

MEETING:	Audit and Governance Committee
DATE:	Wednesday 24 January 2024
TIME:	2.00 pm
VENUE:	Council Chamber, Barnsley Town Hall

AGENDA

1. Declarations of Pecuniary and Non-Pecuniary Interest
2. Minutes (*Pages 3 - 14*)
To receive the minutes of the meeting held on 15 November 2023.
3. Committee Effectiveness Review (*Pages 15 - 16*)
4. Local Code of Corporate Governance (*Pages 17 - 30*)
5. Annual Governance Statement Action Plan Update (*Pages 31 - 36*)
6. Annual Governance Review Process (*Pages 37 - 40*)
7. Strategic Risk Register (*Pages 41 - 48*)
8. Corporate Assurance Planning Consultation (*Pages 49 - 52*)
9. Auditor's Annual Report on 2022/23 VFM Arrangements (*To Follow*)
10. External Audit Update (*Verbal Report*)
11. Committee Work Programme 2023-24 (*Pages 53 - 60*)
12. Exclusion of the Public and Press
To consider if the public and press should be excluded from this meeting during the consideration of the following items because of the likely disclosure of exempt information.
13. Special Educational Needs Performance and Finance Report Quarter 2 2023/24 (*Pages 61 - 76*)

Reason restricted:

Paragraph (2) Information which is likely to reveal the identity of an individual.

To: Chair and Members of Audit and Governance Committee:-

Councillors Lofts (Chair), Richardson, Barnard and Wray; together with Co-opted members Dr R Adams, Ms K Armitage, Mr G Bandy, Mr P Johnson and Mr S Wragg

Sarah Norman, Chief Executive

All Executive Directors

Wendy Popplewell, Executive Director Core Services

Neil Copley, Director of Finance (S151 Officer)

Rob Winter, Head of Internal Audit, Anti-Fraud and Assurance

Alison Salt, Corporate Governance and Assurance Manager

Sukdave Ghuman, Service Director Law and Governance Services (Monitoring Officer)
Michael Potter, Service Director Business Improvement, HR and Communications

Please contact Daisy Thorpe on email governance@barnsley.gov.uk

Tuesday 16 January 2024

MEETING:	Audit and Governance Committee
DATE:	Wednesday 15 November 2023
TIME:	2.00 pm
VENUE:	Council Chamber, Barnsley Town Hall

MINUTES

Present Councillors Lofts (Chair), Barnard and Richardson together with Independent Members – Dr R Adams, Mr G Bandy, Mr P Johnson and Mr S Wragg

48. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

49. MINUTES

The minutes of the meeting held on the 20 September 2023 were taken as read and signed by the Chair as a correct record.

50. INFORMING THE AUDIT RISK ASSESSMENT

Members were provided with a presentation regarding Informing the Audit Risk Assessment.

The key points were noted as follows:

- The purpose of the report was to contribute towards the effective two-way communication between Barnsley Metropolitan Borough Council's External Auditors and the Audit and Governance Committee.
- The report covered key areas of the auditor risk assessment where the auditors were required to make inquiries of the Audit and Governance Committee under auditing standards.
- The report included a series of questions on each of these areas and the response External Audit had received from Barnsley Metropolitan Borough Council's management.
- The Audit and Governance Committee should consider whether these responses were consistent with its understanding.

RESOLVED that the report be noted.

51. REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260) 2022/23

The Committee considered a report of the External Auditor (Grant Thornton) which had been submitted in accordance with International Standard on Auditing (UK) 260, the External Audit Governance Report 2022/23.

G Mills and T De Zoysa, representing the External Auditor, attended the meeting to present the report and to answer Members questions.

The following key highlights were presented:

- The External Auditor had substantially completed its audit of the Authority's financial statements for the year ended 31 March 2023.
- External Audit received the Council's draft accounts on 31 May 2023, in line with the statutory deadline for unaudited accounts. The Council was in a minority of approximately 30% of local authorities that managed to achieve the draft accounts deadline.
- The External Auditor's Value for Money work was not yet complete and the reasons for this were outlined within the report.
- External Audit expected to present the Auditor's Annual Report to the Committee in January 2024.
- The Council continued to be assessed against progress made on the key recommendations in relation to implementing SEND reform and findings from OFSTED, further detail would be provided in the Auditor's Annual Report.
- Section 2 of the report set out the significant risks as communicated in the Audit Plan.
- New issues and risks which had been identified during the course of the audit were presented in the report.
- The External Auditor's note on Independence and Ethics and Audit Fees were detailed in Section 4 of the report.
- Audit adjustments were outlined in Appendix D of the report.
- Subject to the outstanding queries being satisfactorily resolved, External Audit anticipated issuing an unqualified ('clean') audit opinion.

Thanks were expressed to Neil Copley, Steve Loach and Vanessa Hunter and the wider Finance Team for their continuing help and cooperation throughout the audit work.

Discussion arose regarding the valuation of Authority's defined benefit pension scheme; it was noted that the pension fund was now an asset on the Council's balance sheet, but it was highlighted that this did not affect the usable reserves of the Council. The significant accounting change regarding local government pension schemes was influenced by bond yield fluctuations and was mirrored across the country with guidance on how to account for this asset issued in the Summer for both practitioners and auditors.

It was noted that a section in the forthcoming Value for Money report would detail borrowing and interest costs for the Council, which would be presented to the Committee at the January meeting.

RESOLVED that the Committee place on record their thanks and appreciation for the hard work of the External Auditor and the Director of Finance and the Finance Team in this process; and

RECOMMENDED TO FULL COUNCIL ON 23 NOVEMBER 2023:-

- (i) That the External Auditor's (ISA 260) Report 2022/23 be approved;
- (ii) That the findings on the current position with regard to the Value for Money conclusion be noted (as not completed); and
- (iii) That the findings from the audit work in relation to the 2022/23 Financial Statements be noted.

52. ANNUAL GOVERNANCE STATEMENT 2022/23

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report presenting the Authority's 2022/23 Annual Governance Statement (AGS) as required by the Accounts and Audit Regulations 2015.

S Norman, Chief Executive Officer, attended to present the AGS 2022/23.

The report requested the Committee to refer the AGS to the Council for consideration and adoption as part of the process for approving the 2022/23 Statement of Accounts.

The Committee noted that the Council faced particular challenges including financial pressures, pressures in Children's Services and the pressures of inflation and the recently agreed pay award.

It was noted that the Council had received a 'Good' rating from OFSTED in its recent inspection of Children's Services which highlighted that the extra investment in Children's Services was producing positive outcomes.

The Council was responding to financial pressures with its extensive transformation programme which was detailed within the AGS.

Since the draft AGS was considered by the Audit and Governance Committee in May 2023 there had been a number of changes made to the document. Of particular note were reference in the Executive Summary to the Council winning 2 prestigious awards and a new section 10 on Council wholly owned companies.

The Action Plan was appended as Appendix 1 to the Annual Governance Statement and outlined the items upon which further action was required. An update of the Action Plan would be submitted to the Committee throughout the year.

Member discussion arose regarding governance improvement actions that had been in place for a period of years. It was noted that this was because those actions were kept in place until it was satisfied that they were embedded.

Members provided feedback on wording within the report, it was noted that this would be looked at in the future drafting of the AGS.

RESOLVED:

- (i) That the Committee considered the final AGS which reflects the annual review of the effectiveness of the governance arrangements in place and the actions arising;
- (ii) **RECOMMENDED TO FULL COUNCIL ON 23 NOVEMBER 2023** that the final Annual Governance Statement 2022/23 be approved and adopted; and
- (iii) Noted that the Committee would receive updates on the progress of the actions identified in the AGS Action Plan at future meetings.

53. AUDITED STATEMENT OF ACCOUNTS 2022/23

The Director of Finance submitted the revised audited Statement of Accounts for 2022/23 following the statutory audit period.

Appendix B to the report set out the Council's Letter of Representation which was to be sent to the External Auditor.

RESOLVED:

- (i) That the Audit and Governance Committee noted the revised 2022/23 Statement of Accounts following the statutory audit period (subject to any final amendments being made up to the issue of the final audit opinion);
- (ii) That the Audit and Governance Committee notes the Council's Letter of Representation; and
- (iii) **RECOMMENDED TO FULL COUNCIL ON 23 NOVEMBER 2023** that the audited Statement of Accounts 2022/23 and Letter of Representation be approved.

54. HEAD OF INTERNAL AUDIT, ANTI-FRAUD AND ASSURANCE ANNUAL REPORT 2022/23

The Head of Internal Audit, Anti-Fraud and Assurance submitted the Head of Internal Audit, Anti-Fraud and Assurance Annual Report 2022/23 for Members' consideration.

The report provided the Head of Internal Audit, Anti-Fraud and Assurance's annual opinion on the adequacy and effectiveness of the Authority's governance, risk management and internal control arrangements based on the work of Internal Audit for 2022-23 and had been prepared in accordance with the Public Sector Internal Audit Standards.

It was noted that the Council continued to have a positive culture in regard to embracing challenge and the work of internal audit.

Considering the overall results of Internal Audit work undertaken, together with management's implementation of agreed management actions, the opinion given was reasonable (positive) assurance.

It was noted that the internal audit team continued to follow up agreed management actions every month.

RESOLVED:

- (i) That the Committee considered the opinion provided by the Head of Internal Audit, Anti-Fraud and Assurance based on the work undertaken and completed relating to 2022-23 regarding the adequacy and effectiveness of the Authority's framework of governance, risk management and internal control;
- (ii) That the Committee noted the key issues arising from the work of Internal Audit in the context of the Annual Governance Statement (AGS).

55. INTERNAL AUDIT PROGRESS REPORT

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report which provided a summary of the Internal Audit activity completed, and the key issues arising from it, for the period 1 July 2023 to 31 October 2023.

It was noted that one piece of work was deferred, Council Wide (Core) Partnership Governance, and 9 reports of reasonable assurance had been issued.

