

Executive Director's Assurance Report: Place and Sustainability

To:	Audit and Accounts Committee
Meeting Date:	19 February 2026
From:	Executive Director of Place and Sustainability
Electoral division(s):	All
Key decision:	No
Forward Plan ref:	Not Applicable
Executive Summary:	The purpose of this report is for the Executive Director of Place and Sustainability to provide assurance that a sound system of internal control is in place and operating effectively for their areas of responsibility. This will support the delivery of the key functions of the Audit and Accounts Committee, in line with the Committee's Terms of Reference.
Recommendation:	This is an information-only report. The Committee should consider the assurance provided over the adequacy of the Council's control environment and compliance with corporate governance controls.

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1. Creating a greener, fairer and more caring Cambridgeshire

1.1 The purpose of this report is for the Executive Director of Place and Sustainability to provide assurance that a sound system of internal control is in place and operating effectively for their areas of responsibility. The report will also update the Committee on the implementation of planned actions to further strengthen arrangements for governance, risk and control, and the outcomes of whistleblowing referrals in the Directorate.

1.2 This will support the Audit and Accounts Committee to deliver the following key functions within the Committee's Terms of Reference:

- Monitor the effectiveness of the system of internal control, including arrangements for internal audit, external audit, financial management, ensuring value for money, risk management, governance, assurance statements, supporting standards and ethics, and managing the authority's exposure to the risks of fraud and corruption.
- Provide independent assurance of the adequacy of the risk management framework and the associated control environment.
- Review compliance with the relevant standards, codes of practice and corporate governance policies.

1.3 As such, this will support the delivery of all seven of the Council's ambitions as set out within its Strategic Framework.

2. Background

2.1 The Place and Sustainability Directorate is responsible for the delivery of wide range of functions relating to the environment, connectivity, project and programme delivery, sustainable and inclusive growth and management of the County Council's planning and regulatory functions. Up to December 2025, the directorate was structured into four divisions as outlined below.



- 2.2 *Transport and Connectivity* This division provides the overall leadership for the County Council's key functions that manage and support improvements to connectivity such as traffic management, parking management and management of the park and ride and busway operations.
- 2.3 Furthermore, it is responsible for overseeing the Council's responsibilities in relation to development management to ensure that highways and transport needs are appropriately considered when any new developments are planned. The Service also works with partners on the development of key strategies and programmes to improve transport and connectivity such as the digital connectivity strategy, road safety and active travel programmes.
- 2.4 *Infrastructure and Project Delivery* The division is responsible for the leadership, oversight and management of the full lifecycle of major infrastructure projects and programmes. This includes the development and implementation of the Highways Asset Management Strategy which will inform and drive the design and development of all projects and programmes.
- 2.5 The division also oversees the delivery of projects and programmes including all commercial and contract management arrangements for infrastructure. In addition, the team has oversight of all planned and maintenance programmes to ensure that this is managed in line with the principles of the asset management strategy and is governed in a consistent manner with all other investment programmes for highways and transport. In addition, the Service is responsible for delivering of other specialist projects such as energy projects, waste and environmental works to ensure that a consistent approach to programme management and delivery is applied.
- 2.6 *Environment, Planning and Economy* The Council's key responsibilities relating to the environment, waste, climate change, net zero, planning and the economy are led by the Environment, Planning and Economy.
- 2.7 *Regulatory Services* are led by a Service Director post shared with Peterborough City Council. This post line manages the Head of Registration and Coroners Services for the County Council and ensures that effective trading standards services are delivered through the existing shared service arrangement with Peterborough. It is to be noted that Peterborough City Council have taken a decision to terminate this arrangement and trading standards responsibilities will be directly managed by the County Council from 1 April 2026.
- 2.8 It is to be noted that from the 1 January 2026, the directorate includes the responsibilities for Community Development and Resilience which includes Communities, Libraries, Archives and Culture, Cambridgeshire Skills, Domestic Abuse and Sexual Violence, Emergency Planning and Changing Futures/Housing First Service areas. These service areas transferred from Strategy and Partnerships and were reported to this committee as part of the Executive Director for Strategy and Partnerships assurance report in July 2025.
- 2.9 *Assurance Statement* The Council is required to include an Annual Governance Statement (AGS) as part of the Annual Statement of Accounts. The Annual Governance Statement is an important statutory requirement which enhances public reporting of governance matters. It should therefore be honest and open, favouring disclosure.

