

## Audit and Governance Committee Decision Summary

Meeting: 24th September 2021

Agenda/Minutes: [Audit and Governance Committee – 24th September 2021](#)

Chair: John Pye (Chair and Independent Person)

Summary of decisions taken at this meeting

Item	Topic	Decision <i>[None of the decisions below are key decisions]</i>
1	<b>Apologies and Declarations of Interests</b>	<p>No apologies received.</p> <p>There were no declarations of interest.</p>
2	<b>Chair's Announcements</b>	<p>The Chair made the following announcements:</p> <p>1) Annual Accounts and AGS</p> <p>We were expecting to bring the final version of the 2020/21 financial statements and Annual Governance Statement to this Committee meeting for final approval, along with the external auditors' Audit Results Report. Members will recall from the last meeting that we were waiting to receive the actuary's IAS19 report on the final pension balances to complete the final version of the accounts and for EY to complete their audit.</p> <p>We have recently been informed by EY that as a result of "commentary by regulatory bodies" to other audit firms, EY needed to update their procedures around verification of data. Mark Hodgson, the EY partner responsible for the CPCA audit advised us that due to their requirement for additional audit evidence, they could not provide assurance that they</p>

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		<p>would be able to issue and sign the audit opinion by the date of this Committee meeting.</p> <p>Given the uncertainty of the audit position, I have taken the decision to withdraw the financial statements and external audit papers from the agenda, and to reschedule them for the November meeting.</p> <p>The auditors also have a requirement to review the Annual Governance Statement for completeness, compliance and consistency with the financial statements, so the final approval of the Annual Governance Statement will also be deferred until the November Committee meeting.</p> <p>2) Informal Session to review the Constitution prior to the Committee's next meeting to be scheduled.</p>
3	<b>Minutes of the Previous Meeting and Action Notes</b>	<p>The minutes from the meeting held on the 30<sup>th</sup> July 2021 were agreed as a correct record.</p> <p>The Actions from the previous meeting were noted.</p>
4	<b>Combined Authority Update</b>	<p>The Chair advised that the Chief Executive was unable to attend the meeting but had advised the Chair that there was nothing to report in addition to the information contained within the reports going to the Combined Authority Board on the 29<sup>th</sup> September 2021.</p>
5	<b>Internal Audit Progress &amp; Annual Report</b>	<p>The Committee:</p> <p>a) Received and noted the annual internal audit report for 2020/21 as provided by the Combined Authority's internal auditors, RSM Risk</p>

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		<p>Assurance Services LLP (RSM).</p> <p>b) Received and noted the internal audit progress report for 2021/22 as provided by RSM</p> <p>c) The Committee requested that feedback on how the Internal Auditors could become involved in the development of policies and project management at the CPCA be provided within the next Internal Audit update.</p>
6	<b>Combined Authority Trading Companies</b>	<p>The Committee received the report from the Monitoring Officer which provided the Committee with a draft terms of reference in relation to the review and assessment of the Combined Authority's trading companies in line with the statutory powers invested in the Committee.</p> <p>The Committee RESOLVED not to accept the terms of reference of the Committee in relation to the Combined Authority trading companies as they had been presented but to request that:</p> <ol style="list-style-type: none"> <li>1) Officers consider the wording of the Terms of reference to reflect the position and role of the committee at the CPCA in relation to the trading companies.</li> <li>2) Officers reach out to other combined authorities and councils to seek others experiences of how A&amp;G Committee were managing this area and report back any findings to the committee.</li> <li>3) That Internal Audit be approached to discuss their involvement with the trading companies and to provide an insight into where this should begin.</li> </ol>

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		4) An update on these above actions should be provided at the next meeting.
7	<b>One CAM Referral</b>	<p>The Committee received the report which provided the Committee with a potential scope for an internal audit review of a Mayoral decision.</p> <p>The Committee requested that scope be amended to:</p> <ul style="list-style-type: none"> <li>a) remove the third bullet point stating: ‘is there any spend/spending commitment from the Combined Authority itself on the CAM programme or has it all been directed through One CAM Ltd’ be removed from the scope as it was not relevant.</li> <li>b) amend the outside of scope to reflect that it was the nature of the decisions made by the CA Board and Executives of One CAM that would be outside of the scope.</li> </ul> <p>The Committee AGREED subject to the above amendments to approve the scope for an internal audit review of a Mayoral decision.</p>
8	<b>Business Board – Format of Meetings</b>	<p>Following a vote with 6 votes FOR and 1 AGAINST the Committee AGREED to:</p> <ul style="list-style-type: none"> <li>a) Note that the Business Board were asked to reconsider the recommendation from the Audit and Governance Committee, ‘that there should be a presumption that meetings of the Business Board are carried out in public (unless otherwise determined by the Chair)’.</li> <li>b) Note that the Business Board agreed the proposed change in meetings format on 14th September 2021.</li> </ul>

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		c) Recommend the Combined Authority approve the proposed format change for future Business Board meetings.
9	<b>Work Programme and Updated Terms of Reference</b>	<p>The Committee received the report which provided the Committee with the draft work programme for Audit and Governance Committee to note and requested that the Committee consider and review the updated terms of reference at Appendix 1, which deals with the referral of matters to the Committee to consider under their work programme.</p> <p>The Committee AGREED:</p> <ul style="list-style-type: none"> <li>a) the updated terms of reference for the committee.</li> <li>b) to note the current work programme for the committee.</li> <li>c) to hold an informal session to receive a Horizon Scanning update from Directors.</li> <li>d) to hold an informal session the week commencing the 25<sup>th</sup> October to consider the constitution review.</li> </ul>
10	<b>Corporate Risk Register</b>	<p>The Committee received the report which provided an update on the Corporate Risk Register.</p> <p>The Committee requested that the CA Board consider whether they were satisfied that officers had considered the effect of increasing energy prices and the impact on supply chains when factoring the scores for the risks.</p> <p>The Committee noted the Corporate Risk Register.</p>

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11	<b>Information Governance Update</b>	<p>The Committee received the report which updated the Audit and Governance Committee on the current position with regards to the GDPR Policy and Information Governance Policy as recommend by the Information Governance Report prepared in October 2020 and put before the Audit and Governance Committee on the 5 March 2021 and provided data related to the number of corporate complaints and Freedom of Information requests for the period of 1 June 2021 to 31 August 2021.</p> <p>The Committee AGREED to:</p> <ul style="list-style-type: none"> <li>a) Note the Information Governance Update</li> <li>b) Note the data on corporate complaints and freedom of information requests for June 2021 to August 2021</li> <li>c) Note the new GDPR Policies for the Combined Authority set out at Appendix 1 to 7.</li> <li>d) Recommend to the Combined Authority board that it approves and adopt the GDPR policies</li> <li>e) Recommend the Combined Authority delegated authority to the Monitoring Officer to make consequential amendments to those Policies as required.</li> </ul>
12	<b>Date of next meeting</b>	<p>The next meeting would be held on the 26<sup>th</sup> November 2021</p> <p>Venue: New Shire Hall Alconbury</p>