The Committee noted that the SAP replacement system had been cancelled after discussion with finance colleagues due to SAP delaying the end of their support nationally for the system for a number of years.

RESOLVED that the Audit and Governance Committee:-

- (i) Considered the issues arising from completed Internal Audit work in the period along with the responses received from management;
- (ii) Noted the assurance opinion on the adequacy and effectiveness of the Authority's internal control framework based on the work of Internal Audit in the period; and
- (iii) Noted the progress against the Internal Audit plan for 2023/24 for the period.

56. STRATEGIC RISK REGISTER

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report that introduced the next scheduled strategic risks for the Audit and Governance Committee meeting.

The Strategic Risk Register was reviewed by the Senior Management Team (SMT) on 5th September and at that time there were no changes to the number or ratings given to the 13 strategic risks.

C Speechley, Executive Director Children's Services, N Sleight, Service Director Education, Early Start and Prevention and S Day, Head of SEND and Inclusion attended to present the report.

Following the outcome of the recent Ofsted inspection which rated Children's Services as Good, the Safeguarding Risk had been reviewed and reclassified from a high rating to a medium rating by the Executive Director Children's Services.

In regard to SEND, the following key action points were highlighted in the report:

- Action 1 (RAG rating green) - the implementation of the SEND Improvement Programme.
- Action 2 (RAG rating green) - ensuring multi-agency arrangements were robust and adequately governed and effective and the Oversight Board arrangements were fit for purpose.
- Action 3 (RAG rating amber) - the strengthening of consistent and effective co-production, engagement and participation, strengthening the strategic engagement and influence of parent carers.
- Action 4 (RAG rating green) - the implementation of the DSG Management Action Plan to ensure effective use of resources and the reduction of the in-year deficit which would be scrutinised under the safety valve programme.
- Action 5 (RAG rating amber) - the increase of the number of children receiving SEN support in local provision supported by early identification of need, leading to long term positive outcomes.

Regarding safeguarding in Children's Services, particular reference was made to the following:

- Action 1 (RAG rating green) - assurance that the suite of policies and procedures are in place and are routinely updated twice yearly and immediately where required. Robust review was undertaken by the BSCP Policy and procedure Subgroup, under the governance of BSCP.
- Action 2 (RAG rating amber) - a suite of metrics, indicators and data existed to be able to identify changes that could impact on the risks to safeguarding.
- Action 3 (RAG rating green) - staff workloads were adequately monitored to ensure consistency and the adherence to good practice.
- Action 4 (RAG rating amber) - multi-agency arrangements were robust, adequately governed and effective. The Safeguarding Partnership arrangements that oversee these had been strengthened with the establishment of a multi-agency Development Board, which was independently chaired.

- Action 5 (RAG rating green) - quality of practice across children's services was too variable. Practice workstreams had been set up and were being overseen as part of new developments.

Discussion arose regarding risk and assurance, it was noted that routine audits with dip sampling of cases took place, and learning from serious case reviews was disseminated across the country.

The Committee noted that training was undertaken with schools and partners such as GPs on safeguarding and signs to look out for when concerned about a young person's safety.

RESOLVED that the Committee noted the update.

57. CORPORATE ANTI-FRAUD TEAM UPDATE REPORT

The Head of Internal Audit, Anti-Fraud and Assurance submitted the Corporate Anti-Fraud Team Update Report.

This report provided the Audit and Governance Committee with an account of the work of the Corporate Anti-Fraud Team from 1st April 2023 to 31st October 2023.

It was noted that various activities for Fraud Awareness Week were currently taking place such as news articles on the intranet for employees.

Discussion arose regarding the emerging threat of 'moonlighting' i.e., working two full time jobs at once. It was noted that work was taking place nationally on data matching for example in regard to HMRC information.

It was noted sample sizes and areas of investigation were guided by the National Fraud Initiative.

RESOLVED that the Committee:-

- (i) Noted the progress report covering the period 1st April to 31st October 2023.
- (ii) Continued to receive regular progress reports on internal and external fraud investigated by the Corporate Anti-Fraud function.

58. CONTRACT PROCEDURE RULES

A report of the Director of Finance was submitted regarding contract procedure rule amendments.

J Lockwood, Interim Head of Strategic Procurement & Contract Management, attended to present the report.

A proposal for revisions was taken to the Audit and Governance Committee in January 2023, however, additional clarification was requested and therefore these were not progressed, and the Project Team took away actions to provide additional detail in the document to provide clarity.

The proposed amendments reflected the recommendations of the 2022 Arum review which was commissioned to support the zero-based review of the Strategic Procurement and Contract Management Team.

The changes would allow the Council to take a proportionate approach to both procurement and contract management to ensure time and resource was invested effectively in the areas which offered most benefit and opportunity to reduce risk.

Member discussion took place regarding waivers. It was noted that in the amendments presented, staff would have to seek approval to proceed earlier in the process before a waiver is necessary. It was hoped that this would allow less bureaucracy in the system.

RESOLVED that the update be noted.

59. INFORMATION GOVERNANCE AND CYBER SECURITY UPDATE

S Marshall, Governance and Compliance Manager, and S Waddington, Security and Information Specialist, provided Members with a presentation regarding Server Cloud Migration.

The key points were noted as follows:-

- Migration to the cloud was a sustainable model moving forwards and would provide futureproofing for the Council.
- The purpose-built data centres provided built-in resilience.
- A move to cloud-based systems could provide a 90% reduction in computing carbon emissions and would eventually become carbon neutral.
- Reasons for the migration to the cloud included strategic gains and overall cost reduction.
- Progress so far included 30% of servers moved to the cloud and the number of servers and data had reduced pre-migration.

Discussion arose regarding the transfer of risk; it was noted that the data was encrypted and was stored at two data centres. The contract would be in the highest tier of the contract management system and therefore would be subject to risk assessments and exit planning.

RESOLVED that the update be noted.

60. DATA PROTECTION OFFICER ASSURANCE REPORT

The Council's Data Protection Officer (DPO) submitted a report highlighting the key areas of work which provided the Committee with information and assurances regarding the Council's compliance with the Data Protection Act 2018 and UK General Data Protection Regulations (GDPR).

The report, in outlining the DPO's activities and assurances, gave details of the areas in which there would be independent reviews of various aspects of Information Governance.

The key points were noted as follows:

- Compliance with the statutory timescales for responding to Freedom of Information requests (FOIs), subject access requests (SARs) and Environmental Impact Assessment requests (EIAs) remained very high at 99% for FOIs, 86% for SARs and 100% for EIAs.
- During 2023, there had been a number of simulated phishing campaigns which aimed to reinforce awareness amongst staff to spot any irregular emails and report them to IT.
- The Information Governance and Security Team along with the Emergency Resilience Team ran a number of simulated cyber-attack exercises with leaders across the Council to raise awareness and highlight any areas where improvements were needed.
- A section within the Annual Governance Statement was also included to provide the assurances from the DPO.

RESOLVED that the Committee considered the report and the information and assurances within it and agreed to receive a further update report in 6 months' time in contribution to wider assurances as part of the Annual Governance Review process.

61. CONSTITUTION REVIEW

The Head of Governance submitted the Constitution Review report.

It was proposed that a cross party working group be established to consider options and proposals to advise the review and the development of the Constitution. Membership would reflect, but not form part of the Council's political balance and comprise of 4 Labour Group, 1 Conservative Group and 1 Liberal Democrat Group Members.

The proposed Terms of Reference for the working group was attached at Appendix A.

Any drafts of new and/or revised sections would be submitted to the Audit and Governance Committee for formal consideration prior to submission to Full Council for adoption.

Member discussion arose regarding the role of independent co-opted Members in the review process. It was noted that the working group would consist of elected

Members and co-opted Members would provide assurance and challenge when updates were brought to the Audit and Governance Committee.

It was agreed that a training session on the Constitution should be arranged for Audit and Governance Committee Members.

RESOLVED:-

- (i) That an elected Member working group be established to consider options and proposals to advise the review and the development of the Constitution;
- (ii) That the terms of reference for the Constitution Review Working Group as set out in Appendix A of the report be noted;
- (iii) That the approach, programme and timeline for the Constitution Review as set out in the report and Appendix B be noted; and
- (iv) A training session on the Constitution for Audit and Governance Committee Members should be arranged in due course.

62. EXTERNAL AUDIT PROGRESS REPORT

G Mills provided the Committee with a verbal update on External Audit progress.

In regard to the conclusion of the 2022/23 audit, there remained some main areas of work needed to be completed which included the VFM work and further work on property, plant and equipment (PPE), pensions and liabilities valuations.

RESOLVED that the verbal update be noted.

63. AUDIT COMMITTEE WORK PLAN 2023/24

The Corporate Governance and Assurance Manager submitted a report which detailed the updates to the 2023/24 work programme, with the work programme appended.

It was noted that the AGS Action Plan report had been moved to the next meeting, and provision would be made for a Constitution training session as discussed earlier in the meeting.

RESOLVED that the updated work plan be noted.

64. EXCLUSION OF THE PUBLIC AND PRESS

RESOLVED that the public and press be excluded from this meeting during the consideration of the following item in view of the likely disclosure of exempt

information as defined by Paragraph 2 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended).

65. SEND QUARTER 1 PERFORMANCE AND FINANCE REPORT

The Executive Director – Children’s Services submitted the SEND Quarter 1 Performance and Finance Report.

N Sleight and S Day attended to present the report.

The Local Area continued to be subject to monitoring from the DfE and NHS England to ensure sufficient progress is made against the Written Statement of Action (WSoA).

The Council had been focused on improving parent and carer communication and engagement including a questionnaire of which responses gave a clear indication that parents and carers would prefer a consortium model.

The Council’s SEND advisor at the DfE had changed and the Council would continue to prepare for inspection in the next quarter.

In regard to the safety valve programme, the payments for both the first and second instalment had been approved.

RESOLVED that the update be noted.

