



AUDIT AND GOVERNANCE COMMITTEE

THURSDAY, 28 NOVEMBER 2024

Venue:	CPCA Meeting Room, Pathfinder House, Huntingdon	
Time:	10.00 am	
Present:	John Pye	Independent Member (Chair)
	Councillor Graham Wilson	Cambridgeshire County Council
	David Harwood	Independent Member
	Councillor Mike Todd-Jones	Cambridge City Council
	Councillor Gary Christy	Fenland District Council
	Councillor Chris Wiggin Councillor Keith Horgan	Peterborough City Council East Cambridgeshire District Council

Minutes

1	Apologies for Absence
	Apologies received from Cllr Brown substituted by Cllr Horgan, Cllr Harvey, Cllr Hodgson-Jones.
2	Declaration of Interests
	There were no declaration of interests made.
3	Chair's Announcements
	The Chair made the following announcements: The Chair would be reordering the agenda so that the External Auditors item and the accounts would be taken first. The committee would then revert back to the original agenda order.
4	Minutes of the previous meeting
	The minutes of the meeting on 8th November were approved as an accurate record. The Action Log was noted by the Committee.
5	CPCA Update
	The Executive Director for Resources provided an update on recent CPCA activities including items that had been approved at CA Board; staff survey, bus consultation, visit from GMA Mayor and the CPCA response to the National Industrial Strategy.
6	GDPR Policies

	<p>The Committee received the report from the Data Protection Officer which provided the updated GDPR policies.</p> <p>The following points were raised during the discussion:-</p> <ul style="list-style-type: none"> • The Committee were advised that officers had undertaken a review of the data governance processes and as a result the policies had been updated. • The internal auditor advised that they would be conducting an independent review to corroborate the actions that had been completed as part of the 24/25 plan. • In response to a question about the policy and reference to ex-employees and members and confidential information and whether it was explicit enough the officers responded to say that they could look to make it more explicit. <p>The Committee noted the report.</p>
<p>7</p>	<p>Corporate Risk</p>
	<p>The Committee received the report which provided the corporate risk register for review and a deep dive into a specific risk.</p> <p>The following points were raised during the discussion:-</p> <ul style="list-style-type: none"> • In response to a question about whether the risks were aligned to political situations; officers advised they would need to be made aware of the situations by officers at the relevant councils. • In response to a question about bus reform risk officers advised that the decision had not yet been approved. • In response to a question about how management took into account the content around decisions the officers advised that there were three levels where risk was considered. Each project had a risk register, then each service had a risk register and then finally the corporate risk register. Items that were put onto the corporate risk register were items that had been flagged to be escalated; once they were on the corporate risk register the risk would be tweaked to show the significance in relation to the corporate strategy. <p><u>Risk Deep Dive –</u></p> <p>In response to a question about how the committee could get assurance about projects being signed off by the Board being delivered the officers advised that they worked towards the controls and mitigations in place for each project and these were highlighted as part of the reporting process.</p> <p>Larger projects were more complex as there would be many officers involved. With major capital projects, there would be a named project officers who would work with the Project Management team to consider the risks which would be overseen by the Transport Board, these then reported updates to the Department for Transport. Updates on key projects were also taken through the Transport and Infrastructure Committee.</p> <p>Significant changes would be taken through the Single Assurance Framework process which would then be taken through the investment panel and then the investment committee.</p> <p>In response to a comment that there was still slippage, officers advised that there was an element built into the MTFP for that.</p>

	<p>The Chair requested that a performance report be brought alongside a future financial report to help shed some light on how assurance could be brought on the slippage and mechanism in place to mitigate this.</p> <p><u>Risk Deep Dive – Inflation</u></p> <p>- In response to a comment that the risk was that the authority had a non-inflation linked funding devolution settlement and the impact was on the ability to deliver but this may need some clarifying the Committee were advised that the CPCA was lobbying government to receive an integrated settlement going forwards this would provided funding in blocks which would create more flexibility and help to manage the resources – the authority was hoping for multi-year funding streams.</p> <p>The CPCA was a commissioning authority so for a vast majority of capital projects grants were provided.</p> <p>- The Committee agreed to:</p> <p>A To endorse the Corporate Risk Register, Dashboard and Heatmap for November 2024. B To undertake a deep dive into Failure to deliver work programmes within budget and planned timeframes and Inflation risks.</p>
8	<p>External Audit Results & Value for Money Opinion</p>
	<p>The Committee received the report from the External Auditor which provided the results and value for money opinion for the year 22/23.</p> <p>The following points were raised during the discussion:-</p> <ul style="list-style-type: none"> • In response to a query about providing reassurance on the balances officers advised that the external auditors would come through with a qualified opinion over the opening balances for 23/24 and then continue to rebuild assurance over the coming years. • In response to a question about the fees the external auditor advised that the current 22/23 fee had been increased in line with the PSAA contractual uplift for the year. The variation was for the additional work on the value for money weaknesses identified in 21/22. • In response to a question about risks the committee were advised that the risks were consistent with the prior year and the audit results in Feb for 23/24 would show very similar risks. • In response to a question about what communications the CPCA would be putting out the officers advised that they had published a press statement which confirmed the disclaimer and explained the backstop and national issue. It advised that the CPCA did have accounts in on time but had been caught up in the backlog. The CEO would be reflecting the committees approval of the accounts to the next CA Board. <p>The Committee noted the report.</p>
9	<p>Financial Accounts & Annual Governance Statement</p>
	<p>The Committee received the report which provided the financial accounts and annual governance statement for the year 22/23.</p> <p>On being proposed by Cllr Christy and seconded by Cllr Wilson the Committee unanimously voted to</p>

	approve the audited statement of accounts 2022/23.
10	Code of Conduct Update
	<p>The Committee received the report which provided an update on the code of conduct matters.</p> <p>The Chair requested that officers check what the tenure was for the Independent Persons.</p> <p>The Committee resolved to note the report.</p> <p>ACTION:</p> <p>Officers to check the tenure for the Independent Persons.</p>
11	Exclusion of the Press and Public
	<p>It was resolved that the press and public be excluded from the meeting on the grounds that the next report contains exempt information under Part 1 of Schedule 12A the Local Government Act 1972, as amended, and that it would not be in the public interest for this information to be disclosed. The public interest in maintaining the exemption must be deemed to outweigh the public interest in its publication.</p>
12	Work Programme
	<p>It was resolved to note the work programme and agree to extend the February meeting to allow time for the number of agenda items.</p>
13	Date of Next Meeting
	<p>Date of the next meeting is the 21st February 2025 at 10am at CPCA Meeting Room, Pathfinder House, Huntingdonshire District Council.</p>
14	Report of the Monitoring Officer
	<p>The Committee received and noted the report from the Monitoring Officer.</p>

Chairman at the meeting on
Thursday, 28 November 2024