

**GREATER MANCHESTER COMBINED AUTHORITY  
AUDIT COMMITTEE**

**DATE:** Wednesday, 13th March, 2024

**TIME:** 10.00 am

**VENUE:** Main Hall, Friends' Meeting House, 6 Mount Street,  
Manchester. M2 5NS

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**SUPPLEMENTAL AGENDA**

- 5. Update from the Joint Audit Panel (Police and Crime) 1 - 4**

Report of the GMCA Treasurer.

- 6. Audit Committee Effectiveness 5 - 10**

Report of the GMCA Treasurer.

- 16. Audit Committee Work Programme 2024-2025 11 - 20**

Members are asked to consider and comment on the Audit Committee work programme for 2024/2025.

<b>BOLTON</b>	<b>MANCHESTER</b>	<b>ROCHDALE</b>	<b>STOCKPORT</b>	<b>TRAFFORD</b>
<b>BURY</b>	<b>OLDHAM</b>	<b>SALFORD</b>	<b>TAMESIDE</b>	<b>WIGAN</b>

For copies of papers and further information on this meeting please refer to the website [www.greatermanchester-ca.gov.uk](http://www.greatermanchester-ca.gov.uk). Alternatively, contact the following Governance & Scrutiny Officer: paul.harris@greatermanchester-ca.gov.uk



This supplemental agenda was issued on Tuesday 12<sup>th</sup> March 2024 on behalf of Julie Connor, Secretary to the Greater Manchester Combined Authority, Broadhurst House, Tootal Buildings, 56 Oxford Street, Manchester M1 6EU

**GMCA AUDIT COMMITTEE**

Date: 13 March 2024  
Subject: Update from the Joint Audit Panel (Police and Crime)  
Report of: Steve Wilson, GMCA Treasurer

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**PURPOSE OF REPORT**

To provide Members with an update on the work of the Joint Audit Panel (Police and Crime).

**RECOMMENDATIONS:**

The Audit Committee is requested to:

Receive, note and comment on the update from the Joint Audit Panel.

**CONTACT OFFICERS:**

**Steve Wilson, GMCA Treasurer**  
[Steve.wilson@greatermanchester-ca.gov.uk](mailto:Steve.wilson@greatermanchester-ca.gov.uk)

**Equalities Implications:** N/A

**Climate Change Impact Assessment and Mitigation Measures:** N/A

**Risk Management** – none

**Legal Considerations** – none

**Financial Consequences – Revenue** – There are no specific revenue considerations contained within the report.

**Financial Consequences – Capital** – There are no specific capital considerations contained within the report.

Number of attachments included in the report:

**BACKGROUND PAPERS:**

Joint Audit Panel meeting held on 23<sup>rd</sup> January 2024.

<b>TRACKING/PROCESS</b>		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
<b>EXEMPTION FROM CALL IN</b>		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?		No
TfGMC	Overview & Scrutiny Committee	
N/A	N/A	

**MEETING:** Joint Audit Panel  
**DATE OF MEETING:** 23/01/2024  
**CHAIR OF MEETING:** Peter Morris, Joint Audit Panel Chair

#### ITEMS APPROVED

##### **Minutes of the previous meeting**

The minutes of the meeting held in November 2023 were approved as a true record of the meeting.

#### ASSURANCE RECEIVED

##### **The following items were presented for the panel's assurance**

**Current GMP Issue** – Chief Resources Officer Lee Rawlinson provide an update on key issues currently facing GMP. The Chair asked for a future agenda item looking at how the capital programme was developed, agreed and monitored.

**Budget Update** – The panel received an update on the latest 2023/24 financial position which remained challenging but is significantly improved at month 10 and the finance team are working hard with the force and GMCA colleagues to close the remaining gap by the year end. The panel was also updated on the progress of the 2024/25 budget setting work and noted the meeting of the Police, Crime, Criminal Justice and Fire Panel at the end of January would vote on precept proposals.

**External Audit Items** – The panel received the final certification of the 2021/22 audit work, an update on the work to audit the 2022/23 accounts which is ongoing, and the audit strategy memorandum was circulated following the meeting.

**Internal Audit Progress Report** – No issues to escalate.

#### ITEMS CONSIDERED IN PRIVATE

The panel received updates on the IT strategy, Digital Policing Programme and the staff survey.

