

Classification	Item No.
Open	

Meeting:	Audit Committee
Meeting date:	23 rd July 2025
Title of report:	Internal Audit Annual Report 2024/25
Report by:	Janet Spelzini Head of Fraud, Audit, Insurance and Risk (FAIR)
Decision Type:	Council
Ward(s) to which report relates	All

Executive Summary:

This report summarises the results of Internal Audit work during 2024/25 and, as required by the Accounts and Audit Regulations 2015, gives an overall opinion of the Authority's control environment.

The conclusions drawn from the report are:

A number of reports were received from the external auditors, Forvis Mazars, detailing the outcome of their audit work and these were presented to the Audit Committee in December 2024. The details identified three significant weaknesses in the Council's governance arrangements. These weaknesses were across all three reporting criteria that they are required to consider under the Code of Audit Practice, namely; financial sustainability, governance and improving the economy, efficiency and effectiveness of services. The outcome from these reports required the Council to formulate an organisational service improvement plan, which included the implementation of all fundamental and significant Internal Audit recommendations. The improvement plan, which included the establishment of six new assurance boards, was presented to and approved by the Audit Committee on 9 January 2025.

The Council is still going through a period of transformation, which includes a restructure of the Finance teams, a project to upgrade the Unit 4 financial control

system and the implementation of zero-based budget setting. Restructures are also taking place in other areas within the Council to strengthen current teams which should assist with delivery of the Service Improvement Plan. The Service Improvement Plan is being monitored, and regular updates have been brought to Audit Committee to evidence progress made to address the External Audit requirements.

The initial Internal Audit Plan for 2024/25 was presented to and approved by Audit Committee on 4 March 2024. The plan was amended during the year to reflect management requests, overruns and deferrals. The amendments were presented to the Audit Committee throughout the year.

Based upon the results of the audit work undertaken during the year, my opinion is that the Authority's control environment provides limited assurance that the significant risks facing the Authority are addressed. I am concerned that some fundamental and significant recommendations have not been fully implemented during the year. However, the recommendations made had been accepted by management and are in the sight of the Governance and Assurance Board (GAB) and the Members Assurance Group (MAG)

Towards the end of the 2024/25 year, whilst a number of Limited Assurance reports were still being issued, the Internal Audit Team were starting to see an improvement on numbers of recommendations being addressed by the time the second follow up has been completed, thus fewer recommendations being reported as outstanding to the Governance and Assurance Board. This suggests that the work of the Governance and Assurance Board is positively contributing to the improvement of Governance across the Council.

Recommendation(s)

That:

- Members note the contents of this report.

Key Considerations

Background information to this report is contained in the context section of the main report. There are no decisions required for this report.

Community impact/ Contribution to the Bury 2030 Strategy

Ensuring compliance with Financial Procedures and Policies

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.

Assessment of Risk:

The following risks apply to the decision:

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.

Consultation:

N/a

Legal Implications:

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

Financial Implications:

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

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Background papers:

Internal Audit Plan 2024/25
Internal Audit Progress reports 2024/25

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

Term	Meaning
MAG	Members Assurance Group
GAB	Governance Assurance Board
PSIAS	Public Sector Internal Auditing Standards
FOI	Freedom of Information
ROPA	Record of Processing Activities
SAR	Subject Access Request
DWP	Department for Work and Pensions
ICT	Information & Communications Technology
CCTV	Closed Circuit Television



Internal Audit Annual Report 2024/25

“Providing assurance on the management of risks”

Internal Audit Annual Report 2024/25

“Providing assurance on the management of risks”

This document summarises the results of Internal Audit work during 2024/25 and, as required by the Accounts and Audit Regulations 2015, gives an overall opinion of the Authority's control environment.

Opinion

Based upon the results of audit work undertaken during the 2024/25 financial year, my opinion is that the Authority's control environment provides a limited assurance that the significant risks facing the Authority are being addressed.

Context

This report outlines the work undertaken by Internal Audit between 1 April 2024 and 31 March 2025.

