



ANNUAL REPORT FROM THE CHAIR OF AUDIT & GOVERNANCE COMMITTEE FOR THE COMBINED AUTHORITY OF CAMBRIDGESHIRE AND PETERBOROUGH 2023/2024

To review and scrutinize the authority's financial affairs

To make reports and recommendations to the CA on these reviews

To review and assess the economy, efficiency, and effectiveness of the authority's use of resources

To review and assess the authority's risk management, internal control, and corporate governance arrangements

To ensure high standards of conduct amongst Members

**AUDIT AND GOVERNANCE COMMITTEE: ANNUAL REPORT
2023/2024**

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Appendix 1: A&G Committee’s Terms of Reference

**Appendix 2: Detailed Record of A&G Committee’s Work to meet their
Terms of Reference**

FOREWORD FROM THE CHAIR OF THE AUDIT & GOVERNANCE COMMITTEE

This is my Seventh Annual Report of the work of the Audit and Governance (A&G) Committee. It covers the municipal year 2023/24, which has been a year of progress and change for the Cambridgeshire & Peterborough Combined Authority (CPCA),

Following the External Auditor's Value for Money intervention in June 2022, the issuing of the Best Value Notice by the Department for Levelling Up, Housing and Communities (DLUHC) in January 2023, and the Internal Auditor's qualified opinion, the CPCA established an Independent Improvement Board (IIB) and continued to implement its Improvement Plan throughout 2023/2024. That Plan has five key themes that directly address the concerns raised:

- Governance and decision making
- Project Plans and delivery
- Procurement
- Partnerships
- Culture, Capacity and Confidence

The A&G's work this year has consisted of both the usual scrutiny of business and a strong emphasis on the CPCA's actions in response to the Improvement Plan. The Committee has received updates on improvement activity at every meeting since June 2022, and has provided direct feedback to the Combined Authority (CA) Board. I also met with the IIB

The body of this report describes the Committee's engagement with the improvement activity. Whilst the IIB focuses on the Improvement Plan, A&G asked for reports that measured the CA Board and officers' progress in satisfying the concerns raised by DLUHC and the External Auditor.

A&G also established a sub-committee to enable it to discharge its Code of Conduct responsibilities set out in the Constitution. A Hearing Panel was formed to consider the breach of the Code of Conduct by the Mayor which, in itself, had formed part of the concerns raised by the External Auditor and DLUHC in 2022. The Hearing Panel met on 14th November 2023 and unanimously agreed with the findings of the Independent Investigator and resolved to apply sanctions. Further detail on the Hearing Panel is detailed below in Paras 6.4 to 6.10.

The Committee noted that the CPCA received a qualified Internal Audit Opinion for the third successive year; Internal Auditor advised that while such a situation was not unheard of, it was not common. The Internal Auditor did, however, provide assurance about the CPCA's internal controls. (See Para 3.1 below)

A&G appreciates the CPCA's extensive work to identify and address the issues over the past year. It noted some common themes:

- A general recognition by the auditors, DLUHC and the IIB of the significant and positive progress that has been achieved through the Improvement Programme.
- The importance of the CPCA's commitment to work collaboratively with local partners to achieve consensus, wherever possible, in progressing the Authority's work.
- The need to implement and monitor cultural change across the organisation, for both officers and members, with a focus on measurable outcomes
- That the need for an appropriate member culture is closely linked to the work on the articulation of the CA Board's vision and ambitions.
- More remains to be done to complete the improvements and embed the practical and cultural changes in a way that satisfies the concerns of DLUHC and the auditors.

In another unusual year, the A&G Committee has benefited from a stable and engaged membership, who were responsive to the pressures on quoracy.

I would like to thank Committee Members and Officers for their support of the A&G Committee work during the year.

