



**CAMBRIDGESHIRE  
& PETERBOROUGH**  
COMBINED AUTHORITY

## **AUDIT AND GOVERNANCE COMMITTEE**

**Date: Friday, 10 June 2022**

**Democratic Services**

Robert Parkin Dip. LG.  
Chief Legal Officer and Monitoring Officer

**10:00 AM**

72 Market Street  
Ely  
Cambridgeshire  
CB7 4LS

**Huntingdonshire District Council  
Civic Suite Room A, Pathfinder House, St Mary's Street,  
Huntingdon, PE29 3TN**

### **AGENDA**

**Open to Public and Press**

**1 Apologies & Declarations of Interest**

At this point Members must declare whether they have a disclosable pecuniary interest, or other interest, in any of the items on the agenda, unless it is already entered in the register of members' interests.

**2 Election of Vice-Chair**

**3 Chair Announcements**

**4 Minutes of the Previous Meeting**

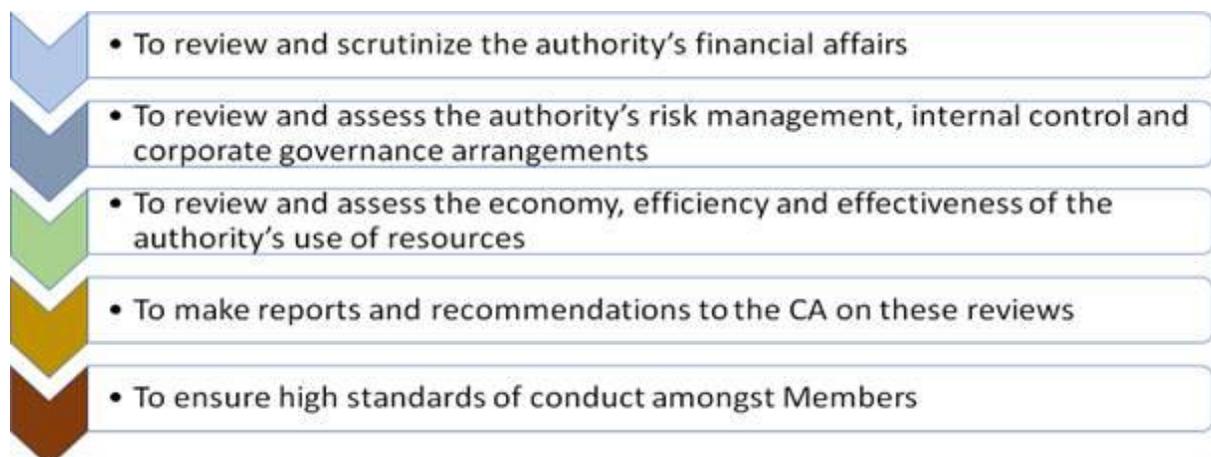
To approve the minutes of the meeting held on 11 March 2022.

	<b>AG Draft Minutes 110322</b>	<b>4 - 14</b>
<b>5</b>	<b>Combined Authority Update</b> Committee to receive a verbal update from a member of the Executive team.	
<b>6</b>	<b>Corporate Risk report</b>	<b>15 - 18</b>
<b>7</b>	<b>Internal Audit Progress Report</b>	<b>19 - 30</b>
<b>8</b>	<b>Internal Audit Plan Report</b>	<b>31 - 49</b>
<b>9</b>	<b>Work Programming Report</b>	<b>50 - 57</b>
<b>10</b>	<b>Date of next meeting:</b> Friday, 29th July 2022 at 10.00 a.m.	

The Audit and Governance Committee comprises the following members:

*For more information about this meeting, including access arrangements and facilities for people with disabilities, please contact*

### **The Audit and Governance Committee Role.**



The Combined Authority is committed to open government and members of the public are welcome to attend Committee meetings. It supports the principle of transparency and

encourages filming, recording and taking photographs at meetings that are open to the public. It also welcomes the use of social networking and micro-blogging websites (such as Twitter and Facebook) to communicate with people about what is happening, as it happens.

Councillor David Brown

John Pye

Cllr Imtiaz Ali

Councillor Ian Benney

Councillor Stephen Corney

Cllr Geoff Harvey

Cllr Simon Smith

Councillor Graham Wilson

Clerk Name:	Anne Gardiner
Clerk Telephone:	
Clerk Email:	anne.gardiner@cambridgeshirepeterborough-ca.gov.uk



**CAMBRIDGESHIRE & PETERBOROUGH COMBINED  
AUTHORITY –  
DRAFT MINUTES**

**AUDIT AND GOVERNANCE COMMITTEE: MINUTES**

**Date: 11 March 2022**

**Time: 10:00**

**Location: South Cambs District Council, Cambourne**

**Present:**

Mr John Pye	Chairman
Cllr Jan French	Fenland District Council
Cllr Mike Sargeant	Cambridge City Council
Cllr Graham Wilson	Cambridgeshire County Council
Cllr Shaz Nawaz	Peterborough City Council
Cllr David Brown	East Cambridgeshire District Council
Cllr Graham Bull	Huntingdonshire District Council
Cllr Peter Fane	South Cambridgeshire District Council

**Officers:**

Robert Parkin	Monitoring Officer
Robert Emery	Deputy Chief Finance Officer
Anne Gardiner	Governance Manager
Dan Harris	RSM (Internal Audit) (remote attendance)
Eileen Milner	Chief Executive Officer (remote attendance)
Jodie Townsend	Interim Head of Governance (remote attendance)
Jon Alsop	Chief Finance Officer
Reena Roojam	Lawyer (remote attendance)
Adrian Cannard	Strategic Planning Manager (remote attendance)
Mark Hodgson	External Auditor (Ernst and Young)
Susan Hall	Governance Officer
Robert Fox	Governance Officer

**1. Apologies for Absence and Declarations of Interest**

- 1.1 Apologies were received from Cllr Mason who was substituted by Cllr Fane
- 1.2 No disclosable interests were declared.

## **2. Chair's Announcements**

2.1 There were no announcements from the Chair.

## **3. Minutes of the last Meeting and Action Log**

3.1 A query was raised regarding para 3.2 of the minutes and whether the affordable housing programme was a result of the Housing Infrastructure Fund rather than the original devolution deal. Officers agreed to check and confirm this.

### **3.2 RESOLVED:**

a) That the minutes of the meeting of 28 January 2022, subject to any amendment as outlined above, be approved.

b) That the Actions from the previous meeting be noted.

## **4. Combined Authority Board Update**

4.1 The Committee received a verbal update from Eileen Milner, Chief Executive Officer (via zoom) with the following areas covered:

4.2 The Levelling Up White Paper had announced a £2.6 billion shared prosperity fund. The CPCA would be allocated a significant amount of these funds but it may not be as much as had been hoped for. The collective leadership would therefore have to carefully consider its spending options, taking into account its responsibility to strengthen communities, tackle inequalities and improve skills. The key to success was to be clear on what monies would be spent on and being able to evidence the impact that it was having.

4.3 The 68 Bus service in Wisbech would continue to operate until October whilst further research was done on how to achieve a sustainable bus route in that area. Unfortunately funding for bus services did not match aspirations but those who had managed to keep services operating during the pandemic were to be applauded. The new allocation of funding to support bus services had not yet been announced.

4.4 In response to a question on the impact of the Greater Manchester decision on franchising, the Chief Executive advised that the Combined Authority (CA) was still pushing ahead with looking at franchising as an option but that further modelling needed to be done to ascertain its affordability.

4.5 The University of Peterborough was looking ahead to the Autumn when the first cohort of students would start. A great deal of work was being done for the Board on drawing together what the totality of commitment and ambitions for the University was and that, working with partners, the very best was made of the opportunity.

4.6 Work was continuing on improving skills in order to grow the economy of Cambridgeshire and Peterborough; an apprentice training school was opening in Chatteris and the authority was focussed on having a new Skills strategy in place.

4.7 The Combined Authority had been without a fixed office base for some time but hopefully by the end of March, the Board would have accepted a recommendation to take on a new permanent office space.

4.8 Housing and the creation of affordable homes remained a key focus of the Combined authority. The Chief Executive thanked the team working in this area for the hard work they had put in to collaborating with the individual authorities and getting the final schemes signed off so that monies could be drawn down from the Community Housing Fund.

- 4.9 An internal Performance and Risk Board had been established and part of its ongoing work was a review of the corporate risk register which the Executive team had felt was out of date. A fully refreshed version of the register would be brought to the Committee at its next meeting.
- 4.10 The Committee thanked Eileen for the update.

