

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME 2019/20 – 2020/21

| Meeting Date 2020/21 | Item | COMMENTS |
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| 29 January 2021 Virtual Meeting | Combined Authority Board Update - Update on MCHLG work | 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. |
| | Minutes of the previous meeting | Standing item on the agenda for the committee to agree the minutes from the last meeting. |
| | Corporate Risk Register | Standing item by request of the committee to be considered at each meeting. |
| | Work Programme | Standing item for the committee to consider their upcoming work programme. |
| | Internal Audit – Progress Report | Report from the Internal Auditors to provide an update on the progress of the current internal audits including Cyber Security and IT systems and the attempted fraud |
| | External Audit – Draft Audit Plan | The Committee receive the draft Audit Plan and comment whether the planned audit is aligned with the Committee's expectations. |
| | Treasury Management Strategy Update | The Committee receive the report which provides the Audit and Governance Committee with an update on the Combined Authority (CPCA)'s |

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| | | Treasury Management Strategy. |
| Meeting Date | Item | COMMENTS |
| 5th March 2021 - Extra Meeting | | |
| | Minutes | |
| | Assurance Framework | The Assurance Framework is a set of systems, processes and protocols, which along with standing orders, financial regulations, departmental procedures, and codes of practice is linked in a hierarchy of management and financial control procedures, which clearly define the responsibilities of members and the duties of the CPCA's officers, consultants and partners. – Approved annually. |
| | External Audit – Outline Audit Plan | |
| | Information Governance Update | |
| | Constitution Update – Housing Committee | |
| | Capital Investment Strategy | |
| Meeting Date | Item | COMMENTS |
| 6 April 2021 Venue: TBA | | |
| | MEETING | INTERNAL & EXTERNAL AUDIT |
| | Combined Authority Board Update | Standing item on the agenda when a chief officer |

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| | | or by agreement once a year the Mayor for the Combined Authority provides an update on the activities for the authority. |
| | Minutes of the previous meeting | Standing item on the agenda for the committee to agree the minutes from the last meeting. |
| | Independent Commission on Climate Change | Update requested at 31 July 2020 meeting |
| | Corporate Risk Register | Standing item by request of the committee to be considered at each meeting. |
| | Work Programme | Standing item for the committee to consider their upcoming work programme. |
| | Internal Audit – Progress Report | Report from the Internal Auditors to provide an update on the progress of the current internal audits. |
| | External Audit – Audit Plan | The Committee receive and approve the final audit plan prepared by the external auditors |
| | Governance (decision-making) Review | Committee to receive an update to review any issues/concerns raised (Executive Committees) etc |
| | Adult Education Budget | |
| Meeting Date 2020/21 | Item | COMMENTS |
| ITEMS TO BE SCHEDULED | | |
| | Governance Review of the Business Board | |

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| | Trading Companies (Development Session) | AUTUMN/WINTER 2020/21 |
| | Audit & Governance Committee Annual Constitution Review | AUTUMN 2021 |
| | Member Skills Training (joint session with the O&S Committee) | WINTER 2021 |
| Occurred Meetings – Work Programmes | | |
| 19 July 2019 Fenland District Council | Internal Auditors Annual Report | The Committee considered and endorsed the Annual Report and Opinion from Internal Audit for the year ended 31st March 2019 |
| | Statement of Accounts 2018/19 and External Audit Final Results | <p>The Committee resolved that: i) That the Chief Executive circulate the draft statutory notice to the members of the Audit and Governance Committee prior to publication.</p> <p>ii) That the Chief Executive liaise with all affected constituent Councils and send a letter to government expressing their dissatisfaction with the auditors performance and the impacts this has had on each Council.</p> <p>iii) That the Chair of the Audit and Governance Committee write to the Partner leading the Ernst and Young Government and Public Sector Assurance team expressing the Committee extreme disappointment.</p> <p>iv) That the Committee receive and approve, in principle, the final Statement of Accounts.</p> |

v) That the Committee agree to the additional recommendations below:

a) Note that the Combined Authority's external auditors are not able to guarantee that they will have completed their audit of the accounts for 2018/19 before the statutory deadline of 31 July 2019 for the publication of the statement of accounts together with any certificate or opinion from the external auditors;

b) Note that if it is not possible to publish the statement of accounts on time the law requires the Combined Authority to publish as soon as reasonably practicable on or after the deadline a notice stating that it has not been able to publish the statement of accounts and its reasons for this;

c) Authorise the Chief Finance Officer in consultation with the Chair of Audit and Governance Committee, as and when the final Audit Opinion is provided by the external auditors, to make any minor amendments to the statement of accounts arising from the final Audit Opinion and to authorise the Chief Finance Officer and Chair of Audit and Governance to then sign and publish the statement of accounts together with any certificate or opinion from the external auditors;

