



BARNSLEY

Metropolitan Borough Council

CORPORATE ASSURANCE SERVICES

**Corporate Assurance (Internal Audit)
Charter**

2024 – 2026

August 2024

1. Introduction

- 1.1 The Corporate Assurance function is a key component of an organisation's governance framework. As such, it aims to provide a quality objective and independent management support function in order to influence and contribute to the achievement of strategic objectives. An important part of this support is the development and maintenance of excellent client relationships and adopting an innovative and flexible approach to the delivery of the service. This Charter provides the framework for the management and delivery of the Corporate Assurance function and is applicable to all client organisations.
- 1.2 This Charter therefore defines the mission and core principles for the Corporate Assurance function, its authority and scope, purpose, responsibilities, position in the organisation, resources and standards, planning and reporting. This is consistent with and in compliance with the Public Sector Internal Audit Standards (PSIAS).
- 1.3 The PSIAS defines internal audit (corporate assurance) as:

“.... an independent, objective assurance and consulting function designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

2. Mission and Core Principles

- 2.1 The PSIAS also provides a mission for the Internal Audit (Corporate Assurance) function that articulates what it aspires to accomplish within the Council and for its external client organisations.
- 2.2 The mission is:
- “To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”*.
- 2.3 A set of core principles have also been defined through the PSIAS aimed at articulating internal audit (corporate assurance) effectiveness. The function aims to demonstrate these principles in all it does and across all the organisations it serves. The core principles and how they are met are: -

Principle	How Discharged
Demonstrates integrity	All CA staff are obliged to adhere to the Code of Ethics within the PSIAS (see para 8.8) and confirm annually that they have read, understood and will comply.
Demonstrates competence and due professional care	CA have a performance management process of specific job supervision and management complimented by regular 1:1s and the corporate PDR process. Feedback from clients and peers on each piece of work is also utilised for this purpose. CA staff undertake regular specific and general training and development activities in accordance with the agreed training plan. (See para 8.9)
Is objective, free from undue influence and therefore	As individuals, the ability to operate objectively and with an independent mind is a core attribute of being in CA and a requirement within PSIAS (see paras 8.5 and 8.6).

Principle	How Discharged
demonstrates independent thought	The HoCA's position within the organisation also sets this tone and is further reinforced by the specific access to information and other officers afforded to CA.
Aligns with the strategies, objectives and risks of the organisation	CA planning and delivery is built upon the knowledge of the organisation's strategies, objectives and key risks. Consideration of these is an integral part of annual and specific job planning.
Is appropriately positioned and adequately resourced	The HoCA has the necessary reporting lines and unfettered access to the relevant statutory officers, audit committees and the external auditors of all client organisations. The resources of the CA function are assessed annually as part of the assurance planning process. It is the duty of the HoCA to highlight any concern regarding the resources available for CA to the organisation.
Demonstrates quality and strives for continuous improvement	The HoCA maintains a Quality Assurance and Improvement Programme (QAIP) as required by PSIAS. This aims to ensure the delivery of high-quality CA services but to also identify any opportunities for further improvement. The client feedback process is a key element of this and liaison with other external parties (e.g. S&WY HoIA Group, Chief Auditors Network).
Communicates effectively	A key output from CA is the assurance report. These are compiled in a clear and concise manner to highlight the key areas for management to address. Regular liaison meetings are held with each client throughout the year via client update meetings with nominated SPOCs, DMTs, to ensure the sharing of information and that operational working arrangements, job planning and delivery are effective. The HoCA's annual report is also a key element of organisational communication.
Provides risk-based assurance and advice	All CA planning (formal assurance work and advice/consultancy) considers the risk, concerns, issues and threats to an organisation, a service or system in whatever capacity CA work is focussed. CA reports refer to these matters such that management are alerted to undertake any actions to address risks etc. The HoCA's annual opinion focusses on assurance about the effectiveness of an organisation's risk management, control and governance arrangements.
Is insightful, proactive and future-focussed	The scoping of CA work includes prompts and opportunities to provide innovative solutions, provide advice and consider future activities, capacity and efficiencies. This is particularly an area of focus in the advisory work CA undertakes.
Promotes organisational improvement	All CA work as referenced above, is designed to assist management and the organisation deliver its strategic and operational objectives in the most efficient and effective way.