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Chair

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Item 3

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24th JANUARY 2024

REVIEW OF THE EFFECTIVENESS OF THE COMMITTEE

1. Purpose of the Report

- 1.1 This report highlights the proposed actions to improve the effectiveness of the Committee following the review undertaken in October 2023. Such an exercise is recommended in CIPFAs guidance on audit committees.

2. Recommendations

- 2.1 It is recommended that the Committee considers the proposed actions to support the continuous improvement of the Committee's effectiveness and receive appropriate progress reports in due course.**

3. Summary of the areas highlighted

- 3.1 The review incorporated members of the Committee completing a questionnaire to identify any areas of improvement. The responses showed overall a positive picture of understanding and agreement that the Committee was indeed effective and was meeting the expectations of the CIPFA guidance.
- 3.2 A number of points, suggestions and comments were raised leading to a range of proposed actions to further enhance the Committee's effectiveness. These are shown in the improvement action plan attached as Appendix A.
- 3.3 One development arising from the review has been to examine how the links between the Committee and Cabinet could be strengthened. To assist this a presentation was given to Cabinet to raise their awareness regarding the Committee's work.
- 3.4 Ensuring Committee members are provided with timely training and awareness sessions is an important element of ensuring continuing effectiveness. Rather than only prompting for training requirements annually through the effectiveness review process, it is proposed to identify any training or awareness opportunities at the end of each meeting.
- 3.5 In addition to the areas raised by members of the Committee, it is proposed to review the format of the Terms of Reference to provide a greater focus on the purpose of the report or item and the assurance it aims to provide, the frequency of the item and the officer responsible. Within this will be to consider the format, style and length of the reports prepared for the Committee.

Officer Contact: Head of Corporate Assurance (Head of Internal Audit)
Email: sharonbradley@barnsley.gov.uk
Date: 12th January 2024

Improvement Action Plan

	Area of improvement raised	Comments / Response	Action Lead Officer	Timescale Status
1	Improve the links between the Committee and Cabinet.	A presentation has been given to Cabinet to raise awareness of the Committee's work.	Develop options for the Committee to consider providing a better link to Cabinet. <i>Head of Corporate Assurance</i>	For March 2024 meeting. <i>In development.</i>
2	Ensure the training and awareness needs of members of the Committee are constantly reviewed.	Provision will be made to prompt this throughout the year.	Include a prompt at the conclusion of each meeting to consider if any training or awareness needs have been identified. <i>Head of Corporate Assurance</i>	For implementation from March 2024 meeting.
3	Formalise meetings with External Audit and/or the Head of Corporate Assurance.	It is good practice to have formal provision for the Committee to meet the External Auditor and/or the Head of Internal Audit (Head of Corporate Assurance) in private.	Provision will be made for the Committee to meet the Key Audit Partner from Grant Thornton and the Head of Corporate Assurance in private. <i>Head of Corporate Assurance</i>	For implementation from March 2024 meeting.

Item 4

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24th January 2024

Local Code of Corporate Governance

1. Purpose of this report

- 1.1 To consider the Local Code of Corporate Governance which is included at Appendix One of this report. This code was substantially updated in 2020 and was approved by the Audit and Governance Committee in July 2020.
- 1.2 The Code has been reviewed and continues to reflect the corporate position.

2. Recommendation

- 2.1 **The Committee is asked to consider the Local Code of Corporate Governance, recommending it to Cabinet for approval and publication on the Council's website.**

3. Background information

- 3.1 The Local Code of Corporate Governance is the overall statement of the Council's corporate governance principles and commitments.
- 3.2 Whilst there is no legal or statutory requirement for a Council to have a Local Code of Corporate Governance, it is good practice to have one and publish it to demonstrate the Council's commitment to high standards of corporate governance.
- 3.3 The Local Code of Corporate Governance has been reviewed and some minor amendments made to reflect changes to Board and Committee titles. The Code will be published on the Council's website as part of a developing suite of governance documents which will include the Annual Governance Review Process and the Annual Governance Statement.
- 3.4 The Code has been prepared in accordance with the CIPFA publication "Delivering Good Governance in Local Government: Framework" (2016) – which sets out the standards for local authority governance in the UK.
- 3.5 Sections 1 - 4 of the Code outline:
 - An introduction to delivering good governance.
 - How this is monitored and reviewed.
 - A signed certification of the Code by the Leader of the Council and the Chief Executive – acknowledging their commitment to the Code and the Council's governance arrangements.
 - An overview of the governance structure and responsibilities across the Council.

3.7 Appendix A of the Local Code of Corporate Governance focuses on the 7 principles of corporate governance and, alongside each principle, details of Barnsley's commitment to achieving good governance in practice are outlined.

Appendix:

Appendix One – Local Code of Corporate Governance

Officer Contact: Gillian Martin - Corporate Assurance Manager

Email: gillianmartin@barnsley.gov.uk

Date: 12th January 2024

Barnsley Metropolitan Borough Council Code of Corporate Governance

1. Introduction to Delivering Good Governance

1.1 The Council is committed to ensuring good governance principles and management practices are adopted in all business activities to ensure public trust. This Code of Corporate Governance provides a public statement that sets out the way in which the Council will meet and demonstrate that commitment. It includes the political arrangements, administrative systems, policies, and processes as well as the culture and values that underpin arrangements for the effective:

- Allocation of resources in accordance with agreed policies and priorities
- Sound, transparent, and inclusive decision making.
- Management of the organisation, performance, and accountability for the use of those resources to achieve the desired outcomes for service users and communities.

1.2 “Delivering Good Governance in Local Government: Framework” (2016) published by CIPFA (Chartered Institute of Public Finance and Accountancy) provides guidance on the standards for local authority governance in the UK. This Framework sets out seven core principles of governance as detailed in the diagram below, and illustrates that good governance is dynamic and involves continuous evaluation and review.



1.3 Barnsley Council has adopted these principles of good governance and developed its Code of Corporate Governance to reflect its responsibilities. This Code sets out the key systems, policies and procedures that comprise the Council's Governance Framework.

1.4 The Council's key governance areas are reviewed annually to provide assurances with regards effectiveness as part of the preparation of the annual governance statement.

1.5 The Council recognises that establishing and maintaining a culture of good governance is as important as putting in place a framework of policies and procedures. The Council expects members and officers to uphold the highest standards of ethics, conduct and behaviour and to act with openness, integrity, and accountability in carrying out their duties.

1.6 This Code aims to ensure that the Council is doing the right things, in the right way. Further information regarding each of the seven core principles and the behaviours and actions that demonstrate good governance in practice are detailed at Appendix A.

2. Monitoring and Review

2.1 Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 requires an authority to conduct a review of the effectiveness of its systems of internal control and include a statement on the review with any published Statement of Accounts. This is known as the Annual Governance Statement.

2.2 As such the Council will monitor its governance arrangements for their effectiveness in practice and will review them on a continuing basis to ensure that they are up to date and working effectively. The Council's Governance Assurance Framework sets out in more detail how the Council will seek assurance on its adherence to the principles of governance.

2.3 On an annual basis the Leader of the Council and the Chief Executive will publish an Annual Governance Statement, which will:

- Assess how the Council has complied with the Code of Corporate Governance
- Provide an opinion of the effectiveness of the Council's arrangements.
- Provide details of how continual improvement in the systems of governance will be achieved.

3. Certification

3.1 We hereby certify our commitment to this Code of Corporate Governance and will ensure that the Council continues to review, evaluate, and develop the Council's governance arrangements to ensure continuous improvement of the Council's systems.

Leader of the Council

Chief Executive

Date:

Date:

4. Governance Structure and Responsibilities

Function	Responsibilities
The Council	<ul style="list-style-type: none"> • Comprises 63 Elected Members covering the 21 wards of the Borough of Barnsley • Approves the Corporate Plan, Policy, and Budgetary Framework • Approves the Constitution • Appoints Committees and Sub-Committees
The Mayor	<ul style="list-style-type: none"> • Is the ceremonial civic figurehead of the Council • Is the person in charge of managing debate at full Council meetings • Is a non-political role • Is voted for every year by Council
Cabinet	<ul style="list-style-type: none"> • Comprises the Leader and 8 other Elected Members • The main decision-making function of the Council • Develops the Council's strategic vision. • Decides how best to use the financial resources available and which services to provide
Area Councils	<ul style="list-style-type: none"> • 6 Area Councils • Elected Members take responsibility for local planning, decision making and performance monitoring of local services. • Manage devolved budgets proportionate to size of the area
Overview and Scrutiny Committee	<ul style="list-style-type: none"> • Elected Members can scrutinise the overall performance of services in the Borough. • Monitors the strategic performance of the Council. • Holds the Council's own services to account for their performance. • Investigates and holds to account other agencies providing services on the Council's behalf. • Can utilise 'call-in' powers when appropriate to review specific Cabinet decisions for further consideration
Audit and Governance Committee	<ul style="list-style-type: none"> • Provides independent assurance to the Council on the adequacy and effectiveness of its governance, internal control risk management arrangements. • Oversees the work of the Council's Corporate Assurance Team (Internal Audit) and External Audit • Considers and recommends for approval the Code of Corporate Governance, Annual Governance Statement, and the Statement of Accounts
Other Regulatory Committees	<ul style="list-style-type: none"> • Planning Regulatory Board – considers applications for planning permission and similar issues, as well as public rights of way – taking account of national and local planning policies and relevant legislation.