2.10 A key element of developing the statement is the preparation of self-assurance statements by all directors, as a formal assurance from those managers who have responsibility for the development, implementation and maintenance of the governance environment.

2.11 These assurance statements require Executive Directors to:

- confirm that they have obtained assurance from their service directors on the key elements of risk and control systems for which they are responsible.
- confirm that all significant internal control matters brought to their attention have been or are being properly dealt with.
- confirm that the risks and internal controls for which they are responsible have been sufficiently addressed in order to provide reasonable assurance of effective financial and operational control, compliance with the Code of Corporate Governance and with other laws and regulations; and confirm that to the best of their knowledge, these arrangements have been complied with in all material respects throughout the period.
- identify any exceptions to the above and/or any significant governance issues¹ the Executive Director is aware of, and how these are being addressed.

2.12 A copy of the Executive Director's Assurance Statement is provided at Appendix A and a more detailed assurance review and action plan is provided at appendix B to this report.

2.13 The assurance statement highlighted the following key areas that represent key risks where additional assurance and focus has been required during the year.

- Cambridgeshire Guided Busway
- Waste PFI Review

2.14 This report provides an update on each of these together with other assurance matters that are relevant to the directorate

3. Highlights from the Annual Governance Statement

3.1 The Annual Governance Statement also highlights the Cambridgeshire Guided Busway and the Waste PFI as being key issues. This paper provides an overview on each of these matters.

¹ N.B. Significant governance issues are defined as those which:

- Seriously prejudice or prevent achievement of a principal objective of the authority;
- Have resulted in the need to seek additional funding to allow it to be resolved, or has resulted in significant diversion of resources from another aspect of the business;
- Have led to a material impact on the accounts;
- The Audit Committee advises should be considered significant for this purpose;
- The Head of Internal Audit reports on as significant in the annual opinion on the internal control environment;
- Have attracted significant public interest or have seriously damaged the reputation of the organisation;
- Have resulted in formal action being undertaken by the Chief Financial Officer and / or the Monitoring Officer

4. Overall Control Environment

- 4.1 Appendix B to this report provides a summary statement regarding the assurance management that is currently in place within the directorate. However, the key features of the control environment are also provided below.
- 4.2 The directorate has a monthly review meeting that reviews finance, performance, risks and change. A balanced scorecard approach has been implemented which enables the monthly review by the Directorate Management team.
- 4.3 These meeting includes a review of the revenue position of the directorate including projected outturn, tracking of savings included in the business plan, key financial risks that may impact on the revenue position and agreed action plans to mitigate any variances in the revenue budget. During 25/26 this process has also identified mitigation savings to support the reduction in overall spending at the council level. This process has also identified incidences where financial control needs to be strengthened and actions.
- 4.4 The capital programme including projected outturn against the profiled budgeted expenditure, delivery assurance and risks and actions to mitigate any variances is also reviewed on a monthly basis.
- 4.5 *Waste PFI review* The programme has been reviewing the current Waste Disposal arrangements and the current waste PFI contract. The review has considered the best option to address the current issue where the facilities provided through the PFI Contract are unable to be used as they do not meet the required environmental and emissions requirements. A detailed assessment of options has been undertaken, and reports have been presented to the Strategy, Resources and Performance Committee which have outlined a proposed solution that will enable the current costs and risks to be effectively managed.
- 4.6 *Cambridgeshire Guided Busway* Reports on the arrangements that have already been implemented and are being implemented have been provided to Highways and Transport Committee in June and December 2025. The report for December is provided as an appendix. However, the measures include the following
- Enhanced governance and oversight of the health and safety management of the busway. This includes a weekly assurance meeting chaired by the Executive Director, a fortnightly assurance meeting of the statutory officers, formal reporting on any health and safety incidents and near misses to the Council's Corporate Health and Safety meeting as well as the Corporate Leadership Team.
 - A comprehensive risk assessment programme for the busway which is also subject to independent verification
 - Installation of safety measures including perimeter fencing, separation fencing between the maintenance track and the guided busway, introduction of speed control measures whilst works are being implemented, introduction of formal crossing points, lighting of crossing points, increased signage.
 - Increased enforcement activity
 - Improved planned and reactive maintenance arrangements
 - Engagement with the public and key stakeholders

Assurance Reporting

- 4.7 The monthly review of finance, performance and risk feeds into council wide reports that are considered by the Council's Corporate Leadership team and Change Board. The directorate also provides reports on performance, risk and financial management on a quarterly basis to each of the relevant policy and service committees.