2.4 The Barnsley Corporate Assurance function operates within a challenging environment across all client organisations to deliver the services each requires and to ensure it provides added value. The Service needs to be able to react and adapt to the rapid pace of change which is taking place both locally, regionally and nationally. Accordingly, and in addition to the core principles in the PSIAS, the Charter has been extended to include even wider aspirations of the Corporate Assurance Service, which are to:

- ✓ Develop, maintain and enhance relationships particularly where a client organisation is undergoing significant change to ensure that the service is aware of and understands its needs and objectives;
- ✓ promote and support clients with regards to an increase in regional and collaborative working;
- ✓ understand its position with respect to the organisation's other sources of assurance and plan our work accordingly;
- ✓ be seen as a catalyst and support for change at the heart of the organisation;
- ✓ be the assurance provider (auditor) of choice, delivering exceptional client service;
- ✓ add value and assist the organisation in achieving its strategic objectives;
- ✓ be forward looking – knowing where the organisation wishes to be and being aware of the relevant national agenda and its impact;
- ✓ be innovative and challenging;
- ✓ help to shape the ethics and standards of the organisation, reducing bureaucracy whilst maintaining high standards of governance and compliance;
- ✓ ensure the right resources are available recognising that the skills mix, capacity, specialisms, qualifications and experience requirements all change constantly;
- ✓ ensure all staff are supported in undertaking relevant professional qualifications and continuous professional development;
- ✓ share best practice with other internal auditors, clients and other professional services;
- ✓ seek opportunities for joint working with other organisations' auditors and assurance providers.

3. Authority and Scope of Corporate Assurance

- 3.1 The requirement for a corporate assurance (internal audit) function is detailed within the Accounts and Audit Regulations 2015 which state that a relevant body must “*undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account public sector internal auditing standards and guidance [PSIAS]*”.
- 3.2 In accordance with the PSIAS, the scope of Corporate Assurance (Internal Audit) allows that in fulfilment of assurance responsibilities there will be unrestricted coverage of all the organisation's activities and unrestricted access to all functions, records, data, personnel, premises and assets of the organisation and its partner organisations, as deemed necessary in the course of assurance work and as set out in relevant partnership agreements and contracts. Corporate Assurance has therefore the authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities.
- 3.3 All records, documentation and information accessed in the course of undertaking corporate assurance activities are to be used solely for the conduct of these activities. The Head of Corporate Assurance (Head of Internal Audit) and staff are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work.
- 3.4 The scope of corporate assurance activities encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the governance, risk management, and internal control processes in an organisation as well as the quality of performance management arrangements in carrying out assigned responsibilities to achieve the objectives of the organisation.

4. Purpose of Corporate Assurance (Internal Audit)

- 4.1 Each client organisation is responsible for establishing and maintaining appropriate risk / concern management processes, control systems, accounting records and governance arrangements. Corporate Assurance plays a vital part in advising whether effective and efficient arrangements exist. The annual HoCA opinion, which informs the annual governance statement, both emphasises and reflects upon the importance of this aspect of Corporate Assurance work. The response to Corporate Assurance activity should lead to the strengthening of the control environment and therefore contribute to the achievement of the corporate objectives, improvement and support innovation and change.
- 4.2 This is achieved through corporate assurance providing a combination of assurance and consulting/advisory activities. Assurance work involves assessing how well the systems and processes are designed (adequacy) and how well they are working (application). Consulting and advisory activities are available and complimentary to assist management make improvements to systems and processes where necessary.

5. Definitions

- 5.1 As the Corporate Assurance function serves a number of different organisations and for the purpose of this Charter the following definitions apply:

The Board – generally the governance group charged with seeking independent assurance on the adequacy of the control, risk management and governance framework, and the main oversight body for the delivery of the corporate assurance (internal audit) function. Such Boards are usually the group performing the role of an audit committee.