Function	Responsibilities
	<ul style="list-style-type: none"> • General Licensing Regulatory Board – is responsible for the licensing of taxis (private and hackney carriages, drivers, and vehicles) amusement venues and other similar types of premises and activities – taking account of national and local policies and relevant legislation. • Statutory Licensing Regulatory Board – is responsible for licenses for liquor and entertainment premises as set out in the licensing Act 2003.
Head of Paid Service (Chief Executive)	<ul style="list-style-type: none"> • Overall corporate management and operational responsibility for the Council (including responsibility for all employees) • The provision of professional advice to all political parties in the decision-making process and, responsibility for a system of record keeping for all the Council's decisions. • Representing the Council on partnership and external bodies. • Determines how the Council's functions are discharged, the number and grade of Officers required to discharge the functions and how Officers are organised into an overall operational structure.
Section 151 Officer (Director of Finance)	<ul style="list-style-type: none"> • Accountable for developing and maintaining the Council's financial management and accounting framework. • Ensuring lawfulness and financial prudence of decision making and the administration of financial affairs • Providing advice to all Councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues, and will support and advise Councillors and Officers in their respective roles. • Contributes to the effective corporate management and governance of the Council
Monitoring Officer (Service Director – Law and Governance)	<ul style="list-style-type: none"> • Monitoring, reviewing, and maintaining the Council's Constitution • Ensuring lawfulness and fairness of decision making • Advising whether decisions are within the Council's budget and policy framework. • Providing advice to all Councillors on the scope of powers and authority to take decisions, maladministration, financial impropriety, probity and budget and policy framework issues. • Contribute to the effective corporate management and governance of the Council
Senior Management Team	<ul style="list-style-type: none"> • Collectively and individually implement the policy and budgetary framework set out by the Council and provide advice to the Council on the development of future policy and budgetary issues. • Oversees the delivery of the Council's Corporate Plan and the implementation of Council policies
Service Directors	<ul style="list-style-type: none"> • Responsible for developing, maintaining, and implementing the Council's governance, risk, and control framework. • Responsible for the operational management and delivery of Council services and functions. • Contribute to the effective corporate management and governance of the Council
Head of Corporate Assurance	<ul style="list-style-type: none"> • Provides independent assurance and an annual opinion on the adequacy and effectiveness of the Council's risk management, governance, and internal control framework.

Function	Responsibilities
	<ul style="list-style-type: none"> • Through the Corporate Assurance Team, delivers an Annual Programme of risk-based assurance activity and monitors the implementation of agreed management actions to address the areas for improvement that have been identified during the course of the assurance work.
Boards and Partnerships	<p>Various Boards operate to manage specific areas of the Council's responsibilities discharged through working with other organisations and agencies under specific delegated procedures.</p> <ul style="list-style-type: none"> • The key Boards and Partnerships are: <ul style="list-style-type: none"> ➤ Barnsley Business and Innovation Centre (BBIC) ➤ Barnsley Children & Young People's Trust Executive Group (TEG) ➤ Barnsley Economic Partnership ➤ Barnsley Inclusive Economy Board ➤ Barnsley Local Access Forum ➤ Barnsley Premier Leisure (BPL) ➤ Barnsley Safeguarding Children's Partnership ➤ Barnsley Safeguarding Adults Board ➤ Barnsley 2030 Board ➤ BDR Waste Management Partnership – Joint Waste Board ➤ Berneslai Homes ➤ Energise Barnsley ➤ Oakwell Community Assets Ltd (OCAL) ➤ Safer Barnsley Partnership ➤ Stronger Communities Partnership
External Advice, Guidance, and Inspection	<p>The Council receives independent advice, guidance, and inspection activity from a number of national bodies.</p> <ul style="list-style-type: none"> • These bodies include: <ul style="list-style-type: none"> ➤ Local Government and Social Care Ombudsman ➤ Care Quality Commission (CQC) ➤ OFSTED ➤ Information Commissioner – (ICO) ➤ Council's External Auditor (Grant Thornton LLP) ➤ Health & Safety Executive

Code of Corporate Governance

Principles	Sub-principles	
<p>Acting in the public interest requires a commitment to and effective arrangements for:</p> <p>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.</p>	<ul style="list-style-type: none"> • Behaving with integrity • Demonstrating strong commitment to ethical values • Respecting the rule of law 	<p>Barnsley’s commitment to achieving good governance in practice includes:</p> <p>The Council(s):</p> <ul style="list-style-type: none"> • Constitution, Policy Framework and HR Policies creates the conditions to enable Members and Officers to demonstrate a strong commitment to the rule of law, adhering to relevant laws and regulations which allows them to utilise powers for the benefit of the community. • Constitution outlines the roles and responsibilities of Members and Statutory Officers (Head of Paid Services, Monitoring Officer, and Section 151 Officer) in line with legislative and regulatory requirements. • Ethical framework (Code of Conduct, Declaration of Interests) is built on the Seven Principles of Public Life and sets out the standards of behaviour, conduct and values the Council expects of its Members, Officers and those who work with the Council. This together with promoting the framework ensures that high standards of conduct are maintained and where appropriate safeguards are put in place, and action taken where breaches occur. <ul style="list-style-type: none"> ○ Organisational values of integrity, collaboration and commitment are communicated through the Corporate Plan and its supporting policies and procedures. • Policy framework identifies the key policies and strategies that ensure effective delivery of the Councils Corporate Plan, ensuring compliance with statutory duties/ responsibilities. <ul style="list-style-type: none"> ○ Policy and strategy guidance ensures that the policy development process gives due consideration to key aspects such as sustainable economic, social, and environmental benefits and the long-term view. ○ Council policies are considered and approved by Members. • Effective procurement arrangements are embedded to enable the Council to demonstrate good practice, ethical values, compliance with legislation, realise value for money and public accountability: • Robust Anti-Fraud and Corruption Policies are in place to minimise the risk of loss, fraud, theft, or bribery impacting upon the resources available to the Council and protect the public purse. • Confidential Reporting (Whistleblowing) Policy demonstrates our commitment to review/investigate matters that may compromise the Council’s values or integrity. • Corporate training and induction programmes ensure that Members are offered, and Officers receive appropriate training to assist them in effectively executing their duties and understand the standards of behaviour expected of them. • Decision making processes ensure that legal and ethical implications are fully considered

Principles	Sub-principles	
<p>Acting in the public interest requires a commitment to and effective arrangements for:</p>	<p>B. Ensuring openness and comprehensive stakeholder engagement</p> <ul style="list-style-type: none"> • Openness • Engaging comprehensively with institutional stakeholders • Engaging with individual citizens and service users effectively 	<p>Barnsley’s commitment to achieving good governance in practice includes:</p> <p>The Council:</p> <ul style="list-style-type: none"> • Has adopted a Scheme of Delegation with the intention of giving a clear transparent, effective, and accountable decision-making process. • Will effectively evidence and record all decisions made in connection with the discharge of its functions and publish these appropriately. <ul style="list-style-type: none"> ○ This is achieved through the adoption of a standard reporting format in relation to Cabinet reports, which ensures all relevant information is provided to enable transparent decision making. ○ The award of contracts is appropriately documented, and the Council will maintain and publish a Contracts Register ○ All payments to suppliers over £500 are published on a monthly basis. • Wishes to retain the ability to work in an agile manner using a range of partnership delivery models to ensure outcomes are achieved in the most efficient and effective ways possible. <ul style="list-style-type: none"> ○ Partnership framework will ensure that there is clarity around what constitutes appropriate governance for different types of partnership working. This in turn will ensure accountability, both in terms of achieving outcomes, but also in terms of corporate governance and managing risks • Is committed to engaging with the community and other stakeholders on key matters affecting the Council. Our Consultation and Engagement Policy, defines the types of issues we will consult and engage on, how this will be undertaken and how we will utilise the feedback received. <ul style="list-style-type: none"> ○ A survey with residents will be completed every two years so that we can access an up-to-date summary of the views of the citizens on the Borough, their neighbourhood, and the delivery of public services. ○ Will use various forums and groups to consult/involve communities and services users (formal and informal) to obtain their views and experiences to help determine the most appropriate and effective interventions and course of action. ○ Communications Strategy sets out the plan for improving communication across the Council with employees, partners, residents, and other stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear. ○ Encourages, collects, and evaluates the views and experiences of communities, citizens, service users and organisations of different backgrounds. • Recognises and values the diversity of our communities and our workforce. We are committed to providing inclusive services that meet the needs of all our service users and to ensuring that we are an inclusive employer – this is supported by our Equality and Inclusion Policy and Strategy • Has a Corporate Plan that puts customers at the heart of what we do, considers new innovative ways of delivering sustainable services and seeks to ensure more people get involved locally

Principles	Sub-principles	
<p>Acting in the public interest requires a commitment to and effective arrangements for:</p>		<p>Barnsley’s commitment to achieving good governance in practice includes:</p>
<p>C. Defining outcomes in terms of sustainable economic, social, and environmental benefits</p>	<ul style="list-style-type: none"> • Defining outcomes • Sustainable economic, social, and environmental benefits 	<p>The Council:</p> <ul style="list-style-type: none"> • Maintains a Corporate Plan which is supported by a Corporate Programme of delivery and individual Service Plans which outline its ambitions and promises to our residents and shows how the Council will use its resources to deliver these. We have an outcome-based approach to service planning and performance management. • Maintains a Medium-Term Financial Strategy (MTFS) which supports the delivery of the Council’s key outcomes and underpins the development of individual business and service delivery plans. • Ensures it considers the impact of its decisions in terms of economic, social, and environmental consequences – all decision-making reports must include analysis of issues such as financial implications, health and safety, consultations, risk management, equality and inclusion and social inclusion. • Produce a Local Plan, in accordance with legislation and national policy that sets the overall strategic direction for the Borough for up to the next 15 years. • Will work with Sheffield City Region Mayoral Combined Authority to prepare and maintain a joint strategic plan in accordance with legislation and national policy for South Yorkshire and wider region.
<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p>	<ul style="list-style-type: none"> • Determining interventions • Planning interventions • Optimising achievement or intended outcomes 	<p>The Council:</p> <ul style="list-style-type: none"> • Operates a planning and control cycle covering strategic and operational plans, ensuring that key priorities/outcomes are identified, and delivery plans are in place to achieve the desired outcomes. • Ensures that forward plans, key decisions, and reports allow for effective scrutiny and challenge. • Decision Making Guide and templates for reports ensures that all relevant implications are considered and consulted upon to effectively achieve the intended objectives and outcomes, and that there is a rigorous analysis of the options available: • Has a Consultation and Engagement Policy which sets out the Council’s commitment to consider feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available? • Has a Comments, Compliments and Complaints Policy which recognises that customer feedback is a valuable resource for improving the experience of customers and shaping the design and delivery of our services? • Has a Business Continuity and Emergency Resilience framework which ensures the resilience of the organisation to any eventuality and to help ensure continuity of service to its key customers. Emergency Planning processes are in place to allow a response to an external incident as part of the Authority’s duties under the Civil Contingencies Act 2004.
<p>E. Developing the entity’s capacity including the capability or its</p>	<ul style="list-style-type: none"> • Developing the entity’s capacity • Developing the capability of the 	<p>The Council:</p> <ul style="list-style-type: none"> • Leader and Chief Executive have clearly defined/distinctive leadership roles: <ul style="list-style-type: none"> ○ The Chief Executive leads in implementing strategy and managing the delivery of services and other outputs set by Members.

