

## Audit and Governance Committee Decision Summary

Meeting: 2nd October 2020

Agenda/Minutes: [Audit and Governance Committee – 2 October 2020](#)

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>	There were no apologies. There were no declarations of interest.
2	<b>Chair's Announcements</b>	<ol style="list-style-type: none"> <li>1. The postponed Value for Money Workshop will be held at the conclusion of the next meeting of the Committee.</li> <li>2. Daniel Harris of RSM (UK) the new Internal Auditors was welcomed to his first meeting of the Committee.</li> </ol>
4	<b>Minutes of the Previous Meeting and Action Notes</b>	<ol style="list-style-type: none"> <li>1. The minutes of both the meeting of 31 July 2020 and 24 September 2020 were agreed as accurate records.</li> <li>2. The Monitoring Officer reported it was entirely appropriate for a Company Secretary for a Local Authority Trading Company to also be employed by that Local Authority and stated there was no conflict of interest.</li> <li>3. The Chief Executive updated the Committee on the Lancaster Way audit for which a draft report has just been received. The Combined Authority and</li> </ol>

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		<p>Cambridgeshire County Council will be looking at the report and the Committee will receive a report at the next meeting.</p> <p>4. The Chief Executive updated the Committee on meeting with civil servants within the MHCLG. An update will be provided at the January 2021 meeting of the Committee. The Mayor will be attending the next meeting of the Committee. The Scrutiny Officer will contact Committee members for advance questions to be submitted to the Mayor one week in advance of the meeting.</p> <p>5. The Monitoring Officer thanked the Committee for its engagement on the Constitution review. He informed the Committee that the Combined Authority Board had agreed the recommendations of the Committee at its meeting on 30 September. One amendment was moved and agreed with regard to the Officer Employment procedure Rules which enables earlier engagement by the Employment Committee. A letter related to quoracy of Combined Authority Audit &amp; Governance and Overview &amp; Scrutiny Committees is being drafted and will be forwarded to the Chair of this Committee and the Overview &amp; Scrutiny Committee for approval prior to being sent to Whitehall.</p> <p>6. The Work Programme of the Committee will need to reflect the protocols to be developed on the Member/officer relationship; and the appointment to CA Commissions, Working Groups etc.</p> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. A report on Lancaster Way to be presented at the next meeting of the Committee</li> <li>2. Members to be contacted with advance questions for the Mayor of the Combined Authority to be submitted a week in advance of the meeting</li> </ol>

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		<ol style="list-style-type: none"> <li>3. A further update on liaison between the Combined Authority and civil servants at the MHCLG to be provided at the Committee meeting of 29 January 2021</li> <li>4. The letter to Whitehall to be shared with the Chairs of the Audit &amp; Governance Committee and Overview &amp; Scrutiny Committee for input and approval prior to being sent</li> <li>5. The Work Programme for the Committee to include the additional protocols for the Constitution as approved by the Combined Authority Board</li> </ol>
4	<b>Statement of Accounts and External Audit</b>	<ol style="list-style-type: none"> <li>1. The final review period for the statement of accounts commenced on 28 August and concludes on 9 October. To date no direct questions from the public on the accounts have been received into the Combined Authority or by Ernst &amp; Young.</li> <li>2. The final account and External Audit opinion will be presented at the next Committee meeting prior to the final accounts publication deadline of 30 November 2020.</li> </ol> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. The final statement of accounts and External Audit Opinion to be received at the next meeting</li> <li>2. The Chair should be informed of any issues relating to any potential delays (i.e. the Cambridgeshire Pension Fund audit)</li> </ol>
5	<b>Internal Audit</b>	<ol style="list-style-type: none"> <li>1. A final update on Internal Audit for 2019/20 was provided to the Committee. Steve Crabtree was thanked by the Chair for his work over the previous three years.</li> </ol>

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		<ol style="list-style-type: none"> <li>2. Daniel Harris of RSM (UK) presented the initial draft audit plan for 2020/21 and expressed confidence that a full internal audit plan will be presented at the next meeting.</li> <li>3. A joint internal and external audit Workshop was suggested for April 2020 and this was approved by the Committee.</li> <li>4. The suggested two initial internal audits to be scoped and commenced ahead of the next meeting of the Committee, namely: Risk Management; and Key Financial Controls were agreed by the Committee</li> </ol> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. A full internal audit plan be presented to the Committee on 27 November 2020</li> <li>2. A joint workshop with Ernst &amp; Young be programmed for April 2020</li> <li>3. The Committee to provide any comments on the proposed internal audit plan to the Scrutiny Officer by week ending 9 October</li> <li>4. The Risk Management; and Key Financial Controls audits should commence</li> </ol>
6	<b>Treasury Management Strategy Update</b>	<ol style="list-style-type: none"> <li>1. The report covering the period up to the end of August 2020 was received and noted. The Committee commended the additional detail provided in the report.</li> <li>2. The Committee will receive further updates in January and April 2021.</li> </ol> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. An updated Treasury Management Strategy report to be provided to the Committee in January 2021</li> </ol>

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7	<b>Combined Authority Board Update</b>	<ol style="list-style-type: none"> <li>1. The Chief Executive updated the Committee on future government White Papers which have been delayed due to Covid-19.</li> <li>2. The Chief Executive also updated the Committee on the Constitution Review; the Cambridge Autonomous Metro; Market Town Masterplan bids; and the Business Growth Service.</li> </ol> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. The Chief Executive to respond to the Committee on the criteria for the Market Town strategies and whether the response to Covid-19 relates to the commercial sector response or whether it also includes the community and health responses too</li> <li>2. The Chief Executive to provide the Committee with regular updates on the working relationship between the Combined Authority and Greater Cambridge Partnership as part of the CAB updates. The Chief Executive to inform the Mayor that such an update is required as part of his attendance at the next Committee meeting</li> </ol>
8	<b>Corporate Risk Register</b>	<ol style="list-style-type: none"> <li>1. The risk register was received and noted with the additional Climate Change risk as requested by the Committee.</li> </ol> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. To provide detail to the Committee on how much is being spent on the three officers mitigating on EU exit, factoring in the EU exit grant the Combined Authority receives</li> <li>2. At the next meeting to provide detail on those risks that are not included in the sequential number presentation (i.e. why are these no longer considered to be corporate risks)</li> </ol>

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		3. The next report to the Committee to include a description on how the Climate Change risk is being managed
9	<b>Work Programme</b>	<p>1. The work programme was received and noted.</p> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. The item on Lancaster Way be added to the November meeting</li> <li>2. The Mayor is now attending in November 2020 so can be removed from the programme for January 2021</li> <li>3. Programme the additional Constitution protocols into the programme</li> <li>4. Add the Internal and External Audit Workshop to the work programme for the April meeting of the Committee</li> </ol>
10	<b>Date of next meeting</b>	<p>1. Friday, 27 November 2020 from 10.00 a.m. via the Zoom platform. The Value for Money Workshop to follow at the conclusion of the meeting.</p> <p><b>RESOLVED:</b></p> <ol style="list-style-type: none"> <li>1. External and Internal Audit colleagues to be invited to attend the Workshop</li> </ol>