Senior Management – generally those responsible for the leadership and direction of the organisation as a collective, incorporating the ‘chief executive’ role.

6. Responsibilities of Corporate Assurance and Senior Management

- 6.1 The responsibilities and objectives of Corporate Assurance are as follows:
- i. To be a valuable asset to the organisation by supporting senior management in meeting their corporate responsibilities.
 - ii. To contribute to assurances to those charged with governance in relation to the robustness and reliability of internal controls, risk / concern management and governance to support the Annual Governance Statement (AGS).
 - iii. To support the Statutory S151 Officer / Responsible Financial Officer in discharging their duties.
 - iv. To periodically review, appraise and report on the extent to which the assets and interests of the organisation are accounted for and safeguarded from loss and the suitability and reliability of financial and other management data and information.
 - v. To support the requirement to seek efficiency including the arrangements for achieving value for money and effective change management.
 - vi. To provide soundly based assurances to management on the adequacy and effectiveness of their internal control, risk / concern and governance arrangements. Such assurances include information technology governance and ethical behaviour.
 - vii. To assess the adequacy and effectiveness of the organisation's contracts, procurement, commissioning and associated governance arrangements.
 - viii. To assess the adequacy and effectiveness of the organisation's corporate risk / concern management process and the level of embeddedness in business as

usual, whilst ensuring that Corporate Assurance does not adopt management responsibilities for managing risks.

- ix. To evaluate the risk of fraud and the manner in which it is managed by the organisation. In addition, to reduce the incidence of fraud and irregularity by publicising the findings of fraud investigations to act as a deterrent and provide a quality fraud and irregularity prevention, detection and investigation service.
- x. To disseminate examples of best practice in the application of an effective control, risk / concern and governance framework.
- xi. To provide a Corporate Assurance advisory service intended to add value and improve governance, risk / concern management and control processes.
- xii. To provide advice and an objective and supportive consulting service in respect of the development of new programmes and processes and / or significant changes to existing programmes and processes including the design of appropriate controls. This is usually achieved through membership of Officer Groups, Governance and other Boards or working parties as well as direct contact with officers within services / functions / departments. Such advice and consultation work forms an important part of the assurance plan.
- xiii. To prepare timely, concise and informative reports to management to facilitate the improvement of the control environment.
- xiv. To undertake assurance support activities in respect of assisting the Audit Committee (or equivalent) to discharge its responsibilities; monitoring the implementation of agreed management actions; disseminating across the entity better practice and lessons learnt arising from its assurance activities and having oversight of the corporate assurance function.

6.2 Under the PSIAS, the HoCA (HoIA) has a specific responsibility to lead and manage the Corporate Assurance (Internal Audit) function and have the necessary and unfettered access to senior management and audit committees.

6.3 Senior management also have responsibilities under this Charter in order to maximise the effectiveness and efficiency of the Corporate Assurance (Internal Audit) function. These are to:

- Engage fully and flexibly in the assurance planning process, providing information and insight into high risk areas or areas of strategic focus or concern
- Nominate and commit to lead officers for each assignment and a point of reference for the overall management of the corporate assurance service
- Engage in a timely manner with Corporate Assurance in the scoping of work and agreeing terms of reference, dealing with queries and discussing draft and final reports
- Provide evidence to Corporate Assurance (and the audit committee) of the implementation of agreed management actions.

6.4 Arrangements will be made with each client organisation to monitor joint compliance with these responsibilities.

6.5 It should be noted that corporate assurance is not responsible for the operation of control functions within the Council (or other organisations); these responsibilities rest with senior management. Corporate Assurance should not be regarded as a substitute for good management.

7. Position of Corporate Assurance in the Organisation(s)

7.1 Within the Council the HoCA reports functionally to the Audit Committee and organisationally to the Service Director – Finance (Section 151 Officer).

7.2 With regards to non-council client organisations the HoCA reports functionally to the respective audit committee / Board. Whilst the organisational relationship is different in the external client organisations, to fulfil professional responsibilities the HoCA will report to the respective Chief Finance Officer and/or Chief Executive.

