

<b>BURY COUNCIL – Review of the Effectiveness of Internal Control 2018/19</b>			
<b>CONTROL</b>	<b>PURPOSE</b>	<b>EVIDENCE</b>	<b>OUTCOME</b>
<b>AUDIT COMMITTEE</b>			
Compliant with CIPFA Toolkit and best practice	Audit Committees are a key component of corporate governance in that they provide assurances about the organisation’s arrangements for managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance.	The effectiveness of the Audit Committee is reviewed annually by the Head of Financial Management in his role as Chief Internal Auditor using the CIPFA Toolkit as a model and ensures compliance with UK Public Sector Internal Audit Standards. The report is available for inspection in the Audit Committee agendas.	The Audit Committee now has a clear statement of purpose, a set of core functions, an awareness of the key features that constitute a good audit committee, and an awareness of good practice in the structure and administration of the Audit Committee. In addition, there is a self-assessment checklist.
<b>CORPORATE GOVERNANCE</b>			
Annual Governance Statement	With effect from 2007/08 it became a requirement to include an Annual Governance Statement within the Authority’s published accounts. The purpose of the statement is to provide an assurance as to the effectiveness of internal control, and wider corporate governance within the organisation. The 2015 Accounts and Audit Regulations require an authority to conduct a review at least once a year of the	The Authority piloted a Governance Statement in its 2006/07 accounts, and has been produced and reviewed annually since then in accordance with CIPFA Code of Practice. The statement is refreshed each quarter and presented to the Audit Committee and the Governance Panel. The Statement is prepared using information from the Council’s Internal and External Auditors, the views of the Monitoring Officer, S151 Officer, and other	The Statement summarises the effectiveness of the internal control / governance framework and compares this with the Authority’s standard as outlined in the “Local Code of Corporate Governance”.  The Statement provides management, Members, Partners and Stakeholders with an assurance as to the effectiveness of the internal control / governance framework.  The Statement highlights action points for improvement.

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	effectiveness of its system of internal control and to include a statement reporting on the review with any published Statement of Accounts. For a local authority in England the statement is the Annual Governance Statement.	<p>reviews. Critically, the Statement is based upon “Assurance Certificates” completed by Executive Directors and the Chief Executives of Six Town Housing and Persona.</p> <p>The Statement is approved by Strategic Leadership Team, the Governance Panel and the Audit Committee.</p>	
Monitoring Officer	The Monitoring Officer carries out a continuous review of all legal and ethical matters.	The Monitoring Officer receives copies of all agendas, minutes, reports and associated papers, commenting where necessary, or taking appropriate action should it be required.	The Monitoring Officer is responsible for monitoring compliance with the Local Code of Corporate Governance, and ensuring that the highest standards are maintained.
S151 Officer	It is a requirement under the Local Government Act 1972 (s151), and the Local Government Finance Act 1988 (s114) that the Council appoints a responsible officer to oversee the proper administration of the financial affairs of the Council.	<p>The Interim Executive Director of Resources &amp; Regulation fulfilled this role for the Council during 2018/19.</p> <p>Equally there are effective arrangements for staff to deputise in the absence of the s151 officer.</p> <p>During 2018/19 the s151 officer was a qualified accountant.</p>	The s151 officer has produced a comprehensive set of Financial Regulations to ensure high standards of financial management throughout the organisation.

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Financial Management	Effective financial management ensures the Council deploys its resources efficiently and effectively in pursuit of its objectives.	The Council has invested significantly in the development of its financial systems, and has a well-established budget monitoring and reporting framework – to officers and elected members.	<p>The Council has agreed finance procedure rules, and manages its Medium Term Financial Strategy within its own “golden rules”.</p> <p>This ensures the Council maintains a balanced budget, and a risk assessed level of balances.</p> <p>A Budget Recovery Group was established in 2018/19 as well as a Savings Delivery group.</p> <p>Following a LGA review of Finance all Finance staff now report to the S151 Officer.</p>
Risk Management	The Authority has developed a comprehensive framework for effectively managing and reporting risk and opportunities; both within the Council, and when working in partnership.	<p>On-line risk registers are maintained at operational, departmental, and strategic levels. Registers are reviewed at least quarterly, and reported to Management Board and members.</p> <p>An officer level “Operational Risk Management Group” continues to operate, along with a Member level “Corporate Risk Management Group” both groups meet on a regular basis.</p> <p>The Council’s approach to Partnership Risk Management continues to be developed; the Project Risk Analysis and</p>	<p>The Council has adopted a priority led approach to risk, with all risks / opportunities being clearly identified and mapped to the Council’s Strategic Objectives.</p> <p>Risk registers and the review process have been operating for nearly 4 years now, and are making a positive contribution to effective management of the Council’s resources. This is achieved by allowing informed decision making, with a clear understanding of the risks / opportunities involved.</p> <p>The continued development of PRAM has contributed to the effectiveness and confidence of Partnership working.</p>