## **5. Corporate Risk Register**

- 5.1 Robert Parkin, Monitoring Officer introduced this item. Ordinarily the Committee would take the whole of the risk register with highlights and narrative from senior officers, however, as previously expressed by the Chief Executive in her update, the Executive team had felt that there was little confidence in the current document and therefore it was not presented at this meeting.
- 5.2 RSM, the internal auditors had been instructed to undertake a review to look at how the Combined Authority managed risk and what the appetite was for it; this would report through to the Performance and Risk Board before a revised register was brought before the Committee.
- 5.3 The risk register was 'owned' by the Executive team under the leadership of the Chief Executive. The day-to day management of the register would sit with officers from the Performance and Management Board.
- 5.4 As part of the review, the scoring would be looked at in context of the appetite the Cambridgeshire and Peterborough Combined Authority (CPCA) had towards risk.
- 5.5 The Chair welcomed the review, acknowledging that the Chief Executive was prioritising the risk issue.
- 5.6 RESOLVED:  
That the Committee note the report.
- 5.7 ACTION:  
That an offline briefing session on the new risk register be organised for the Committee prior to its formal presentation at the meeting in June.

## **6. Internal Audit Progress Report**

- 6.1 The Committee received the report from the Internal Auditor, Dan Harris (RSM) which provided an update on the progress being made against the internal audit plan for 2021/22.
- 6.2 The Internal Auditor advised that five reviews had been finalised for the year to date and that four remaining reviews would be undertaken during March. All of the remaining audits had been scoped and resourced and it was expected that final reports would be ready for the June meeting alongside the Auditor's year-end report and opinion, which would then feed into the Annual Governance Statement.
- 6.3 Of the five finalised reviews there had not been any negative opinions but the Auditor would have to reflect on the follow up work done on the IT framework because of its negative opinion the previous year.
- 6.4 In addition, Risk Management had been a partial assurance opinion but given all the information that had been provided in relation to the changes to risk management, it was felt that there was little point bringing that audit forward in March. Instead, the audit on the

Capital Programme, which had been part of the 22/23 programme, had been brought forward.

6.5 As part of the Contract with the CA, the Auditors were required to meet public sector audit standards. This external review of quality was only required once every five years and so was not usually commented on. However, due to the commissioning of an external review in 2021, additional information on what that review entailed had been included with the committee papers.

6.6 Noting the delay to the HR Policies audit, due to the delay in planned externally commissioned work within this area, Members requested an update on this work. The Auditor was unsighted on where this was currently at but the Monitoring Officer would investigate and report back to the Committee.

6.7 The Chair raised the issue of the closure of One Cam and the Audit report that been commissioned by the Committee at the request of two members of the CA Board. The report had been largely positive around the closure process but had identified several learning points in relation to transition. The Committee gave their support to the Chair to forward the report to the CA Board for their information and to draw their attention to the learning opportunities for the future.

6.8 RESOLVED:

a) That the Audit Report on the One Cam closure be referred to the CA Board.

b) That the Committee note the report

6.9 ACTION:

The Monitoring Officer to update the Committee on the progress of the externally commissioned work being carried out on HR Policies.

## **7.0 Internal Audit – Audit Plan 22/23**

7.1 The Internal Auditor, Dan Harris (RSM) introduced the report the purpose of which was for the Committee to consider themes for internal audit coverage for 2022/23 to inform the development of the Combined Authority's audit plan.

7.2 Sitting alongside the audit plan was a wider strategy that was driven by the CA's corporate risk register. As this was being refreshed, a fully drafted plan would not be brought forward until the June meeting so that the new risk register could be taken into consideration. Councillors commented that they hoped that the revised risk register would look more at the effects of the pandemic, emerging inflationary pressures and the impact of the Ukraine conflict.

7.3 Ahead of the next meeting of the Committee the Auditor would get a full briefing on the external commissioning into the review of HR policies. The timing of the introduction of the new policies would dictate when the auditors looked at the compliance of them; whistleblowing could be one of the policies that was looked at as part of an internal audit review.

7.4 At this point the Monitoring Officer made the distinction between an audit that looked at compliance with HR policies, and an analysis of a work culture which might fit better with the work and remit of the Employment Committee.

7.5 The CA was facing a moving agenda with a lot of challenge. Within auditing standards, internal audit could assist and provide ongoing 'live' advice to officers and advisory groups as well as with more formal audit reports which came later in the process.

7.6 When it was better understood what sort of funding would be coming through to the CA, auditors would have a conversation with the Executive Team to discuss the right time for Audit to get involved, possibly when the funding streams for the different areas were announced.

7.7 In response to a question from the Chair in relation to any early 2022/23 Internal Audit work that could commence in Quarter 1, the Auditor confirmed that the audit of the Capital Programme had already been brought forward to the 2021/22 Internal Audit Plan. The Internal Auditor also advised that the review of data protection could commence in Quarter 1 and this was agreed by the Committee.

**RESOLVED:**

7.8

a) That the Committee note the report.

b) That the 2022/23 internal audit of data protection could commence in Quarter 1.

c) That the proposed 22/23 Internal Audit Programme would be brought before the Committee at their meeting in June, allowing time for the revised risk register to be taken into account.

**External Audit – Annual Audit Report**

8.0

8.1 The External Auditor, Mark Hodgson (Ernst & Young) introduced the report. The purpose was for the Audit and Governance Committee to receive and note the External Auditor's final audit results report for 2020/21. The report replaced the Annual Audit Letter that the Committee had received in the past.

8.2 The close of audit had not been certified as the auditors had not yet performed the procedures required by the National Audit Office on the whole of Government Accounts submission. This was because auditors were still waiting for HM Treasury and the National Audit Office to issue their guidance on these procedures.

8.3 In terms of value for money, the auditors did not look for specific causal links but would report by exception if something was out of place so that there would be negative reporting rather than positive affirmation.

8.4 When auditing decisions, auditors did not judge the decision itself but rather how it was arrived at and whether arrangements were in place so that reports had a full fact pattern.

8.5 In contrast to the constituent councils, the CA did not have any funding gaps and did not need to identify savings. This was a result of a 30-year devolution deal which provided £20 million on an annual basis. However, officers were conscious that there was a need to identify other funding streams as the existing schemes, such as the Housing Fund, came to an end.

8.6 Officers reassured members that the CA had a balanced budget but that they were aware of future financial risk.

**RESOLVED:**

8.7

That the Committee receive and note the Audit Results report for 2020/21

## **Assurance Framework**

9. Reena Roojam, Lawyer, introduced the report the purpose of which was for the Committee to approve and recommend the amended draft of the Local Assurance Framework (LAF) to the CA Board and to delegate authority to the Monitoring Officer (in consultation with the Chief Finance Officer and the Chair of Audit and Governance) to make the relevant changes to the Local Assurance Framework.

9.2 Due to the extensive revisions that had been made the previous year, amendments this year were very minor and in Reena's opinion did not constitute any material change to the framework. However due to the ongoing Governance and Constitution review and the guidance due following the LEP review, further changes to the assurance framework would be required.

9.3 Members expressed concern that the LAF, which concentrated on capital projects business cases and investments, might not be fit for purpose for some of the work the CA was now involved in; for example, a road scheme which had a defined start and finish compared to a bus franchise scheme that ran over 20 or 30 years.

9.4 The Chief Finance Officer reminded the Committee of the Monitoring and Evaluation Framework that sat alongside the LAF and which was set up to monitor outcomes of the intended projects and the indicators by which they would be measured.

9.5 The Interim Head of Governance would take into account the concerns expressed when undertaking his review of the LAF as part of the Governance review.

### **RESOLVED:**

- 9.6
- a) That the amended draft of the Local Assurance Framework be approved and recommended to the Combined Authority Board.
  - b) That it be noted that the Local Assurance Framework would be presented to the Business Board on 14 March 2022.

## **10. Review of Governance and Ways of Working**

10.1 The Committee received the report from the Interim Head of Governance which provided the Committee with an overview of the purpose of the review of governance and ways of working at the Combined Authority, as requested by the Committee at its meeting on 28 January.

10.2 A draft of the final report would hopefully be ready for the Leaders Strategy Meeting in April before being presented to the Board. Before then the Interim Head of Governance would have a further conversation with the Chair of the Audit and Governance Committee and as part of that discussion would be exploring whether there was a requirement to engage with the wider Committee regarding some of the elements, such as the potential role of Audit and Governance in oversight of the application of the Assurance Framework.

10.3 In response to a question on the extent of the workload involved in the Committee's role in oversight of the Assurance Framework, the Monitoring Officer clarified that the oversight would be of the process and protocol rather than of the projects themselves.

10.4 Members were reassured that the proposal to have forums in a trusted and private space would not undermine the principle of decision-making taking place in an open and transparent manner. This type of 'policy space' had been successfully developed in other Combined Authorities and was intended to support strategic development activity.