7.3 Irrespective of the organisation, the HoCA has direct and unfettered access to the Chief Executive (or equivalent), Monitoring Officer (or equivalent) and Responsible Finance Officer. The HoCA also has access to the respective audit committees where this is deemed necessary in the discharging of professional responsibilities.

8. Corporate Assurance Resources / Skills / Competencies and Standards

8.1 In accordance with PSIAS, the HoCA will be professionally qualified and suitably experienced in the leadership and management of a corporate assurance function. These requirements reflect the responsibilities of the HoCA in leading a professional discipline, demonstrating personal independence and objectivity and the need to liaise with senior management, members and other professionals.

8.2 It is the responsibility of the HoCA to establish and maintain an appropriately skilled and experienced team and to set a culture of continuous improvement for the function. Resources will be set aside in the operational budget for the purposes of staff development and general and professional training.

8.3 At least annually, the HoCA will submit to the 'Chief Executive' and the Audit Committee a Corporate Assurance plan for review and approval. The plan will consist of a work schedule and resource requirements for the next financial year(s). The plan will include the impact of any resource limitations and significant actual or planned changes.

8.4 The Standards element of the PSIAS highlights some key expected competencies. These are:

8.5 Independence:

8.5.1 An independent approach and mind-set is essential to the effectiveness of the Corporate Assurance function. To ensure this, Corporate Assurance operates within a framework that allows: -

- Unrestricted access to the relevant senior officers; the Chair of the Audit Committee and Audit Committee Members; individual Senior Management Officers; employees and the responsible External Auditor.
- The HoCA to report in her own name.
- Segregation from line operations. Where the Head of Corporate Assurance has management responsibility for an operational area (i.e. Risk Management, Governance and Assurance, Corporate Anti-Fraud), a Corporate Assurance Manager will be responsible for managing reviews of those areas and for approving the final reports.

8.5.2 The Head of Corporate Assurance reports directly to the Board and it is the Board's responsibility to:

- Approve the corporate assurance charter;
- Approve the risk based corporate assurance plan (within the approved resource envelope);

- Receive updates on corporate assurance activity and performance relative to the delivery of the plan and other matters;
- Make appropriate enquiries of management and the Head of Corporate Assurance to determine whether there are inappropriate scope, operational responsibility or resource limitations.

8.5.3 The Corporate Assurance function has no responsibility for developing or implementing procedures or systems and does not prepare records or engage in original line processing functions or activities.

8.5.4 Corporate Assurance are generally not involved in undertaking non-assurance activities and a member of the Corporate Assurance function will not be involved in the assurance activity of any system or process for which they had previous operational responsibility for a period of two years, where they have secondary employment or where there is a conflict of interest.

8.5.5 Corporate Assurance responsibilities are periodically rotated to avoid over-familiarity and complacency and to provide for service continuity and resilience.

8.6 Objectivity:

8.6.1 The Corporate Assurance function must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. They must make a balanced assessment of all the relevant circumstances and:

- not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.
- not accept anything that may impair or be presumed to impair their professional judgement.
- disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.
- declare any real or perceived interests on an annual basis. In addition, a prompt is included at the assignment planning phase of each assurance assignment and officers are reminded each year (and asked to confirm understanding) that they will comply with the Council's Code of Conduct plus that of their professional body (e.g. AAT, CIPFA, IIA).

8.7 Confidentiality:

8.7.1 Corporate Assurance are expected to display confidentiality and:

- Shall be prudent in the use and protection of information acquired in the course of their duties.
- Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

8.8 Integrity:

8.8.1 In the conduct of assurance work, Corporate Assurance staff will:

- perform their work with honesty, diligence and responsibility.
- observe the law and make disclosures expected by the law and the profession.

- not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of internal auditing or to the organisation.
- respect and contribute to the legitimate and ethical objectives of the organisation.
- comply with relevant professional codes/standards of conduct and declare any real or perceived conflicts of interest.
- respect and contribute to the legitimate and ethical objectives of the organisation.
- observe the Standards of Public Life's Seven Principles of Public Life.

