

# **Cambridgeshire Local Pension Board**

## **Annual Report 2015-16**

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## ***Chairman's Foreword***

It is my pleasure, as Chairman of the Cambridgeshire Local Pension Board, to introduce the first Cambridgeshire Local Pension Fund Board Annual Report for 2015-16. The Board is a new body established in accordance with the Public Service Pensions Act 2013. Our task is to assist Cambridgeshire County Council by making sure it is administering the Local Government Pension Scheme effectively and efficiently and is compliant with the law.

The Board has not been in existence for very long and it was not until 21st October 2015 that it actually had a full complement of members. We are very much aware of the difficulties experienced in attracting applications. We therefore believe that it is important that the current membership is retained given the considerable investment made in training and development. However, we are also keen to plan for the future when the four year term of office for the current membership expires.

We have established the presence of the Board throughout existing communications to scheme members via the Pensioner Newsletter in April 2016 and the active member Newsletter in August 2016. We have also posted our details on the website for the pension scheme, and our e-mail addresses are available on the website and all of these publications. We want to hear from scheme members and employers about any issue or issues which may be causing them concern so please feel free to contact any member of the Board.

Given the timeframe much of the Board's activities to date have been occupied with putting in place the policies and procedures necessary for its satisfactory operation according to statutory requirements and guidance issued by the Pensions Regulator and the Local Government Scheme Advisory Board. As a result the Board's first annual report focuses on these areas in order to provide assurance to Cambridgeshire County Council that the Board is operating within the relevant statutory provisions and best practice principles.

As Board Members we have to absorb a lot of guidance from the Pensions Regulator and the Local Government Pension Scheme Advisory Board. We are required to be conversant with pensions' law and with a range of other regulatory material. As you would expect one of our first priorities was to establish a knowledge management policy and framework to deliver this requirement.

I am confident that the dedication and commitment of the current Board members will continue into 2016-17 in order to assist Cambridgeshire County Council in maintaining the high standards of the administration of the Fund.

Councillor Mac McGuire  
Chairman of Cambridgeshire Local Pension Board

## ***Background***

The Public Services Pensions Act 2013 requires all Public Service Pension Schemes to establish a Local Pension Board to assist the Administering Authority (Cambridgeshire County Council) to:

- secure compliance with the Local Government Pension Scheme (LGPS) regulations and other legislation relating to the governance and administration of the LGPS and also the requirements imposed by the Pensions Regulator in relation to the LGPS; and
- ensure the effective and efficient governance and administration of the LGPS.

The Cambridgeshire Local Pension Board is in addition to the existing Cambridgeshire Pension Fund Committee. It is a non-decision making body and is designed to act as a critical friend to the existing Committee and Investment Sub-Committee.

The Local Government Pension Scheme (Amendment) (Governance) Regulations 2015 relating to the creation and ongoing operation of the local pension boards were laid before Parliament on 28th January 2015 and came into force on 20th February 2015.

The Local Pension Board had to be formalised in Cambridgeshire County Council's Constitution by 1st April 2015. Established in this context means that the Administering Authority must have approved the establishment of the Local Pension Board, its composition and also the terms of reference, in accordance with its constitution. It does not necessarily mean that the Local Pension Board has to be fully operational by this date. However, it is anticipated that a Local Pension Board should be operational within a reasonably practicable period after 1st April 2015 (being no longer than 4 months).

The Cambridgeshire Local Pension Board was established by Cambridgeshire County Council (the administering authority) at its full Council meeting on 24th March 2015. The first meeting of the Board was held on 16th July 2015.

## ***Role and Remit***

The role and remit of the Cambridgeshire Local Pension Board is to assist Cambridgeshire County Council (the administering authority) by making sure it is administering the Local Government Pension Scheme effectively and efficiently and, in doing so, is complying with relevant laws and regulations. The Board does this by reviewing the policies and practices that Cambridgeshire County Council has adopted and checking them against the applicable regulations, as well as comparing them to examples of best practice elsewhere.