Management is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements i.e. the control environment. Internal Audit plays a vital role on whether these arrangements are in place and operating properly by reviewing, appraising and reporting on the efficiency, effectiveness, and economy of these arrangements. In addition, Internal Audit provides assurance to the organisation, Chief Executive, Executive Directors, S151 Officer, the Audit Committee and ultimately the taxpayer, that the Council maintains an effective control environment that enables it to manage its significant business risks. The assurance work culminates in an annual opinion on the adequacy of the Authority's control environment which feeds into the Annual Governance Statement.

Internal Audit is required by professional standards to deliver an annual audit opinion and timed to support the Annual Governance Statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The annual report must incorporate:

- the opinion.
- a summary of the work that supports the opinion; and
- a statement on conformance with the Public Sector Internal Audit Standards

A new audit plan monitoring system was developed and introduced for the 2024/25 financial year, which has significantly reduced administration time and improved the monitoring of the delivery of the audit plan. A year-end review of the monitoring system in relation to the 2024/25 audit plan identified the following points:

Area	Allocation (days)	Actual (days)	Underspend / Overspend	Comment
Carry forward work from 2023/24	47	173	-126	More audits were rolled forward into 2024/25 plan than originally anticipated.
2024/25 Assurance Work	364	197	167	A number of audits were removed from the plan, the reasons have previously been reported to the Audit Committee.
Schools	45	112	-67	The original allocation was insufficient for the work being undertaken and the issues identified. The majority of the school audits resulted in a limited assurance rating.
Persona	36	20	16	Not all audits were completed by the year end. Outstanding reviews have been carried forward to 2025/26.
1 st Follow Ups	70	52	18	
2 nd Follow Ups	35	31	4	
Contingency for STH transfer to the Council	8	35	-27	Request from the Interim Director of Housing for additional audit work.
Contingency for investigations / whistleblowing	60	31	29	
Contingency for unplanned management requests & advice and guidance	69	61	8	
Non-Rechargeable time	522	544	-22	Overspend on management and general office duties due to preparation for the PSIAS review, production of reports / attendance at the GAB / MAG
Totals	1,256	1,256	0	

Internal Audit assurance work 2024/25

The underlying principle to the 2024/25 plan was risk and accordingly audits were only completed in areas that represent an 'in year risk'.

The methodology adopted in preparing the plan, and the plan itself, was presented to and approved by the Audit Committee on 4 March 2024.

Since the original plan was presented to the Audit Committee, it was inevitable that there would be variations to the plan during the year if it is to adequately reflect changing circumstances and the changing organisation. The net effect of this is that some of the agreed audits have been completed, some have not been undertaken, some have been deferred into the 2025/26 audit plan and some are still in the process of being finalised.

All audit assurance reports are provided to Audit Committee members on a monthly basis and from January 2025 reports are also provided to all Cabinet Members. In addition, all adjustments to the plan have been reported to the Audit Committee within the Internal Audit Progress reports presented during 2024/25.

The following 17 audits were still in progress at the end of the financial year and were carried forward into 2025/26 to be finalised:

- Purchase Card Expenditure
- Emergency Duty Team
- Persona – Supported Living – Client Finances
- Legionella – Performance Data Quality
- Debtors – Invoice Processing
- Chapelfield Primary School
- Complaints Procedure
- Bury & Whitefield Jewish Primary School
- Persona - Safeguarding
- Asbestos – Performance Data Quality
- Persona – Governance of the Persona Board
- FOI / SAR
- Additional Hours / Overtime Payments
- Our Lady of Grace RC Primary School
- ROPA
- Recruitment Process
- Adults Financial Assessments

Internal Audit follow up work 2024/25

Follow up exercises for reports with limited assurance are undertaken after three months of the final report being issued to client. Follow up exercises for all other reports are undertaken six months after the final reports have been issued to the client. During 2023/24 the follow up process was enhanced with the introduction of a second follow up exercise to undertake further testing to ensure any outstanding recommendations from the first follow up have been actioned / implemented. The second follow up, if required, is undertaken six weeks after the issue of the first follow up.

The follow up process for 2024/25 only involved examining fundamental and significant recommendations.

Details of all follow-up reviews undertaken are provided to Audit Committee members on a monthly basis and from January 2025 are also provided to all Cabinet Members. Those recommendations showing as “Outstanding” or “Partially Implemented” are then also escalated to the newly formed GAB and MAG assurance groups (January 2025).