John Pye
Independent Person & Audit and Governance Chair

1. INTRODUCTION

- 1.1 This is the A&G Committee's 7th annual report and is prepared in line with best practice¹.
This report sets out the work undertaken by the A&G Committee for 2023/24.
- 1.2 The A&G Committee was established by the Combined Authority in May 2017. The membership comprises seven elected members representing each of the CPCA's constituent councils, together with an Independent Person. The CA Board agreed at its annual general meeting in May 2017 that the Independent Person should act as the A&G Committee's Chair. At the annual general meeting in June 2021, the CA Board agreed to reappoint Mr John Pye as the Independent Person for a further 4 years and invited him to continue to act as Chair for the Committee.
- 1.3 The Committee's purpose is to provide:
- independent assurance of the adequacy of the risk management framework and the associated control environment.
 - independent scrutiny of the CPCA's financial and non-financial performance to the extent that it affects the Authority's exposure to risks and weaknesses.
 - to oversee the financial reporting process.
- 1.4 The Committee receives regular updates from Internal and External Auditors throughout the year, and updates on internal controls from CPCA officers with a particular focus this year on the Corporate Risk Register. It also requested deep dives into specific areas for further understanding around mitigations. The Committee also reviewed and approved a new Single Assurance Framework (SAF) and recommended its adoption to the CA Board; the SAF provides additional assurance to Government on how funding is allocated and helps to ensure that there are robust local systems in place which will ensure resources are spent with regularity, propriety and value for money.
- 1.5 The Committee have also recommended to the CA Board changes to the Constitution around the scheme of delegation, contracts procedure regulations, procurement processes, code of conduct sanctions and its own terms of reference.
- 1.6 The Committee have taken time this year to reflect on its role and has sought improvements. For example, and in line with CIPFA best practice, the Committee recommended to the CA Board that a second Independent Person be recruited to sit on the Committee from the 24/25 municipal Year. The Committee has also undertaken a review of its own arrangements and has committed that this will be repeated annually to ensure lessons learned are taken forward.

The A&G Committee's Terms of Reference are at **Appendix 1** of this report.

¹ Best practice as contained in the Chartered Institute of Public Finance and Accountancy (CIPFA) document "A Toolkit for Local Authority Audit Committees"

2. IMPROVEMENT ACTIVITY

- 2.1 A&G recognises the CPCA's extensive work to identify and address the issues over the past year. On 30th January 2024, DLUHC issued a second Best Value Notice in which DLUHC acknowledged the Authority's progress in delivering its agreed improvement plan which included making permanent appointments to the senior leadership team. Turning to partnership working, the Department expressed its concern that, whilst the Improvement Board 'continues to draw assurance from the work of the officer team within the CPCA, this needs to be matched by the actions of the CA Board itself.' It continued, the CPCA needs to 'commit through strong partnership working at both officer and member levels, to develop the strategic priorities and aspirations for the area that will benefit local residents, and a credible delivery strategy for progressing these'...this work being important in informing the approach to further devolution. The Notice confirmed the Board's failure to embrace the required cultural change as the main barrier to enabling the area it serves to achieve its full potential.
- 2.2 In response to the Best Value Notice, a letter issued on behalf of the CA Board on 8th March 2024 to Sir Simon Hoare MP, Minister for Local Government, Department for Levelling Up, Housing, and Communities, committed local partners to work collaboratively to achieve consensus, wherever possible, in progressing the Authority's work.
- 2.3 In the context of this commitment, the Chair of the IIB, Richard Carr, added, 'the work on vision, ambitions and plans may also put the CA in a stronger position to demonstrate that it can be trusted to deliver, without recourse to institutional arrangements that are out with the control of local partners.' He continued, 'For the new Improvement Plan which responds to the January Best Value Notice, the IIB sees the development of an appropriate member culture being closely linked to the work on the articulation of the CA Board's vision and ambitions. The IIB suggests that this is made clearer in the Improvement Plan itself.' He concluded, 'Members of the IIB continue to engage with CA Board members and officers on a regular basis and will work with the LGA to offer both support and challenge to members of the CA Board as appropriate.'

3. AUDITORS REVIEW

3.1 Internal Audit: RSM

In 22/23, the Internal Auditor issued the CPCA with a qualified opinion for the second successive year (which is unusual in local government). During 23/24, A&G were therefore pleased to note that the positive benefits of the Improvement work were emerging. The Internal Auditor issued a range of findings for the individual audits:

- One Minimal Assurance (negative opinion);
- Two Partial Assurances (negative opinion);
- A split opinion (Risk Management); a positive Reasonable Assurance opinion for design but a negative Partial Assurance for Compliance
- Four Reasonable Assurances (positive opinion)
- One Substantial Assurance (positive opinion)

The Internal Auditor's again qualified their Opinion for 23/24, but in a more nuanced way. The Auditor has identified weaknesses in the framework of Governance and Risk Management, such that they could become inadequate or ineffective. On the other hand, the Auditor concluded that the CPCA has an adequate and effective framework

for Internal Control. The Auditor also recognised that significant and positive progress has been made in a number of areas in relation to strengthening the governance, risk management and internal control across the CPCA.