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		Management (PRAM) Framework has now been populated with significant risks identified by Team Bury partner organisations.	
Performance Management	The Authority maintains a range of Performance Indicators; some are statutory requirements, others are maintained locally to monitor the effectiveness of services and overall 'health' of the Borough.	The Authority uses the Clear Impact software package to record performance and identify trends.  Performance monitoring will tie into the new Corporate Plan to be developed during 2019/20	The system is available to key officers within the different departments of the Council.  Quarterly reports are presented to Cabinet and Scrutiny meetings.  Current LGA review of performance likely to produce recommendations for future.  New Performance Management Framework to be developed.
Health & Safety	The Council has a number of obligations in respect of health & safety; employer, landlord; service provider etc.	There is a well-established Corporate Health & Safety Team, supported by representatives in service areas.	The Council has clearly defined Health & Safety standards which are communicated to staff through regular training sessions. The Health & Safety Section produce a comprehensive Annual Report outlining work undertaken, and proposing future action.
Business Continuity	Effective business continuity planning ensures that the Council is able to deliver critical services in the event of a disaster / significant disruption.	The Council following the re-structure will undertake a major review of all departmental service structures to ensure the corporate BC Planning Data Base is up to date with the necessary changes	An updated BC planning database that is accessible to all staff, providing essential emergency response information/plans that ensures service continuity following a disruption to service provision.

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	This is now a statutory duty upon the Authority under the Civil Contingencies Act.	to current and new services, changes to heads of service and service managers. This will enable a review of all critical services and prioritisation of those services across the council. Critical services will need to be identified as part of the Council’s Corporate Generic Response Plan in the event of an emergency. Services will be required to review and update their service business continuity plans which will be reviewed in July 2019. The Corporate BC Policy and Strategy and the Corporate BC Plan will be reviewed in line with the re-structuring and once updated will be available online via the Intranet for 2019/20 period. <a href="http://intranet/index.aspx?articleid=12895">http://intranet/index.aspx?articleid=12895</a>	
Gifts & Hospitality	A robust mechanism to record, approve and monitor offers of gifts and hospitality is fundamental to effective governance.	An online register has been developed where members and officers can declare offers of gifts / hospitality.  The s151 Officer emails all staff on a regular basis reminding them of the need to make	The Council’s “Local Code of Corporate Governance” reinforces this through its core principle of “promoting the values of the authority and demonstrating the values of good governance through behaviour”.  The online registration has recently been extended to include declarations of interests.

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		declarations.	
Internal Audit Annual Report and Opinion	The Annual Report provides an opportunity to look at the performance of Internal Audit over the whole financial year, and to take stock of the overall position with regard to systems and controls, having regard to the risks involved.	Copy of the Internal Audit Annual Report and Opinion is presented to the July Audit Committee for their approval and is part of this report.	The Annual Report provides some of the assurances Members and others have to seek, in order to satisfy the requirements under the provisions of the Accounts and Audit Regulations 2015. The report is particularly concerned with the authority’s control framework, and its assessment, which forms the basis of the Audit Opinion.
Partnership Code of Practice	The Authority adopted a “Partnership Code of Practice” in 2007/08 and has entered into a “Memorandum of Understanding” with the PCT. The Council has also set-up Team Bury Protocols around areas such as asset management etc. and has data sharing agreements with all partners.	The Code is available to both officers and Partner organisations and sets out the principles of partnership working.	The Code outlines key considerations when entering into a Partnership, e.g. Finance, HR, Legal issues, Risk Management etc.  The Code provides practical guidance in respect of these issues.  The Memorandum of Understanding covers the aims and objectives, the partnership principles, roles and responsibilities, accountability, and evidence that the arrangements have led to benefits.
External Audit reliance on the opinions of Internal Audit	To have confidence that the Internal Audit Section plays a full part in the system of internal financial control.	Audit and Inspection letter.	As the external auditors opinion is that they do have confidence in the effectiveness of the Internal Audit service it allows them to concentrate on wider control issues and projects assured that the internal control environment is being properly and professionally audited.