10.5 The Interim Head of Governance advised that there had been a positive conversation with the Chief Executive of the Greater Cambridgeshire Partnership (GCP) around what each organisation could do to support each other's executive and governance arrangements so that they could work together more positively.

10.6 RESOLVED:

That the Committee note the progress made in the review since January 2022.

**11. Terms of Reference – Climate Change Working Group**

11.1 Adrian Cannard, Strategic Planning Manager introduced the report the purpose of which was for the Audit and Governance Committee to note the Terms of Reference of the Climate Working Group.

11.2 In response to a question on how to ensure that there was a commonality of approach across the Combined Authority area, the Committee were advised that there was a senior officer Climate Working Group that supported the councils and authorities, and which promoted the sharing of best practice.

11.3 All reports, where relevant, would report the climate implications.

11.4 Collaboration between the Councils on this issue would be seen through the Board's decision making. One of the key discussions at present was around people's ability to pay for home adaptation measures and the fact that implementation of these measures would vary between rural and urban areas.

11.5 The Chair requested that the Committee receive a report in six months' time outlining progress against the Plan with a focus on the Governance process and how it was operating.

11.6 RESOLVED:

That the Committee note the report.

11.7 ACTION:

That a further update report be scheduled for six months' time.

**12. Financial Strategies**

12.1 Robert Emery, Chief Accountant and Deputy S73 Officer introduced the report the purpose of which was for the Committee to review and comment on the proposed Investment Strategy for 2022/23 and to review the in-year actual performance to 31<sup>st</sup> January 2022 against the prudential indicators included within the Treasury Management and Capital Strategies.

12.2 The Chief Accountant advised the Committee that although there was a better understanding of operational cashflows than five years ago, the CA was still undergoing change and therefore in order to ride out any bumps in the road the Treasury Management strategy was still very prudent.

12.3 There were statutory obligations that required the CA to keep a certain level of liquidity which meant that the Treasury Management Strategy was usually very low risk so that it was not forced to draw down at a very inopportune moment. In contrast, Service investments covered by the Investment Strategy, where the primary goal was to deliver growth and jobs, were normally higher risk.

12.4 Mr Emery discussed the second element of the report which looked at performance against the indicators set and highlighted the two areas of non-compliance both of which related to the Green Homes Energy Grant. The first was a breach of the Interest Rate Risk Exposure because there were higher levels of liquid funds than were needed being held. This was due to a delay in expenditure of the £79m Green Homes Grant. The second indicator involved individual limits with counter parties which was normally set at £25m. On one weekend in December this was £125m because the grant from central government had been received on a Friday, after the 3pm cut off, which meant that monies could not be invested until the Monday. Both of these areas of non-compliance were not seen as an on-going risk.

12.5 The Chair proposed that the Committee have a development session early on in the next municipal year to better understand the principles of the different financial strategies so that the Committee could add more value to the discussion.

12.6 RESOLVED:

That the Committee note the report.

12.7 ACTION:

That a development session on Financial Strategies be arranged for the Committee in the next municipal year.

### **13. Information Governance Update**

13.1 Susan Hall, Governance Officer introduced the report which updated the Committee on the current position with regards to Information Governance, and provided data on the number of corporate complaints and Freedom of Information requests for the period of 1 September 2021 to 28 February 2022.

13.2 The Committee were advised that all the policies had now been updated and that all new members of staff had to undergo mandatory on-line GDPR training.

13.3 In response to a question about the ongoing whistle blower case, the Monitoring Officer advised that there was protection around the case while the process was in train as it was extremely important that it remained confidential. Once completed however a report would come through to the Committee.

13.4 Councillors commented that the damage device policy seemed somewhat excessive but as there had been some significant damage to equipment of late it was felt that it acted as a positive reminder to staff to treat devices with care.

13.5 Any requests for information were treated appropriately as a Freedom of Information (FOI) request. An Environmental Information Regulation request only differed in regard to the subject matter that it touched on i.e. issues relating to the environment such as air, water and habitat.

13.6 RESOLVED:

That the Committee note the report.

### **14. Draft Annual Report**

14.1 The Chair introduced the report and asked for comments from the Committee.

14.2 Councillor Bull commented that although a committee member he still felt somewhat detached from the CPCA. The Chair agreed that because of the nature of the CA it could sometimes be difficult for Members to fully engage with the organisation, and he would add an extra point into the report to encapsulate this.

14.3 Over the next twelve months and in future conversations with the Interim Director of Governance the Chair would look for more opportunities for engagement.

14.4 RESOLVED:

That the draft report, subject to the changes identified above, be agreed

14.5 ACTION:

That the Committee reviews its work in six months' time to reflect on its integration with the CPCA.

## 15. Work Programme

15.1 The two development sessions that had been identified in the meeting would be added to the future work plan.

15.2 With the additions above the work programme was noted.

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As this was Councillor Graham Bull's last meeting, the Chair took the opportunity at the end of the meeting to thank him for his service on the Committee.

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## 16. Date and Time of Next Meeting

10.1 The Committee would next meet on Friday, 10 June 2022 at 10:00 at a venue to be confirmed.

Meeting Closed: 12.33pm



## Audit and Governance Committee Action Log

Purpose: The action log records actions recorded in the minutes of Audit and Governance Committee meetings and provides an update on officer responses.

### Minutes of the meeting 11 March 2022

Minute	Report title	Lead officer	Action	Response	Status
5.7	Corporate Risk Register	Rob Parkin/ Anne Gardiner	An offline briefing session on the new risk register to be organised for the Committee prior to its formal presentation at the meeting in June	Scheduled for July	Open
6.9	Internal Audit Progress Report	Rob Parkin	The Monitoring Officer to update the Committee on the progress of the externally commissioned work being carried out on HR Policies	Scheduled for July	Open
11.7	Terms of Reference – Climate Change Working Group	Adrian Cannard /Anne Gardiner	That a further update report be scheduled for six months' time.	Scheduled for September	Open
12.7	Financial Strategies	Robert Emery / Anne Gardiner	That a development session on Financial Strategies be arranged for the Committee at the beginning of the next municipal year.	Scheduled for September	Open
14.5	Draft Annual Report	Anne Gardiner	That the Committee reviews its work in six months' time to reflect on its integration with the CPCA.	Scheduled for December	Open

Minutes of the meeting 28<sup>th</sup> January 2022

Minute	Report title	Lead officer	Action	Response	Status
2.2	Chair's Announcements	Chris Bolton/Anne Gardiner	Committee requested that they receive a further development session on project management which would report on value for money, provide hard numbers and qualitative aspects for the members to consider.	To be arranged prior to September's meeting	Open
9.2	Work Programme	Robert Parkin/Anne Gardiner	Committee requested that as part of the risk register report for the next meeting that further detail on the Covid impact be provided.	Agreed	Closed



## Report title: Review of Corporate Risk Register & Risk Management Strategy

To: Audit and Governance Committee

Meeting Date: 10 June 2022

From: Chris Bolton  
Head of Programme Management Office

Key decision: No

Recommendations: The Audit and Governance Committee is recommended to:

a) Note the report.

Voting arrangements: Item a) Note only, no vote

### 1. Purpose

1.1 The Audit and Governance Committee's terms of reference include monitoring the Combined Authority's risk management arrangements including the risk register.

### 2. Background

2.1 The Corporate Risk Register is populated by reference to individual project risk assessments and over-arching corporate risks and is reviewed by the Executive Team of the Combined Authority and any risks which arise, or which become more significant between their meetings are escalated to the next Executive Team meeting.

2.3 In January 2021 the Combined Authority internal auditors RSM (UK) were commissioned to undertake a risk management pathfinder exercise to review the Cambridgeshire & Peterborough Combined Authority's (CPCA) approach to managing risk and suggest options as to how risk management can be strengthened. RSM (UK) examined the current Risk Strategy and risk reporting and have worked with the Executive Team, Governance and Programme Office teams to ensure that the strategy represents an effective and efficient approach to dealing with risk that fits the needs of the Combined Authority.

