



BARNSLEY
Metropolitan Borough Council

Corporate Assurance (Internal Audit) Strategy 2025 – 2028

June 2025

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1. Introduction and Mission Statement

1.1 Introduction

This Corporate Assurance Strategy (CAS) sets out how the service will support and promote the Council's and external client's continuous improvement and effective and efficient governance. This is underpinned by the Corporate Assurance Service's Mandate and Charter (which describes the purpose, authority, responsibility and position of the Service within Barnsley MBC and its external clients); our Code of Conduct and the Institute of Internal Auditor's (IIA's) Code of Ethics; our Service Standards and also our Quality Assurance and Improvement Programme (QAIP). The Corporate Assurance Team has a set of key performance indicators upon which performance and demonstrative success is measured (Appendix C).

1.2 Our Mission Statement

The Corporate Assurance Team has adopted the following Mission Statement:

To deliver a modern, innovative, customer focussed service that is aligned to strategic business objectives, strategies and priorities, which aims to enhance and protect the organisation by providing focussed, independent and objective assurance, consultancy, advice, foresight and insight.

In delivering this Mission Statement, the Corporate Assurance Team will: -

- Prepare and deliver an Annual Corporate Assurance (Internal Audit) Plan which complies with the Global Internal Audit Standards (GIAS) and is aligned to the organisation's strategic objectives, strategies, priorities and areas of risk and strategic concern.
- Provide an annual assurance report, fulfilling the requirements of the role of the statutory Head of Internal Audit, that details the corporate assurance (internal Audit) activity undertaken during the preceding year and an opinion on the effectiveness and efficiency of the organisation's corporate governance arrangements, risk management framework and internal control framework.
- Adopt a business partnering approach and provide quarterly update reports to Directorate Management Teams (Council), the Senior Management Team and the Audit Committee which highlight any significant matters arising from assurance work undertaken and potential areas for improvement in the organisation's governance, risk and internal control arrangements.
- Independently and objectively support and professionally challenge key assumptions, judgements and forecasts made by management, through assurance, consultancy and advisory services to ensure that they achieve their intended outcomes, are appropriate and in accordance with relevant legislation, policies and procedures, guidance and professional standards.

2. Strategic Focus of the Corporate Assurance (Internal Audit) Team

Our primary focus will be to advise, challenge and provide independent and objective assurance on the delivery and management of the organisation's high level strategic objectives, strategies and priorities. This will inform any compliance work required, in addition to the annual compliance work in relation to financial systems and grant validation work.

This strategy covers the 3-year corporate assurance planning cycle, with the key drivers and primary areas of focus being: -

Area of Focus	Objective
Strategic and Operational Risk/ Concerns Framework	<p>To provide independent assurance that the framework reflects best practice, and that concerns management is fully embedded throughout the organisation, to support informed decision making.</p> <p>Areas of strategic risk/ concern and focus will inform the Corporate Assurance Team's Annual Plan.</p>
Governance Assurance Framework	<p>To provide independent assurance that the Governance Assurance Framework is providing an effective and efficient platform upon which the organisation can self-assess and demonstrate the adequacy and level of compliance with internal controls.</p> <p>The Governance Assurance Framework will inform the Corporate Assurance Team's Annual Plan.</p>
Anti-Fraud and Corruption Framework	To maintain an up to date and fit for purpose anti-fraud and corruption framework, that reflects best practice, changes in legislation, and clearly defines roles and responsibilities.
Transformation Programme (e.g. Enabling Barnsley for the Council)	<p>Providing independent advice, challenge, and assurance that the governance arrangements are providing a clear strategic direction, that roles and responsibilities are defined, and mechanisms exist upon which deliverables (e.g., benefits, meeting best value duty) are monitored and realised.</p> <p>In addition, to provide assurance that the revised operating model, systems, and processes provide for effective internal controls.</p>
Performance Management	To evaluate the organisation's Performance Management Framework at various levels (e.g., Corporate, Employee, Partnership) and Organisational Resilience.
Asset Management	To provide assurance that the Asset Management Strategy clearly defines the short, medium, and longer terms objectives with regards to the organisation's Assets and