Principles	Sub-principles	
<p>Acting in the public interest requires a commitment to and effective arrangements for:</p>		<p>Barnsley’s commitment to achieving good governance in practice includes:</p> <ul style="list-style-type: none"> ○ The Leader gives appropriate overall direction and policy to the Council, and works with other authorities to help shape and influence National Policy • Constitution sets out the protocols on Member relations to ensure that elected and appointed leaders negotiate with each other regarding their respective roles and that a shared understanding of roles and objectives is maintained. • Constitution and supporting delegations specify the types of decisions that are delegated and those that are reserved for the collective decision making of the Cabinet or full Council. • Has a Digital First initiative that provides Members and Officers with efficient systems and technology that support them in performing their role and delivering against the Council’s Corporate Plan • Has an Asset Management Framework that ensures that all of the Council’s assets are compliant, sustainable, fit for purpose and support the delivery of Council services and strategic objectives? • Has a Workforce Strategy that ensures the Council has a workforce which can deliver against the Corporate Plan, and that it has the right behaviours which reflect the Council’s ambitions and values: <ul style="list-style-type: none"> ○ Holds employees to account for their performance and behaviour through a performance management process. ○ Training and development programmes for both Members and Officers ensures they have the appropriate skills and knowledge to support them in fulfilling their roles and responsibilities, and that they remain up to date with current best practice and statutory requirements. ○ Leadership and Management Training Programmes ○ Wellbeing initiatives, targeted interventions and Occupational Health arrangements help to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing
<p>F. Managing risks and performance through robust internal control and strong public financial management</p>	<ul style="list-style-type: none"> • Managing risk • Managing performance • Robust internal control • Managing data • Strong public financial management 	<p>The Council:</p> <ul style="list-style-type: none"> • Has a Risk Management Policy and Strategy that recognises that risk management is an integral part of the operation of the Council and must be considered in all aspects of decision making. • Has a Health and Safety Policy supported by a strategy and management framework that seeks to ensure compliance with the law and ensure the risks associated with the Health and Safety of those engaging in Council activities are appropriately managed, regularly reviewed and investigations completed where incidents occur. • Operates a Safeguarding Policy, strategy and procedures that actively promote safeguarding to prevent harm and reduce the risk of abuse, neglect, or exploitation to adults with care and support needs and children at risk. • Performance Management Framework includes a suite of outcomes-based performance information which demonstrates how the Council is achieving the ambitions detailed within the Corporate Plan and how its services are performing: <ul style="list-style-type: none"> ○ Performance is regularly reviewed by Senior Officers and Members to monitor the effectiveness of the Council’s arrangements, and where appropriate the Council will benchmark its activities with others. ○ Managers regularly review and validate the quality and accuracy of performance data. ○ Corporate Assurance regularly assess the quality and accuracy of data as part of their assurance work. • Has project management procedures in place to enable delivery, allow challenge, seek improvements, and make effective decisions to ensure achievement of targeted outcomes?

Principles	Sub-principles	
		<p>Barnsley's commitment to achieving good governance in practice includes:</p> <ul style="list-style-type: none"> • Through Boards and other meetings, creates a platform for Members and Senior Officers to challenge and discuss key issues before, during and after decisions are made, thus encouraging effective and constructive challenge and debate. <ul style="list-style-type: none"> ○ Cabinet reports are circulated to key officers and undergo a series of reviews, revisions, and comments prior to finalising to ensure all relevant matters are considered. • Has Senior Managers who are responsible for putting into place an appropriate internal control environment to manage the risks facing the delivery of the services and functions they are responsible for • Maintains an effective Corporate Assurance Service – in line with the Public Sector Internal Audit Standards and CIPFA's Guide on the Role of the Head of Internal Audit (Head of Corporate Assurance): <ul style="list-style-type: none"> ○ Produces an Annual Report providing an opinion on the Council's adequacy and effectiveness in relation to governance, risk management and control. • Maintains an effective Audit and Governance Committee which provides a source of effective assurance regarding arrangements for managing risk, fraud and maintaining an effective control environment and governance arrangements: <ul style="list-style-type: none"> ○ Reflects the political composition of the Council. ○ Includes a majority of independent members with knowledge and understanding of audit and governance processes. ○ Operates in compliance with CIPFA guidance on effective audit committees. • Has an anti-fraud and corruption framework that ensures effective Counter Fraud and corruption arrangements are embedded across the Council promoting a zero-tolerance approach: <ul style="list-style-type: none"> ○ Has dedicated Corporate Anti-Fraud resource within the Corporate Assurance Team to provide advice and investigate suspected fraud or wrong-doing. ○ The Council participates in the National Fraud Initiative • Information Governance is strategically managed by the Information Governance Board which oversees and monitors matters such as compliance with the Data Protection Act 2018 / GDPR, Freedom of Information Act and cyber security issues. It also monitors suspected or identified breaches of personal data. <ul style="list-style-type: none"> ○ The Council's Information Governance policy framework sets out a commitment for the safe collection, storage, use and sharing of data, underpinned by processes, and developed procedures to safeguard personal data. ○ The Council's ICT and Information Security Standards provide guidance on the arrangements that must be in place to ensure personal data is kept protected and secure. ○ Effective information sharing arrangements are in place and operate effectively when sharing data with other bodies in accordance with the Data Protection Act, GDPR and the Council's Information Management Policy ○ Has a designated Data Protection Officer who operates independently of senior management • Ensures that effective financial management arrangements are embedded across the Council, which support the short, medium- and long-term achievement of the Council's ambitions and service provision: <ul style="list-style-type: none"> ○ Medium- and Long-Term Financial Strategy and budget setting processes align resources to the organisation's objectives.

Principles	Sub-principles	
Acting in the public interest requires a commitment to and effective arrangements for:		Barnsley’s commitment to achieving good governance in practice includes:
		<ul style="list-style-type: none"> ○ Budget development and management framework enables the Council to review and adjust its budget during the financial year to make the most effective use of resources in delivering the Council’s policies and objectives.
G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability	<ul style="list-style-type: none"> • Implementing good practices in transparency • Implementing good practices in reporting • Assurance and effective accountability 	<p>The Council:</p> <ul style="list-style-type: none"> • Has a Publication Scheme which describes the kinds of information available, where this can be found and provides guidance about how to access personal information and submit a Freedom of Information request. • Maintains a Forward Plan to provide transparency and access to information regarding future decisions. • Reports for the public and stakeholders are written and communicated in a fair, balanced and understandable style, appropriate to the intended audience and ensuring that they are easy to access and understand. • Completes and provides the annual financial statements in accordance with statutory best practice guidance. • Reviews its governance arrangements publicly in line with its Code of Corporate Governance and associated Assurance Framework, and publishes its results in an Annual Governance Statement • Recommendations by external audit and other regulatory bodies, and the agreed management actions to address areas for improvement identified during the course of the Corporate Assurance Team’s work, are monitored to ensure that they are acted upon, and progress is reported to the Audit and Governance Committee

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Item 5

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24TH JANUARY 2024

ANNUAL GOVERNANCE STATEMENT - ACTION PLAN UPDATE

1. Purpose of the report

- 1.1 This report supports the Annual Governance Statement Action Plan relating to the issues identified following the Annual Governance Review (AGR) for 2022/23. The Action Plan is attached as Appendix 1 to this report and was approved alongside the Annual Governance Statement by the Audit and Governance Committee and Full Council in November 2023.
- 1.2 The Action Plan captures issues identified in the 2022/23 Annual Governance Statement and includes actions carried forward from the previous year's AGS.
- 1.3 The Action Plan is in two parts:
 - Part One – actions where significant governance issues have been identified where improvements are required.
 - Part Two – actions where governance enhancements would improve the efficiency of systems and processes across the Council.

2. Recommendation

- 2.1 **The Committee is asked to note the report and progress made against each item listed in the Action Plan.**

3. Action Plan Update

- 3.1 The Action Plan is used to track the progress of the actions identified as necessary to deal with the issues raised through the AGR process.
- 3.2 The Action Plan provides details of the action required, the lead officer / action officer, anticipated timescales to deliver the actions and the latest updated position on progress against the actions.

4. Background Papers

- 4.1 Previous Audit and Governance Committee reports covering the Annual Governance Review process and the 2022/23 Annual Governance Statement.

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Date: 12th January 2023

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Annual Governance Statement Action Plan - Governance Issues where Improvements are Required

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2020/21 b/f from 2021/22 Action Plan	Partnership, Relationship and Collaboration Governance – Governance Improvement <ul style="list-style-type: none"> • Develop a defined governance framework with a corporate lead for partnerships and collaborations. 	Director of Finance / Head of Corporate Assurance	Completed
2021/22 b/f from 2021/22 Action Plan	SEND – address the 2 areas of significant weakness: <ul style="list-style-type: none"> • The engagement of and communication with parents and carers. Local statutory partners need to ensure that the lived experience of families is influencing their strategic plans for services and provision. • Improving the identification of and provision for, children and young people with SEND but without an Education, Health, and Care Plan (EHCP). 	Barnsley MBC and Barnsley CCG Lead Officer – ED Children’s Services	May 2024

Annual Governance Statement Action Plan - Areas where Improvement Enhancements would improve the Efficiency of Systems and Processes across the Council.