All follow ups are subject to scrutiny by Audit Committee Members, GAB and MAG who have the authority to call in Assistant Directors / Directors to explain delayed progress where appropriate, agree new anticipated completion dates and ensure that these are adhered to.

Summary of assurance and follow up work 2024/25

The Council, and local government generally, continues to face significant challenges, including the ongoing financial challenges and the need to deliver savings, in addition to the impact on service delivery in terms of both increased costs and lost income. The Council has continued in 2024/25 to go through restructuring, and it is important that controls and governance remain in place and that there is an understanding of responsibilities and accountabilities. Regularly updated forecasts of income and expenditure pressures against the available funding were provided internally through the Council’s monitoring framework.

The 2024/25 draft unaudited statement of accounts and the Annual Governance Statement is being prepared and has been published on the Council website.

Internal Audit Assurance Work

The key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits will be given one of four levels depending on the strength of controls and the operation of those controls. The four categories ranging from the lowest to highest are Limited, Moderate, Substantial and Full. The opinion reflects both the design of the control environment and the operation of controls.

A total of 27 audit reviews, making 165 recommendations, have been considered as part of forming the overall opinion for the year. See tables below for details:

	Total No. of Audits	%
Full Assurance	2	7%
Substantial Assurance	7	26%
Moderate Assurance	5	19%
Limited Assurance	13	48%
Total	27	100%

Total No. of Recs	%
0	0%
15	9%
29	18%
121	73%
165	100%

	Total No. of Recs	Fundamental Priority	%	Significant Priority	%	Merits Attention Priority	%
Full Assurance	0	0	0%	0	0%	0	0%
Substantial Assurance	15	0	0%	9	60%	6	40%
Moderate Assurance	29	0	0%	20	69%	9	31%
Limited Assurance	121	35	29%	42	35%	44	36%
	165	35	21%	71	43%	59	36%

A full list of the assurance work completed during the year is given in Appendix A.

Recommendations are categorised according to the risks they are intended to mitigate. Categorising recommendations also assists managers in prioritising improvement actions. The current categories used, in increasing order of importance are Merits attention, Significant and Fundamental.

During the year 165 recommendations were made to address weaknesses in control which would not have been identified if the audit had not been undertaken. All the recommendations made, except 1, were accepted by management and positive responses were received to indicate that they would be implemented.

Two further recommendations were made in a whistleblowing report which was issued. These recommendations did not have a grading assigned. This report does not provide an overall opinion and therefore is excluded from the statistics for the overall audit opinion.

Internal Audit Follow Up Work

Details of audits which were followed up during 2024/25 are provided at Appendix B (First Follow Up) and Appendix C (Second Follow Up) and these are included in the overall opinion.

Some of the follow ups undertaken during 2024/25 relate to audits undertaken in previous financial years. Therefore, the figures being reported in this section will not balance back to the 165 recommendations made for audits completed and issued during 2024/25.

23 first follow ups were completed and issued between 1 April 2024 and 31 March 2025. Out of the 90 recommendations followed up, 43 (48%) were identified as either still being outstanding or partially implemented.

17 second follow ups were also completed and issued. Out of the 39 recommendations followed up, 17 (44%) were identified as still being outstanding or partially implemented.

The Governance and Assurance Board and the Members Assurance Group have been meeting on a monthly basis since February 2025 to consider all fundamental and significant recommendations which are outstanding or partially implemented after a second follow up has been undertaken.

Persona

Internal Audit provide a traded service to Persona. For the financial year, 36 days were allocated in the audit plan, which equated to 3, 12-day audits. In addition, advice and guidance was provided when requested.

None of the reviews had been finalised by year end. However, work was ongoing and is expected to have been completed in the first quarter of 2025/26.

Schools

Schools identified with a forecast deficit budget for 2024/25 were considered and a small number of school's were subjected to a full audit. In addition, contingency was built into the plan for any requests by the Director of Education & Skills, or the Director of Finance.

6 primary schools and 1 secondary school were visited during 2024/25 and 5 reports have been finalised.

Department for Children and Young People School Assurance Board meetings are attended by a representative from the Internal Audit Team, and therefore advice and support can be provided as it is requested.

