted and/or committed a fraudulent or corrupt act against it. The Council considers that those guilty of serious fraud or corruption must take responsibility for their actions before the courts.

The policy is designed to ensure that the Council acts fairly and consistently when determining what action to take against the perpetrators of fraud or corruption.

Where evidence is identified that staff and members may have committed fraud or corruption they may be prosecuted in addition to such other action(s) that the Council may decide to take, including disciplinary proceedings and referral to the relevant officer or professional body. Any decision not to prosecute a member of staff for fraud and corruption does not preclude remedial action being taken by the

relevant director(s) in accordance with the Council's disciplinary procedures or other policies.

This Policy is also designed to be consistent with council policies on equalities. The Council will be sensitive to the circumstances of each case and the nature of the crime

when considering whether to prosecute or not. This document may be made available in alternative language upon request

The consistent application of the policy will provide a means for ensuring that those who have perpetrated fraud and corruption are appropriately penalised. It will also act as a meaningful deterrent to those who are contemplating committing fraud or corruption. The Council recognises the deterrent value of good publicity and therefore information regarding successful prosecutions and sanctions will be made public.

Any decision taken by the authorised officers to prosecute an individual or to offer a formal sanction will be recorded in writing. The reason for the decision being taken will also be recorded. For cases which recommend prosecution of an employee, the authorised officers who will make the decision to prosecute are the Monitoring Officer in conjunction with the S151 Officer and the Director of People and Inclusion ~~Head of Human Resources~~. ~~For all other cases, the authorised officers making the decision to prosecute are the Head of Fraud, Audit, Insurance and Risk in conjunction with Head of Legal Services.~~ For all other cases, the authorised officer making the decision to prosecute is the Head of Fraud, Audit, Insurance and Risk in conjunction with Legal Services.

Irrespective of the action taken to prosecute the perpetrators of fraud and corruption, the Council will take whatever steps necessary to recover any losses incurred, including taking action in the civil courts.

3. Prosecution

In the accordance with The Code for Crown Prosecutors¹ this policy is intended to ensure the successful prosecution of offenders in court. However, not every contravention of the law should be considered for prosecution. The Council will weigh the seriousness of the offence (taking into account the harm done or the potential for harm arising from the offence) with other relevant factors, including the financial circumstances of the defendant, mitigating circumstances and other public interest criteria. All cases will be looked at individually and be considered on their own merit.

To consider a case for prosecution the Council must be satisfied that The Code for Crown Prosecutors two tests have been passed. Firstly, there must be sufficient evidence of guilt to secure a conviction. This is called the evidential test. Secondly, it must be in the public interest to proceed – the public interest test.

3.1. Evidential Test

1 <https://www.cps.gov.uk/publication/code-crown-prosecutors>

To pass the evidential test, authorised officers must be satisfied that there is a realistic prospect of conviction based on the available evidence (that is, there must be sufficient admissible, substantial and reliable evidence to secure a conviction):

3.2. Public Interest Test

To pass the public interest test, the authorised officer will balance, carefully and fairly, the public interest criteria against the seriousness of the offence. The public interest criteria include:

- the likely sentence (if convicted)
- any previous convictions and the conduct of the defendant
- whether there are grounds for believing the offence is likely to be repeated
- the prevalence of the offence in the area
- whether the offence was committed as a result of a genuine mistake or misunderstanding
- any undue delay between the offence taking place and/or being detected and the date of the trial
- the likely effect that a prosecution will have on the defendant
- whether the defendant has put right the loss or harm caused.

It will generally be in the public interest to prosecute if one or more of the following factors applies, subject to any mitigating circumstances:

- the actual or potential loss to the Council was substantial
- the fraud has continued over a long period of time
- the fraud was calculated and deliberate
- the person has previously committed fraud against the Council (even if prosecution did not result) and/or there has been a history of fraudulent activity
- the person was in a position of trust (for example, a member of staff)
- there has been an abuse of position or privilege
- the person has declined the offer of a caution or financial penalty the case has involved the use of false identities and/or false or forged documents

Investigating officers and prosecutors will review the appropriateness of pre-charge engagement where prosecution is considered. This is likely to occur where such engagement may lead the defendant to volunteer additional information that may identify new lines of inquiry. Pre-charge engagement may be instigated by the investigating officer, the council prosecutor, the defendant's representative or a defendant themselves (if unrepresented).