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2019/20 c/f from 2021/22 Action Plan	Information Governance – Efficiency Improvement <ul style="list-style-type: none"> Migration to and the implementation of a potentially new HR system remains a work in progress. HR, Finance, IT and Business Intelligence teams are working together to ensure implementation of the project in 2024/25. 	SD Customer Information and Digital Systems	March 2025
2019/20 c/f from 2021/22 Action Plan	Personal Development Reviews – Efficiency Improvement <ul style="list-style-type: none"> PDR process to be reviewed as part of wider HR&OD service review. 	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	March 2025
2019/20 c/f from 2021/22 Action Plan	Risk Management - Governance Improvement <ul style="list-style-type: none"> Development of training material for inclusion on the POD system. 	Head of Corporate Assurance	Completed
2020/21 c/f from 2021/22 Action Plan	Risk Management - Governance Improvement <ul style="list-style-type: none"> Development of the wider governance assurance process across the Council to integrate with the risk management approach – to be considered by the Governance and Ethics Board. 	Head of Corporate Assurance	March 2024
2020/21 c/f from 2021/22 Action Plan	Anti-Fraud Awareness – Governance Improvement <ul style="list-style-type: none"> Continue work to improve staff awareness and the assessment of fraud risks. Develop specific training to promote better general awareness of the Council policies on fraud and corruption. 	Director of Finance / Head of Corporate Assurance	March 2024

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2020/21 c/f from 2021/22 Action Plan	Workforce / HR Management – Efficiency Improvement <ul style="list-style-type: none"> Migration to and the implementation of a potentially new HR system remains a work in progress. HR, Finance, IT and Business Intelligence teams are working together to ensure implementation of the project in 2024/25. 	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	March 2025
2021/22 c/f from 2021/22 Action Plan	Procurement & Contract Management – Efficiency Improvement <ul style="list-style-type: none"> Through a strategic service review (over 18-24 months), explore improvements to procurement systems and processes to improve efficiencies and promote better awareness of the Commercial Toolkit and Strategy (process improvements will be identified during the strategic review). 	Director of Finance / Head of Strategic Commissioning, Contracts and Procurement	April 2024
2022/23	Equality and Inclusion Action Plan <ul style="list-style-type: none"> Development of a revised EDI Action Plan for 2023-24, and also a broader 3 Year Plan for 2023-26. 	SD Business Improvement, HR & Communications / Head of HR & OD / Place Policy and Equalities Manager	May 2024
2022/23	Equality and Inclusion E-Learning <ul style="list-style-type: none"> Review of current EDI learning packages available on POD Shift to Mandatory completion for all employees, including new starters as part of the review of mandatory learning. 	SD Business Improvement, HR & Communications (and People Board) / Head of HR & OD / Place Policy and Equalities Manager	Completed
2022/23	Employee Diversity and Inclusion Data Capture <ul style="list-style-type: none"> Employee data to be captured to improve corporate reporting, compliance, and employee experience. 	SD Business Improvement, HR & Communications (and People Board) / Head of HR & OD / Place Policy and Equalities Manager	Completed

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2022/23	Inclusivity as part of the People Strategy <ul style="list-style-type: none"> Improve employee awareness of inclusivity as part of our People Strategy and how inclusivity is central to our ambitions for the Council, linking our inclusivity agenda into key organisational activities e.g., communications, attraction, recruitment. 	SD Business Improvement, HR & Communications (and People Board) / Head of HR & OD / Place Policy and Equalities Manager	March 2024
2022/23	Staff Network Groups Development <ul style="list-style-type: none"> A series of employee network groups will be established, in line with the EDI Action Plan implementation. 	SD Business Improvement, HR & Communications (and People Board) / Head of HR & OD / Place Policy and Equalities Manager	March 2024
2022/23	Performance management / data quality <ul style="list-style-type: none"> Continue the development of KPI's and improve the awareness and use of performance management data (Power BI). 	SD Business Improvement, HR & Communications	March 2024

Item 6

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24th January 2024

ANNUAL GOVERNANCE REVIEW PROCESS 2023/24

1. Purpose of the Report

- 1.1 The purpose of this report is to provide the Audit and Governance Committee with an update regarding the proposed Annual Governance Review (AGR) process that will be used to influence and assist in the preparation of the Council's Statutory Annual Governance Statement (AGS) for 2023/24.
- 1.2 The consideration of the Council's governance and assurance framework and the preparation of the AGS are key responsibilities of the Audit and Governance Committee.

2. Recommendations

2.1 It is recommended that the Audit and Governance Committee:

- i. **Consider the proposed Annual Governance Review Process for 2023/24.**
- ii. **Receive further reports relating to the Annual Governance Review Process for 2023/24 and how the Review will be used to inform the development of the Annual Governance Statement.**

3. Annual Governance Review Process – 2023/24

- 3.1 The Annual Governance Review (AGR) process for 2023/24 will be informed by the following:
 - Progress against the Annual Governance Statement Action Plan 2022/23.
 - Input from the Governance and Ethics Board into the AGR process, timescales, approval of draft questionnaires and sources of assurance.
 - Findings obtained from the governance assurance process being developed with Business Units – this is based on the self-assessment documentation used in 2022/23 to prompt consideration of the existence and adequacy of governance arrangements across key areas.
 - An Annual Report of the Head of Corporate Assurance which provides an opinion on the adequacy and effectiveness of the council's risk management, control, and governance processes.
 - The work of the designated Senior Information Risk Owner (SIRO) and the Data Protection Officer (DPO) and the role of the Information Governance Board.

- The work of the Audit and Governance Committee which includes responsibility for monitoring the development and operation of corporate governance in the Council.
- The Council's internal management processes, such as performance monitoring and reporting; the staff performance and development framework; employee awareness of corporate policies; monitoring of policies such as the corporate complaints and health and safety policies and budget management systems.
- External Audit Reviews.
- Recommendations from external review agencies and inspectorates.
- Assurance from the Council's statutory officers (Head of Paid Service, Section 151 Officer, and Monitoring Officer).

4. Local Code of Corporate Governance

- 4.1 The Local Code of Corporate Governance stands as the overall statement of the Council's corporate governance principles and commitments,
- 4.2 The Code was substantially updated in 2020 and approved by the Audit and Governance Committee and Full Council that year. The Code has been reviewed and a small number of minor amendments have been made to reflect changes to Board and Committee names. The updated code and will be considered by the Audit and Governance Committee on 24th January 2024 and recommended to Cabinet for approval and for publication on the Council's website.

5. Preparation of the Annual Governance Statement 2023/24

- 5.1 The preparation of the Annual Governance Statement is undertaken adopting the guidance "Delivering Good Governance in Local Government Framework 2016" CIPFA/SOLACE Guide. It will include the findings from the work carried out outlined in section 3 on the annual governance review process.
- 5.2 The framework defines the principles that should underpin the governance structures of the organisation and provides an opportunity to test existing governance structures and principles against those set out in the framework by:
- Reviewing existing governance arrangements
 - Developing and maintaining a Local Code of Corporate Governance; and
 - Reporting publicly on our compliance with our own Local Code of Corporate Governance

6. Timescales

- 6.1 The proposed timescales for the Annual Governance Review Process are as follows:

Confirmation of the Annual Governance Review process	January 2024
Governance Assurance by Business Units	March/April 2024
Assurance from SIRO/DPO	March/April 2024

Assurance from Statutory Officers
Consider external inspection reports
Preparation of Draft AGS
Head of Corporate Assurance Report
External Audit Reviews
Final AGS

March/April 2024
March/April 2024
May 2024
June 2024
July 2024
September 2024

6.2 The timescales above meet the statutory deadlines for the publication of the Statutory Accounts and the AGS, being by 30th September 2024.

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Date: 12th January 2024

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Item 7

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24TH JANUARY 2024

STRATEGIC CONCERNS / RISK REGISTER

1. Purpose of the report

1.1 To provide an update to the Audit and Governance Committee on the current 13 strategic risks and introduce the next scheduled 2 strategic risks to be considered and presented by the appropriate Executive Director.

1.2 Two strategic risks will be considered at this meeting:

- Threat of Fraud/ Cyber – Director of Finance
- Collaboration and Partnership Governance – Director of Finance

2. Recommendation

2.1 The Committee is asked to note the current 13 strategic risks and the updates from the 2 risks presented at the meeting.

3. Current Position

3.1 The Strategic Risk Register was collectively reviewed by the Senior Management Team (SMT) on 5th September 2023. The next review is scheduled for 20th February 2024.

There remain 3 risks classified as **high** (red response rating*) and 10 risks classified as **medium** (amber rating). No risks are classified as **low** (green rating) in relation to the level of response and intervention required.

* NOTE - The response rating reflects the degree of urgency and importance of the interventions and management oversight rather than the inherent risk.

3.2 The actions associated with the 2 strategic risks to be considered by the Committee at this meeting are included in Appendix 1.