RISKS IDENTIFIED	
RISK	MITIGATING ACTION
Other than the risks identified on the risk register there were no additional risks identified at this stage	

ITEMS FOR ESCALATION TO THE GMCA AUDIT COMMITTEE
<ul style="list-style-type: none"> <li>No specific areas identified for escalation although the requested item regarding the GMP capital programme will be of interest to the GMCA committee when complete</li> </ul>

Peter Morris  
 Chair of Greater Manchester Joint Audit Panel (Police and Crime)

## **GMCA AUDIT COMMITTEE**

Date: 13<sup>th</sup> March 2024  
Subject: GMCA Audit Committee Effectiveness  
Report of: Steve Wilson, GMCA Treasurer

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### **PURPOSE OF REPORT**

This report provides Audit Committee members with an update on the discussions and recommendations made at the previous meeting of the committee, which suggested a way forward in developing the work and functionality of the Audit Committee.

### **RECOMMENDATIONS:**

The Audit Committee members are asked to comment and note the report.

### **CONTACT OFFICERS:**

Steve Wilson, GMCA Treasurer  
[Steve.wilson@greatermanchester-ca.gov.uk](mailto:Steve.wilson@greatermanchester-ca.gov.uk)

Paul Harris, Senior Governance Officer, GMCA  
[Paul.harris@greatermanchester-ca.gov.uk](mailto:Paul.harris@greatermanchester-ca.gov.uk)

Equalities Implications: N/A

Climate Change Impact Assessment and Mitigation Measures: N/A

Risk Management – Risk management is included in the work programme.

Legal Considerations – none

Financial Consequences – Revenue – There are no specific revenue considerations contained within the report.

Financial Consequences – Capital – There are no specific capital considerations contained within the report.

Number of attachments included in the report: none

BACKGROUND PAPERS:

Report to Audit Committee 24<sup>th</sup> January 2024

TRACKING/PROCESS		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
EXEMPTION FROM CALL IN		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?		No
TfGMC	Overview & Scrutiny Committee	
N/A	N/A	



## **1. Introduction**

- 1.1 At the previous meeting of this committee, Members considered proposals and explored potential future arrangements for the Audit Committee, to ensure an effective Audit Committee for the future, particularly in light of the greater responsibilities that have been devolved to the Greater Manchester Combined Authority (GMCA) as part of the Government's devolution agreement.
- 1.2 The previous report identified particular areas that could be strengthened which included clarity on and reviewing Independent Member tenures, Member training and development matters, the frequency and location of meetings, better liaison with GMCA Overview and Scrutiny Committee and the Joint Audit Panel (Police and Crime) and remuneration.

## **2. Audit Committee**

### **2.1 Membership**

- 2.1.1 The membership of the committee is 8 Members, comprising of four local authority appointed members and four Independent Members. Two additional local authority members are appointed as substitute members. There are no proposals to alter this arrangement.
- 2.1.2 In terms of tenures, elected member appointments may change as part of the GMCA Committee nominations and appointments process in May. The tenures for Independent members have not been so clear and in view of this, the Committee agreed at the previous meeting, to stipulate that the length of tenure for Independent Members will be set at 2 terms of 3 years plus 3 x 1 year giving a maximum of 9 years.

2.1.3 The decision to agree the final 3 individual annual appointments will be done so on business need and to support a smooth flow of change in independent membership. This arrangement will be included in the updated Terms of Reference for the Committee and the GMCA Constitution.

2.1.4 With Gwyn Griffiths stepping down as an independent member at the end of this municipal year, a recruitment pack is being developed to seek to attract and appoint another independent member. As part of this process committee members will be asked to undertake a skills audit to help identify any areas where expertise and experience of the committee can be strengthened.

## **2.2 Induction, Training and Development**

2.2.1 Members have highlighted that a training programme would be helpful to support their work on the committee. In January, Members were invited to a treasury management training session with Link Group, GMCA's Treasury Management advisors, and a CIPFA webinar was also provided. Similar ad hoc training will be provided as and when opportunities arise.

2.2.2 In developing the committee work programme, Members will have an opportunity to identify GMCA activities which can be linked to the meetings as a training offer or to include as a deep-dive topic, or both.

2.2.3 Should members agree, an induction programme for members is proposed for June 2024. This will enable new and existing members to

receive information on the combined authority (what it does and doesn't do), and to highlight finance and governance matters. The induction will also include an overview of technical matters including audit, assurance, risk and treasury management.

## **2.3 Meeting Frequency**

2.3.1 It is proposed that the Committee will continue to meet five times per year and this will be reflected in the committee work programme. Generally, the Committee will meet in a city centre location.

2.3.2 Following a proposal from Committee members, the potential for site visits to be undertaken by the committee were to be explored. Members should note that if site visits are to be linked to committee meetings, additional time will be needed and any venue would need to be able to accommodate the committee meeting in person, have the facilities to allow for the live-streaming of the meeting and to be accessible to any members of the public wishing to observe the committee.