4. Mitigating Factors

The following mitigating factors will be taken into account when determining whether to prosecute:

4.1. Voluntary Disclosure

A voluntary disclosure occurs when an offender voluntarily reveals fraud about which the Council is otherwise unaware. If this happens, then the fraud will be investigated but the offender will not be prosecuted unless in exceptional circumstances.

However, any person colluding in the crime will still be prosecuted. A disclosure is not voluntary if the:

- admission is not a complete disclosure of the fraud
- admission of the fraud is made only because discovery of the fraud is likely, (for example, the offender knows the Council is already undertaking an investigation in this area and/or other counter fraud activity)
- offender only admits the facts when challenged or questioned
- offender supplies the correct facts when making a claim to Legal Aid

4.2. Ill Health or Disability

The suspects mental and physical health will be taken into account before any decision is made to prosecute. Evidence from a GP or other doctor will be requested. It is also necessary to prove that the person understood the rules governing the type of fraud committed and was aware that their action is wrong. This may not be possible where, for instance, the offender has serious learning difficulties. However, simple ignorance of the law will not prevent prosecution.

4.3. Social Factors

A wide range of social factors may make a prosecution undesirable. The test is whether the court will consider the prosecution undesirable and go on to reflect that in the sentence.

4.4. Exceptional Circumstances

In certain exceptional circumstances the Council may decide not to prosecute an offender. Such circumstances include:

- the inability to complete the investigation within a reasonable period of time
- the prosecution would not be in the interests of the Council
- circumstances beyond the control of the Council make a prosecution unattainable

5. Alternatives to Prosecution

If some cases are considered strong enough for prosecution but there are mitigating circumstances which cast a doubt as to whether a prosecution is appropriate, then the Council may consider the offer of a sanction instead. The four sanctions available are:

- a caution, or
- a financial penalty, or
- a civil penalty

5.1. Simple Cautions

A simple caution is a warning given in certain circumstances as an alternative to prosecution, to a person who has committed an offence. All cautions are recorded internally and kept for a period of six years. Where a person offends again in the future, any previous cautions will influence the decision on whether to prosecute or not.

For less serious offences a simple caution will normally be considered where all of the following apply:

- there is sufficient evidence to justify instituting criminal proceedings
- the person has admitted the offence
- there is no significant public interest in prosecution
- it was a first offence
- a financial penalty is not considered to be appropriate.

Only in very exceptional circumstances will a further caution be offered for a second or subsequent offence of the same nature.

Cautions will be administered by the Head of Fraud, Audit, Insurance & Risk, or a Senior Corporate Fraud Officer on behalf of the Council. If a caution is offered but not accepted, the Council will usually consider the case for prosecution. In such cases the court will be informed that the defendant was offered a caution but declined to accept it.

5.2. Financial Penalties – Council Tax and Council Tax Reduction Scheme

The Council Tax Reduction Schemes (Detection of Fraud and Enforcement – England) Regulations 2013, permit a financial penalty to be offered to claimants as an alternative to prosecution. The penalty is set at 50% of the amount of the excess reduction, subject to a minimum of £100 and a maximum of £1000. Once a penalty is accepted, the claimant has 14 days to change their mind.

Subject to the criteria set out in the guidelines below, a financial penalty will normally be offered by the Council in the following circumstances:

- the Council believes that there is sufficient evidence to prosecute
- it was a first offence, or a previous offence was dealt with by way of a caution, and
- in the opinion of the Council, the circumstances of the case mean it is not overwhelmingly suitable for prosecution, and
- the claimant has the means to repay both the overpayment and the penalty, and
- there is a strong likelihood that both the excess reduction and the penalty will be repaid

5.3. Civil Penalties for failure to supply information – Council Tax

Schedule 3 of the Local Government Finance Act 1992 allows Bury Council to impose a penalty of £70 where a person fails to comply with certain requirements as to the supply of information.