3.3 The details of the remaining 11 strategic risks are included, for information, in Appendix 2.

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Date: 12th January 2024

Strategic Risk to be reviewed in the meeting – 24th January 2024

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
Threat of fraud and / or cyber-attack against the Council	<p>Risk Description: There is a need to recognise the increasing and constant threat of fraud against the Council. This threat also includes the possibility of a cyber enabled fraud attack being perpetrated against the Council, which could result in a catastrophic loss of systems as well as a financial loss.</p> <p>Risk Assessment: Local authorities and the public sector generally are under a constant and increasing threat from fraud attempts externally by individuals and organised crime groups, whether that is via a direct cyber-attack or impersonation in some way. We also need to be aware of potential internal fraud (corruption/theft) where the risk of this is perhaps changing as individuals come under personal financial pressure and/or an opportunity is seen because of changes in the control/supervision/management arrangements. It is managements responsibility to ensure they and their staff are aware of fraud risks, to spot a cyber based attack and highlight where any concerns exist either in relation to vulnerabilities or indeed if a fraud is suspected. IT Services will need to provide timely and relevant training and awareness in relation to cyber threats as well as maintaining the necessary technical security measures.</p> <p>Action 1 Undertake specific annual fraud risk vulnerability questionnaire in each BU. RAG Rating- Complete</p> <p>Action 2 POD training is reviewed to ensure practical guidance and training is available for all employees. RAG Rating – Green</p> <p>Action 3 POD training developed for specific roles where the risk of fraud is greatest. RAG Rating – Amber</p> <p>Action 4 Develop a communication plan / strategy to ensure important messages are publicised across the Council and in the press as appropriate. RAG Rating- Amber</p>	Potential	Potential	High	Director of Finance

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
	<p>Action 5 Plan Fraud Awareness Week / activities for 2023. RAG Rating – Complete</p> <p>Action 6 Provide SMT and the Information Governance Board with updates regarding the latest cyber threats and assurances regarding the technical measures in place and their effectiveness. RAG Rating – Green</p> <p>Action 7 Developed a Cyber Recovery Plan and this was tested as part of a cyber exercise in early December 2023. Meeting planned in February 2024 to review the plan, based on feedback from the exercise, and then further desktop internal testing within IT will be undertaken to test the updated plans. RAG Rating – Amber</p>				
Partnership and Collaboration Governance	<p>Risk Description: Many public services are delivered through partnerships or collaboration as well as emerging devolution arrangements. These must be robust, well governed but flexible and responsive to ensure objectives are met. Weak partnerships or collaborative working can lead to the failure of services, significant financial difficulties, and reputational damage. Key partnerships are: Berneslai Homes, BPL, YPO, Integrated Care Partnership Board, Barnsley FC, BCVS, EHR, SCRMCA.</p> <p>Risk Assessment: Assurance that all partnership and collaborative arrangements are understood and managed through a corporate framework to ensure consistency, good governance, and a focus on the successful delivery of objectives. Particular focus is around the jointly agreed ambitions for Joint Commissioning going forward, the need for "grip and accountability" for the use of resources in the Better Care Fund and clarity of understanding of the impact of the fund on the health and social care system.</p> <p>Action 1 Development of a corporate framework and guidance to support partnership and collaborative working. RAG Rating- Green</p>	Potential	Potential	Medium	Director of Finance

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
	<p>Action 2 Assurance is required regarding the arrangements in place for each partnership and collaboration covering matters such as the make-up of boards and their supporting governance, performance management arrangements, concerns and issues (risks) management, exit arrangements etc. utilising the new framework. RAG Rating- Amber</p> <p>Action 3 Financial monitoring and reporting for Boards and Partnerships are included in the quarterly budget management process for DMT's/BU's RAG Rating - Complete</p> <p>Action 4 Ensure the new framework for the management and governance of partnerships and collaborations is woven into the annual governance review process for 2022/23 RAG Rating - Amber</p>				

Remaining 11 Strategic Risks as at January 2024

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
Financial Sustainability	Risk Description: There are several significant emerging risks facing the Council, some of which are fluid and yet to be quantified but, if unchecked, could potentially pose a major threat to the Council's ongoing financial sustainability.	Actual	Actual	High	Director of Finance
Health Protection Emergency – e.g. COVID 19 Pandemic	Risk Description: To continue working with regional and national partners to ensure a strong and robust local health protection system and leadership to implement effective outbreak management processes in place to monitor disease, prevent harm and protect the health of the population of Barnsley. Arrangements are in place and understood by all stakeholders and complied with, to deal with any health protection emergencies which may arise, and which require an emergency or business continuity response.	Actual	Actual	Medium	ED Public Health & Communities
Inclusive Economy	Risk Description: The Council needs to continue to work with partners to maximise the value of the borough's economy and to livelihoods through the Inclusive Economy Board and the suite of business support measures delivered through Enterprising Barnsley and our Employment and skills team. As well as the potential impact on the Glass Works and the town centre there are wider community implications for Barnsley, its principal towns and other urban centres with the risk of increased unemployment, redundancies, and low levels of job opportunities for young people and those furthest from the labour market. Ongoing work is needed to secure final lettings of the Glass Works, develop the principal towns' economies and to address retail contraction. Further development is required of the town centre to address blighted areas also which are identified in the URBED town centre plan. There is increased risk of recession, constrained growth/ retail spend, rising cost of living and inflationary pressures, all of which impact on our most disadvantaged households. Significant work is needed to ensure that our economically inactive population are equipped to participate in the economy and improve their livelihoods as well as ensuring there are pathways and progression routes for people of all ages to get into, get on and thrive in work.	Actual	Actual	Medium	ED Growth & Sustainability
Zero Carbon and wider environmental commitments	Risk Description: There are significant environmental financial, reputation, business and community risks associated with our work to ensure the Council achieves its ambition to be Zero Carbon by 2040 and that the Borough can be zero carbon by 2045. Present delivery performance trajectory means we will likely miss the targets without significant changes.	Actual	Actual	High	ED Growth & Sustainability

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
Potential for a Safeguarding failure in Adult Social Care	Risk Description: Whilst we are confident that controls are in place to minimise the potential for safeguarding failures there remains a need to continually appraise these and be able to identify any changes which may weaken current levels of assurance. Factors which may impact and should be assessed include; the impact of Covid 19 upon families and workforce capacity which could increase workload pressures, increasing incidence of poverty which could impact on demands for services and lead to increases in caseloads, future financial settlements could impact on service provision, challenges with the viability of the external residential care market, awareness of pressures in the system e.g. workload pressures leading to decrease in staff attendance at meetings etc. If the system breaks down potential for huge reputational damage.	Potential	Potential	Medium	ED Place Health and Adult Social Care
Meeting our statutory responsibilities under the Care Act 2014	Risk Description: The Care Act 2014 is a statutory requirement of the Local Authority and with the combined impact of the pandemic, reform programme requirements, cost of living crisis there are concerns that we could have challenges in meeting our statutory responsibilities.	Potential	Potential	Medium	ED Place Health and Adult Social Care
Organisational Resilience	Risk Description: Need to understand issues around leadership, general workforce capacity and welfare (exhaustion, fragility) to recognise that organisational resilience is not as high as it was pre-pandemic and therefore continue to find ways for the organisation to recover post pandemic. Work has commenced on a culture change programme - Enabling Barnsley. This action to be kept under review as the risk moves in "waves" and we need to monitor the impact on the organisation as we come out of the pandemic.	Actual	Actual	Medium	ED Core Services
Emergency Resilience	Risk Description: There is a need to ensure that the Council has robust mechanisms in place to prepare for, respond to and recover from civil emergencies and business interruptions, and comply with the Council's statutory duties as a Category One responder under the Civil Contingencies Act 2004. Following discussion at Core DMT the risks relating to resilience will be revised to two risks: one relating to emergency resilience (including in relation to health emergencies) and one relating to cyber/IT resilience (splitting the latter from fraud risk).	Actual	Potential	Medium	ED Core Services
Educational Outcomes Progress	Risk Description: Concerns that educational outcomes progress for all children across Barnsley may not be sufficient, with particular concern around improving outcomes for vulnerable cohorts.	Potential	Potential	Medium	ED Children's Services

Risk Title	Risk Description	Impact	Status	Response Rating	SMT Owner
SEND	Risk Description: Ensure the Local Area SEND and Alternative Provision Partnership effectively delivers the Local Area Inclusion Plan (Improvement Programme), Written Statement of Action and Safety Valve Programme to ensure that children with SEND are fully included, engaged and connected with their education setting and wider community leading to positive outcomes educationally, socially and emotionally leading to independence and an effective preparation for adulthood.	Actual	Actual	Medium	ED Children's Services
Potential death of a child / safeguarding failure in Children's Services	Risk Description: A need to continually appraise the controls to minimise the potential for death of a child or safeguarding failure in children's services - need to be able to identify any changes which may weaken current levels of assurance. Factors which may impact should be assessed include: the impact of Covid 19 upon both families and workforce capacity, increasing poverty which have increased need and demands for services, increasing caseloads, which presents a risk. Future financial settlements which could impact on service provision, awareness of system pressures e.g., workload. If systems break down there is potential for huge reputational damage - seen across a number of UK authorities - including removal of Director of Children's Services, and government imposition of Commissioners to run services until improvements are made.	Potential	Potential	Medium	ED Children's Services

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Item 8

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24th JANUARY 2024

CORPORATE ASSURANCE PLANNING CONSULTATION PAPER FOR 2024/25

1. Purpose of this report

- 1.1 The purpose of this paper is to set out the annual corporate assurance planning process and to consult with the Audit and Governance Committee with regard to potential projects for inclusion in the draft Corporate Assurance Plan for 2024/25.

2. Recommendations

2.1 It is recommended that:

- **Members note the report and consider potential projects for consideration in the Corporate Assurance Annual Plan for 2024/25.**
- **Members should pass nominations for the 2024/25 Corporate Assurance Plan through the Chair for notification to the Head of Corporate Assurance.**
- **Members consider the proposed planning process and be satisfied that it is sufficiently robust that it will determine a value-adding assurance plan, informed by risk and through consultation with appropriate senior management.**
- **Members acknowledge the professional responsibility of the Head of Corporate Assurance (Head of Internal Audit) to ultimately determine the plan of assurance work.**

3. Background Information

- 3.1 The Annual Corporate Assurance Planning Process for 2024/25 has commenced. The following actions will be undertaken during this process:-

- Consideration of the strategic risk, concerns and issues registers including the recorded assurance actions / mitigation controls;
- Consideration of the Council's strategies and policies, that underpin and support the Barnsley 2030 and Council Plans;
- Consideration of historical and topical issues as well as horizon scanning to identify any major issues that might affect the controls, risk or governance of the Council;
- Consideration of issues to provide assurances to the statutory Section 151 Officer in meeting his statutory responsibilities;
- Consultation with the Senior Management Team and each Directorate Management Team responsible for the delivery of services, with reference to their business plans;
- Consultation with the Audit and Governance Committee with responsibility for overseeing delivery of the work of the Corporate Assurance Team.