- 2.4 The report, in final form, was presented at the Executive Team meeting on the 10 May 2022 and was presented to the Performance and Risk Committee (PARC), an internal officer group led by the Programme Office, incorporating the Chief Executive Officer and Executive Team, representatives from all directorates and officers from the Finance, Communications and Procurement teams at its meeting on 18 May for comment and revisions.
- 2.5 The Pathfinder exercise has provided the Combined Authority with options to the approach of managing risk and how this can be developed and strengthened. This will include immediate changes that can be made as well as changes that may require greater time or resources to develop.
- 2.6 The report included nine actions, four of which have already been implemented, alongside an implementation timeline. The report recommended that the corporate risk register be refreshed as in its previous form it did not accurately describe the corporate risks the Authority faces. The Programme Office, working with the Executive team undertook a risk exercise on 8 March 2022. It is hoped that a similar exercise be undertaken with the A&G Committee in July 2022.
- 2.7 The Executive Team agreed to seek the view of the Chairman of the Audit & Governance Committee and request that an updated version of the Risk Register be brought to the June 2022 meeting of the Committee. This is included at Appendix 1.
- 2.8 Risks are now monitored closely in concert with the directorates with mitigations put in place.
- 2.9 This paper recommends that responsibility and resource for risk register reporting be moved across from the Governance team to the Programme Office. The Programme Office manages the reporting process for all projects, including directorate risk registers, and would seem the most appropriate office to manage the corporate risk register.
- 2.10 The final report of the Pathfinder will be presented to the Audit & Governance Committee in July and will be shared with PARC and it is intended (once formally adopted) that the revised Risk Strategy will be the subject of training for officers across the Combined Authority.

### 3. Financial Implications

- 3.1 There are no financial implications.

### 4. Legal Implications

- 4.1 There are no legal implications.

Risk Title										Cause & Effect		Inherent Risk Score	Risk Control	Residual Score	Action required			Notes	Target Score	
Risk Ref	Risk Title	Date Identified	Risk Type	Risk Owner	Risk Lead	Last Updated	Latest Review Date	Last Reviewed By	Last Review Comments	Cause	Effect	Inherent Risk Score	Control (mitigation action)	Control Owner	Residual Risk Score	Action	Person responsible	Date to be implemented by	Progress notes	Target Risk Score
1	Inflation	07/03/2022	Financial	Chief Finance Officer	PMO	04/04/2022	13/05/2022	PMO/CFO		RPI Inflation may rise to 10% in May, staffing inflation is likely to be circa 4%	a) One per cent of inflation = £200k off our spending power 1% inflation on annual Ganshare allocation of £20m = £200k.	23	a) PMO to talk to Chief Finance Officer what mitigations can be put in from a financial perspective. b) Lobby government to highlight our position and what will happen without a more sustainable funding solution c) Project delivery - enter into fixed price contracts, i.e. transferring inflationary risk to contractors. d) Project delivery delays. Mitigated by active project management to minimise slippage. e) Reconsideration of the use of CA powers to levy taxes and to borrow.	Chief Finance Officer	20	PMO to talk to finance	PMO	08-Apr-22	CPCA has power to create council tax precept which could support core running costs. Potential to split risk a) Inflation costs rising costs approx £2m staffing costs will be exceeded over time due to inflation. b) Inflation impact on programme delivery, delivery of strategic objectives. Our buying power decreases over time due to inflation, the ability to deliver strategic objectives impacted. c) need to review all areas of the budget to reflect on individual project/programme exposure to inflation, and impact on ringfenced funding programmes. d) we currently have a balanced and affordable budget for the period of the MTTP e) Inflation is a live issue for our delivery partners, thus they may be less likely to take on the inflation risks in fixed contracts.	12
2	Future funding	07/03/2022	Financial	Chief Finance Officer	Director of Delivery & Strategy	04/04/2022	13/05/2022	PMO/CFO		a) Lack of guaranteed future funding streams especially with existing streams coming to an end such as Transforming Cities Fund, multi-year transport budget, housing investment funds and Local Growth Funding. b) Lack of local funding to support bids. c) Wider financial pressures on Local Government impacting the ability of the area to deliver new projects d) Lower than anticipated allocation of UK SFP to the area	Effect financial stability of schemes. Impact on delivery on the devolution deal.	23	a) Sharing risk with partners (how will we share risk with partners) b) Workshops with partners to work out alternative funding sources c) Liaison with government and MTD on opportunities created by UK infrastructure. d) Reconsideration of the use of CA powers to levy taxes and to borrow. e) Effective programme management to take into account funding deadlines. f) manage stakeholder expectations regarding CA resources available to deliver strategic objectives.	Director of Delivery & Strategy	18	PMO to talk to Director of Delivery & Strategy, CFO	PMO	08-Apr-22		13
3	Workforce/HR	07/03/2022	Financial	HR	HR	04/04/2022	04/04/2022	PMO		Current funding ending – temporary in nature	Impact of workforce potential job losses	17	a) Workforce planning – redeployment of staff/ temporary contracts	HR	13	PMO to speak to HR	PMO	08-Apr-22		8
4	Capacity	07/03/2022	Internal	HR	HR	04/04/2022	04/04/2022	PMO		Not enough capacity in terms of stability of staffing, motivation of staff, and staff working beyond capacity for prolonged periods	Impact on capacity to deliver in a timely manner; turnover and knowledge loss; preparedness	20	a) Resource management strategy and workforce planning b) Pay policy review c) transformation programme – aims to ensure resources in right place.	HR	13	PMO to speak to HR			8	
5	Strategy gap	07/03/2022	Strategic	Director of Delivery & Strategy	PMO	04/04/2022	16/05/2022	PMO		Insufficient focus on priorities and their alignment to resources; Lack of strategic agreement Fitting resources against new strategies.	Not meeting strategic objectives as per devolution deal and associated performance measures.	18	a) agreement SGAIS – agreed to agreement Business Plan b) agreement performance metrics – agreed to agreement review – including informal policy pipeline work c) Communication strategy – in preparation for potential CPER refresh requires further board discussion d) CA Board Business Board workshops – one already held e) Board member away days – two already held	Wider strategy team	9	Business plan to be represented to June Board. Further Business Board away day planned. (08 July) Communication strategy discussed by ET, needs to be refined and implemented.			9	
6	Information governance and security	07/03/2022	Information & Data	Chief Legal Officer	Legal	04/04/2022	04/04/2022	PMO		IT security. Gaps in IT infrastructure.	Reputational damage, loss of systems or data. Information Commissioner Officer potential legal exposure and fines.	22	a) IT security testing plan b) Actions from the RSM IT Audit have now been substantially implemented including daily back up procedures. IT security standards being met and disaster plans recovery in place. Work is ongoing in relation to IT site structure and access privileges.	Legal	14	PMO to speak to legal			9	
7	Stakeholder/ loss of confidence	07/03/2022	Stakeholder	CEX	Director of Delivery & Strategy	04/04/2022	04/04/2022	PMO		Loss of Confidence in the organisation to be effective in the devolution context; not seen as reliable partner	Stakeholder/public risk around increasing fuel poverty, homelessness, demand for housing etc.	22	Building confidence with central government. Agreement of Devolution Deal 2 so have relevant strategic aims to allow continuity beyond political change. Move to more networked decision making and delivery Improved communications between partners	CEX Office	13	PMO to speak to Director of D&S			8	
8	Climate change	07/03/2022	Strategic	Strategy team		04/04/2022	04/04/2022	PMO		Changing national policy or new evidence requires comprehensive delivery of current projects or of the devolution deal objectives Change in government carbon calculations, water as an assessment tool.	Government guidance changes leading to changes to project scopes and subsequent budget/programme increases.	13	Revising Climate action plan up to date, keeping evidence base current. Maintaining independent climate change commission to provide advice Maintaining effective networks and national and regional links by available business acceptance.		8			4		
9	Public Health	07/03/2022	Strategic	Strategy team		04/04/2022	04/04/2022	PMO		Covid and possible future strains.	Impact on project delivery timescales / resourcing. Staff absence in health, education and other parts of public service is rising and causing capacity issues.	20	Business continuity plan	HR	16	PMO to speak to HR			11	
10	Energy Hub	07/03/2022	Strategic	Business & Skills		04/04/2022	13/05/2022	PMO/AD Business		Unspent budget. Issues with supply chain capacity following delays to programme have meant that the Energy Hub is unable to fully deliver the rebid budget within the funding period to 30th June.	Further forecast underspend is likely by the end of the funding period. (June 2022). The supply chain issues have been exacerbated further, and it is now forecast underspend of £60m in total. therefore, a further £44m will need to be returned to BEIS. Sustainable Warmth programme commencing April 2022 – March 2023, £118m awarded. In light of the issues faced above with supply chain, material costs, etc. it is believed that now only £20m of the total will be delivered. BEIS have been apprised of this and weekly discussions are underway. Reputational impact with Government and public due to not meeting initial objectives.	Continued discussion with BEIS with regards to supply chain development. 11 installers on supply chain, 2nd mini competition underway. By end of April there will be additional capacity to deliver residences until the end of June. Extension to current phased delivery window. (end of June to year end and to be confirmed by BEIS) Plan Devotion and Marine Harbough are approaching the Mayor on 16th May. There will also be a meeting at the Leaders Strategy meeting on the 25th May. Sustainable Warmth Programme - there is a high level of confidence in the delivery of the £50m. ADJ and Sustainable Warmth are going to the CA Board on the 8th June. A working group has been set up internally involving the Business Board. The first workshop will take place on 17th May. The purpose of the workshop is to look at opportunities to mitigate the issues and constraints that are currently faced. For e.g. supply chain capacity / capability.	AD Business	21			13	Target score is considering the multi year programme delivery rather than the immediate current phase underspend.	13	
11	ARU	07/03/2022	Financial	Business & Skills		04/04/2022	17/05/2022	PMO/Housing		Concern over future financial liabilities and sustainability of the wider ARU/Peterborough project.	Hampers the deliverability of the university vision and subsequent corporate reputational impact.	20	The wider CA finances are insulated from the performance of Prop Co 1 and Prop Co 2 but no future expenditure being reliant on financial returns from Prop Co 1 or Prop Co 2	Housing Director	18	CPCA team arranging for ARU to have a leaders strategy session to discuss further vision and role in delivery.		Long term strategic review of CPCA involvement beyond phase 3 leading to the creation of a multi-asset campus to be under review.	11	