A&G are pleased to note that the Internal Audit plan for 24/25 includes a focus on continual improvement through range of proposed audits.

3.2 External Audit: Ernst & Young

The External Audit programme is in arrears across the Local Government. A national programme of 'skipping' audit years to catch up has been agreed. The External Auditor will not audit the CPCA's' accounts for 22/23, but will issue a value for Money Opinion. Work has started on the plan for the External Audit of the CPCA's 23/24 accounts.

The External Auditor has issued their final opinion for 21/22 with the following conclusions:

- Financial statements – Unqualified – the financial statements give a true and fair view of the financial position of the Authority as at 31 March 2022 and of its expenditure and income for the year then ended. We issued our auditor's report on 12 February 2024.
- Going concern – We have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
- Consistency of the other information published with the financial statement – Financial information in the narrative statement and published with the financial statements was consistent with the audited accounts.
- Value for money (VFM) - We had matters to report in respect of the Authority's VFM arrangements.
- Consistency of the annual governance statement – We were satisfied that the annual governance statement was consistent with our understanding of the Authority.
- Public interest report and other auditor powers – We had no reason to use our auditor powers.

3.3 The External Auditors statement on Value for Money states:

3.4 Financial Sustainability

Conclusion: Based on the work performed, the Authority had proper arrangements in place in 2021/22 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

3.5 Governance

Conclusion: Based on the work performed, the Authority did not have proper arrangements in place in 2021/22 to enable it to make informed decisions and properly manage its risks.

On 1 June 2022, we wrote to the Chair of the Audit and Governance Committee, as part of our work in respect of Value for Money, to notify that we had become aware of a significant weakness in arrangements, which related initially to the 2021/22 financial year. Through our procedures, we identified that there was a Code of Conduct

investigation to be undertaken in respect of the matters raised. We were also aware that there were a number of employment related claims against the Authority, which had led to a number of vacancies within the senior management team of the Authority. During this period, there was also evidence of weakness in the governance arrangements of the Authority Board, that meant that the Authority could not properly manage its risks during the period.

Recommendation: To address these weaknesses the Authority needs to:

- Implement agreed actions as set out in the Code of Conduct investigation;
- Identify and implement appropriate actions to ensure it has sufficient appropriate leadership capacity to deliver its objectives and statutory responsibilities; and
- Establish and implement an improvement plan to address the questions raised over culture and behaviour at the Authority.

Since we initially communicated the significant weakness in the Authority's governance arrangements, the Authority has taken steps to address the recommendations raised.

- In respect of the Code of Conduct Investigation, the investigation concluded in November 2023 – this matter is now deemed to be concluded.
- In respect of the need to identify and implement appropriate actions to ensure it has sufficient appropriate leadership capacity to deliver its objectives and statutory responsibilities, the Authority has worked to fill current vacancies, including at the Chief Executive level. Other vacancies have continued to be filled, with all senior leadership roles filled by permanent appointments, or experienced interims where required. Whilst retention of these individuals is key, this does show that action has been taken to ensure continued capacity within the leadership team.
- In respect of the need to establish and implement an improvement plan to address the questions raised over culture and behaviour at the Authority, the Interim Chief Executive took a paper to the Board in July 2022 to seek approval for an Improvement Framework, to address the matters set out in the significant weakness letter. In October 2022, the Board agreed an improvement plan to address issues raised. This has also led to the formation of the Independent Improvement Board, which holds meetings on a bi-monthly basis where it receives a report from the Chief Executive, to monitor progress against said plan.
- In January 2023, DLUHC issued the Authority with a Best Value Notice, that acknowledged the steps the Authority had put in place in respect of the Action Plan, but reflected the continued concerns around the Authority and therefore a need to engage more closely with DLUHC. Based on our own discussions with DLUHC, and the updated Best Value Notice issued in January 2024, we understand that the Authority has co-operated with DLUHC, and whilst the Best Value Notice has not been fully lifted, the latest position sets out the continued improvements made.

3.6 Improving Economy, efficiency and effectiveness

Conclusion: Based on the work performed, the Authority did not have proper arrangements in place in 2021/22 to enable it to use information about its costs and performance to improve the way it manages and delivers services.

Recommendation:

To address these weaknesses, the Authority needs to:

- establish and implement a plan to ensure appropriate and sufficient oversight of its subsidiaries, including reporting to the Authority; and
- ensure business plans are subject to regular review, and the actions within these plans are both specific and measurable.