## ***Governance Compliance Statement***

Each Administering Authority must have in place a Governance Compliance Statement that sets out whether it delegates its functions, or part of its functions under the Regulations to a committee, a sub-committee or an officer of the authority. Where the Administering Authority does delegate its functions, the statement must include:

- the terms, structure and operational procedures of the delegation;
- the frequency of any committee or sub-committee meetings;
- whether such a committee or sub-committee includes representatives of scheme employers or members, and if so, whether those representatives have voting rights;
- the extent to which a delegation, or the absences of a delegation, complies with guidance given by the Secretary of State and, to the extent that it does not so comply, the reasons for not complying; and
- details of the terms, structure and operational procedures relating to the Local Pension Board.

## ***Constitution and Membership***

Cambridgeshire County Council approved the terms of reference for the Cambridgeshire Local Pension Board on the basis that the Board is a stand-alone authority. With the assistance of the Local Pension Board, it has also approved standing orders for the Board. A copy of both documents is available at the following link

[http://www.cambridgeshire.gov.uk/info/20050/council\\_structure/288/councils\\_constitution](http://www.cambridgeshire.gov.uk/info/20050/council_structure/288/councils_constitution) (see Part 3B - Responsibility for Functions, Committees of Council, Pension Fund Committee)




A Local Pension Board must include an equal number of employer and member representatives with a minimum requirement of no fewer than four in total. At its meeting on 24th March 2015, Cambridgeshire County Council agreed to establish a Local Pension Board with three employer representatives and three scheme member representatives. The term of appointment for all members is four years or until qualification for membership ceases.

The method of appointment is two employer representatives to be appointed by Cambridgeshire County Council Full Council and all other members to be appointed via an open and transparent selection process. An application pack containing the terms of reference and an outline of the knowledge and understanding and capacity requirements was made available and advertised to employers and members within the Fund in a way that was compliant with the requirements set out in the Local Government Pension Scheme (LGPS) – Guidance on the Creation and Operation of Local Pension Boards in England and Wales. Following receipt of applications from potential representatives, a short listing and interview process involving the Council's Monitoring Officer or his representative determined that the representative had the required attributes to carry out the role effectively.




The first recruitment process led to the appointment of two scheme member representatives – Mr Barry O'Sullivan and Mr John Stokes. The Board was asked to consider how the appointments to the outstanding employer and scheme member vacancies should be made. It was resolved to re-advertise the vacant places, which resulted in the appointment of Mr Ian Dewar and Mr David Brooks.

The membership of the Board is as set out overleaf:

## Employer Representatives

		
Councillor Mac McGuire Employer Representative	Councillor Lucy Nethsingha Employer Representative	Ian Dewar Employer Representative
Deputy Leader of Cambridgeshire County Council & Conservative Group	Leader of the Cambridgeshire County Council Liberal Democrat Group	Parish Councillor of Sutton Parish Council
<a href="mailto:Mac.McGuire@cambridgeshire.gov.uk">Mac.McGuire@cambridgeshire.gov.uk</a>	<a href="mailto:nethsingha@btinternet.com">nethsingha@btinternet.com</a>	<a href="mailto:ceo@capalc.org.uk">ceo@capalc.org.uk</a>
Appointed: 12 May 2015	Appointed: 12 May 2015	Appointed: 21 October 2015

## Scheme Member Representatives

		
David Brooks Scheme Member Representative	Barry O'Sullivan Scheme Member Representative	John Stokes Scheme Member Representative
Former Vice- Principal – Business of The Thomas Deacon Academy	Cambridgeshire County Council Customer Service Advisor	Former Senior Architectural Technologist
<a href="mailto:david.jf.brooks@talk21.com">david.jf.brooks@talk21.com</a>	<a href="mailto:Barry.O'Sullivan@cambridgeshire.gov.uk">Barry.O'Sullivan@cambridgeshire.gov.uk</a>	<a href="mailto:johnjstokes@btinternet.com">johnjstokes@btinternet.com</a>
Appointed: 21 October 2015	Appointed: 16 July 2015	Appointed: 16 July 2015

The Chairman/woman and Vice-Chairman/woman of the Board is elected by the Board on annual basis.

The current Chairman is Councillor Mac McGuire and the Vice-Chairman is Mr Barry O'Sullivan.