12	Transforming Cities Fund (TCF)	04/04/2022	Financial	Transport	Interim Head of Transport	16/05/2022	16/05/2022	PMO/Transport	Delays to specific projects not meeting the timeframe for TCF funding which is March 2023	Not spending full allocation of TCF and therefore may have a reputational impact.	21	Assessing the TCF funding programme around deliverability and cost. Where schemes will no longer be delivered and there will be a funding gap we will promote alternative schemes to use the funding which hit the Sustainable Growth Ambition Strategy, TCF and Local Transport & Connectivity Plan.	Interim Head of Transport	13	a) CCC and POC to assess their TCF programme b) Identify funding gaps c) Suggest alternative schemes for delivery.				9
13	Senior staff transition	16/05/2022	Strategic	CEX	PMO	16/05/2022	16/05/2022	PMO/Director of Strategy	Departure of a number of ET members including the Chief Executive Officer	Reduced ability to give strategic direction, engage with senior stakeholders, and manage staff	23	Employment committee and Board to consider transition and implementation of the Even Better programme.	Board and Employment Committee	18					8



**CAMBRIDGESHIRE  
& PETERBOROUGH**  
COMBINED AUTHORITY

Agenda Item No: 7

## Internal Audit Report

To: Audit and Governance Committee

Meeting Date: 10 June 2022

From: Jon Alsop  
Head of Finance (S73)

Key decision: Not a key decision

Forward Plan ref: n/a

Recommendations: The Audit and Governance Committee is recommended to:

- a) Receive and note the internal audit progress report for 2021/22 as provided by the Combined Authority's internal auditors, RSM Risk Assurance Services LLP (RSM).

Voting arrangements: Note only item, no vote required.

## 1. Purpose

1.1. The purpose of the report is for the Audit and Governance Committee to:

- (a) Receive and note progress being made against the internal audit plan for 2021/22.

## 2. Background

### **Internal Audit Plan 2021/22**

- 2.1. RSM presented the internal audit plan for 2021/22 to the Audit and Governance Committee in April 2021.
- 2.2. The attached report provides an update to the Audit and Governance Committee against the internal audit plan for the year to date.

## 3. Financial Implications

- 3.1. Internal audit fees are within those agreed as part of the internal audit service contract.

## 4. Legal Implications

- 4.1. No legal implications have been identified.

## 5. Other Significant Implications

- 5.1. No other significant implications have been identified.

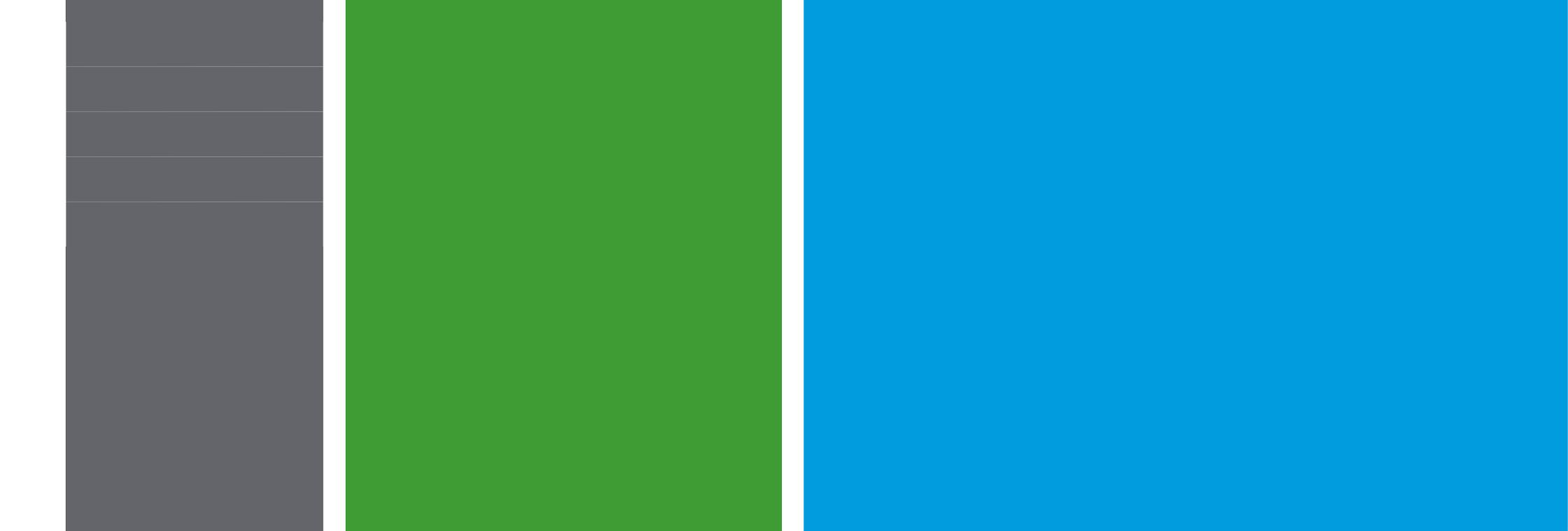
## 6. Appendices

Appendix 1 – Internal Audit update report 2021/22 (RSM)

## 7. Background Papers

Internal Audit Plan – A&G Committee April 2021

[Internal Audit Plan A&GC April 2021](#)



# CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY

## Internal Audit Progress Report

10 June 2022

This report is solely for the use of the persons to whom it is addressed.  
To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP  
will accept no responsibility or liability in respect of this report to any other party.



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# 1 Key messages

The internal audit plan for 2021/22 was approved at the April 2021 meeting. This report provides an update on progress against that plan, the changes to the plan and summarises the results of our work to date. As the developments around Covid-19 will continue to impact on all areas of the organisation's risk profile, we will continue to work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.



## 2021/22 Internal Audit Delivery – Completed

We have not issued any further final reports since the last meeting. Two draft reports have been issued (Capital Programme, and IT Control Framework Part 2) and we are awaiting comments from management ahead of finalisation. [\[To note\]](#)



## 2021/22 Internal Audit Delivery – In Progress

The fieldwork for the three remaining reviews is complete and the draft reports are expected to be issued shortly, with the findings reported to the next Audit and Governance Committee meeting in July 2022. [\[To note\]](#)



## 2022/23 Internal Audit Plan

The proposed internal audit plan for 2022/23 is on the agenda for today's meeting. [\[To approve\]](#)



## Additional internal audit activity

As part of our contract with you we are asked from time to time to undertake ad hoc reviews outside the internal audit plan. One of these reviews was around Community Land Trusts. This report has been issued in draft and we are awaiting management feedback. We have also been asked by Officers to undertake an Analysis of Government Procurement Card Expenditure and Expenses. The draft report has been issued and Officers are currently considering the report and we are awaiting management feedback. [\[To note\]](#)

## Appendix A – Progress against the internal audit plan 2021/22

Assignment	Timing / Status / Opinion issued	Actions agreed			Target Audit Committee (as per previous audit committee)	Actual Audit Committee
		L	M	H		
Additional follow up: IT Control Framework	Final report issued	1	1	1	N/A	November 2021
Adult Education Budget		3	2	0	January 2022	January 2022
Fraud Risk Assessment	Final report issued	7 areas for improvement suggested			April 2022	April 2022
Additional audit: One CAM - Governance and Decision Making	Final report issued	2	1	0	April 2022	April 2022
Key Financial Controls		5	2	0	April 2022	April 2022
Additional audit: Payroll	Fieldwork complete				September 2022 (April 2022)	
Capital Programme (replaced the Risk Management audit)	DRAFT report issued 12 May 2022				September 2022 (June 2022)	
Additional follow up: IT Control Framework Part 2	DRAFT report issued 13 April 2022				September 2022 (June 2022)	
Follow Up	Fieldwork complete				September 2022 (June 2022)	