5. Outstanding Audit Actions

- 5.1 As of 1st February 2026, there are 6 outstanding audit actions. The table in Appendix C provides a summary of these and what actions have been taken to complete them.

6. Improvements Made as a Result of Audit Activity

- 6.1 *Section 106 and Community Infrastructure Levy Governance and Monitoring* - Following an audit into the management of s106 and CIL arrangements, revised governance arrangements have been set up to provide oversight through a board that has attendance from all directorates of the Council and is chaired by the Executive Director of Place and Sustainability. Additional resources to support the management and monitoring of s106 and CIL funding and officers have also been put in place.
- 6.2 *Capital Programme Management* Following an internal audit review the following improvements have been put in place.
- 6.2.1 *Governance*- A directorate capital programme board has been established which meets on a monthly basis and enables highlight and exception reports to be made to the Directorate Management team and Capital Programme Board.
- 6.2.2. *Project Framework*: a full review of the management of capital projects has been undertaken to ensure that this is consistent with the Council's project management framework. This has included improving gateway reviews and approvals, committee approvals, risk assessments, financial management, change control, procurement management and project board governance. The service is working with the Internal Audit team to close out these actions.
- 6.2.3 *Time recording*: the directorate is working with the finance team to agree and implement a consistent time recording methodology that can be applied to all capital projects.
- 6.2.4 *Financial Reporting and Governance*: The directorate has reviewed financial reporting and improved dashboards now in place to ensure effective financial reporting. Programme boards provide escalation points, and monthly reporting to the Directorate Management Team and Capital Programme Board is in place. Committee approvals are sought where that is appropriate

7. Directorate Risk Register

- 7.1 The following table gives an overview of the status of the risks on the directorate risk register, including information on the current risk scoring compared to the scores at the previous reviews and the direction of travel for each risk. Please note that as discussed at the July meeting of Strategy, Resources and Performance Committee, the direction of travel for each risk is now shown as a RAG rating: red indicating that the risk has increased; amber indicating no change; and green indicating that the risk

has decreased. Currently there are 12 related risks, which have the following breakdown risk scoring:

Risk	Residual Risk Score Oct 24	Residual Risk Score Jan 26	Direction of Travel (RAG)	Last Review
Adverse weather impact on the Highway	12	16	↑ (increasing)	30/1/26
Capital Programme	9	9	→ (static)	30/1/26
Financial (P&S Budget)	10	9	↓ (decreasing)	30/1/26
Health and Safety	6	15	↑ (increasing)	30/1/26
Health and Safety on current and future busways	New	25	NEW	30/1/26
Highways Procurement Strategy	New	12	New	30/1/26
Partnerships	8	10	↑ (increasing)	30/1/26
Road Safety	12	12	→ (static)	30/1/26
Trading Standards	New	9	New	30/1/26
Waste PFI	20	20	→ (static)	30/1/26

7.2 For some risks the risk score remains static in relation to capital programme delivery with good governance and delivery arrangements being in place. Monitoring information is provided to the Highways and Transport Committee as part of the financial monitoring reports which shows good performance thus far in 2025/26 with projections showing delivery at 90% against forecast.

7.3 However there are some risks that have increased. The risk in relation to adverse weather has both changed and increased as a result in changes in weather conditions

being experienced in recent years with prolonged periods of excessive heat and also heavy rainfall being experienced. In addition, the council manages the highway network during the winter months. There are effective plans in place for major incidents which are managed by the local resilience forum (which the council is part) and highways plans are in place to enable an effective response to be provided. In addition, an adverse weather plan is in place for highways to enable responses to be provided to lower-level events. The longer-term impacts on the highway network are being addressed through the council's highways asset management planning.