The Board has met four times during the period of this Annual Report. The attendance record for members of the Board is detailed below:

<b>Date</b>	<b>Cllr Mac McGuire</b>	<b>Cllr Lucy Nethsingha</b>	<b>Ian Dewar</b>	<b>David Brooks</b>	<b>Barry O'Sullivan</b>	<b>John Stokes</b>
16/07/15	Attended	Attended	Not yet appointed	Not yet appointed	Attended	Attended
21/10/15	Attended	Attended	Attended	Attended	Attended	Attended
20/01/16	Attended	Not in attendance	Attended	Apologies	Attended	Attended
28/04/16	Attended	Attended	Not in attendance	Attended	Attended	Attended



## ***Code of Conduct and Conflicts Policy***

Cambridgeshire County Council (the Administering Authority) is required to prepare and approve a code of conduct for the Board to adopt. The code of conduct should set out the standards of behaviour expected of members, incorporating the 'Seven Principles of Public Life' (known as the Nolan Principles).

The elected and co-opted members of a local authority are governed by their local authority's code of conduct for councillors. This code is required of every local authority by the Localism Act 2011 and sets out the standards of behaviour expected of individuals in their capacity as councillors. In addition, there is a legal obligation for councillors to disclose, in a register maintained by the authority's monitoring officer, certain pecuniary interests, as defined in regulations made under the 2011 Act. Both of these requirements apply to any members of a Local Pension Board who are also councillors of a local authority. They do not apply to members of a Local Pension Board who are not Councillors unless they are specifically adopted in terms of reference or other policy document to apply to the other members of the Board.

The Cambridgeshire Local Pension Board has agreed formally, at its meeting on 21st October 2015, to adopt the Cambridgeshire County Council Code of Conduct for all members of the Board. A link to the completed code of conduct forms for Board members is available below:

[http://www.cambridgeshire.gov.uk/info/20087/councillors\\_and\\_meetings/313/county\\_councillors/4](http://www.cambridgeshire.gov.uk/info/20087/councillors_and_meetings/313/county_councillors/4)

It is not anticipated that significant conflicts of interest will arise in the same way as would be the case if the Board was making decisions on a regular basis (compared, for example, to a Pensions Committee). However, officers will take steps to identify, monitor and manage conflicts effectively.

## ***Knowledge and Understanding***

In accordance with Section 248A of the Pensions Act 2004, every individual who is a member of a Local Pension Board must be conversant with:

- the rules of the Local Government Pension Scheme (LGPS)
- any document recording policy about the administration of the Fund which is for the time being adopted in relation to the Fund.

Each individual must have knowledge and understanding of the law relating to pensions and such other matters as may be prescribed.

Cambridgeshire County Council (the Administering Authority) is required to make appropriate training to Local Pension Board members to assist them in undertaking their role and where possible support all members of the Board in undertaking that training.

The Board is required to establish and maintain a policy and framework to address the knowledge and understanding requirements that apply to its members.

Being conversant with the rules of the LGPS and any document recording policy about the administration of the Fund means having a working knowledge (i.e. a sufficient level of familiarity) of them so that members of a Local Pension Board can use them effectively when carrying out their role of assisting the County Council.

In particular members of a Local Pension Board need to understand the rules and documents in enough detail to know where they are relevant to an issue and where a particular provision or policy may apply.

In order to assist Cambridgeshire County Council, it is implicit that members of Cambridgeshire Local Pension Board understand the duties and obligations that apply to the Council as well as to themselves.

The rules of the LGPS would include:

- the Regulations;
- the Investment Regulations; and
- the Transitional Regulations (including any earlier Regulations as defined in the Transitional Regulations to the extent they remain applicable), and any statutory guidance referred to in these regulations.

A Local Pension Board is required to prepare and keep updated a list of the core documents recording policy about the administration of the Fund and make sure that the list and documents (as well as the rules of the LGPS) are accessible to its members. The LGSS Pensions Team has prepared such a list for Cambridgeshire Local Pension Board members, which is available at the following link:

<http://pensions.cambridgeshire.gov.uk/index.php/governance2/key-documents>

The Board needs to be aware of the range and extent of overriding law which applies to the LGPS and have sufficient knowledge and understanding of the content and effect of that law to recognise when and how it impacts on their role, responsibilities and duties.

Given the role of the Cambridgeshire Local Pension Board is to assist Cambridgeshire County Council, members of a Board need to have sufficient knowledge and understanding to challenge any failure by the Council to comply with the Regulations and other legislation relating to the governance and administration of the LGPS (which is interpreted as including the Regulations and other legislation relating to investment and funding matters) and/or any failure to meet the standards and expectations set out the Code of Practice.