Assignment	Timing / Status / Opinion issued	Actions agreed			Target Audit Committee (as per previous audit committee)	Actual Audit Committee
		L	M	H		
Subsidiary Governance	Fieldwork complete				September 2022 (June 2022)	
HR Policies	Deferred to 22/23 plan				N/A	N/A
Removed: Use of Data	N/A				N/A	N/A

## Appendix B – Other matters

### Changes to the audit plan

There have not been any further changes to the 2021/22 internal audit plan since the previous meeting:

### Changes reported to previous meetings

Audit/Area	Change Proposed
<b>Replace: Risk Management with Capital Programme</b>	Following discussions with senior management, we have been asked to defer a review of Risk Management to 22/23 as this is an area being further developed by the Combined Authority. This was replaced with an audit of the Capital Programme to support our 2021/22 opinion. <b>The Audit &amp; Governance Committee are asked to note the replacement of this audit within the 2021/22 internal audit delivery plan.</b>
<b>Addition: Payroll</b>	Following discussions with senior management, we have been asked to undertake a review of Payroll following some recent concerns identified. This review will be undertaken in collaboration with subject matter experts, RSM Employer Services Limited. <b>The Audit &amp; Governance Committee are asked to note the addition of this audit to 2021/22 internal audit delivery plan.</b>
<b>Remove: Use of Data</b>	Following discussions with senior management, we have been asked to remove a review Use of Data as this is no longer a priority area for the Combined Authority as the function has now been brought in house. <b>The Audit &amp; Governance Committee are asked to note the amendment of the timing of this audit.</b>
<b>Delay: HR Policies</b>	Following discussions with senior management, we have been asked to delay a review of HR Policies due to the delay in planned externally commissioned work within this area and ensuring the scopes of these piece of work compliment work being completed by parties. <b>The Audit &amp; Governance Committee are asked to note the amendment of the timing of this audit.</b>

## Grant Funding work undertaken by RSM to date

Audit/Area	Work Undertaken by RSM
<b>Grant Funding</b>	<p>We have completed seven reviews on grant funding received by the Combined Authority since the last audit committee, these specifically relate to the grant funding noted below, two of which is pass-through funding (Local Transport Capital Block Funding) whereby expenditure is incurred by constituent councils and therefore they provide their own assurance however we are required to confirm that the CPCA have paid the constituent councils in line with the decisions made by the Mayor and other grants where expenditure is incurred by the Combined Authority. We have summarised the grants below:</p> <ul style="list-style-type: none"><li>• Peer Network Funding to Local Enterprise Partnerships (LEPS) in 2020- 2021</li><li>• 2020-2021 EU Transition Business Readiness Growth Hub Grant Funding to Local Enterprise Partnerships (LEPS)</li><li>• Growth Hub Funding to Local Enterprise Partnerships (LEPS) in 2020-2021</li><li>• Supplemental Growth Hub Funding to Local Enterprise Partnerships (LEPS) in 2020-2021</li><li>• Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance) No.31/5036</li><li>• Local Transport Capital Block Funding (Pothole and Challenge Fund) No.31/5072</li><li>• Additional Dedicated Home to School and College Transport grant</li></ul>

## Annual Opinion 2021/22

The Audit and Governance Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular the Audit and Governance Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

We have not finalised any reports to date with significant issues that will impact our year end opinion. However, one of the reports currently in draft has a negative assurance opinion, and some high priority actions have been agreed or significant issues identified in our advisory and follow up audits, which we will need to take into account when formulating the end of year opinion. We also need to consider the outcome of the remaining audits and the wider control environment ahead of issuing our annual report and opinion in advance of the next Audit and Governance Committee meeting.

## RSM External reviews of quality

One of the key measures of quality is an independent third-party assessment and, as a firm we are required to conform to the requirements of the International Professional Practices Framework (IPPF) published by the Global IIA. Under the Standards, internal audit services are required to have an external quality assessment (EQA) every five years. The RSM UK Risk Assurance service line commissioned an external independent review of our internal audit services in 2021, to provide assurance as to whether our approach continues to meet the requirements.

The external review concluded that RSM 'generally conforms to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

## Information briefings and Sector updates

### Employment matters

Please find below the links for the March edition of Employment Matters:

- <https://www.rsmuk.com/ideas-and-insights/legal/employment-contracts-and-restrictive-covenants>
- <https://www.rsmuk.com/ideas-and-insights/managing-global-remote-working-and-work-anywhere-policies>
- <https://www.rsmuk.com/ideas-and-insights/human-resources/stay-interviews-a-valuable-tool-for-retention>
- <https://www.rsmuk.com/ideas-and-insights/legal/from-6-april-2022-employees-can-produce-digital-fit-notes>
- <https://www.rsmuk.com/ideas-and-insights/is-your-business-making-the-most-of-apprenticeships> (guest author - James Whybrow from Risk Assurance)
- <https://www.rsmuk.com/ideas-and-insights/employment-tax/off-payroll-working-one-year-on>

### Local Government VAT webinar

Our [Local Government VAT Webinar](#) is taking place on **Thursday 16 June 2022 from 11.00-12.00**.

#### Key highlights:

Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.

This webinar will be an excellent opportunity for you to hear and raise questions on sector related VAT issues within a trusted forum. As well as hearing about technical updates, our sector specialists will be on hand to provide feedback on recent developments.

In our session, topical sector updates will include mutual trading status of subsidiaries and our top tax queries from FY21/22:

- recent case law and legislative changes affecting the sector;
- HMRC VAT policy changes including sector activity;
- sector activity;
- VAT saving opportunities; and
- questions and answers.

#### Speakers:

- Scott Harwood, Partner
- Jamie Jarrett, Associate Director

## Appendix C - Key performance indicators (KPIs) for 2021/22 delivery

	Delivery			Quality		
	Target	Actual	Notes (ref)	Target	Actual	Notes (ref)
Audits commenced in line with original timescales following scoping	Yes	100%		Conformance with PSIAS and IIA Standards	Yes	Yes
Draft reports issued within 15 days of debrief meeting	100%	86%		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes
Management responses received within 15 days of draft report	100%	86%		Response time for all general enquiries for assistance	2 working days	100%
Final report issued within 3 days of management response	100%	100%		Response for emergencies and potential fraud	1 working days	N/A

### Notes

The above KPIs take into account changes agreed by management and the Audit & Governance Committee during the year.

## FOR MORE INFORMATION CONTACT

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**Telephone:** 07436 268278

### **rsmuk.com**

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management’s responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Cambridgeshire and Peterborough Combined Authority and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person’s reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.



## Report title: Draft Internal Audit Plan 2022\_23

To: Cambridgeshire and Peterborough Combined Authority Audit and Governance Committee

Meeting Date: 10 June 2022

Public report: Yes

Lead Member: n/a

From: Jon Alsop  
Head of Finance (S73)

Key decision: No

Forward Plan ref: n/a

Recommendations: The Committee is recommended to:

a) consider the draft internal audit plan for 2021/22 as presented by the Combined Authority's internal auditors, RSM Risk Assurance Services LLP (RSM),

Voting arrangements: A simple majority of all Members

### 1. Purpose

1.1 This paper is to present the Committee with a draft internal audit plan for 2022/23.

### 2. Background

2.1 At its November 2020 meeting, the Audit and Governance Committee approved the Internal Audit Strategy 2020/21 to 2024/25. This was updated in April 2021 for the 2021/22 Internal audit plan and is presented again for the Committee to consider the plan for 2022/23.

2.2 The RSM approach to developing the audit plan is based on analysing corporate objectives, risk profile and the assurance framework as well as other factors affecting the Combined Authority in the year ahead, including changes within the sector.

- 2.3 In developing the Internal Audit Strategy, RSM met with key Officers to gain an understanding of the current issues faced by the Combined Authority. They also reviewed the latest version of the Risk Register to gain an understanding of the key risks facing the organisation together with the controls in place to manage them.
- 2.4 The Audit and Governance Committee is requested to consider and provide comment on the draft audit plan for 2022/23.

## Significant Implications

### 3. Financial Implications

- 3.1 Internal audit fees are within those agreed as part of the internal audit service contract.

### 4. Legal Implications

- 4.1 No legal implications have been identified.

### 5. Other Significant Implications

- 5.1 No other significant implications have been identified.

### 6. Appendices

- 6.1 Appendix 1 – Draft Internal Audit Plan 2022/23 (RSM)

### 7. Background Papers

- 7.1 None.



# CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY

Internal Audit Strategy 2020/21-2025/26 (including our internal audit plan 2022-2023)

Presented at the Audit & Governance Committee meeting of: 10 June 2022

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

## EXECUTIVE SUMMARY

Our Internal Audit Plan for 2022/23 is presented for consideration by the Audit & Governance Committee. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs.

