

## Report of the Head of Corporate Assurance

### AUDIT AND GOVERNANCE COMMITTEE – 24<sup>th</sup> 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.

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Date: 12<sup>th</sup> January 2024

## Improvement Action Plan

	<b>Area of improvement raised</b>	<b>Comments / Response</b>	<b>Action Lead Officer</b>	<b>Timescale Status</b>
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.