Since this matter was initially raised by Internal Audit, Subsidiary Company Boards have been established to enable additional oversight of the subsidiaries, and the CPCA Shareholder Board had also been set up to centrally oversee operations with an inaugural meeting held in June 2023. The Shareholder Board is responsible for monitoring business plans and reporting, and reasonable assurance over the relevant controls was provided by Internal Audit at the June 2023 A&G Committee.

4. THE OUTCOME OF COMMITTEE ACTIONS AND RECOMMENDATIONS

4.1 It is important to good governance that the CA Board and Officers accept the advice of the A&G Committee or provide feedback to the Committee when that is not the case.

4.2 The CA Board accepted all the A&G Committee's specific actions and recommendations during the year, which included:

4.3 Recruitment of an Additional Independent Person

The Committee recommended that the CA Board:

- a. That an additional independent person be appointed to sit on Audit & Governance Committee
- b. Agrees to delegate to the Executive Director of Resources and Performance and the Monitoring Officer, in consultation with the Chair of the Audit & Governance Committee, authority to finalise the draft role description.
- c. That the recruitment of the Independent Member be led by a panel including the Chair of the Audit and Governance Committee

RESPONSE: Board Agreed

1. That an additional independent person would be recruited
2. The role for the independent person be delegated.
3. The recruitment of an independent person would be led by a panel of the Chair and the 3 main political parties.

4.4 Outcomes and Recommendations from Procurement Review and High-Level Action Plan

- a. Recommend to the CA Board the implementation of the high-level action plan.
- b. Recommend that the CA Board approve the recruitment of the additional posts noted in the high-level action plan.
- c. Recommend that the CA Board approve the changes to the Contract Procedure Rules (CPR's)
- d. Recommend that the CA Board approve the Procurement Strategy and Procurement policy document.

RESPONSE: Board Agreed

1. The implementation of higher-level action plan.
2. The recruitment of additional posted noted in the higher-level action plan.
3. The procurement Policy and Strategy
4. The revised contract Procedure Rules

4.5 Revision of Scheme of Delegation

- a. The Committee reviewed the suggested update to the Scheme of Delegation of the Combined Authority and recommended that the CA Board to adopt changes as revisions to the Constitution.

RESPONSE: Board Agreed

1. The proposed update to the scheme of delegation.

4.6 Member Officer Protocol

- a. The updated protocol incorporating the changes suggested by the Committee be presented to the CA Board for approval, with a covering report highlighting the strong feeling of the Committee in regard to breaches of the code.

RESPONSE: Board Agreed

1. The member officer protocol and a yearly review.
2. That the Monitoring Officer could to make changes to the protocol in consultation with the Chair of A&G.

4.7 Risk Management Framework and Deep Dive

- a. Recommended that the CA Board approve the Risk Management Framework and Procedure (including refined Financial risk scoring definitions).

RESPONSE: Board Agreed

1. The Risk Management Framework and Procedure

4.8 Corporate Risk Register

- a. Recommended that the CA Board review the Corporate Risk register at least once a year.

RESPONSE:

1. The Corporate Risk Register was taken to the 20th March 2024 CA Board meeting and has be added to the forward plan to be taken on an annual basis.

4.9 Code of Conduct

- a) Recommend to the CA Board that the Local Government Model Code of Conduct and the associated guidance on complaint handling be adopted in full along with the associated guidance on the Model Code of Conduct.

5. MEMBERSHIP AND MEETINGS

- 5.1 During 2023/24, the Audit and Governance Committee met six times on the following dates:

- 9 June 2023
- 7 July 2023
- 8 September 2023
- 17 November 2023
- 26 January 2024
- 8 March 2024

- 5.2 There is a political balance of parties in accordance with the make-up of the constituent councils across the CPCA area. The members for 2023/24 were:

Table 1: Councillor Audit Committee Membership 2023/24 as of 1st March 2023:

Name	Council
John Pye	Independent Person
Cllr Andy Coles	Peterborough City Council
Cllr Geoff Harvey	South Cambs District Council
Cllr Simon Smith	Cambridge City Council
Cllr Gary Christy	Fenland District Council
Cllr Graham Wilson	Cambridgeshire County Council
Cllr Stephen Corney	Huntingdonshire District Council
Cllr Mark Inskip	East Cambs District Council

- 5.3 Senior CPCA officers are also expected to attend the A&G Committee meetings, in line with CIPFA best practice, including the Chief Finance Officer, Chief Legal and Monitoring Officer and Chief Executive Officer.
- 5.4 Dependent on the agenda, other officers attend as do the External Auditors, Ernst & Young and the Internal Auditors, RSM.
- 5.5 The Committee was well supported by the Combined Authority's senior officers.