The key points to note from our plan are:



**2022/23 Internal Audit priorities:** Internal audit activity for 2022/23 is based on analysing your corporate objectives, risk profile and assurance framework as well as other factors affecting you in the year ahead, including changes within the sector. Our detailed plan for 2022/23 is included at Section 1.



**Level of Resource:** The level of resource required to deliver the plan for 2022/23 plan has been discussed and agreed with the Chief Finance Officer. In delivering your internal audit services we continue to embrace technology when undertaking operational audits. Through tools such as 4questionnaires, MS Teams meetings, secure web portals for audit data sharing (Huddle) and data analytics, our approach consists of a combination of both on-site client presence and remote auditing. RSM UK has in place policies designed to protect both its staff and clients, which is supported through our flexible working approach. This will strengthen our sampling and focus our audit testing. Refer to Appendix A.



**Core Assurance:** Following discussions with key members of the executive management team, the core areas of coverage for 2022/23 include Data Protection, IT audit, the Energy Hub and the Affordable Homes Programme. We have also included a review of succession planning arrangements and we will also be building on the subsidiary companies review in 2021/22 by undertaking another review in 2022/23. We have also been asked to undertake a Core Control Framework review which will cover some key financial controls and key HR controls.



**'Agile' approach:** Our approach to working with you has always been one where we will respond to your changing assurance needs. By employing 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery; keeping you informed of these changes in our progress papers to the Audit & Governance Committee during the year.

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# 1. YOUR INTERNAL AUDIT PLAN 2022/23

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Cambridgeshire and Peterborough Combined Authority in the year ahead, including changes within the sector.

## Risk management processes

In developing our Internal Audit Strategy, we have met with key Officers to gain an understanding of the current issues faced by the Combined Authority. We have also reviewed the latest version of the Risk Register to gain an understanding of the key risks facing the organisation together with the controls in place to manage them, along with the key sources and documents referred to below. It should however be noted that we have not formally revisited / reviewed the risk management arrangements at the Authority since our partial assurance opinion in 2020/21. The next risk management review is scheduled for early 2023/24.

Figure A: Audit considerations – sources considered when developing the Internal Audit Strategy.



Based on our understanding of the organisation, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and updated the high level strategic plan (see Section 2 and Appendix B for full details).

## 2. INTERNAL AUDIT PLAN 2022/23

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2022/23. The table also details the strategic risks which may warrant internal audit coverage, noting that the Authority has recently updated the risk register. This review of your risks allows us to ensure that the proposed plan will meet the organisation's assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation.

Objective of the review (Strategic risk)	Audit approach	Proposed timing	Proposed Audit & Governance Committee
<b>CPCA Strategic risk: Information governance and security</b>			
<p><b>Data Protection – deep dive</b></p> <p>As per the ICO Decision – IC – 138801 – J4CO, no further action from the ICO was deemed necessary in relation to the personal data breach reported on 5 November 2021 by the CPCA however, it was recommended that the CPCA investigate the causes of this incident to ensure that they understand how and why it occurred, and what steps needed to be taken to prevent it from happening again.</p> <p>Our review will consider staff and member contracts, policies, training and awareness, password requirements, and detective controls.</p>	Risk-based	June 2022	September 2022
<p><b>IT Audit</b></p> <p>Following the minimal assurance opinion provided on the 2020/21 IT Control Framework Review, we will carry out an assessment of a core IT area to ensure that effective controls are in place.</p> <p>Specific coverage will be agreed between our Technology Risk Assurance Partner and the Authority but could include deep dives into individual areas such as Cyber Security, IT Hardware or Software, General IT Controls, Business Continuity and Disaster Recovery.</p>	TBC	September 2022	January 2023
<b>CPCA Strategic risk: Senior staff transition</b>			
<p><b>Succession planning</b></p> <p>The Combined Authority has seen some significant senior staffing changes over the last 12 months. We will undertake a review of the arrangements in place to ensure that any changes are planned for, that key responsibilities and decisions continue in the event of change and that formal arrangements are in place to transfer knowledge ahead of any departures.</p>	Risk-based	August 2022	December 2022

Objective of the review (Strategic risk)	Audit approach	Proposed timing	Proposed Audit & Governance Committee
<b>CPCA Strategic risk: Energy hub</b>			
<p><b>Energy Hub</b></p> <p>This is expected to be one of the biggest spend areas for the Combined Authority in 2022/23, and this could warrant potential coverage and assurance in a number of different areas. We have therefore agreed with Officers an allowance within the 2022/23 audit plan for this area and a detailed scoping exercise will be undertaken to further understand the areas of focus.</p>	Risk-based	November 2022	March 2023
<b>Other internal audits</b>			
<p><b>Subsidiary Companies – deep dives</b></p> <p>Following on from the overarching review around subsidiary company governance undertaken as part of the 2021/22 internal audit plan, we will undertake a further review into a specific subsidiary company. The final report for the 2021/22 audit should be issued by the July 2022 meeting and we will provide a further update on the specific area of focus later in the year.</p>	Deep dive	October 2022	January 2023
<p><b>Affordable Housing Programme</b></p> <p>This programme was expected to end at 31 March 2022, however it is anticipated the delivery of the programme will continue for potentially a further two years. We will therefore undertake a review of the control framework in place.</p>	Risk-based	September 2022	December 2022
<p><b>Core Control Framework</b></p> <p>Review covering key corporate control areas such as Finance and HR which would also capture controls around the application of the Scheme of Delegation.</p>	Key controls	September 2022	December 2022
<b>Other Internal Audit Activity</b>			
<p><b>Grants</b></p> <p><i>Following the completion of a number of grant returns in 2022/23 which require the sign off of both the Chief Executive and the Chief Internal Auditor we have included a note within the internal audit plan to undertake reviews in our capacity of the CPCA Chief Internal Auditor on the use of grant funding received, which will include review of evidence to substantiate compliance against grant terms. Fees will be agreed separately. Some of these Grants also require the involvement of our grant specialists and authorised individual to sign off grant claims. We will liaise directly with the CFO and Deputy CFO with regards to this work.</i></p>			

Objective of the review (Strategic risk)	Audit approach	Proposed timing	Proposed Audit & Governance Committee
<p><b>Follow up</b></p> <p>To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management.</p>	Follow Up	January 2023	March 2023
<p><b>Advice and Consultancy</b></p> <p>To provide advice on an ongoing basis on all aspects of governance, risk management and internal control.</p>	N/A	Ongoing	Ongoing
<p><b>Management</b></p> <p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Pre audit and governance committee meetings</li> <li>• Preparation for, and attendance at, audit and governance committee</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinion.</li> </ul>	N/A	Ongoing	Ongoing

A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

## 2.1 Working with other assurance providers

The Audit & Governance Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

# APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM UK Risk Assurance Services LLP. The team will be led by Dan Harris as your Head of Internal Audit, supported by Anna O’Keeffe as your client manager.

## Core team

The delivery of the 2022/23 audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required, for example the use of Technology risk assurance specialists, data analytics specialists and HR Consulting specialists.

## Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM ‘generally conforms\* to the requirements of the IIA Standards’ and that ‘RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards’.

\* The rating of ‘generally conforms’ is the highest rating that can be achieved, in line with the IIA’s EQA assessment model.

## Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## APPENDIX B: INTERNAL AUDIT STRATEGY 2020/21-2025/26

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided		Internal Audit – Third Line of Assurance (Independent review / assurance)		
Audit Area	Risk Ref			
Energy hub	10		✓	
Climate Change Strategy	8			✓
Environment, Social and Governance (ESG Maturity)	8		✓	✓
Partnerships and Collaboration				✓
Strategic Planning and Partnerships	5		✓	
The Business Board			✓	✓
Local Industry Strategy				✓
Local Transport Plan			✓	
Skills Strategy				✓
Adult Education Budget			✓	
COVID 19 – Capital Grants		✓		
Affordable Housing Programme			✓	

IT Controls Assessment / IT Strategy	6	✓	✓	✓	
Cyber Security/ Network Security	6			✓	✓
Information Governance / Data Protection	6		✓		✓
Digitalisation	6				✓
Declarations of Interest				✓	
Corporate Governance – specific topic(s) TBC				✓	✓
Governance, Transparency and Decision Making <i>(2020/21 - Appointments to Boards and Committees sponsored by the Combined Authority)</i>		✓		✓	✓
CAM Project – Governance and Decision Making			✓		
Cross Charging of Corporate Services				✓	
Subsidiary Company Governance			✓	✓	✓
Project Planning and Delivery <i>(2020/21 - COVID-19 – Impact of COVID-19 on delivery of Projects)</i>	4	✓		✓	✓
Business Continuity and Disaster Recovery				✓	✓
Procurement and Contract Management					✓
Fraud Risk Assessment			✓		✓
Capital Programme			✓		✓
Financial Planning and Delivery	2			✓	
People Management / HR Policies / Succession planning	3, 13			✓	✓
Staff Health and Wellbeing	3			✓	
Equality Diversity and Inclusion	3				✓
Recruitment	3				✓

Data Quality and Performance Management				✓		
Grant Verification	✓	✓	✓	✓	✓	✓
Risk Management	✓			✓	✓	
Key Financial Controls/Core control framework	✓	✓	✓	✓	✓	✓
Payroll			✓		✓	
Follow Up	✓	✓	✓	✓	✓	✓
HR Policies review (request by AGC March 22)				✓		
Whistleblowing					✓	

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Cambridgeshire and Peterborough Combined Authority. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit and governance committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

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*“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.*

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## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief executive, with further reporting lines to the monitoring officer and chief financial officer.

