

SOUTH YORKSHIRE FIRE & RESCUE AUTHORITY

Meeting	AUDIT AND GOVERNANCE COMMITTEE
Meeting Date	11 MARCH 2024
Report of	CLERK TO THE AUTHORITY
Report Sponsor(s)	MONITORING OFFICER
Subject	AUDIT AND GOVERNANCE COMMITTEE SELF-ASSESSMENT EXERCISE

EXECUTIVE SUMMARY

The Chartered Institute of Public Finance and Accountancy (CIPFA) advocates that it is good practice for Audit Committees, or their equivalent, to undertake regular assessments.

The Self-Assessment exercise attached provides a high-level review of the Audit and Governance Committee as set out in CIPFA's Position Statement: Audit Committees in Local Authorities and Police. This report sets out the findings of the assessment and subsequent feedback by Members of the Audit and Governance Committee.

Members are recommended to consider and agree the attached Self-Assessment Exercise and recommended to review the Self-Assessment Exercise annually.

RECOMMENDATION(S)

Members are recommended to:-

- a) Consider and agree the Self-Assessment Exercise attached.
- b) Consider and agree to review the Self-Assessment Exercise annually.

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Main Report

Appendix A – Audit & Governance Committee Self-Assessment Exercise

BACKGROUND

1. The Self-Assessment Exercise, attached at Appendix A, measures the effectiveness of the Audit and Governance Committee in line with the Self-Assessment of Good Practice included in CIPFA guidance. The exercise provides a high-level review that features the principles set out in CIPFA's Position Statement.
2. The first part of the assessment requires a yes / no response and covers:
 - Purpose and Governance.
 - Functions of the Committee.
 - Membership and Support; and
 - Effectiveness of the Committee.
3. The second part of the assessment requires a grading from 1-4 on how the Committee displays effectiveness through the reports it receives, which includes the following key areas:
 - Promoting the principles of good governance and their application to decision making.
 - Contributing to the development of an effective control environment.
 - Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks
 - Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.
 - Supporting the quality of internal audit activity, particularly by underpinning its organisational independence.
 - Aiding the achievement of the authority's goals and objective through helping to ensure appropriate governance, risk, controls and assurance arrangements.
 - Supporting the development of robust arrangements for ensuring value for money; and
 - Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.
4. Members were asked to provide their responses to the exercise via email, and the Chair of the Audit and Governance Committee signed off the final version. Members reported good performance across all the key areas, with areas for improvement including the development of an action plan to identify weaknesses and plans to evaluate how the Committee adds value to the Service.
5. Members noted the turnover of Members this year due to political changes across South Yorkshire had impacted the work of the Committee.
6. This is the second time that the Audit and Governance Committee have undertaken the Self-Assessment Exercise, and it is considered best practice that this be reviewed by Members annually.

CONTRIBUTION TO OUR ASPIRATIONS

- Be a great place to work-** we will create the right culture, values and behaviours to make this a brilliant place to work that is inclusive for all
- Put people first-** we will spend money carefully, use our resources wisely and collaborate with others to provide the best deal to the communities we serve

- Strive to be the best in everything we do-** we will work with others, make the most of technology and develop leaders to become the very best at what we can be

OPPORTUNITIES FOR COLLABORATION

- Yes
 No

If you have ticked 'Yes' please provide brief details in the box below and include the third party/parties it would involve:

CORPORATE RISK ASSESSMENT & BUSINESS CONTINUITY IMPLICATIONS

7. An effective Audit Committee function challenges and promotes sound internal control arrangements.

EQUALITY ANALYSIS COMPLETED

- Yes

If you have ticked 'Yes' please complete the below comment boxes providing details as follows:

Summary of any Adverse Impacts Identified:	Key Mitigating Actions Proposed and Agreed:

- No
 N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why an EA is not required/is outstanding:

This report does not relate to the introduction of a new policy, strategy or procedure.

HEALTH AND SAFETY RISK ASSESSMENT COMPLETED

- Yes
 No
 N/A

If you have ticked 'No' or 'N/A' please complete the comments box below providing details of why a Health and Safety Risk Assessment is not required/is outstanding:

The nature of the report does not necessitate a Health and Safety Risk Assessment.

SCHEME OF DELEGATION

8. Under the South Yorkshire Fire and Rescue Authority [Scheme of Delegation to Officers](#) a decision *is required / *has been approved at Service level.

- Delegated Power Yes
 No

If yes, please complete the comments box indicating under which delegated power?

This report is not submitted under delegated powers. It relates to the procedural / governance arrangements of the Authority.

IMPLICATIONS

9. Consider whether this report has any of the following implications and, if so, address them below: Industrial Relations, Financial, Legal, Asset Management, Environmental and Sustainability, Diversity, and Communications implications have been considered in compiling this report.

List of background documents		
Report Author:	Name:	Daisy Thorpe, Council Governance Officer
	e-mail:	Daisythorpe@barnsley.gov.uk
	Tel no:	01226 787327