6. ACTIVITIES DURING THE MUNICIPAL YEAR

6.1 **Background**

The A&G Committee's terms of reference cover six main areas:

- Annual Accounts
- Corporate Governance
- Internal Audit
- External Audit
- Financial Reporting
- Code of Conduct

The detailed record of A&G's work to meet its terms of reference is at **Appendix 2**.

- 6.2 The Committee has received regular updates on the Improvement Plan at every meeting as well as progress reports on specific areas of work that have been carried out in response to the Improvement Work and the Governance Review undertaken in 2022. The Committee have also received reports on the Corporate Performance this year following the introduction of the Performance Management Framework in September.
- 6.3 A Summary of reports received, and actions taken are listed below:
- The Committee approved the audited Statement of Accounts 2021/22.
 - The Committee approved the Single Assurance Framework and recommended its adoption to the CA Board
 - The Committee recommended the adoption of the high-level action plan for procurement following the PWC review.
 - The Committee received and reviewed two corporate performance reports.

- The Committee recommended the Risk Management Framework be adopted by the CA Board
- The Committee received six updates on the Improvement Plan
- The Committee made recommendations to the CA Board on constitutional changes around procurement, scheme of delegation and code of conduct.
- The Committee reviewed, approved changes to the Member Officer Protocol and agreed to review every two years going forward.
- The Committee reviewed and approved the Whistleblowing Policy
- The Committee received six reports on the Corporate Risk Register to provide feedback to officers.
- The Committee requested the creation of an Internal Audit Action Tracker to be reported to the Committee on an annual basis.
- The Committee received five Internal Audit progress reports.

6.4 **A&G Sub-Committee – Hearing Panel**

In June 2023 the Committee agreed to establish a cross party Sub-Committee which would have the ability to form a Hearing Panel to enable the subcommittee to carry out any functions of this committee and to schedule a code of conduct hearing, if required within reasonable time.

- 6.5 A Hearing Panel was requested by the Monitoring Officer in response to a Code of Conduct breach by the Mayor and was held on the 14th November 2023.
- 6.6 The membership of the Hearing Panel was formed of members of the parent A&G Committee and was cross party and chaired by the Independent Person.

Membership:

John Pye – Independent Person & Chair
 Cllr Mark Inskip – East Cambs District Council (Liberal Democrat)
 Cllr Simon Smith – Cambridge City Council (Labour)
 Cllr Andy Coles – Peterborough City Council (Conservative)

- 6.7 The Hearing Panel unanimously agreed with the findings of the independent investigator that Mayor Dr Nik Johnson did breach CPCA's Code of Conduct in relation to Civility and Disrepute. The Panel resolved to apply the following sanctions on the Mayor.
1. Publish the Findings, which are in CPCA Decision Notice 141123.
 2. Report Findings to the CA Board.
 3. The Mayor to provide a written apology for the Decision Notice and consult with the Monitoring Officer on the appropriateness of providing a written apology directly to one or more of the complainants.
 4. The Mayor to provide an undertaking not to repeat his behaviour, and to agree with the Chief Executive an appropriate development and training programme to take place over the next six months; this should include the appropriate HR best-practice when operating in a senior Member role.
- 6.8 The Panel also recommended to the CA Board that a comprehensive induction process for whenever a new Mayor takes up their appointment be implemented.

- 6.9 The Panel recommended that the Audit & Governance committee review the relevant parts of the Constitution, in the light of the lessons learned from this first Sub-Committee hearing and make recommendations to the CA Board.
- 6.10 The Committee received a report in January 2024 which provided them with an opportunity review the processes around the code of conduct investigation and to identify areas for further work which included amendments to the code of conduct and/or hearings. A further report was brought to the Committee in March providing recommendations that the Local Government Model Code of Conduct and the associated guidance on complaint handling be adopted in full along with the associated guidance on the Model Code of Conduct.

The Committee also considered the comments received from a CA Board member and resolved to:

- a) 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.
- a) 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.