A penalty can be imposed on any person who:

- has been requested by the Council to supply information to identify the liable person for Council Tax and has failed to supply this information, or
- has knowingly supplied information, with regard to identifying the liable person, which is inaccurate in a material particular, or
- has failed, without reasonable excuse, to notify the Council that the dwelling will not be, or was no longer an exempt dwelling, or
- has failed, without reasonable excuse, to notify the Council that the chargeable amount is not subject to a discount or is subject to a discount of a lesser amount.

It is important to note that the suspect does not need to have admitted the offence for a financial penalty to be offered. Financial penalties will be administered by the Head of Fraud, Audit, Insurance & Risk, or a Senior Corporate Fraud Officer. If a financial penalty is not accepted or is withdrawn, the Council will usually consider the case for prosecution. In such cases, the court will be informed that the defendant was offered a penalty but declined to accept it.

6. Proceeds of Crime Act 2002 (POCA)

In addition to the actions set out in this policy, the Council reserves the right to refer all suitable cases for financial investigation with a view to applying to the courts for restraint and/or confiscation of identified assets. A restraint order will prevent a person from dealing with specific assets. A confiscation order enables the Council to recover its losses from assets which are found to be the proceeds of crime.

7. Review

Bury Council will continue to review its rules and procedures and will make sure that the Fraud and Corruption - Prosecution Policy is regularly reviewed to ensure it stays current, appropriate and effective.

Anti Bribery Policy

December 2025

Document Control

Title	Anti-Bribery Policy
Document Type	Policy
Author	FAIR Team
Owner	Corporate Core – Finance
Subject	Anti-Bribery
Date Created	December 2025
Approval Date	
Review Date	December 2027

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5. Who in the Council is covered by this policy?.....	5
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1. Introduction

Bury Council is committed to the highest standards of openness, probity and accountability and has put in place appropriate and proportionate anti-bribery safeguards and reporting arrangements.

The aim of this policy is to set out the procedures which must be followed where bribery is suspected within the Council.

2. Definition of Bribery

What is bribery?

Bribery is an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.

Bribery could be through:

- The giving, promising to give or offering payment, gift or hospitality in the hope of gaining a business advantage.
- Accepting a payment from a third party when you know or suspect that it is offered with the expectation of business advantage.

Anyone receiving, or providing, gifts and hospitality, or having a business or personal interest beyond their main role within the Council, needs to consider whether their actions leave themselves and/or the Council vulnerable to allegations of bribery. Procurement, recruitment, key decision-making, and contract management are all areas of vulnerability.

3. Council's Statement

Bribery is a criminal offence. The Council does not pay or accept bribes or offer or accept improper inducements. The Council is committed to the prevention and detection of bribery and aims to maintain arrangements to ensure compliance.

The Council is committed to:

- Setting and maintaining a clear anti-bribery policy
- Making all members and employees aware of this policy
- Ensuring there are appropriate mechanisms for Members and employees to report any potential conflicts of interest and encouraging vigilance
- Ensuring there are suitable channels for Members, employees and the general public to report concerns.
- Taking appropriate action when a concern comes to light.

4. Bribery Act 2010

The Act sets out the offences that relate to the behaviour of an individual.

- Bribery of another person (section 1)

- Accepting a bribe (section 2)
- Bribing a foreign official (section 6)

The Act also sets out the corporate responsibility by the offence of failing to prevent bribery (section 7). The organisation will have a defence to this corporate offence if it can demonstrate that it had adequate procedures in place to prevent bribery.

What are the penalties?

For an individual who commits an offence under this act the maximum penalties are:

- Conviction in a magistrates' court – imprisonment term of 12 months and a fine of £5,000.
- Conviction in a crown court – imprisonment term of 10 years and an unlimited fine

If the Council was found to have committed the offence under section 7 there is an unlimited fine.

Employees who are found to have breached this policy may also be subject to disciplinary action.

5. Who in the Council is covered by this policy?

This policy covers all personnel. This includes all levels and grades of employees, employed on a permanent or temporary basis, working in all areas of the Council's business. It also includes contractors, volunteers and consultants. For ease of reference when this policy refers to "employees" it relates to all of the above. The policy is also relevant to Members.