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External Audit review of Internal Audit	To ensure that the Internal Audit service is independent and objective, can be relied upon to carry out their work to a high standard and in compliance with the CIPFA Code.	Findings reported to the Audit Committee.	This assurance is vital to the Audit Committee and the s151 Officer in giving them the assurance that the Internal Audit service carries out its responsibilities to the highest standard, performs its work with honesty, diligence and responsibility, in accordance with the Code and is continually striving to improve.
Established Scrutiny Committees	Review and scrutinise decisions made or actions taken in connection with the discharge of any of the Council's functions.	The Scrutiny Committees must report annually to the full Council on their workings.	Allows the Council to fulfil its obligations under the Local Government Act 2000.
Established Standards Committee	Promote and maintain high standards of conduct by Councillors.	Council Minutes.	Closely monitors compliance with the Members' Code of Conduct.
Governance Panel	Established in 2008/09 to provide a forum to discuss, challenge and improve all aspects of ethical governance within the Council. The Panel meets on a quarterly basis.	The Panel will receive details of current investigations, the quarterly Governance Statement, Freedom of Information requests, Risk Management reports, and updates from Internal Audit, the S151 Officer, and the Monitoring Officer.	The Council's approach to Governance is monitored to ensure compliance with the Local Code of Corporate Governance. Any improvements that are recommended as a result can be followed-up.
<b>INTERNAL AUDIT INWARD LOOK</b>			
Compliant with CIPFA Code of Practice	To ensure that the Internal Audit function takes full account of the Accounts &	Compliance with the Code reviewed in April 2018 and found a compliance of 97%.	Compliance with the Code fulfils the Accounts & Audit Regulations in that the relevant body must "maintain an adequate and effective

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	Audit Regulations 2015.	Copy available in Internal Audit.	system of Internal Audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.
Internal Audit is appropriately resourced	To ensure that the Audit Team possesses the qualifications, skills, competencies, experience and personal attributes required to meet its objectives and comply with CIPFA Standards.	Benchmarking results and personal files.	A highly respected Internal Audit Team that can be relied upon to deliver a quality service that adds value to the Authority. Staff hold appropriate qualifications, are suitably experienced, with up to date job descriptions
Audit Planning	To determine the priorities of the internal audit activity each year and to allocate staffing resources.	Audit universe produced annually that takes account of national and local risks, Members and Directors requests for audits to be carried out, availability of staff resources. It provides details of the audit work to be carried out and the total number of audit days and how these have been calculated. The plan is adjusted according to changing priorities.	The audit plan is developed each year that is risk based and is consistent with the Council goals plus departmental objectives and priorities. Progress against the plan is reported quarterly to Audit Committee.
Quality Assurance	To ensure that all audit work is of a high standard.	All audit reports and files are reviewed by the Audit Manager and/or the Head of Financial Management and evidenced in the file. Progress against the work plan is monitored and reported to	Audit work is allocated to staff with the appropriate skills, experience and competence. Auditors take due professional care at all times. Performance monitoring takes place through 1-2-1s, team meetings, against the approved plan and via a suite of

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		<p>Audit Committee each quarter. The suite of performance indicators is reported to Audit Committee each quarter. A review of the effectiveness of the internal audit service is conducted annually.</p> <p>Additionally, the auditors develop and document a plan for each engagement and results are communicated to the Audit Committee, Chief Executive and the relative Executive Director. Follow ups are also carried out to ensure agreed actions have been carried out to address recommendations.</p>	performance indicators.
Public Sector Internal Audit Standards (PSIAS)	To ensure Internal Audit work complies with PSIAS that came into force in April 2013.	As a requirement of the PSIAS an external assessment of the service was carried out in October 2016.	The overall judgement was that the service partially conforms to the Standards and a number of recommendations were made to enable the service to fully conform. An action plan was put in place to address these and this was presented to Audit Committee on 27 April, 2017.
Internal Audit Charter	The internal audit charter is a formal document that defines internal audit's purpose,	The Charter is reviewed annually and complies with the requirements of the UK Public	The Charter provides details of the purpose of Internal Audit, its objectives, responsibilities, independence, scope of work, status, planning

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	authority, responsibility and position within the Council. It is therefore a reference point for measuring the effectiveness of internal audit.	Sector Internal Audit Standards.	approach, reporting lines, compliance with the Code of Ethics and how it is resourced and staffed.
Code of Ethics	The service complies with the Institute of Internal Auditors Code of Ethics.	Auditors perform their work with honesty, diligence, and responsibility. They observe the law and make disclosures expected by the law and the profession. They are not knowingly a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the Council. They respect and contribute to the legitimate and ethical objectives of the Council. They do not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the Council. They do not accept anything that may impair or be presumed to impair their professional judgment. They disclose all material facts known	Auditors carrying out their duties with integrity, being objective, confidential and competent at all times.