Members of the Board are required to have a breadth of knowledge and understanding that is sufficient to allow them to understand fully any professional advice it is given. They must be able to challenge any information or advice they are given and understand how that information or advice impacts on any decision relating to their duty to assist the Council.

A Local Pension Board's knowledge management policy and framework provides for the acquisition and retention of knowledge and understanding for its members. Members of the Local Pension Board are aware that their knowledge and understanding responsibilities technically began from the date they first took up their post.

The knowledge management policy and framework requires its members to undertake a personal training needs analysis and regularly review their skills, competencies and knowledge to identify gaps or weaknesses.

A personalised training plan is then be used to document and address these promptly. This would be supported by any person the Local Pension Board has designated to implement the knowledge management policy and framework.

Learning programmes deliver the appropriate level of detail to ensure that Local Pension Board members have the required level of knowledge and understanding specific to the LGPS. The Pensions Regulator has provided an e-learning programme which has been developed to meet the needs of all members of public sector scheme pension boards, whether or not they have access to other learning. It is not anticipated that this e-learning module alone would provide the sufficient level of LGPS specific training required for Local Pension Board members. A number of members of the Cambridgeshire Local Pension Board have already completed the Pension Regulator's Toolkit, which is a compulsory requirement under the Knowledge Management Policy. Members who have not completed the Toolkit have been contacted with a reminder and provided with a link as follows:

<http://www.thepensionsregulator.gov.uk/public-service-schemes/learn-about-managing-public-service-schemes.aspx>

The Knowledge Management Policy is established to assist the Pension Fund Board in performing and developing its individual role in accordance with the Terms of Reference with the ultimate aim of ensuring that Cambridgeshire Pension Fund is managed and assisted by individuals who have the appropriate level of knowledge and skills as required by the Pensions Act 2004 also enforced by the Pensions Regulator.

The Knowledge Management Policy incorporates both the best practice as identified by the CIPFA Technical Knowledge and Skills Framework and the requirements of the Pensions Regulator.

The CIPFA framework covers eight areas of knowledge identified as the core requirements for effective management of a public sector pension fund. These are:

- pensions legislation;
- pensions governance;
- pensions administration;
- pension accounting and auditing standards;
- financial services procurement and relationship development;
- investment performance and risk management;
- financial markets and products knowledge; and
- actuarial methods, standards and practice.

The Pension Regulator's Code of Practice requires all members of the Local Pension Fund Board to maintain the necessary skills and knowledge to undertake their role effectively. Board members need to be conversant with the rules of the scheme and any document recording policy about the administration of the scheme; and to have knowledge and understanding of the law relating to pensions and any other matters which are prescribed in regulations.

The framework is designed to improve knowledge and skills in all relevant areas of activity of a Pension Fund Board and assist Board members in achieving a degree of knowledge appropriate for the purpose of enabling individuals to properly exercise the functions of a member of a pension board.

The Knowledge Management Policy also recognises the requirement that skills and knowledge in the remit of a local pension board must be on an individual not collective basis. As such self- assessments will identify individual training needs following which appropriate training will be arranged.

The Policy sets out the methods by which the members of the Pension Fund Board will achieve and maintain the required knowledge and understanding and how this will be measured on an ongoing basis.

The Local Pension Board is required to keep appropriate records of the learning activities of individual members and the Local Pension Board as a whole. This will assist members in demonstrating their compliance, if necessary, with the legal requirement and how they have mitigated risks associated with knowledge gaps.

It is a statutory requirement to include details of the training undertaken by members of the Pension Fund Board in the Fund's Annual Report. In addition, this information may be required by other agencies such as the Pensions Regulator from time to time.

A schedule detailing the training undertaken by Cambridgeshire Local Pension Board members is detailed below:

<b>Member</b>	<b>Event</b>	<b>Date</b>
Cllr McGuire	LGA Local Pension Board Training	21/05/2015
Cllr Nethsingha	LGSS Joint Local Pension Board Training	1/09/2015
	LGSS Valuation Training	3/02/2016
Ian Dewar	LGSS Valuation Training	3/02/2016
Barry O'Sullivan	LGA Local Pension Board Training	21/05/2015
	LGSS Joint Local Pension Board Training	1/09/2015
	UBS First Steps	3/11/2015
	UBS Second Steps	3/11/2015
	LGSS Valuation Training	3/02/2016
	Completion of the Pension Regulator's Toolkit	
John Stokes	LGA Local Pension Board Training	21/05/2015
	LGSS Joint Local Pension Board Training	1/09/2015
	LGSS Pensions Liability Driven Investment & Passive Investment Training Day	27/10/2015
	LGSS Valuation Training	3/2/2016
	Completion of the Pension Regulator's Toolkit	
David Brooks	Completion of the Pension Regulator's Toolkit	