The head of internal audit has unrestricted access to the chair of audit and governance committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Cambridgeshire and Peterborough Combined Authority. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the audit and governance committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the audit and governance committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the audit and governance committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the audit and governance committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the audit and governance committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Management team who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Combined Authority Board - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "board" may refer to a committee or another body to which the governing body has delegated certain functions (eg an audit and governance committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Huddle.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit and governance committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the audit and governance committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the audit and governance committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the audit and governance committee.

## **Fraud**

The audit and governance committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the audit and governance committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## **Approval of the internal audit charter**

By approving this document, the internal audit strategy, the audit and governance committee is also approving the internal audit charter.

# FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Cambridgeshire and Peterborough Combined Authority, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.



**CAMBRIDGESHIRE  
& PETERBOROUGH**  
COMBINED AUTHORITY

Agenda Item No: 9

## Audit and Governance Committee - Work Programming Report

To: Audit and Governance Committee

Meeting Date: 10<sup>th</sup> June 2022

Public report: Public Report

From: Robert Parkin  
Chief Legal Officer and Monitoring Officer

Recommendations: The Audit and Governance Committee is recommended to:

a) Note the current work programme for the Audit and Governance Committee for 2022/23 municipal year attached at Appendix 1

Voting arrangements: A simple majority of all Members

### 1. Purpose

- 1.1 To provide the Committee with the draft work programme for Audit and Governance Committee for the 22/23 municipal year.
- 1.2 At their meeting on the 30 July 2021 the Committee agreed they would like their work programme report to include the Top Five Risks from the Corporate Risk Register. This report outlines these risks for consideration.

### 2. Background

- 2.1 The Committee have requested that the top five risks from the Corporate Risk Register were included in the work programme report. This is to enable the Committee to consider whether these needed any further review.

## Top Five Risks – CPCA

<b>Risk ID</b>	<b>Risk Title</b>	<b>Cause &amp; Effect</b>	<b>Residual Score</b>
10	Energy Hub	Unspent budget. Issues with supply chain capacity following delays to programme have meant that the Energy Hub is unable to fully deliver the retrofit budget within the funding period to 30th June.	21
1	Inflation	RPI Inflation may rise to 10% in May, staffing inflation is likely to be circa 4%	20
2	Future Funding	a) Lack of guaranteed future funding streams especially with existing streams coming to an end such as Transforming Cities Fund, multi-year transport budget, housing investment funds and Local Growth Funding. b) Lack of 'local funding' to support bids. c) Wider financial pressures on Local Government impacting the ability of the area to deliver new projects d) Lower than anticipated allocation of UK SPF to the area	18
11	ARU	Concern over future financial liabilities and sustainability of the wider ARU Peterborough project.	18
13	CEX	Departure of a number of ET members including the Chief Executive Officer	18

2.2 In accordance with the Constitution, the Audit and Governance Committee must perform certain statutory duties including the approval of accounts, governance arrangements, financial reporting and code of conduct.

2.3 A draft work programme which outlines when these decisions are taken for the current municipal year is attached at Appendix 1.

### 3. Financial Implications

3.1 None

### 4. Legal Implications

4.1 None

### 5. Appendices

5.1 Appendix 1 – A&G Work programme

### 6. Background Papers

6.1 None

## AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME 2022/23

Meeting Date 2021/22	Item	COMMENTS
10 <sup>th</sup> June 2022 Civic Suite, Huntingdonshire DC	<b>Combined Authority Board Update</b>	Standing item on the agenda when a chief officer or by agreement once a year the Mayor for the Combined Authority provides an update on the activities for the authority.
	<b>Election of Vice Chair</b>	
	<b>Minutes of the previous meeting</b>	Standing item on the agenda for the committee to agree the minutes from the last meeting.
	<b>Corporate Risk Register</b>	Standing item by request of the committee to be considered at each meeting.
	<b>Internal Audit Progress Report</b>	
	<b>Work Programme</b>	Standing item for the committee to consider their upcoming work programme.
Meeting Date	Item	Comment
<b>DEVELOPMENT SESSION: Corporate Risk Register</b>		
29 <sup>th</sup> July 2022 Venue TBC	<b>Combined Authority Board Update</b>	To be provided by the Mayor for the Combined Authority
	<b>Minutes of the previous meeting</b>	Standing item on the agenda for the committee to

Meeting Date 2021/22	Item	COMMENTS
		agree the minutes from the last meeting.
	<b>Corporate Risk Register</b>	Standing item by request of the committee to be considered at each meeting.
	<b>Internal Audit Progress report</b>	
	<b>External Audit – 21/22 Audit Plan</b>	
	<b>Annual Financial Statements of Accounts</b>	
	<b>Annual Governance Statement</b>	
	<b>Procurement Policy</b>	
	<b>Complaints Policy</b>	
	<b>Trading Companies Update</b>	
	<b>Constitution review</b>	
	<b>Governance Review Update</b>	
	<b>Adult Education Budget Review</b>	Committee requested that officers attend to provide an update and respond to the comments

Meeting Date 2021/22	Item	COMMENTS
		from the Internal Auditors report which noted weaknesses in relation to the completion of all aspects of due diligence and independent review of occupancy reconciliations for grant funded providers
	<b>Work Programme</b>	
<b>30<sup>th</sup> September 2022 Venue TBC</b>		
<b>DEVELOPMENT SESSION: Financial Strategies</b>		
	<b>Combined Authority Board Update</b>	Standing item on the agenda when a chief officer or by agreement once a year the Mayor for the Combined Authority provides an update on the activities for the authority.
	<b>Minutes</b>	Standing item on the agenda for the committee to agree the minutes from the last meeting
	<b>Corporate Risk Register</b>	Standing item by request of the committee to be considered at each meeting.
	<b>Work Programme</b>	Standing item for the committee to consider their upcoming work programme.
	<b>Internal Audit Progress Report</b>	

<b>Meeting Date</b> 2021/22	<b>Item</b>	<b>COMMENTS</b>
	<b>Assurance Framework</b>	
	<b>Information Governance Update</b>	
	<b>Climate Change Working Group Update</b>	
<b>2<sup>nd</sup> December 2022</b> <b>Venue TBC</b>		
<b>DEVELOPMENT SESSION: Committee Integration at CPCA Review</b>		
	<b>Combined Authority Update</b>	
	<b>Minutes</b>	
	<b>Corporate Risk register</b>	
	<b>Internal Audit Progress Report</b>	
	<b>External Audit – Annual Audit Letter</b>	
	<b>Work Programme</b>	
	<b>Review of the Constitution</b>	
	<b>Treasury Management Strategy Review</b>	
	<b>Trading Companies Update</b>	

<b>Meeting Date</b> 2021/22	<b>Item</b>	<b>COMMENTS</b>
<b>27<sup>th</sup> January 2023</b> <b>Venue TBC</b> <b>(Reserve)</b>		
	<b>Combined Authority Board Update</b>	
	<b>Minutes</b>	
	<b>Corporate Risk register</b>	
	<b>Internal Audit Progress Report</b>	
	<b>Treasury Management Strategy Update</b>	
<b>31<sup>st</sup> March 2023</b> <b>Venue TBC</b>		
	<b>Combined Authority Board Update</b>	
	<b>Minutes</b>	
	<b>Corporate Risk register</b>	
	<b>Internal Audit Progress Report</b>	
	<b>External Audit – Annual Report</b>	

<b>Meeting Date</b> 2021/22	<b>Item</b>	<b>COMMENTS</b>
	<b>Information Governance Update</b>	
	<b>Assurance Framework</b>	
	<b>Treasury Management Strategy Summary</b>	
	<b>Audit Committee – Annual report</b>	