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		to them that, if not disclosed, may distort the reporting of activities under review. They are prudent in the use and protection of information acquired in the course of their duties. They do not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the Council. They engage only in those services for which they have the necessary knowledge, skills, and experience and perform internal audit services in accordance with the UK Public Sector Internal Audit Standards. They continually improve their proficiency and the effectiveness and quality of their services.	
Client Satisfaction Questionnaires	To obtain feedback on the quality of the service from the user.	Results from the questionnaires are reported to the Audit Committee and retained in the Internal Audit office.	To ensure that Internal Audit is working effectively and that the whole experience of the user is a good one that will encourage them to seek further work and advice on the areas they see as at risk.
Benchmarking	Benchmarking provides the evidence of how we are performing.	We benchmark ourselves annually within the North West Chief Internal Auditors Group which	The benchmarking enables us to answer some fundamental performance questions; how does our performance compare with our

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		consists now of 21 Authorities.	peers; can we learn anything from other organisations; and do we provide value for money.
Internal Audit Performance Indicators	To measure performance over time to ensure improvements are continuously being achieved.	A range of 27 performance measures are presented to the Audit Committee each quarter.	Ensuring a good and improving service and enable the Audit Committee to monitor the performance of Internal Audit.
Membership and regular attendance at the North West Chief Internal Auditor’s Group.	This group primarily exists to allow Chief Auditors across AGMA and beyond to discuss the important issues of the day.	Minutes of the meetings.	The Group (reporting to Treasurers Group) is invaluable in maintaining the highest levels of competence by inviting speakers to address the Group on important issues and being a forum for new and innovative ideas.
Membership and regular attendance at the North West Computer Audit Group.	This group primarily exists to allow Computer audit experts within AGMA to discuss the important issues of the day and provide a forum to raise the overall standard of work. The Group has set-up a Greater Manchester Computer Audit Consortium to supplement our own staff. The Council bought-in 20 days from the consortium in 2018/19.	Minutes of the meetings. This group reports to the Chief Auditors Group.	The development and sharing of best practice in the field of Computer Audit. The sharing of knowledge and in some cases resources through partnership working. The standard of work and the extent of our knowledge is enhanced by inviting specialists to speak to us. We have also benefited from polling our training requirements and obtaining this valuable resource at a competitive rate. The Group have also arranged for in-house training to disseminate expertise amongst the AGMA members.
Membership and regular	This group primarily exists to allow Contracts audit experts	Minutes of the meetings. This group reports to the Chief	The development and sharing of best practice in the field of Contracts Audit. The sharing of

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attendance at the North West Contracts Audit Group.	within AGMA and beyond to discuss the important issues of the day and provide a forum to raise the overall standard of work.	Auditors Group.	knowledge and in some cases resources through partnership working. The standard of work and the extent of our knowledge is enhanced by inviting specialists to speak to us. We have also benefited from polling our training requirements and obtaining this valuable resource at a competitive rate. The Group have also arranged for in-house training to disseminate expertise amongst the AGMA members.
Membership and regular attendance at the North West Fraud Group.	This group primarily exists to allow those working within the area of fraud investigations within AGMA and beyond to discuss the important issues of the day and provide a forum to raise the overall standard of work	Minutes of the meetings. This group reports to the Chief Auditors Group.	The development and sharing of best practice in the field of proactive and reactive work. The sharing of knowledge and experiences. The standard of work and the extent of our knowledge is enhanced by inviting specialists to speak to us. We have also benefited from polling our training requirements and obtaining this valuable resource at a competitive rate. The Group have also arranged for in-house training to disseminate expertise amongst the AGMA members.
Participation in the National Fraud Initiative overseen by the Audit Commission.	To tackle a broad range of fraud risks faced by the public sector	Process overseen by the Audit Commission and independently audited by KPMG as Bury’s external auditors. The NFI scheme is overseen internally by the Internal Audit section.	Thousand of pounds worth of savings and the deterrent effect that goes with the scheme are sound reasons for taking part.
<b>POLICIES &amp; PROCEDURES</b>			
Local Code of Corporate	The Council is responsible for ensuring that its business is	To this end the authority has approved and adopted a Local	The Local Code is built around six core principles of governance, each with more