At its first meeting on 16th July 2015, the Board considered a proposal for developing and maintaining a policy and framework to address the knowledge and understanding requirements that apply to members of the Local Pension Board. It was agreed to delegate responsibility to the Democratic Services Manager and the LGSS Pensions Service Governance and Regulations Manager for ensuring that the knowledge and

framework for the Local Pension Board was developed and implemented. Together with the Pensions Team, the Board felt that Democratic Services should develop and maintain a training record for each Board member.

The Board received a copy of its draft Knowledge Management Policy at its second meeting on 21st October 2015. At the meeting it was noted that following discussions with Hymans Robertson further improvements to the policy would be made and that this was currently being worked on. The Board approved the Knowledge Management Policy for Cambridgeshire Pension Fund Board Members which is available at the following link (see *item 7*):

<http://www2.cambridgeshire.gov.uk/CommitteeMinutes/Committees/Meeting.aspx?meetingID=1069>

## ***Reporting Breaches of the Law to the Pensions Regulator Policy***

In accordance with section 70 of the Pensions Act 2004, certain individuals must report to the Pensions Regulator as soon as reasonably practicable where that individual has reasonable cause to believe that:

- a duty which is relevant to the administration of the LGPS, and is imposed by or by virtue of an enactment or rule of law, has not been or is not being complied with; and
- the failure to comply is likely to be of material significance to the Regulator in the exercise of any its functions.

This obligation directly applies to each individual who is a member of the Local Pension Board. The Local Pension Board must therefore have effective arrangements in place to meet its duty to report breaches of law.

At its meeting on 21st October 2015, the Cambridgeshire Local Pension Board was informed that, in line with the Pensions Regulator's Code of Practice number 14 (Governance and administration of public service pension schemes), the Fund has developed a policy that sets out the mechanism for reporting breaches of the law.

The policy ensures that those with a responsibility to report breaches of the law are able to meet their legal obligations, by analysing situations effectively in order to make an informed decision on whether a breach has been made.

As the Cambridgeshire Local Pension Fund Board does not have decision making powers, the Board is not able to approve this policy. Instead it reviewed the Policy on 21st October 2015 before it was approved by the Pension Committee at its meeting on 22 October 2015.

A copy of the "Reporting Breaches of the Law to the Pensions Regulator Policy" is available at the following link:

<http://www2.cambridgeshire.gov.uk/CommitteeMinutes/Committees/Meeting.aspx?meetingID=1070>

## ***Work Programme 2015-16***

The Cambridgeshire Local Pension Board has met four times in 2015-16 on 16th July 2015, 21st October 2015, 20th January 2016 and 28th April 2016.

### ***Board Meeting – 16th July 2015***

At its first meeting on 16th July 2015, the Board received a presentation that provided background and context to the operation of the Cambridgeshire Pension Fund. Other issues considered by the Board at this meeting relate to the Board's Terms of Reference and Standing Orders and Knowledge and Understanding Policy Framework, which are covered separately in the Annual Report.

Also at this meeting the Board received a report setting out its priorities and work programme for 2015-16. The work programme is reviewed at every Board meeting in order to take account of issues that arise during the year and changes to Pension Fund Committee planning and decision-making timescales. The Board requested that the Governance and Regulations Manager in consultation with Democratic Services identify a work programme based upon the Pension Committee work programme.

### ***Board Meeting – 21st October 2015***

The Board reviewed the following three standing reports presented to the June 2015 Pension Committee meeting: The Business Plan Update Report; Employers Admissions and Cessations Report; and the Governance and Legislation Report. As part of its discussion on these reports, the Board focused on cessation deficits.

The Board received the Cambridgeshire Pension Fund Annual Report and Statement of Accounts 2014-15. In noting this report, the Board questioned investment management expenses, the unit cost per member and higher fees. The Board also considered the policy regarding breaches of the law to the Pensions Regulator which is covered elsewhere in the Annual Report.