## **2.4 Liaison with Other Bodies**

2.4.1 Members have recognised the need for improved relationships with other bodies such as the Joint Audit Panel (Police and Crime) and GMCA Overview and Scrutiny.

2.4.2 Members welcomed the attendance of the Chair of the Joint Audit Panel at a meeting of the Audit Committee in which he presented his annual report. Tentative arrangements are being developed for an

Audit Committee and Joint Audit Panel meeting and networking session during the next municipal year.

2.4.3 GMCA Governance and Scrutiny are developing a plan which will help to provide greater links between the work of this committee and the Overview and Scrutiny work, particularly where risks or potential risks are being scrutinised by both Committees.

## 2.5 **Remuneration**

2.5.1 Following a request, a benchmarking process is underway to explore the levels of remuneration paid to members of Audit Committees within the respective GM councils and other combined authorities.

## 3. **Recommendation**

3.1 Members are asked to comment on update.

**GMCA AUDIT COMMITTEE**

Date: 13 March 2024

Subject: GMCA Audit Committee Draft Work Programme 2024-2025

Report of: Steve Wilson, GMCA Treasurer

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**PURPOSE OF REPORT**

To ask the Audit Committee members to consider and comment on a draft work programme of items that will provide a focus for the work of the Committee for the 2024/25 municipal year.

**RECOMMENDATIONS:**

The Audit Committee is requested to:

To consider, comment and propose items on the draft Audit Committee Work Programme for 2024/25.

**CONTACT OFFICERS:**

**Steve Wilson, GMCA Treasurer**

[Steve.wilson@greatermanchester-ca.gov.uk](mailto:Steve.wilson@greatermanchester-ca.gov.uk)

**Paul Harris, Senior Governance Officer, GMCA**

[Paul.harris@greatermanchester-ca.gov.uk](mailto:Paul.harris@greatermanchester-ca.gov.uk)

**Equalities Implications:** N/A

**Climate Change Impact Assessment and Mitigation Measures:** N/A

**Risk Management** – Risk management is included in the work programme.

**Legal Considerations** – none

**Financial Consequences – Revenue** – There are no specific revenue considerations contained within the report.

**Financial Consequences – Capital** – There are no specific capital considerations contained within the report.

Number of attachments included in the report: One (Audit Committee Work Programme).

**BACKGROUND PAPERS:**

**None**

<b>TRACKING/PROCESS</b>		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
<b>EXEMPTION FROM CALL IN</b>		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?		No
TfGMC	Overview & Scrutiny Committee	
N/A	N/A	

## GMCA Audit Committee – Work Programme 2024/25

- June 2024 – Induction session
- July 2024 – Possible link with Joint Audit Panel

### Annual Meeting Business – July 2024

1	Apologies	Governance	
2	Appointment Of Chair for 2024/2025	Governance	5 Mins
3	Chair's Announcements and Urgent Business	Chair	
4.	Membership of the Committee 2024/2025	Governance	
5	Audit Committee Terms of Reference and schedule of meetings 2024/2025	Governance	5 mins
6.	Annual Declarations of Interest	Governance	
<b>Ordinary Meeting Business - Standing Items</b>			
7	Declarations of Interest	Governance	
8	Minutes of the Previous Audit Committee Meeting	Governance	5 Mins
9	Update From the Joint Audit Panel	Governance	5 Mins
10	Code of Corporate Governance	Governance	5 Mins
11	Audit Committee Annual Report	Chair	10 Mins

### Internal Audit and Counter Fraud

12	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
13	Risk Deep Dive – Education, Work and Skills?		20 mins
14	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	15 mins

15	Internal Audit Effectiveness Report and Quality Assurance and Improvement Plan	GMCA Treasurer and Deputy Director of Audit and Assurance	10 mins
16	Annual Whistleblowing Report PART A & PART B	Deputy Director of Audit and Assurance	10 Mins
17	Internal Audit Progress Report	Deputy Director of Audit and Assurance	10 mins
18	Audit Action Tracking (Including Historic Audit Actions)	Deputy Director of Audit and Assurance	10 mins
19	Counter Fraud Strategy and action plan	Deputy Director of Audit and Assurance	10 mins

### Financial Reporting

20	Draft Annual Governance Statement	Treasurer	10 mins
21	Assessment Of Going Concern	Treasurer	
22	Unaudited Draft Statement of Accounts	Treasurer	10 mins
23	Letter Of Representation	Treasurer	
24	Treasury Management Annual Report	Treasurer	10 mins

### External Audit

25	External Audit Progress Report	External Audit	10 mins
26	Value For Money Report	External Audit	

### Forward Planning

27	Audit Committee Work Programme	Governance/Chair	
28	Date And Time of Next Meeting	Governance	



## **September 2024**

Possible link with Overview and Scrutiny Chair  
Member Briefing session topic to be determined.