7. ATTENDANCE AND MEMBER DEVELOPMENT

7.1

Attendance

Date of Meeting	Number of members attended	Substitutes sent	Meeting Quorate
9 th June 2023	7	0	Yes
7 th July 2023	7	1	Yes
8 th September 2023	7	0	Yes
17 th November 2023	7	2	Yes
26 th January 2024	7	1	Yes
8 th March 2024	7	0	Yes

7.2 There was a programme of Members' development sessions through the year involving:

7.3

Development Session	Attendance
Risk Appetite Training	7 members in attendance
A&G Committee Induction	3 members in attendance
Financial Management and Role of the Committee	6 members in attendance
KPI Training	5 members in attendance
Subsidiary Companies	7 members in attendance
Cyber Security	6 members in attendance

8. GOVERNANCE MONITORING

8.1 FREEDOM OF INFORMATION REQUESTS

8.2 The CPCA is a public body for the purpose of the Freedom of Information Act 2000. (Schedule 1 Part 2 S19B); and as such must respond to requests for information held by the authority.

There have been 79 requests from 1st January 2023 and 31st December 2023; which is

an increase on last year; we have received no Environmental Information Regulation (EIR) requests. All responses are published on the CPCA website.

A member of the public has the right to ask for an internal review if they are dissatisfied with the handling of a Freedom of Information request. Over the last year the CPCA has received four requests for internal reviews.

8.3

The table below shows how many Freedoms of Information requests were received this year and whether or not they were responded to within the statutory deadline of 20 working days.

Freedom of Information Requests Received January 2022 – December 2022

Number of FOI & EIR received between 1 st January 2023 – 31 st December 2023	Responded within deadline	Late responses	Internal reviews undertaken.
79	76	3	4

8.4 **Internal Reviews – Outcomes**

1. Following clearer instructions being given, the documents requested were provided.
2. Original response upheld as information requested already existed within the public domain.
3. Information requested was unavailable at time of requesting but following publication of committee papers link sent to where documents were available on website.
4. Information relating to Code of Conduct investigation – link to the published documents provided and exemptions applied Section 36 (Conduct of Public Affairs), Section 40 Personal Information and Section 41 Provided in Confidence.

8.5 **COMPLAINTS**

The CPCA publishes on its website its two-stage process for complaints from members of the public, businesses or organisations.

- Stage One follows an informal complaints process, where the relevant officer will do their best to settle the issue directly with the complainant.
- Stage Two follows a more formal process which allows for a complainant to make a formal complaint in writing to the Monitoring Officer, which will then be thoroughly investigated.

Only Stage two complaints are recorded by the CPCA in accordance with the complaints policy: two complaints have reached the stage two this year.

Stage 1 complaints are currently not recorded by the CPCA however, work is in progress to implement this in the next year.

8.6 **WHISTLEBLOWING**

Whistleblowing is where an individual who has concerns about a danger, risk, and contravention of rules or illegality provides useful information to address this. In doing so they are acting in the wider public interest, usually because it threatens others or impacts on public funds.

The concerns can include something they believe goes against the core values of

Standards in Public Life (the Nolan Principles) and the Code of Conduct for CPCA Members and staff. The Standards in Public Life principles are integrity, honesty, objectivity, accountability, openness, leadership and impartiality.

The procedure to be followed was approved by the A&G Committee and is published on the Combined Authority website.

There were no whistleblowing cases reported this year.

9. FUTURE DEVELOPMENTS AND PLANS FOR 2024/2025

- 9.1 A&G will continue to scrutinise the progress made by the CPCA Board and officers to satisfy the ongoing DLUHC concerns.
- 9.2 For 2024/25 the Committee will also review
- Project management processes
 - Trading Companies and the new Investment Committee
 - Continue to monitor the new governance processes and structures in place.
 - Review number of complaints being received to identify whether there are areas of concern.
 - Risk register and appetite of the organisation.
- 9.3 Future development sessions may include:
- Financial reporting
 - Governance – an understanding of the requirements of legislation and of local arrangements
 - Understanding financial statements
 - Risk management – principles and practices
 - Internal control assurance
- 9.4 For new members – an induction covering topics such as
- The role of the committee
 - The terms of reference
 - An overview of the CPCA and its activities
 - The financial and risk environment

John Pye
Independent Person and Chair
Audit and Governance Committee

Appendices

Appendix 1: A&G Committee's Terms of Reference

Appendix 2: Detailed Record of A&G Committee's Work to meet their Terms of Reference