8.9 Competency:

8.9.1 Corporate Assurance staff are competent in their role by:

- engaging only in those services for which they have the necessary knowledge, skills and experience.
- performing corporate assurance services in accordance with the International Standards for the Professional Practice of Internal Auditing.
- continually improving their proficiency and effectiveness and quality of their services.

8.9.2 The allocation of assurance work to a member of the Corporate Assurance team is based on consideration of their knowledge, skills and experience and any expression of interest to develop in a particular field/business area. They are encouraged to undertake continuous professional development and opportunities for further development are discussed and agreed during day to day on the job supervision, mentoring, 1:1s and PDR meetings. A training plan is maintained for the Service.

8.9.3 The HoCA maintains a Quality Assessment and Improvement Programme (QAIP) as required by the PSIAS and reports this to each client audit committee on an annual basis.

9. **Access to Relevant Personnel and Information**

9.1 Each member of the Corporate Assurance Team will carry with them at all times an ID card that clearly shows their responsibilities and authority. In the fulfilment of their assurance duties this entitles them to unrestricted access to all records, assets, personnel and premises belonging to each client organisation. In addition, they have the authority to obtain such information and explanations as is considered necessary to meet the requirements of the assurance activity. Where necessary, such access will be granted on demand and not subject to prior notice.

10. **Scope of Corporate Assurance Activity**

10.1 The HoCA is responsible for producing an annual report to each client organisation's audit committee providing an opinion on the adequacy and effectiveness of the control, risk / concern management and governance arrangements. Through careful annual assurance planning and based on a programme of assurance activities of sufficient breadth and depth covering the whole organisation, the HoCA is able to produce such an annual opinion.

10.2 The overall approach is determined by the HoCA and will take into account the level of assurance required, the significance of the objectives of the organisation, the degree of change within the organisation, the prevailing risk appetite and culture, and previous findings and implementation of agreed management actions.

- 10.3 To fulfil the scope of corporate assurance, the programme of assurance activities is usually varied covering assurance work, advice, consultancy, anti-fraud work and irregularity investigations. The types of corporate assurance work are shown as annexe 1.
- 10.4 Increasingly, a major contribution to the HoCA's annual opinion is through advisory/consultancy type work where in a more proactive and timelier basis input can be given and assurance obtained regarding the adequacy and effectiveness of the activities of the organisation, e.g. through attendance at key management meetings, steering groups and project and programme boards. This work is also valuable for assurance planning and generally ensuring a high level of awareness of the organisation's direction, objectives, pressures and performance.

11. Corporate Assurance Planning

- 11.1 Setting an annual or periodic risk-based plan is the responsibility of the HoCA. The assurance plan is determined through a process of information gathering, reflection, forward looking and above all consultation and engagement with senior management and the Board.
- 11.2 The following are the key issues in the development of the risk-based assurance plan: -
- An understanding of the organisation's vision and ambition, as articulated within the organisation's strategic plans and ensuring that assurance coverage is directed and links to these areas of corporate importance.
 - Identification of the significant (key) risks, concerns and issues arising from the above and understanding which areas of service delivery the significant risks impact upon.
 - Corporate Assurance provides support to management and directs resources to areas where the Service can add value and support change and innovation.
- 11.3 The HoCA will advise senior management and the Board regarding the planned coverage and if/where this is potentially compromised due to limited resources.
- 11.4 Each year the HoCA will set out the planning process and key issues as part of senior management and Board engagement.

12. Reporting

- 12.1 The key output from corporate assurance activity is a report, a written and formal product to show the outcome from the assignment.
- 12.2 Corporate Assurance Assignment Reporting
- 12.2.1 In reporting the outcome of individual assurance assignments, the lead Corporate Assurance team member will follow a proactive and consultative approach to engage management. The key principles of which are: -
- Advance discussion and agreement of the scope and objectives of assurance assignments, the timescales for the completion of the work, and key client / corporate assurance contacts along with the recipients of the final corporate assurance report.
 - Immediate reporting of any significant or critical issues arising during the course of corporate assurance work.