Finally the Board considered, as a confidential item, the Annual General Meeting (AGM) of the Cambridgeshire Pension Fund 2014-15 catch-up report. The report provided an update of the topics discussed at the AGM that relate to the Fund financial performance during that period.

### ***Board Meeting – 20th January 2016***

The Board considered arrangements to address the issue of substitute members, succession and the length of service for Board members. As covered in the Chairman's Foreword, the Board has done much to promote itself to scheme members. It is proposed to build a waiting list of potentially interested applicants via a link on the website.



Following a request from the Board, it now receives at each meeting an executive summary of standing items presented to the Pensions Committee, which included the Business Plan Update Report; Overpayment of Pensions Report; Employers Admissions and Cessations Report; and the Governance and Legislation Report.

At this meeting, the Board received the policy for Admission Bodies, Scheme Employers and Bulk Transfer. The policy had been presented and approved at the Pension Committee meeting that took place on 22nd October 2015. It had been revised following an exercise to streamline the policy and amend a number of technical terms following the introduction of the Local Pension Scheme Regulations 2013.

The Payment of Employee and Employer Pension Contributions was presented to the Board. The policy was designed to ensure that both scheme employers and officers of the Fund had a clear process for dealing with non-compliance and to provide further strength and evidence to the Pensions Regulator that as a Fund, all the relevant controls were in place. The policy had been approved by the Pensions Committee on 17th December 2015 and would become effective from April 2016.

The Board received the Statement of Investment Principles July 2015. The Local Government Pension Scheme regulations required every administering authority to prepare, maintain and publish a written statement of the principles that governed its decisions about the investment of Fund money. During discussion Board members clarified their understanding of the benchmark targets.

### ***Board Meeting – 28th April 2016***

The Board received an executive summary of standing items presented to the Pensions Committee, which included the Governance and Legislation Report, the Government's Investment Reform Agenda, Employers Admissions and Cessations Report and the Risk Strategy. Members were pleased to note that the statutory requirement to produce an Annual Benefit Statement to all active scheme members by 31 August each year had been met in 2015.

The Board received the Annual Business Plan and Medium Term Strategy, 2016/17 to 2018/19. The key fund activities were highlighted to Board members and how the activities related to a Pension Fund objectives.

The Board considered the results of the survey of governance and administration and the extent to which the Cambridgeshire Pension Fund had achieved compliance with the Pensions Regulator's code of practice. The Board also received the Service Administration Performance Report that focussed on the work undertaken regarding the administration of the Pension Scheme.

More detail is available in the agendas and minutes of the above Cambridgeshire Local Pension Board meetings which can be accessed via following link:

<http://www2.cambridgeshire.gov.uk/CommitteeMinutes/Committees/Committee.aspx?committeeID=87>

The Cambridgeshire Local Pension Board maintains an action log which is reported at each meeting to ensure that actions agreed at its meetings are followed up.

## ***Work Programme 2016-17***

The Cambridgeshire Local Pension Board maintains a work programme (agenda plan) which is considered at every meeting. The Work Programme for 2016-17 is as set out below:

- asset pooling and valuations (valuations training to be completed first)
- Risk Register to be presented to its meeting on the 22 July prior to presentation to the Pensions Committee; and
- Funding Strategic Statement, when available, which is subject to revised CIPFA guidance.

## ***Key Officers supporting the Local Pension Board***

### **Head of Pensions**

Mark Whitby  
[MWhitby@northamptonshire.gov.uk](mailto:MWhitby@northamptonshire.gov.uk)  
01604 368502

### **Governance & Regulations Manager**

Joanne Walton  
[JWalton@northamptonshire.gov.uk](mailto:JWalton@northamptonshire.gov.uk)  
01604 367030

### **Governance Officer**

Michelle Oakensen  
[MOakensen@northamptonshire.gov.uk](mailto:MOakensen@northamptonshire.gov.uk)  
01604 366535

### **Democratic Services Manager**

Michelle Rowe  
[michelle.rowe@cambridgeshire.gov.uk](mailto:michelle.rowe@cambridgeshire.gov.uk)  
01223 699180

### **Democratic Services Officer**

Daniel Snowdon  
[daniel.snowdon@cambridgeshire.gov.uk](mailto:daniel.snowdon@cambridgeshire.gov.uk)  
01223 699177