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Governance	conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.	Code of Corporate Governance which has been reviewed and updated in accordance with the principles and requirements of the 2016 CIPFA/SOLACE document " <i>Delivering Good Governance in Local Government : A Framework</i> " and supporting guidance.	<p>detailed supporting principles.</p> <p>An assessment against the standards in the Local Code of Corporate Governance forms the basis of the Annual Governance Statement.</p> <p>The Local Code has been communicated to both officers and members.</p> <p>The Council undertaken a review of ethical governance to determine the level of awareness, and assess training needs. As a result, an e-learning module has been developed and made available to Officers and Members.</p>
Risk Management Policy	The Council formally adopted its Risk Management Policy in 2006; this outlined its approach to the identification, management & reporting of risk.	<p>The Policy gives an overview of the Council's approach to risk management.</p> <p>This is further supported by a "Policy into Practice" document which outlines the detailed operation of the various levels of risk register, reporting lines, and membership of officer and member groups.</p>	<p>The documents have been effective in defining the Council's approach to risk management.</p> <p>This is evidenced through a fully populated set of risk registers; frequent (and well attended) meetings of officer and member risk management groups.</p> <p>The Council's Annual Report on Risk Management provides further details of the positive impact of the risk management process.</p>
Anti-Fraud & Corruption Strategy	In the light of the Nolan Report and several well publicised fraud and corruption cases, it	The Strategy is available on the intranet and a link is available through the Internal Audit web	The public is entitled to expect conduct of the highest standard from members and officers of the Council. Bury Council recognises the

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	became accepted that standards and practices needed to be formalised and developed into a distinct anti-fraud and corruption strategy.	page. The Strategy has also been placed on the Internet and Intranet and is reviewed annually.	need for the highest standards of probity in dealing with public money, and is firmly committed to the prevention, detection and investigation of all forms of fraud and corruption. It will deal equally with perpetrators from inside and outside the authority. This strategy explains how we shall achieve this aim.  To raise staff and Member awareness, an e-learning module has been developed.
Whistleblowing Policy	To provide an avenue for all those to whom the policy applies to raise concerns and receive feedback on any action taken.	Files are maintained on a strictly confidential basis.	The Council is made aware of important issues, including criminal activity within the Council, that it otherwise may not have been made aware of. The Whistleblowing Policy is part of the Anti Fraud & Corruption Strategy that was updated in February 2018 and is refreshed annually.
Complaints procedure	To ensure all complaints are recorded and acted upon in accordance with the procedure. This is now made possible by retaining the information within a purpose built database.	Statistics on complaints; learned outcomes and problems raised are distributed to management within departments and reported to Departmental Management Teams.	Informing the Council when things do not work as efficiently or effectively as they should.
Freedom of Information Policy	The Council must comply with the Freedom of Information Act 2000. The Act gives a general	Freedom of Information request documentation.	The Council will comply with the legislation and be seen to be assisting persons to obtain valid information upon request.

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	right of access to all types of recorded information held by the Council.		
Data Protection Procedures	To ensure the Council complies with the 2018 Data Protection Act and General Data Protection Regulations (GDPR) and protects the personal data the Council maintains on individuals; whether paper or computer based.	The Council’s arrangements are inspected regularly by the Offices of the Information Commissioner.	The Council will comply with the Act and maintain proper control over its information retention arrangements.
Financial Regulations and Financial Procedure Rules	To conduct its business efficiently, the Council needs to ensure that it has sound financial management policies and that they are strictly adhered to.	The work of external and internal audit.	The Financial Regulations and Financial Procedure Rules assist the s151 Officer to carry out his responsibilities under the Local Government Act 1972 and s144 of the Finance Act 1988 for the proper administration of the financial affairs of the Council.
Contract Procedure Rules	CPR are the rules governing the procurement of all contracts entered into on behalf of the Council for supplies, services and works. They detail the competition and procedural requirements according to contract value.	Procedure rules are audited by Internal Audit every year.	Compliance with CPR ensures the Council is able to demonstrate best value for money and is protected from legal challenge. The Rules were reviewed and updated in 2017.
Policies on the Regulation of Investigatory	It gives the power to investigating officers to carry out covert surveillance and use	The Legal Services section maintains a central record of all RIPA applications.	Prevents the Council from breaching Article 8 of the Convention on Human Rights 1953 as applied by the Human Rights Act 1988. It also

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Powers Act 2000	covert human intelligence sources subject to a system of authorisation.		prevents the Legal representatives of defendants from excluding evidence obtained in this way.
<b>INTERNAL AUDIT OPINION</b>			
<p>The Internal Audit Section has undertaken a continuous risk based review of the System of Internal Control and the Council’s Governance arrangements during 2018/19.</p> <p>No material weaknesses were identified, and in my professional opinion, the Council has a robust Internal Control framework and effective Governance arrangements.</p>			
		<b>30<sup>th</sup> July 2019</b>	
<hr/> <b>Andrew Baldwin</b> <b>Head of Financial Management</b>			