Summary of non-assurance work

Special investigations

The size and complexity of the Council means that some irregularities are inevitable and therefore, in addition to planned assurance work, a number of special investigations were needed during the year. Internal Audit assisted with / advised Human Resources regarding disciplinary issues as well as providing advice to Departments regarding suspected irregularities.

In 2024/25, information regarding a special investigation completed was submitted to Audit Committee.

A report was issued, Whistleblowing 0036 – Bury Business Centre which made two recommendations, The follow-up for this report, to determine if the recommendations have been implemented, has not yet been undertaken.

Suspected frauds can be reported to our dedicated
whistleblowing hotline 0161 253 6446 or by email to
Whistleblowing@bury.gov.uk

Advice

Internal Audit is most efficient when its advice is utilised to ensure that appropriate controls are incorporated at an early stage in the planning of policy or systems development. This work reduces the issues that will be raised in future audits and contributes to a stronger control environment. During the year advice was requested for a small number of issues.

Examples of areas where audit advice and support was given include: -

- Suspected data breaches;
- Safety and Security of valuable items;
- Recovery of an over payment made to the wrong supplier;
- Income collection processes.

Work is continuously undertaken to ensure that Departments are aware that they should approach Internal Audit as a consultancy resource and a contingency has been built into the annual audit plan for 2025/26 so that resources are available to meet any consultancy requests.

Certification

Internal Audit can be required to certify grant claims. Two grant claims were examined and approved by Internal Audit during 2024/25. These were:

- Bus Operators Grant
- Section 31 Highways Grant

Effectiveness

This section of the report sets out information on the effectiveness of the service and focuses on compliance with the PSIAS and customer feedback.

A full externally conducted quality assessment of the service was conducted during September / October 2024. The report was issued in November 2024 and concluded that the audit service “partially conformed to the expectations of the PSIAS.” A development plan has been drafted, and this was approved by the Audit Committee on 8 April 2025. Work is still currently being undertaken to address the recommendations made.

In accordance with best practice there is a rigorous internal review of all work undertaken by all staff and the results feed into the staff appraisal process.

Following most audits a “post audit questionnaire” is issued to the relevant managers asking for their views on the conduct of the audit. The questionnaire includes a range of questions covering the audit approach, reporting format, etc. A key feature of the audit role is the need to sometimes be critical of existing or proposed arrangements. There is therefore an inherent tension that can make it difficult to interpret surveys.

Post audit questionnaires are not issued when an investigation is undertaken or if the audit is undertaken by an external partner.

In 2024/25, whilst acknowledging that there was a low response rate, (14%) the post audit questionnaire responses which were returned continued to evaluate the audit process and value of reports as excellent / good. All feedback received was positive and no negative feedback or comments had been received. Following on from feedback received from stakeholders during 2024/25, changes have been made to the presentation of the follow up reports and a new format has been introduced for all follows up undertaken from 1 April 2025.

It is clearly important for any audit service to keep abreast of best professional practice. The Internal Audit service is fortunate in having strong links with colleagues both within Greater Manchester and nationally. At a regional level there are networking opportunities for auditors specialising in schools and ICT. As well as good opportunities for continuing professional development and sharing best practice these activities provide advance information on new developments which can be reflected in the audit plan.

The Authority can be confident that a good quality Internal Audit service continues to be provided.

Opinion

A number of reports were received from the external auditors, Forvis Mazars, detailing the outcome of their audit work and these were presented to the Audit Committee in December 2024. The details identified three significant weaknesses in the Council's governance arrangements. These weaknesses were across all three reporting criteria that they are required to consider under the Code of Audit Practice, namely, financial sustainability, governance and improving the economy, efficiency and effectiveness of services. The outcome from these reports required the Council to formulate an organisational service improvement plan, which included the implementation of all fundamental and significant Internal Audit recommendations. The improvement plan, which included the establishment of six new assurance boards, was presented to and approved by the Audit Committee on 9 January 2025.

The Council is still going through a period of transformation, which includes a restructure of the Finance teams, a project to upgrade the Unit 4 financial control system and the implementation of zero-based budget setting. Restructures are also taking place in other areas within the Council to strengthen current teams which should assist with the delivery of the Service Improvement Plan. The Service Improvement Plan is being monitored, and regular updates have been brought to Audit Committee to evidence progress made to address the External Audit requirements.