Area of Focus	Objective
	enables VfM to be achieved in terms of asset usage (e.g., IT, Estate, Fleet).
Strategic Procurement and Contract Management	To provide assurance that the Procurement and Contract Management Framework complies with legislation / regulations; clearly defines processes and roles and responsibilities and enables the organisation to drive efficiencies from its procurement and contract management activities.
Zero Carbon / Sustainability	To provide independent assurance that the organisation has strategies, plans and performance management processes embedded to measure progress in achieving and accurately reporting upon legislative and regulatory requirements.
Programme / Project Management	To provide independent advice, challenge, and assurance in relation to the governance arrangements for major (revenue and capital) programmes and projects, including financial and performance reporting.
Information Governance / Cyber Security	To provide independent assurance that the organisation has robust strategies, policies, systems, and procedures in place to safeguard against Cyber Attacks and is compliant with UK GDPR / ICO requirements.

Values

Our core values, which underpin the delivery of our mission:

Excellent	To provide a high quality, value adding service to our clients that supports senior management in achieving the organisation's strategic objectives and priorities.
Proud	To take pride in our work, consider how the service has contributed to the organisation's successes and achievements and communicate these to key stakeholders.
Team	To empower and encourage our staff to share their ideas and skills, be creative and work with colleagues to develop the best services for the people of Barnsley.
Honest	To have a clear, honest, fair, open, and professional approach to service delivery.
Customer Focussed	To support the organisation to make Barnsley and wider South Yorkshire the place of possibilities for the people who live, work, and visit here.
Flexible Approach	To have a multidisciplinary, agile working team to provide a seamless and responsive service to meeting client needs and meet our professional responsibilities.
Resilient	To continue to 'grow our own' by mentoring newly recruited Team members and supporting a Continuous Professional Training, Learning and Development programme.
Experienced	To have a professionally qualified team that have an understanding of the organisation, relevant legislation, regulations and standards, risks, concerns, and opportunities to support management and to inform the annual assurance opinion.

Compliance with Regulations & Professional Standards

Code of Ethics (IIA)

The Corporate Assurance Team comply with the Institute of Internal Auditors (IIA) Code of Ethics, its purpose being to promote an ethical culture within the profession of Internal Auditing. The Code provides principles and rules of conduct under the following 4 headings: -

- Integrity
- Objectivity
- Confidentiality
- Competency.

Fighting Fraud and Corruption Locally (FFCL)

The FFCL guidance (2016) suggested that local authorities should consider their performance as a minimum against six themes. These are: -

- **Culture** – creating a culture where fraud and corruption are unacceptable and that is measurable
- **Capability** – assessing the full range of fraud risks and ensuring that the range of counter fraud measures deployed is appropriate
- **Capacity** – deploying the right level of resources to deal with the level of fraud risk that is monitored by those charged with governance
- **Competence** – having the right skills and standards commensurate with the full range of counter fraud and corruption activity
- **Communication** – raising awareness internally and externally, deterring fraudsters, sharing information, celebrating successes
- **Collaboration** – working together across internal and external boundaries: with colleagues, with other local authorities, and with other agencies; sharing resources, skills and learning, good practice and innovation, and information.

Appendix C

The Global Internal Audit Standards (GIAS) require the Corporate Assurance Team to demonstrate that it is adding value to an organisation. This is demonstrably measured by: -

Measure	Description
Quality Assurance and Improvement Plan (QAIP)	The GIAS require the Service to have a QAIP, informed by an annual self-assessment and five yearly external assessment to measure the level of compliance. This is presented to the SMT and Audit Committee on a six-monthly basis.
Key Performance Indicators	<p>A range of key performance indicators have been agreed with SMT and the Audit Committee, which will be reported on a quarterly basis:</p> <ul style="list-style-type: none">• Timeliness of finalising a formal assurance report.• Delivery of the annual assurance plan.• Client satisfaction feedback.
1:1s	<p>A 1:1 meeting is scheduled every two months between the Manager and Officer.</p> <p>These review meetings measure individual performance levels, the achievement of individually set objectives and also include any health and wellbeing matters.</p>