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## **Corporate Governance Panel**

**Report of the meeting held on 22nd September 2009**

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### **Matters for Information**

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**8. AUDIT COMMISSION PROPOSAL FOR CHANGE OF EXTERNAL AUDITORS**

The Panel's attention has been drawn to a proposal by the Audit Commission to change the Council's external auditors from Grant Thornton UK to Pricewaterhouse Coopers. The proposal will result in all Cambridgeshire local authorities being audited by the same firm which will assist with the move towards the Comprehensive Area Assessment.

**9. REVIEW OF HOUSING BENEFIT FRAUD INVESTIGATION ACTIVITY AND THE COUNCIL'S WHISTLEBLOWING POLICY**

The Panel has been acquainted with the activity of the Benefits Fraud Investigation Team over the period from 2006 to 2009 and is encouraged to note that a 69% success rate for all cases investigated over the 2008/09 financial year has been achieved.

In terms of the annual review of the whistleblowing policy and guidance, the Panel has been advised that no changes are required.

**10. REVIEW OF THE EFFECTIVENESS OF THE CORPORATE GOVERNANCE PANEL**

The Panel has been apprised with the progress made against the 2008/09 action plan which was compiled to enhance the Panel's own effectiveness. The plan has been produced against CIPFA's best practice guidance for audit committees.

**11. RISK REGISTER**

Changes made to the Council's Risk Register between the period March to August 2009 inclusive have been received by the Panel.

**12. INTERNAL AUDIT SERVICE: INTERNAL AUDIT REPORT**

The Panel has been acquainted with the progress made against the 2008/09 annual audit plan and the performance standards achieved. Members were informed of the Audit & Risk Manager's opinion that limited assurance was provided by the Council's internal control environment in terms of the effective exercise of its functions.

Attention also has been drawn to occasional breaches by Officers of the Council's Code of Procurement and a report summarising the steps taken to ensure compliance with the Code in future is to be submitted to the Panel's December meeting.

**13. ANNUAL REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT**

The outcome of a review of the effectiveness of the system of internal audit has been received by the Panel which is a requirement of the Accounts and Audit Regulations 2003. The review has confirmed that the Council's Internal Audit service meets the requirements of the CIPFA Code of Audit Practice.

**14. GOVERNANCE STATEMENT**

The Panel has approved the Governance Statement which summarises the corporate governance work carried out in 2008/09 and identified matters to be addressed during 2009/10. The Panel has been assured by the Council's external auditors that they are satisfied that the Council's system of internal control is being adhered to.

**15. APPROVAL FOR PUBLICATION OF THE 2008/09 ACCOUNTS**

The Panel has approved the report and accounts for the year 2008/09. Having endorsed the Council's Letters of Representation, Members have been informed by the Council's external auditors that an unqualified opinion will be provided on the accounts. Matters contained in the action plan to the auditor's reports have also been noted.

C J Stephens  
Chairman