- 7.4 Health and Safety is an area where the risk has been assessed as increasing but there are effective control measures in place. The reason that the risk score has increased is down to the fact that there is a far more rigorous process in place to assess Health and Safety Risks and the Council is holding itself to high standard in accordance with the relevant legislation. In relation to the guided busway the committee now receives a report on a six-monthly basis, the last of which was presented to the committee in December 2025. This report outlined the measures that have been and are being put in place to manage this risk including a comprehensive risk assessment approach, installation of safety measures including pedestrian guard rails, formalised crossing points flood mitigation works, managed speed reductions and installation of signage.
- 7.5 In addition to the busway, the council manages a number of other assets and operations that require effective health and safety management and control. This includes the management of highway trees, safety at operational depots, management of highway structures, safety of colleagues who work in the highway and the safe delivery of highway works. Whilst the risk is high each area of operation is being reviewed to ensure there are appropriate risk assessment and control measures in place.
- 7.6 The partnership risk score has also increased owing to potential changes to the remit and scope of the combined authority and local government reorganisation. Whilst the risk has increased effective partnership arrangements are in place to ensure services continue to be delivered effectively.
- 7.7 A new risk has been added to the risk register which relates to the risk of movement on the embankment at King's Dyke. This is matter that is closely monitored and the council's contractor is the process of finalising remedial works to control this issue.
- 7.8 Furthermore, another new risk that has been added relates to the transition arrangements for Trading Standards. The services are currently delivered through a delegation and collaboration agreements with Peterborough City Council. However, Peterborough City Council have taken the decision to terminate this agreement and therefore the County Council will have to deliver stand alone services from 1 April 2026. A detailed project plan is in place covering the HR and TUPE process, management and transfer of IT and data, transfer of assets and transfers of budgets. At this stage the project plan is on track for the transition to be in place by 1 April 2026.

8. Whistleblowing, Complaints and Inspections

- 8.1 The Directorate recognises the importance of addressing complaints within the council's policies and timeframes. The directorate has implemented a clear tracking system and a standard operating procedure, which has recently been updated to

include more in-depth oversight by Heads of Service and a quality assurance process to ensure that all complaints receive a high-quality response. A performance indicator is included in the directorate balanced scorecard relating to complaints in order to monitor the number of complaints and to improve the response rates.

- 8.2 During 2025, Place and Sustainability received 166 non-statutory complaints which were dealt with via the Cambridgeshire County Council complaints process. The directorate dealt with 132 Stage 1 complaints. Of those, 26 were escalated to the second complaints stage and 8 were escalated to the third stage.

Below is a breakdown of the complaints received by Service area:

8.2.1 **Infrastructure & Project Delivery**

In 2025, this service received 123 complaints of which 19 were escalated to Stage 2 and 4 to Stage 3. The majority of the complaints received related to the Highways Maintenance and Management service, with complaints spanning across a breadth of issues including pothole, weeds and flooding on highways assets.

Any complaints dealing with insurance claims for damage caused by potholes are dealt with by the Insurance Service.

8.2.2 **Transport & Connectivity**

In 2025 this service received 31 complaints, of which 7 were escalated to Stage 2 and 3 to Stage 3. The majority of the complaints received related to the parking team regarding Penalty Charge Notices.

8.2.3 **Environment, Planning and Economy**

This service received 2 complaints of which, 1 was Stage 1 and the other was escalated Stage 3. The stage 1 complaint related to a planning matter and the stage 2 complaint related to localised flooding.

8.2.4 **Regulatory Services**

Trading Standards had 2 Stage 1 complaints associated with the remit of the Service. There were 4 Registration Service complaints, 3 resolved at stage 1, 2 of these were in respect of process timing, and the other relating to statutory process. There was 1 Stage 2 complaint questioning whether national legislative requirements were at odds with rights associated with protected characteristics. The Coroners Service had 1 stage 1 complaint which focused on a judicial decision.

9.0 Source documents

- 9.1 [Report to the Highways and Transport Committee 17.06.25](#)

- 9.2 [Report to the Highways and Transport Committee 02.12.25](#)

10.0 Appendices

- 10.1 Appendix 1 - Executive Director Assurance Statement

- 10.2 Appendix 2 - Assurance Review and Action Plan 2026

10.3 Appendix 3 - Summary of Outstanding Audit Actions

10.4 Appendix 4 - Directorate Risk Register