~~The Council will share this policy with schools to ensure that they are aware of the policy and are able to introduce their own policy which should be complied with.~~

~~The Council will also seek to promote this policy with partners and suppliers and will expect them to bring it to the attention of their staff when they are working for the Council and for large partner organisations and suppliers to have similar policies in place.~~

6. Responsibilities

Employee responsibilities:

All employees are required to:

- act with honesty and integrity at all times
- avoid activity that breaches this policy
- read and understand this policy
- raise concerns if they believe/suspect a conflict with this policy has occurred, or is likely to occur in the future

Corporate responsibilities:

There is a corporate responsibility to ensure that the policy and procedures in place are appropriate.

The lead officer is the Director of Finance (Section 151 Officer) with Internal Audit and Fraud Team providing the day-to-day monitoring and training. The Executive Leadership Team is committed to upholding the highest standards of probity and integrity. The policy is presented to Audit Committee for approval and is presented to the Council for inclusion within the Constitution.

Proportionality

The policy and procedures have been developed based on the nature of the risk that the Council faces. In order to determine this the level and nature of the risk has been assessed.

Top level commitment

The lead officer is the Director of Law and Democratic Services (The Monitoring Officer). The Corporate Management Team is committed to upholding the highest standards of probity and integrity. The policy is presented to Audit Committee and formally approved by Council for inclusion within the Constitution.

Due diligence

The Council applies due diligence procedures taking a proportionate and risk based approach.

Communication/training

This policy is published to all employees, and on the Council's website, thereby demonstrating the top level commitment.

7. Raising a Concern

Employees and Members have a responsibility to raise any concern that bribery may be taking place within the organisation.

Employees and Members can raise their concerns by following the guidance in the Whistleblowing policy. Any subsequent investigations will be undertaken in line with the process detailed in the Whistleblowing policy.

8. Monitoring / Review

The number and nature of incidents reported will be recorded and reported annually to Audit Committee, including a nil return. Detailed reports of any investigations undertaken will also be provided to Audit Committee along with any lessons learned.

The policy will be subject to review every two years.

Reporting mechanism

~~The Director of Law and Democratic Services has overall responsibility for this policy and will report annually to Audit Committee.~~

~~Any investigated incidents will be reported to the Audit Committee.~~

This policy should be read in conjunction with:

- Financial Regulations
- Contract Procedure Rules
- Members code of conduct
- Employee code of conduct
- Whistleblowing policy

Anti Money Laundering Policy

December 2025

Document Control

Title	Bury Council Anti Money Laundering Policy
Document Type	Policy
Author	FAIR Team
Owner	Corporate Core - Finance
Subject	Anti Money Laundering
Date Created	December 2025
Approval Date	
Review Date	December 2027

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1. Introduction

Bury Council (~~"The Council"~~) is committed to the highest standards of openness, probity and accountability and has put in place appropriate and proportionate anti-money laundering safeguards and reporting arrangements.

The aim of this policy is to set out the procedures which must be followed where money laundering is suspected within the Council.

2. Definition of Money Laundering

Money laundering is the illegal process of making large amounts of money, generated by criminal activity, appear to have come from a legitimate source.

The Proceeds of Crime Act (POCA) 2002 makes it an offence to:

- conceal, disguise, convert, transfer or remove criminal property from the UK and/or
- enter into or become concerned in an arrangement which you know or suspect facilitates the acquisition, retention, use or control of criminal property by or on behalf of another person and/or
- acquire, use or have possession of criminal property

These primary offences carry a maximum penalty of 14 years' imprisonment and/or an unlimited fine.

3. Scope of the Policy

This policy applies to all Council employees, whether permanent or temporary, and Members of the Council. Its aim is to enable Council employees and Members to respond to a concern which may arise within the course of their Council duties. Any concern, relating to a matter outside the Council, should be referred directly to the Police.

4. Council obligations

Whilst Local Authorities are not directly covered by the requirements of the Money Laundering Regulations, there is the risk of reputational and/or financial loss. Guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) suggests that public service organisations should comply with the underlying spirit of the legislation and regulations and as such the Council is committed to ensuring compliance as follows:

- To appoint a money laundering reporting officer (MLRO) to whom any suspicions of money laundering activity can be reported.
- Implement a procedure to enable the reporting of suspicions of money laundering.
- Maintain client identification procedures in certain circumstances.
- Maintain record keeping procedures.