d) In the event that amendments arising from the

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| | | <p>final Audit Opinion would constitute a “material adjustment” to the final accounts as defined in the external auditor’s final audit plan a further report is to be brought to Committee; and</p> <p>e) That the Committee receive and approve the Annual Governance Statement 2018/19 as included within the statement of accounts.</p> |
| | Chairman’s Annual Audit Report | The Annual Report of the Chair of the Committee be submitted to the Combined Authority Board was approved. |
| | Internal Audit Plan | The Committee considered and endorsed the Annual Report and Opinion from Internal Audit for the year ended 31st March 2019. |
| | Value for Money Report | The Committee noted the Combined Authority’s approach to delivering value for money. |
| | Treasury Management Annual Report | The Committee reviewed the actual performance for the year to 31st March 2019, against the adopted prudential and treasury indicators. |
| | Human Resources Risk Reduction Update | The Committee noted the update. |
| | Work Programme | The Committee agreed updates to the work programme and noted the report. |
| Meeting Date 2019/20 | Item | COMMENTS |
| 27 September 2019 Cambridge City Council | Audit Results Reports & Statement of Accounts 2018/19 | The Committee received the audit results report for the year ended 31st March 2019. |
| | Transport Acceleration and Risk Report | The Committee noted the officers’ assessment of the impact of the accelerated delivery strategy on |

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| | | project risk and the wider measures put in place by the Authority to manage project risk. |
| | Medium-Term Financial Plan and Business Plan | The report was noted. |
| | Combined Authority Board Update | The Committee noted the update. |
| | Business Board Update | The Committee noted the priorities and objectives of the Business Board. |
| | Internal Audit Update | The progress report from Internal Audit was considered. Internal Audit would provide timelines and progress indicators in future reports and seek The Committee's approval to any programme changes. |
| | Governance Review Report | The proposed new governance arrangements for the Combined Authority had been considered and the Committee's Work Programme be amended to include a future report to the Committee reviewing the effectiveness of the proposed new governance arrangements. |
| | Risk Register and Performance Update | The Committee noted the Performance Reporting processes that are in place for the Combined Authority. The Committee requested that the Performance Reporting Dashboard is presented to the Board on a quarterly basis and recommend any proposed changes be noted. The Committee requested that the proposed changes to the Corporate Risk Register be reported to the next Board meeting for approval. |
| | Report on Freedom of Information, Whistleblowing and Fraud | The Committee would advise how the Combined Authority communicated the Whistleblowing Policy and encouraged its use. |

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| | Response to National Audit Office Consultation | The proposed changes to the Code of Audit practice and the potential impact on reporting to the Committee for local audit work was noted. |
| | Work Programme | The update was noted. |
| Meeting Date 2019/20 | Item | COMMENTS |
| 16 December 2019 South Cambridgeshire District Council | Assurance Framework | A paper will be produced for Audit & Governance Committee meeting in March 2020. The Committee noted the revised Assurance Framework |
| | Corporate Risk Register | The proposed revised Strategy and changes to the Corporate Risk Register were recommended. |
| | Data Protection Policy | An update from the Data Protection Officer be put on Audit & Governance Committee Work Programme for December 2020. That the Combined Authority would keep an eye on implications on data protection after Brexit. The Data Protection Policy report was recommended |
| | Internal Audit Progress Report | That an update report be brought back to Audit & Governance Committee in March 2020, including a procedure for urgent items. That a reminder email be sent to Members regarding themes for internal auditors for the following year. The Committee noted the report. |
| | Adult Education Budget and Assurance Programme | An annual insight to be received by the Committee every year. |

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| | | A briefing session to be organised for the Committee in summer/autumn 2020. The Adult Education Budget Audit and Assurance Programme, along with the arrangements, was noted. |
| | Treasury Management Strategy Update | The update was reviewed by the Committee. |
| | Combined Authority Board Update | The Committee noted the update. |
| | Work Programme | The Committee agreed updates to the work programme and noted the report. |
| Meeting Date 2020/21 | Item | COMMENTS |
| 26 May 2020 Remote Meeting | Confirmation of Membership of the Audit & Governance Committee | Membership was the same as in the last municipal year and there had been no changes amongst substitute members. The Committee noted Fenland DC Annual General Meeting was to be held on 17 June, which could signal change in Fenland DC membership of the Committee. |
| | Combined Authority Board Update | The Committee noted the update. |
| | Statement of Accounts 2019/20 | The statement of accounts to be presented at the 31 July 2020 meeting of the Committee will be circulated to members two-weeks in advance of the meeting. |
| | External Audit Update | A further report will be received at the 31 July 2020 meeting of the Committee. |
| | Internal Audit Update | The Internal Audit with opinion be received at the 31 July 2020 meeting of the Committee. |
| | Draft Annual Report of the Chair of the Audit & Governance Committee | The report was approved by the Committee for submission to the CA Board meeting on 5 August 2020, subject to the correction of a typographical error. |