- Post review meetings to discuss the conclusion and outcome of assurance work on a prioritised basis and to agree management actions and timescales.
- Any areas of disagreement which are not resolved by discussion are recorded in the action plan and the residual risk highlighted within the report.
- Providing management with the opportunity to give feedback on the conduct of the work and how valuable and effective they found the assurance process and report.

12.2.2 The process for the communication of corporate assurance work is designed to conform with the PSIAS.

12.2.3 Final corporate assurance reports will normally include an overall assurance opinion on the adequacy and effectiveness of the system of risk / concern management, controls and governance arrangements. The report will be issued on a timely basis and responses sought monthly from senior management on the implementation of high and medium agreed management actions. The non-receipt of a response will be followed up with the responsible manager, on a quarterly basis with the Executive Director or equivalent and also reported to the Audit Committee.

12.2.4 A process has been established with each organisation to ensure the high and medium categorised agreed actions are implemented or that senior management have accepted the risk of not taking action. Corporate Assurance will in certain circumstances undertake specific further work to obtain direct evidence of management actions having been taken as planned. The implementation of agreed management actions is reported to each audit committee where senior management may be invited to explain any delays in taking action.

12.2.5 All low categorised agreed management actions are reported to senior management (i.e. Executive Directors) on a 6-monthly basis. It is management's responsibility to obtain assurance that these have been implemented, and they are required to declare that they have fulfilled this responsibility within the annual declaration which forms part of the Annual Governance Review.

12.3 Reporting of Ad Hoc Advice and Development / Consultancy Work

12.3.1 Corporate Assurance undertakes a variety of tasks which do not always justify a formal assurance report, e.g. responding to one-off queries, advice and consultancy type work given verbally at meetings e.g., projects and developments. Corporate Assurance does however ensure that details of advice given are recorded by the retention of memos / copy e-mails, or file notes and minutes of meetings. Such records are retained in respect of advice given which is likely to (or intended to) influence management decisions or effect changes in systems and processes. The result of this work is considered as part of the HoCA's overall assurance opinion.

12.3.2 Issues and risks / concerns arising would also be recorded within project and operational risk / concern registers in order to be managed by project lead officers. Details of issues arising would not necessarily be reported separately to the Audit Committee. However, details of the engagement and work undertaken would be recorded within the respective Audit Committee report and any material issues would be followed up in accordance with the standard reporting and monitoring process.

12.4 Reporting to the Audit Committee

12.4.1 Corporate Assurance reports as follows: -

- Details of assurance plans, performance against plans and against key performance measures, and on significant control or compliance issues arising from corporate assurance work, longstanding agreed management actions and management responses, completed projects / advice, unplanned, cancelled or deferred assurance work.
- To client Audit Committee's on its performance and on individual corporate assurance reports.
- Audit Committees provide a route for the escalation of a failure to respond to corporate assurance reports, or the non-implementation of agreed management actions, with the potential for management to be called to answer to the Committee.
- The Audit Committee receives an annual report summarising the outcome of the review of the effectiveness of the corporate assurance function which is required under the PSIAS.

12.5 Annual Report of the Head of Corporate Assurance (Internal Audit)

12.5.1 The annual report to the Audit Committee includes the HoCA's opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk / concern management and control as determined from the programme of work undertaken. The following elements are incorporated into the annual corporate assurance report: -

- The HoCA's opinion on the overall effectiveness of the organisation's internal control, risk / concern management and governance environment based on work undertaken.
- Disclosure of any qualification to this opinion, together with the reason for the qualification.
- The disclosure of any impairments or restriction in scope of corporate assurance work.
- A summary of the corporate assurance work undertaken to provide this opinion, including any reliance placed on assurance work by other bodies.
- Details of any issues that the HoCA judges to be particularly relevant to the AGS.
- A comparison of work actually undertaken with the work originally planned and a summary of the performance of the Corporate Assurance function against its performance measures and criteria.
- A statement to confirm work has been completed independently and in accordance with the PSIAS.
- The results of the Quality Assurance Improvement Programme (QAIP).
- Any other issues that the HoCA judges is relevant to the preparation of the AGS.