5. The Money Laundering Reporting Officer (MLRO)

This is the Head of Fraud Audit, Insurance and Risk who has the ability to act upon reported cases. The deputy MLRO role is undertaken by both Senior Auditors within the Internal Audit team of the Fraud, Audit, Insurance and Risk Team.

6. Reporting Procedure for Suspicions of Money Laundering

Where money laundering activity is suspected of taking/has taken place, this must be disclosed as soon as practicable to the MLRO using the disclosure report, attached at Appendix 1 to this policy.

The disclosure report must include as much detail as possible including:

- Full details of the people involved
- Full details of the nature of all parties involved ~~their/your involvement.~~
- The types of money laundering activity involved
- The dates of such activities
- Whether the transactions have happened, are ongoing or are imminent
- Where they took place
- How they were undertaken
- The (likely) amount of money/assets involved
- The reasons for the suspicions.
- Any other available information to enable the MLRO to make a sound judgment as to whether there are reasonable grounds for knowledge or suspicion of money laundering and to enable a report to the National Crime Agency (NCA), where appropriate, to be prepared.

Copies of any relevant supporting documentation must also be provided to the MLRO.

Once the matter has been reported to the MLRO all subsequent directions from the MLRO must be followed, no further enquiries into the matter should be made as any necessary investigation will be undertaken by the NCA.

All Council employees will be required to co-operate with the MLRO and any other bodies, as directed, during any subsequent money laundering investigation.

At no time and under no circumstances should suspicions be voiced to the person(s) suspected of money laundering, or reference made on any client file without the specific consent of the MLRO. Alerting an individual to the fact that a referral has been made or making reference to this on a client file, which the client may subsequently exercise their right to see, could result in the Council employee committing an offence known as “tipping off”, for which they could be prosecuted.

The MLRO will keep the appropriate records in a confidential manner.

7. Consideration of the disclosure by the Money Laundering Reporting Officer

Upon receipt of a suspicion of a money laundering transaction the Money Laundering Reporting Officer (MLRO) or nominated representative will update the money laundering incident log and undertake appropriate investigations to determine whether a report to the NCA is required.

Once the MLRO has evaluated the allegation and any other relevant information, they will make a timely determination as to whether:

- there is actual or suspected money laundering taking place; **or**
- there are reasonable grounds to know or suspect that is the case; **and**
- whether they need to seek consent (in liaison with the Section 151 Officer from the NCA for a particular transaction to proceed).

Where the MLRO concludes that there are no reasonable grounds to suspect money laundering then they will update the money laundering incident log and give consent for any ongoing or imminent transaction(s) to proceed.

All suspicions referred to the MLRO, and reports made by them to the NCA will be retained by the MLRO in a confidential file kept for that purpose, for a minimum of five years.

If a money laundering allegation involves a member of staff who is subsequently prosecuted, then Human Resources will be informed so it can be considered under the disciplinary procedure.

8. Policy Review

This policy will be reviewed **every two years** ~~annually~~ **Review Date – September 2023**

Appendix 1

CONFIDENTIAL

REPORT TO MONEY LAUNDERING REPORTING OFFICER RE: SUSPECTED MONEY LAUNDERING ACTIVITY

To: Money Laundering Reporting Officer (MLRO)

From: [Name of employee]

Department: [Post title and Service Area]

Ext / Tel No:

DETAILS OF SUSPECTED OFFENCE:

Name(s) and address(es) of person(s) involved:

[If a company / public body please include details of nature of business]

Nature, value and timing of activity involved:

[Please include full details e.g. what, where, how].

Nature of suspicions regarding such activity:

Has any investigation been undertaken (*as far as you are aware*)? Yes / No

If yes, please include details below:

Have you discussed your suspicions with anyone else? Yes / No

If yes, please provide details of who the discussions took place with and explain why such discussion was necessary:

Have you consulted any supervisory body for guidance? Yes / No
If yes, please specify below:

Do you feel there is a reasonable justification for not disclosing the matter to the NCA?

Yes / No

If yes, please specify below:

Please set out below any other information you feel is relevant:

Please be aware that you should not discuss the content of this report with anyone you believe to be involved in the suspected money laundering activity, as to do so may constitute a tipping off offence, under the legislation, for which you could be prosecuted.

Signed:

Dated:

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