The initial Internal Audit Plan for 2024/25 was presented to and approved by Audit Committee on 4 March 2024. The plan was amended during the year to reflect management requests, overruns and deferrals. The amendments were presented to the Audit Committee throughout the year. It is the responsibility of the Council to

develop and maintain the internal control framework. In undertaking its work, Internal Audit has a responsibility under PSIAS to provide an annual Internal Audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment) and a summary of the audit work from which the opinion is derived.

No system of control can provide absolute assurance against material misstatement / loss or eliminate risk, nor can Internal Audit give that assurance. The work of Internal Audit is intended only to provide reasonable assurance on controls. In assessing the level of assurance to be given, I have taken into account:

- Audit plan, other audit and advisory work completed in 2024/25.
- Any first and second follow-up reviews completed in 2024/25 which will include audits from previous financial years where applicable.
- Any fundamental recommendations not accepted by management and the consequent risks (this is not applicable in 2024/25 as management accepted all these recommendations).
- The effect of non-assurance work undertaken during the year.
- The effect of any significant changes in the Authority's systems.

Significant issues have arisen during the year, with 27 reports being issued, 13 of which were classified as limited assurance. In addition, 5 moderate assurance reports were also issued. This means that 67% of the reports issued were in the bottom two quartiles of the assurance framework. The 27 reports contained 165 recommendations, 35 recommendations were classed as fundamental and 62 were classed as significant. This means that 97 recommendations (59%) were made that were in the bottom two quartiles

The non-implementation of agreed recommendations was an issue during 2024/25, with 44% of recommendations still be classed as partially implemented or outstanding following the second follow up review. Action was taken in 2024/25 with the introduction of the GAB and the MAG. These groups have been tasked with addressing all outstanding recommendations reported to them.

I am satisfied that sufficient internal audit work has been undertaken to allow me to draw a reasonable conclusion as to the adequacy and effectiveness of the Council's governance, control and risk processes.

Based upon the results of the audit work undertaken during the year, taking into account the findings reported in 27 audit reports, 23 first follow-ups and 17 second follow ups, my opinion is that the Authority's control environment provides limited assurance that the significant risks facing the Authority are addressed. I am concerned that some fundamental and significant recommendations have not been fully implemented during the year. However, the recommendations made had been accepted by management and are in the sight of the Governance and Assurance Board (GAB) and the Members Assurance Group (MAG). The Governance and Assurance Board have full oversight of all fundamental and significant recommendations made by Internal Audit which have not been implemented at the

time a second follow up exercise has been undertaken. This process is highlighting areas where additional support is required across the Council and the Council is taking action to ensure all Internal Audit recommendations are addressed. Towards the end of the 2024/25 year, whilst a number of Limited Assurance reports were still being issued, the Internal Audit Team were starting to see an improvement on numbers of recommendations being addressed by the time the second follow up has been completed, thus fewer recommendations being reported as outstanding to the Governance and Assurance Board. This suggests that the work of the Governance and Assurance Board is positively contributing to the improvement of Governance across the Council.

Appendix A

Summary of audits completed during the year and total number of recommendations made.

Audit		Level of Assurance	Report Date	Total number of recs made	No of Fundamental recs made
	Reports included in annual opinion for 2024/25				
	Bury Council				
1	Business Rates, Billing, Collection, Reliefs	Limited	June 2024	8	1
2	Supporting Families	Limited	July 2024	5	2
3	Rent Collection from Commercial Tenants	Limited	August 2024	12	4
4	Payroll Key Controls 2023.24	Limited	August 2024	12	2
5	Main Accounting Key Controls 2023.24	Limited	August 2024	7	1
6	Council Tax Key Controls 2023.24	Substantial	August 2024	4	0
7	IT Asset Management	Limited	August 2024	10	9
8	Treasury Management Key Controls 2023.24	Substantial	October 2024	3	0
9	Fire Safety – Performance Data Quality	Substantial	October 2024	4	0
10	Council Properties Leased to Persona	Substantial	October 2024	1	0
11	CCTV	Full	November 2024	0	0
12	Income & Bank Key Controls 2023.24	Limited	November 2024	8	2
13	Section 106 Agreements	Moderate	December 2024	5	0
14	Libraries Income	Moderate	December 2024	6	0
15	The Derby High School	Limited	December 2024	23	6
16.	Gas Safety – Performance Data Quality	Substantial	December 2024	1	0
17	Direct Payments – Improvement Plan	Substantial	December 2024	1	0
18	Lowercroft Primary School	Limited	December 2024	11	1
19	Leisure Centres – Income System	Limited	January 2025	4	1
20	Housing – Disrepair Process	Limited	January 2025	6	1
21	Electrical Safety – Performance Data Quality	Moderate	January 2025	5	0
22	Software Licence Management	Limited	January 2025	4	4

