

## Appendix 1

### Detailed Record of A&G Committee's Work to meet their Terms of Reference

#### 3.2 Annual Accounts

**Remit:** Approve the annual statement of accounts.

#### **A & G Committee Actions:**

7 July 2023

- *Draft Statement of Accounts and Annual Governance Statement 2022/23:* The Committee noted the draft Statement of Accounts 2021/22

26 January 2024

- *Audited Statement of Accounts 2021/22 and Annual Governance Statement:* The Committee approved the audited Statement of Accounts 2021/22.

#### 3.3 Governance

#### **Remits:**

Review corporate governance arrangements against the Code of Corporate Governance and the good governance framework;

Review the Annual Governance Statement prior to approval to ensure it properly reflects the risk environment and supporting assurances;

Annually review the assurance framework to ensure it adequately addresses risks and priorities including governance arrangements of significant partnerships;

Monitor the Authority's risk and performance management arrangements including reviewing the risk register, progress with mitigating actions and assurances;

Monitor the anti-fraud and whistleblowing policies and the complaint process;

#### **Audit & Governance Committee Actions:**

9<sup>th</sup> June 2023

- *Co-Option of Independent member from Constituent Councils:* The Committee requested that officers look into co-opting an Independent Member as a trial.
- *Single Assurance Framework:* The Committee noted the report.
- *Procurement Review:* The Committee recommended that the CA Board approve the findings of the PWC Procurement Review, including the high-level action plan and additional resources required.
- *Shareholder Board Update:* The Committee noted the report and assigned a member to attend the next Shareholder Board meeting.

- *Improvement Framework Report:* The Committee noted the report.
- *Corporate Performance Report:* The Committee noted the report.
- *Establishment of A&G Sub-Committee:* The Committee agreed to establish a sub-committee and assigned members.
- *Revisions to Scheme of Delegation:* The Committee reviewed the suggested update to the Scheme of Delegation of the Combined Authority recommended that the CA Board adopt changes as revisions to the Constitution.

#### 7<sup>th</sup> July 2023

- *Improvement Framework Report:* The Committee noted the report.
- *Corporate Risk Register:* The Committee noted the report.
- *Proposed Changes to Constitution following Procurement Review:* The Committee approved the changes to the Contract Procedure Rules (CPR's) within the constitution and recommended to the Combined Authority Board to approve the Procurement Strategy and Procurement policy.
- *Consideration of the co-option of independent members:*

#### 8<sup>th</sup> September 2023

- *Improvement Framework Report:* The Committee noted the report.
- *Risk Management Framework and Risk Deep Dive:* The Committee recommended to CPCA Board approval of the Risk Management Framework and Procedure and agreed to review the risk appetite annually and the framework every two years. The Committee noted the Risk Deep Dive and the Corporate Risk Register.
- *Single Assurance Framework:* The Committee supported the draft SAF document for consideration by the CA Board and supported the developing terms of reference for the Investment Committee and Investment Panel.
- *Update Procurement Review:* The Committee noted the report.
- *Review of Mayoral Combined Authority Audit & Governance Committee Arrangements:* The Committee agreed that the questions contained within the report be compiled into a questionnaire and sent out to members to respond. This would then be followed up by a workshop for the Committee to discuss their views before reporting any recommendations back to the CA Board.
- *Appointment of independent person:* The Committee recommended to the CPCA Board that an additional independent person is appointed to sit on Audit Committee for a period of four years, which may be renewed up to a maximum of one further term.

#### 17<sup>th</sup> November 2023

- *Improvement Framework Report:* The Committee noted the report.

- *Corporate Risk Register: The Committee noted the report.*
- *Whistleblowing Policy: The Committee noted the report.*

#### 26<sup>th</sup> January 2024

- *Improvement Framework Report: The Committee noted the report.*
- *Corporate Risk Register: The Committee noted the report.*
- *Annual Complaints report and update complaints against members 2023/2024: The Committee noted the report.*
- *Review of Committee Arrangements: The Committee noted the report.*
- *Information Governance Update: The Committee noted the report.*

#### 8<sup>th</sup> March 2024

- *Improvement Framework Report: The Committee noted the report.*
- *Corporate Risk Register: The Committee noted the report.*
- *Shareholder Board Update: The Committee noted the report*
- *Draft A&G Annual Report: The Committee approved the report for CA Board.*

### **3.4 Internal Audit**

#### **Remits**

Provide assurances over the effectiveness of internal audit functions and assuring the internal control environments of key partners;

Review internal audit requirements undertaken by the Combined Authority;

Approve the internal audit plan;

Consider reports and assurances from the Chief Finance Officer in relation to:

(a) Internal Audit performance;

(b) Annual Assurance Opinion on the adequacy and effectiveness of the framework of governance, risk management and control;

(c) Risk management and assurance mapping arrangement;

(d) Progress to implement recommendations including concerns or where managers have accepted risks that the Authority may find unacceptable

#### **Audit & Governance Committee Actions:**

#### 9<sup>th</sup> June 2023

- *Internal Audit – Draft Annual Report: The Committee noted the draft annual report from the Internal Auditors.*

- *Internal Audit – Progress Report*: The Committee noted the progress report from the Internal Auditors.
- *Internal Audit – Plan 23/24*: The Committee noted the Internal Audit Plan 23/24

#### 7<sup>th</sup> July 2023

- *Internal Audit Action Tracker Report*: The Committee noted the progress on the Internal Audit Action Tracker, June 2023.