### **Standing Items**

1	Apologies	Governance	
2	Chair's Announcements and Urgent Business	Chair	
3	Declarations of Interest	Governance	
4	Minutes of the previous Audit Committee meeting	Governance	5 mins
5	Update from the Joint Audit Panel	Governance	5 mins
6	Annual Governance Statement (final)	Governance	10 mins

### **Risk and Assurance**

8	Risk deep dive – topic to be determined	Deputy Director of Audit & Assurance/ Risk Owner	20 mins
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### **Internal Audit and Counter Fraud**

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
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### **Financial Reporting**

10	Final Audited Statement of Accounts	Treasurer	10 mins
11	Assessment of Going Concern	Treasurer	

### **External Audit**

12	External Audit Progress Report	External Audit	15 mins
13	Final Statement of Accounts – report of the External Auditors	External Audit	

14	Annual Audit Letters	External Audit	
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**Forward planning**

15	Audit Committee Work Programme	Chair	5 mins
16	Date and time of next meeting	Governance	

## **November 2024**

**Member briefing session – topic to be determined.**

### **Standing Items**

1	Apologies	Governance	
2	Chair's Announcements and Urgent Business	Chair	
3	Declarations of Interest	Governance	
4	Minutes of the last meeting	Governance	5 mins
5	Update from the Joint Audit Panel	Governance	10 mins

### **Risk and Assurance**

6	Risk Management Update	Deputy Director of Audit and Assurance	15 mins
7	Risk Deep Dive - topic to be determined	Deputy Director of Audit and Assurance/Risk Owner	30 mins

### **Internal Audit and Counter Fraud**

8	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
9	Audit Action Tracking	Deputy Director of Audit and Assurance	15 mins

### **Financial Reporting**

10	Treasury Management Strategy	Treasurer	10 mins
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### **External Audit**

11	External Audit Progress Report	External Audit	15 mins
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### **Forward planning**

12	Audit Committee Work Programme	Chair	5 mins
13	Date and time of next meeting	Governance	

## January 2025

**Member briefing session – topic to be determined.**

### **Standing Items**

1	Apologies	Governance	
2	Chairs Announcements and Urgent Business	Chair	
3	Declarations of Interest	Governance	
4	Minutes of the previous Audit Committee meeting	Governance	5 mins
5	update from the Joint Audit Panel	Governance	5 mins

### **Risk and Assurance**

6	Annual Full Review of Corporate Risk Register	Deputy Director of Audit and Assurance	20 mins
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### **Internal Audit and Counter Fraud**

7	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
8	Audit Action Tracking	Deputy Director of Audit and Assurance	15 mins
9	Counter Fraud Activity Update	Treasurer	10 mins

### **Financial Reporting**

10	Treasury Management Strategy	Treasurer	10 mins
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### **External Audit**

11	External Audit Progress Report	External Audit	10 mins
12	Audit Strategy Memorandum	External Audit	10 mins

### **Forward planning**

13	Audit Committee Work Programme	Chair	5 mins
14	Date and time of next meeting	Governance	5 mins

**15 March 2025**

**Member Briefing topic to be determined.**

**Standing Items**

1	Apologies	Governance	1 min
2	Chairs Announcements and Urgent Business	Chair	2 mins
3	Declarations of Interest	Governance	2 mins
4	Minutes of the previous Audit Committee meeting	Governance	5 mins
5	Minutes from the Joint Audit Panel	Governance	5 mins
6	Audit Committee Effectiveness	Deputy Director of Audit and Assurance / Chair	10 mins

**Risk and Assurance**

7	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
8	Risk Deep Dive	Deputy Director of Audit and Assurance	30 mins

**Internal Audit and Counter Fraud**

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
10	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins
11	Internal Audit Plan 2025/26	Deputy Director of Audit and Assurance	10 mins
12	Review of Internal Audit Charter.	Deputy Director of Audit and Assurance	5 mins

### **Financial Reporting**

13	Accounting Policies and Critical Judgements	Treasurer	10 mins
14	Treasury Management Practices	Treasurer	

### **External Audit**

15	External Audit Progress Report	External Audit	10 mins
16	Value for Money Report	External Audit	

### **Forward planning**

17	Audit Committee Work Programme	Chair	5 mins
18	Date and time of next meeting	Governance	