23	Lift Safety – Performance Data Quality	Full	February 2025	0	0
24	St Margaret's C of E Primary School	Limited	March 2025	11	1
25	Chantlers Primary School	Moderate	March 2025	6	0
26	Housing Conditions – Damp, Mould & Condensation	Moderate	March 2025	7	0
	Persona				
27	Persona – Building Maintenance	Substantial	October 2024	1	0
	Total			165	35

Appendix B

Summary of First follow ups completed during the year.

		Assurance Level	Report Date	No of Fundamental / Significant Recs to be followed up	Recs Implemented	Recs Outstanding
	Bury Council					
1	Housing Rents Key Controls 2021.22	Substantial	April 2024	1	1	0
2	Payroll Key Controls 2021.22	Moderate	April 2024	5	2	3
3	Procurement of CBRE	Limited	May 2024	3	2	1
4	Fleet Management	Limited	May 2024	3	1	2
5	Housing Benefits Key Controls 2022.23	Substantial	May 2024	2	1	1
6	School & College Transport	Limited	July 2024	5	4	1
7	Creditors Invoice Fraud	Limited	July 2024	5	3	2
8	Housing – Right to Buy Process	Limited	August 2024	7	3	4
9	Building Stores	Limited	September 2024	11	2	9
10	Care Planning Permissions	Limited	October 2024	1	0	1
11	Independent Foster Agencies	Substantial	October 2024	1	1	0
12	Debtors Key Controls 2023.24	Limited	October 2024	7	2	5
13	Car Parking Income	Moderate	November 2024	3	3	0
14	Supporting Families	Limited	November 2024	5	5	0

15	St Andrews C of E Primary - Whistleblowing	None given	January 2025	6	6	0
16	Creditors Key Controls 2023.24	Moderate	January 2025	5	2	3
	Six Town Housing					
17	Disabled Adaptions	Limited	June 2024	4	3	1
18	Procurement	Moderate	June 2024	3	1	2
19	Whistleblowing Allegations	None given	June 2024	2	0	2
20	Invoice Processing	Moderate	July 2024	5	2	3
21	Arrears Prevention	Substantial	December 2024	2	1	1
	Persona					
22	Creditors	Moderate	August 2024	2	1	1
23	Debtors	Substantial	October 2024	2	1	1
	Total			90	47	43

Appendix C

Summary of Second Follow ups completed during the year.

		Report Date	Number of outstanding Recs from 1st Follow Up	Recs Implemented	Recs outstanding
	Bury Council				
1	Creditors Key Controls 2021.22	April 2024	1	0	1
2	Home Care Packages	June 2024	1	1	0
3	Payroll Key Controls 2021.22	July 2024	3	0	3
4	Housing Benefits Key Controls 2022.23	July 2024	1	0	1
5	Cash & Bank Key Controls 2021.22	August 2024	5	0	5
6	Fleet Management	August 2024	2	1	1
7	Procurement of CBRE	September 2024	1	0	1
8	Housing – Right to Buy Process	November 2024	4	3	1
9	Creditors Invoice Fraud	November 2024	2	2	0
10	School & College Transport	January 2025	1	1	0
11	Building Stores	January 2025	9	0	9
12	Housing – Arrears Prevention	February 2025	1	0	1
	Six Town Housing				
13	Invoice Processing	November 2024	3	1	2
14	Disabled Adaptions	January 2025	1	1	0
15	Procurement	January 2025	2	2	0
	Persona				
16	Creditors	November 2024	1	0	1
17	Debtors	January 2025	1	1	0
	Total		39	13	26