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| | Corporate Risk Register | The Committee recommended climate change is included on the on the Risk Register in future. |
| | Complaints Procedures | The Committee noted the revised procedures and, with the addition of the contact details of 'street scene' issues for the borough, city and district councils, approve them to the CA Board. |
| | Treasury Management Strategy | The Committee noted the strategies. |
| | Trading Companies | A development session on the trading companies be held, possibly in autumn 2020. |
| | Revised Guide for Project Management | The Committee received and noted the revised guide. |
| | Work Programme | The Committee requested greater clarity on the work programme for future meetings. |
| | Urgent Item: Lancaster Way | The Committee responded positively to the request for an independent review. and that this has no impact on the delivery of the project. The Committee is open to an Extraordinary meeting, if necessary, with the proviso that sufficient time is afforded to enable the Committee to have all the background information it requires. |
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| Meeting Date 2020/21 | Item | COMMENTS |
| 31 July 2020 | Appointment of a Vice-Chairman of the Audit | A Vice-Chairman of the Committee would be |

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| Remote Meeting | & Governance Committee | appointed at the meeting on 31 July as the Combined Authority Board Annual Meeting was not until 3 June and a decision on a Vice-Chairman appointment would be ratified at that meeting. |
| | Combined Authority Board Update | 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. |
| | Minutes of the previous meeting | Standing item on the agenda for the committee to agree the minutes from the last meeting. |
| | Corporate Risk Register | Standing item by request of the committee to be considered at each meeting. The report to be presented to the 31 July 2020 meeting of the Committee to include the top three to four risks that are improving/getting worse. |
| | Work Programme | Standing item for the committee to consider their upcoming work programme. |
| | Internal Audit 2020/21 | A separate paper on how the Combined Authority is to take Internal Audit forward after the Service Level Agreement with Peterborough City Council concludes was requested for this 20 meeting. |
| | Internal Audit – Annual Report | A report provided by the Internal Auditors on the effectiveness of the Authority's systems of governance; risk management and internal control. |
| | External Audit Final Results | The Committee receive the audit results report from the external auditors. |

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| | Annual Governance Statement | Explains how the Combined Authority has complied with the Local Code of Governance and meets the requirements of the Accounts and Audit (England) Regulations 2015 Regulation 6.1(b) – usually received along with the Annual Financial Report. |
| | Draft Financial Statements 2019/20 | The Committee receives the report which asks them to: a) approve the audited Statement of Accounts 2017/18 b) Receive and approve the Annual Governance Statement 2017/18 |
| | Independent Commission on Climate Change | Committee to receive a report on the procedures undertaken in the appointment of the Independent Chair of the Commission |
| Meeting Date 2020/21 | Item | COMMENTS |
| 2 October 2020 Venue: TBA | Combined Authority Board Update | 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. |
| | Minutes of the previous meeting | Standing item on the agenda for the committee to agree the minutes from the last meeting. |
| | Corporate Risk Register | Standing item by request of the committee to be considered at each meeting. |
| | Work Programme | Standing item for the committee to consider their upcoming work programme. |

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| | Internal Audit Plan 2020/21 | Report from the Internal Auditors on the Internal Audit Plan for the municipal year. |
| | Financial Statement 2019/20 and External Audit Update | |
| | Treasury Management Strategy Review | The Committee receive the report which review the current performance against the prudential indicators included within the Treasury Management Strategy. |
| 27 November 2021 Virtual Meeting | | |
| | DEVELOPMENT SESSION | VALUE FOR MONEY |
| | The Mayor of the Combined Authority | Mayor James Palmer will be in attendance |
| | Combined Authority Board Update | 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. |
| | Lancaster Way Update | |
| | Minutes of the previous meeting | Standing item on the agenda for the committee to agree the minutes from the last meeting. |
| | Corporate Risk Register | Standing item by request of the committee to be considered at each meeting. |
| | Work Programme | Standing item for the committee to consider their |

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| | | upcoming work programme. |
| | Internal Audit: Internal Audit Plan | Report from the Internal Auditors to provide an update on the progress of the current internal audits. |
| | External Audit and Opinion 2019/20 | To receive the External Audit and Opinion from Ernst & young for the previous financial year. |
| | End of Year Financial Statements 2019/20 | |
| | Adult Education Budget | |