#### 8<sup>th</sup> September 2023

- *Internal Audit Progress Report*: The Committee noted the report.

#### 17<sup>th</sup> November 2023

- *Internal Audit – Progress Report November 2023*: The Committee noted the report.

#### 26<sup>th</sup> January 2024

- *Internal Audit Tracker*: The Committee noted the report.
- *Internal Audit – Progress Report January 2024*: The Committee noted the report.

#### 8<sup>th</sup> March 2024

- *Internal Audit – Progress Report*: The Committee noted the report.
- *Internal Audit Plan 24/25*: The Committee noted the report.

### **3.5 External Audit**

#### **Remits**

Review the annual accounts;

Consider the annual external audit of the Combined Authority's accounts, including the Annual Audit Letter and assessing the implications and monitoring managers' response to concerns;

#### **Audit & Governance Committee Actions:**

#### 8<sup>th</sup> September 2023

- *External Audit – Verbal Updates*: The Committee noted the verbal updates from the External Auditor.

#### 17<sup>th</sup> November 2023

- *External Audit – Cambridgeshire & Peterborough Combined Authority – Audit Results Report*: The Committee noted the report.

#### 26<sup>th</sup> January 2024

- *External Audit – Draft Audit Results:* The Committee noted the report.

8 March 2024

- *External Auditors Annual Report:* The Committee noted the External Auditors Annual report.

### **3.6 Financial Reporting**

#### **Remits**

Consider whether accounting policies were appropriately followed and any need to report concerns to the Combined Authority Board;

Consider any issues arising from External Auditor’s audit of the account;

Ensure there is effective scrutiny of the treasury management strategy and policies in accordance with CIPFA’s Code of Practice;

Maintain an overview of the Council’s Constitution in respect of contract procedure rules, financial regulations and standards of conduct and make recommendations to the Chief Finance Officer and Monitoring Officer where necessary;

#### **Audit & Governance Committee Actions:-**

7<sup>th</sup> July 2023

- *Treasury Management Outturn Report 22-23:* The Committee noted the actual performance for the year to 31st March 2023 against the adopted prudential and treasury indicators.

17<sup>th</sup> November 2023

- *23/24 Treasury Management Mid-Year Review:* The Committee noted the in-year performance against the adopted prudential and treasury indicators.

26<sup>th</sup> January 2024

- *Draft Financial Strategies:* The Committee reviewed and commented upon the Draft Capital, Investment and Treasury Management Strategies for 2024-25 and the draft 2024-25 Minimum Revenue Provision (MRP) statement.

### **3.7 Code of Conduct**

#### **Remits**

Ensure the Combined Authority has effective policies and processes in place to ensure high standards of conduct by its Members and Co-opted Members;

Assisting the Members and Co-opted Members to observe the Code of Conduct;

Advising the Combined Authority on the adoption or revision of the Code of Conduct and monitor its operation;

Advising on training and overseeing the effectiveness of any training for Members and Co-opted Members on matters relating to the Code of Conduct;

7<sup>th</sup> July 2023

- *Member Officer Protocol Report:* The Committee resolved that the updated protocol incorporating the changes suggested by the Committee be presented to the CA Board for approval, with a covering report which would highlight the strong feeling of the Committee in regard to breaches of the code.

8<sup>th</sup> September 2023

- *Update to the Member Officer Protocol:* The Committee approved the amendments to the member officer protocol and agreed to review the protocol every two years and add this to the Committee's work programme.

26<sup>th</sup> January 2024

- *Code of Conduct Lessons Learnt:* The Committee noted the report.

8<sup>th</sup> March 2024

- *Constitution Review – Changes to Code of Conduct & review of Committees Terms of Reference:* The Committee agreed to recommend to the Combined Authority Board that the Local Government Model Code of Conduct the associated guidance on complaint handling be adopted in full along with the associated guidance on the Model Code of Conduct.  
The Committee considered the comments received from a CA Board member and resolved to:
  - (i) Receive a report on whistleblowing and code of conduct process brought to the A&G meeting in December following the adoption of the model code of conduct.
  - (ii) Request that officers work with the internal auditors to review safeguarding as a possible addition to the internal audit plan and report back to the committee.