- 3.2 The consideration of the areas of work to be included in the Corporate Assurance Plan will have cognisance of risk/concerns and strategic significance. Professional internal audit standards require assurance work to be risk based and therefore it is important that in the process of planning, risks and concerns within the area under consideration have been identified by management.
- 3.3 The review of financial systems is completed on a 3-year cyclical basis, unless there is evidence of significant change in the risk profile which may warrant more frequent and detailed coverage. This approach was agreed as part of the annual planning process for 2023/24 with the Director of Finance and will be reviewed again for 2024/25.
- 3.4 A key part of the assurance planning process is to ensure sufficient overall coverage is provided across the Council to enable the Head of Corporate Assurance (Head of Internal Audit) to give an annual opinion on the effectiveness of the Council's control, risk and governance arrangements. In addition, and where possible, capacity will be provided for advisory support to management.
- 3.5 Irrespective of any resource limitations it is important that the assurance planning process identifies all areas of work that Corporate Assurance and management are concerned about and are therefore seeking assurance on. As in previous years, it is likely that the areas requiring assurance extend beyond the resources (and sometimes the capability) of Corporate Assurance. The Audit and Governance Committee and management need to be satisfied that alternative sources of assurance are identified and resourced. Through further consultation the process of allocating indicative review days is applied to produce a draft assurance plan.
- 3.6 The Audit and Governance Committee is therefore requested to consider key risk and areas of concern where they feel Corporate Assurance coverage may be appropriate. In view of the timetable for meetings and eventual agreement of the Annual Plan members are asked to provide the Chair with suggestions for collation and notification to the Head of Corporate Assurance by **9th February 2024**.
- 3.7 The planning process, whilst focussed during January and February particularly, is a continual process. Reviews of the Plan are undertaken regularly throughout the year to ensure Corporate Assurance resources are directed at the most relevant priority areas. As such an indicative Plan will be prepared for consideration by the Committee at the March meeting with any revisions and changes to the Plan being incorporated into the quarterly Progress reports.
- 3.8 The ability to set a plan for a 12 month period has always been difficult due to the extent of change that the Council has and continues to go through and also other external factors. The Committee should be assured however that because of the liaison arrangements in place with all Directorates and SMT, the Plan will be kept relevant throughout the year. The engagement with senior management continues to be very good and demonstrates a culture of openness, acceptance of challenge and commitment to improve.

4 Local Area Implications

- 4.1 There are no Local Area Implications arising from this report.

5 Consultations

5.1 The Senior Management Team and all Directorate Management Teams are consulted during the plan consultation process.

5.2 No specific consultation has been necessary in the preparation of this report.

6 Compatibility with European Convention on Human Rights

6.1 In the conduct of assurance work and investigations particularly, the Corporate Assurance Team operates under the provisions of the Data Protection Act 2018, the Regulation of Investigatory Powers Act 2000 and the Police and Criminal Evidence Act.

7 Reduction of Crime and Disorder

7.1 An inherent aspect of assurance work is to prevent, detect and investigate incidents of fraud, theft and corruption. The control issues arising from investigations have been considered to ensure improvements in overall controls are made. Additionally, the Corporate Assurance Team ensures that in specific instances, management takes appropriate action to minimise the risks of fraud and corruption re-occurring.

8 Risk Management Considerations

8.1 The underlying purpose of the work of the Corporate Assurance Team is to address and advise on key risks facing management.

8.2 The Service's own operational risk register includes the following risks which are relevant to this report:

- Sustainability and security of external contracts and clients;
- Need to ensure ongoing compliance with public sector audit standards;
- Capacity issues – keeping up with the pace of change.

8.3 All of these risks have been assessed and remain within the tolerance of the Service.

8.4 An essential element of the control (and continuous) management of these risks is the provision of update reports to the Audit and Governance Committee and the information and assurance this provides.

9 Employee Implications

9.1 There are no employee implications arising from this report.

10 Financial Implications

10.1 There are no financial implications arising directly from this report. The costs of the Corporate Assurance Team are included within the Authority's base budget.

11 Background Papers

11.1 Plan consultation papers.

Officer Contact: Head of Corporate Assurance (Head of Internal Audit)

Telephone No: 07795 305846

Date: 12th January 2024

Item 11

Report of the Head of Corporate Assurance

AUDIT AND GOVERNANCE COMMITTEE – 24TH JANUARY 2024

COMMITTEE WORK PLAN 2023 – 2024

1. Purpose of the Report

- 1.1 To share the current version of the Work Plan with the Committee (Appendix 1) and to note any amendments to the plan.

2. Recommendation

- 2.1 **The Committee is asked to note the updated Work Plan.**

3. Updated Position

- 3.1 The work plan has been updated to reflect the new Corporate Assurance Team that replaces Internal Audit, Anti-Fraud and Assurance.
- 3.2 The 2 strategic risks to be considered in each future Committee meeting have been amended to ensure that the lead Executive Director can attend the meeting in person.

Contact Officer: Gillian Martin - Corporate Assurance Manager
Email: gillianmartin@barnsley.gov.uk
Date: 12th January 2024

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AUDIT AND GOVERNANCE COMMITTEE – WORK PROGRAMME

2023/2024 Municipal Year

NOTE – all Meetings to commence at 2.00 p.m.

	Mtg. No.	1	2	3	Dev. Mtg.	4	5	6	1
Committee Work Area	Contact / Author	31.05.23	26.07.23	20.09.23	11.10.23	15.11.23	24.01.24	20.03.24	29.05.24
Committee Arrangements									
Committee Work Programme	GM	X	X	X		X	X	X	X
Minutes/Actions Arising	DT	X	X	X		X	X	X	X
Review of Terms of Reference	AS				X				
Committee Effectiveness Review	SB				X		X	X	
Committee Annual Report	RW/AS		X(D)	X(F)					
Internal Control and Governance Environment									
Local Code of Corporate Governance	GM						X		
Annual Governance Review Process	GM						X		
Annual Governance Statement (Draft/Final)	GM		X(D)			X(F)			X (D)
AGS Action Plan Update	GM		X				X		X
Anti-Fraud									
Annual Fraud Report	SB		X (Ex)						
Corporate Anti-Fraud Strategy	LG							X	
Corporate Fraud Team – Update Report	LG					X		X	
Corporate Risk Management									
Risk Management Policy & Strategy	GM								X
Annual Risk Management Report	GM	X							X
Strategic Risk Register	GM	X	X	X		X	X	X	X
Corporate Assurance (Internal Audit)									
Corporate Assurance Charter (Annual)	SB	X							X
Corporate Assurance Plan (Consultation / Draft Plan)	SB						X	X	
Corporate Assurance Progress Report	SB		X			X		X	

	Mtg. No.	1	2	3	Dev. Mtg.	4	5	6	1
Committee Work Area	Contact / Author	31.05.23	26.07.23	20.09.23	11.10.23	15.11.23	24.01.24	20.03.24	29.05.24
Other Corporate Functions contributing to overall assurance programme to be determined:									
Update on Glassworks	KMcA		X (Ex)	X(Ex)					
Information Governance and Cyber Security update (twice yearly)	SM/SW	X				X			X
DPO Update (twice yearly)	RW	X				X			X
Annual Health & Safety Report	SD			X					
Annual Sickness and PDR Report	PQ			X					
Annual Equality and Inclusion Report	MH			X					
Annual Customer Feedback Report and Annual Review Letter	KR/CD			X					
The People Strategy	MP/PQ			X					
Confidential Reporting (Whistleblowing) Annual Report	RW	X							X
Procurement (Annual)	NC/JL								
Asset Management (Annual)	KMc								
Ethical Framework (Annual)	MP/RW								
Partnerships (Annual)	NC/RW								
Review of Peer Challenge Activity Across the Council								X	
Constitution Review	SG/CT							X	
DSG Grant/SEND Updates (quarterly)	NS/SD		X(Q4)			X(Q1)	X(Q2)	X(Q3)	
Report of Monitoring Officer – LGSCO Case	SG/KB			X					

Strategic Risk Presentations

Risk	SMT Lead	31.05.23	26.07.23	20.09.23	11.10.23 (Dev. Mtg.)	15.11.23	24.01.24	20.03.24	29.05.24
Health Protection Emergency	AH	X							
Safeguarding Children	CS					X			
SEND	CS					X			
Educational Outcomes Progress	CS							X	
Inclusive Economy	MO'N			X					
Zero Carbon and Environmental Commitments	MO'N			X					
Emergency Resilience	WP		X						
Organisational Resilience	WP		X						
Safeguarding Adults	WL								X
Responsibilities under the Care Act 2014	WL								X
Partnership and Collaboration Governance	NC						X		
Financial Sustainability	NC							X	
Threat of Fraud/ Cyber	NC						X		

Training / Awareness Sessions

NOTE – Training session to commence at 1.00 p.m.

Subject / Theme	Contact / Author	31.05.23	26.07.23	20.09.23	11.10.23 (Dev. Mtg.)	15.11.23	24.01.24	20.03.24	29.05.24
Budget Training Session	NC/SL							X	
Cyber Security Threat	SW/SM			X					
Climate and Sustainability Commitments	PC/SC								
People Strategy	MP/PQ								
Designated Schools Grant Safety Valve Prog.	JA/NS					X			
Partnership Governance	NC/RW								
MCA – Understanding the Finances	GS/MT*								
VFM	NC						X		
Transformation Programme (Digital)	DR		X						
New Corporate Assurance Team	SB						X		

*GS – Gareth Sutton MT- Mike Thomas from SYCMA

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Item 13

By virtue of paragraph(s) 2 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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