13. **Quality Assurance**

13.1 Corporate Assurance is committed to provide a high-quality service to all client organisations and encourages clients to give feedback. A programme of internal quality assurance reviews of completed work are undertaken during the year to provide assurance that these have been undertaken in compliance with PSIAS and operational procedures. All matters relating to the quality of the function are captured within the Quality Assessment and Improvement Plan (QAIP) which is maintained by the HoCA and reported to each audit committee annually.

14. Contacts

The key contact for the Corporate Assurance Service is:

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Types of Corporate Assurance Work

Advice	To meet requests from management for information and guidance on matters of internal control, procedures, compliance with relevant policies etc.
IT Assurance	Operational IT assurance designed to assess and review the operating procedures supporting key IT policies, environmental controls and input into system developments and new systems.
Information Governance	<p>Work specifically looking at the adequacy and effectiveness of the management, use, control and security of information, compliance with the requirements of data protection legislation as well as internal policies and procedures.</p> <p>Support the Data Protection Officer in undertaking specific compliance reviews in relation to Data Protection legislation.</p>
Regularity	<p>Assurance work designed to review and assess compliance with policies and procedures to ensure internal controls exist and are effective.</p> <p>Such work covers the functional areas of services and establishments.</p> <p>Important Corporate Assurance work to demonstrate presence at an operational level. Work supported by risk based and themed assurance work.</p>
Financial Systems	<p>Work designed to assess and review the adequacy of the internal controls within the financial systems of the organisation. Such work will take the form of either a walkthrough or full compliance review on a risk-based approach set out in the annual strategy.</p> <p>This work is also considered by External Audit as part of their work on the statutory opinion on the accounts.</p>
Grant Claims	Work necessary to independently verify grant claims as required by the awarding body.
Management Audit (Incl. Corporate items)	<p>Provision for work on corporate procedures and processes. Also incorporates work specifically for management on an advisory basis.</p> <p>These jobs also tend to be of a significant length in terms of Corporate Assurance days and elapsed time due to their detail and nature.</p>
Anti-Fraud and Investigations	<p>This work focuses on prevention, detection and investigations.</p> <p><u>Prevention</u> work focuses on developing good procedures, policies and guidance for managers and ensuring awareness so that appropriate controls are in place to avoid irregularities.</p>

Detection work focuses on proactively examining the transactions of the organisation and other information to identify potentially fraudulent activity.

Investigations work is largely in response to allegations of irregularity being brought to the Corporate Assurance team's attention. This work is often extremely sensitive and requires great care, tact, diplomacy and attention to detail. A report to management is most often the output from this work where corporate assurance findings are described along with recommendations regarding potential disciplinary action or referral to the Police, and guidance on improving controls to minimise the risk of such matters arising again.

**Commissioning,
Procurement and
Contract Audit**

Commissioning & Procurement - generally focussed on the policies, procedures and systems in place to identify, assess and deliver a requirement; including compliance with procurement regulations (Contract Procedure Rules, Commissioning and Procurement Strategies/Policies).

Contract - this work focuses on the controls within the organisation's contractual policies and procedures to ensure that individual contracts are entered on a timely basis and that these protect the organisation's interests. In addition, that the contract management arrangements are robust, and payments made are appropriate.

**Project
Management**

Work which evaluates the effectiveness of the application of project management principles in order to achieve given outcomes / deliverables.

**Corporate
Governance
Assurance**

Requirements under the Accounts and Audit Regulations mean that all client organisations have to prepare and publish a statement on the overall adequacy of their governance arrangements (annual governance statement).

A key element to providing assurance to the organisation is the work of the Corporate Assurance function overall and particularly in the key areas of corporate governance, risk management, performance management and general policy and procedure compliance.

**Audit Committee
Support**

Time is allocated to support the various audit committees. This work involves the provision of reports, guidance and training.