

GREATER MANCHESTER AUDIT COMMITTEE

DATE: Tuesday, 21st January, 2020

TIME: 1.00 pm

VENUE: Mechanics Institute, Mary Quaile Room - 103 Princess Street, Manchester, M1 6DD

AGENDA

1. **WELCOME, INTRODUCTION AND APOLOGIES**
2. **CHAIRS ANNOUNCEMENTS AND URGENT BUSINESS**
3. **DECLARATIONS OF INTEREST - ATTACHED** 1 - 4

To receive declarations of interest in any item for discussion at the meeting. A blank form for declaring interests has been circulated with the agenda; please ensure that this is returned to the Governance & Scrutiny Officer at the start of the meeting.
4. **MINUTES - ATTACHED** 5 - 12

To consider the approval of the minutes of the meeting held on 9 October, 2019
5. **MINUTES OF THE JOINT AUDIT PANEL - ATTACHED** 13 - 18

To note the minutes of the Joint Audit Panel held on 23 October 2019
6. **CORPORATE RISK REGISTER - ANNUAL REVIEW - ATTACHED** 19 - 56

Joint report of the GMCA Treasurer and Head of Audit and Assurance
7. **INTERNAL AUDIT PROGRESS REPORT - ATTACHED** 57 - 72

Report of the Head of Audit and Assurance

BOLTON	MANCHESTER	ROCHDALE	STOCKPORT	TRAFFORD
BURY	OLDHAM	SALFORD	TAMESIDE	WIGAN

8. AUDIT RECOMMENDATIONS MONITORING - TO FOLLOW

Report of the Head of Audit and Assurance

9. TREASURY MANAGEMENT STATEMENT - TO FOLLOW

Report of the Head of GMCA Treasurer

10. ANNUAL AUDIT LETTER - TO FOLLOW

Mazzars, Independent Auditors

INFORMATION ONLY

11. AUDIT COMMITTEE SCHEDULE OF BUSINESS - ATTACHED

73 - 76

Report of the Head of Audit and Assurance

For copies of papers and further information on this meeting please refer to the website www.greatermanchester-ca.gov.uk. Alternatively, contact the following Governance & Scrutiny Officer: Steve Annette, Governance & Scrutiny, steve.annette@greatermanchester-ca.gov.uk, telephone 0161 778 7009

This agenda was issued on Tuesday 14 January, 2020 on behalf of Julie Connor, Secretary to the Greater Manchester Combined Authority, Churchgate House, 56 Oxford Street, Manchester M1 6EU

AUDIT COMMITTEE – 21 JANUARY 2020

Declaration of Councillors' Interests in Items Appearing on the Agenda

NAME: _____

DATE: _____

Minute Item No. / Agenda Item No.	Nature of Interest	Type of Interest
		Personal / Prejudicial / Disclosable Pecuniary
		Personal / Prejudicial / Disclosable Pecuniary
		Personal / Prejudicial / Disclosable Pecuniary
		Personal / Prejudicial / Disclosable Pecuniary
		Personal / Prejudicial / Disclosable Pecuniary
		Personal / Prejudicial / Disclosable Pecuniary

Please see overleaf for a quick guide to declaring interests at GMCA meetings.

QUICK GUIDE TO DECLARING INTERESTS AT GMCA MEETINGS

This is a summary of the rules around declaring interests at meetings. It does not replace the Member's Code of Conduct, the full description can be found in the GMCA's constitution Part 7A.

Your personal interests must be registered on the GMCA's Annual Register within 28 days of your appointment onto a GMCA committee and any changes to these interests must notified within 28 days. Personal interests that should be on the register include:

- Bodies to which you have been appointed by the GMCA
- Your membership of bodies exercising functions of a public nature, including charities, societies, political parties or trade unions.

You are also legally bound to disclose the following information called DISCLOSABLE PERSONAL INTERESTS which includes:

- You, and your partner's business interests (eg employment, trade, profession, contracts, or any company with which you are associated)
- You and your partner's wider financial interests (eg trust funds, investments, and assets including land and property).
- Any sponsorship you receive.

FAILURE TO DISCLOSE THIS INFORMATION IS A CRIMINAL OFFENCE

STEP ONE: ESTABLISH WHETHER YOU HAVE AN INTEREST IN THE BUSINESS OF THE AGENDA

If the answer to that question is 'No' – then that is the end of the matter. If the answer is 'Yes' or Very Likely' then you must go on to consider if that personal interest can be construed as being a prejudicial interest.

STEP TWO: DETERMINING IF YOUR INTEREST PREJUDICIAL?

A personal interest becomes a prejudicial interest:

- where the well being, or financial position of you, your partner, members of your family, or people with whom you have a close association (people who are more than just an acquaintance) are likely to be affected by the business of the meeting more than it would affect most people in the area.
- the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest.

FOR A NON PREJUDICIAL INTEREST

YOU MUST

- Notify the governance officer for the meeting as soon as you realise you

FOR PREJUDICIAL INTERESTS

YOU MUST

- Notify the governance officer for the meeting as soon as you realise you

have an interest

- Inform the meeting that you have a personal interest and the nature of the interest
- Fill in the declarations of interest form

TO NOTE:

- You may remain in the room and speak and vote on the matter
- If your interest relates to a body to which the GMCA has appointed you to you only have to inform the meeting of that interest if you speak on the matter.

have a prejudicial interest (before or during the meeting)

- Inform the meeting that you have a prejudicial interest and the nature of the interest
- Fill in the declarations of interest form
- Leave the meeting while that item of business is discussed
- Make sure the interest is recorded on your annual register of interests form if it relates to you or your partner's business or financial affairs. If it is not on the Register update it within 28 days of the interest becoming apparent.

YOU MUST NOT:

- participate in any discussion of the business at the meeting, or if you become aware of your disclosable pecuniary interest during the meeting participate further in any discussion of the business,
- participate in any vote or further vote taken on the matter at the meeting

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Agenda Item 4

MINUTES OF THE GREATER MANCHESTER COMBINED AUTHORITY AUDIT COMMITTEE, HELD ON WEDNESDAYS 9 OCTOBER 2019 AT FRIENDS MEETING HOUSE, MANCHESTER.

PRESENT:

Gwyn Griffiths (Chair)	Independent Member
Catherine Scivier	Independent Member
Councillor Sarah Russell	Manchester City Council
Councillor Chris Boyes	Trafford Council
Councillor Peter Malcolm (sub)	Rochdale Council

ALSO PRESENT:

Daniel Watson	Mazars External Auditor
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OFFICERS:

Richard Paver	GMCA Treasurer
Sarah Horseman	GMCA Audit and Assurance
Damian Jarvis	GMCA Internal Audit
Amanda Fox	GMCA Finance
Nicola Ward	GMCA Governance and Scrutiny

AC 19/64 APOLOGIES

RESOLVED /-

That apologies be noted on behalf of Councillor Mary Whitby (Bury Council) and Councillor Colin McLaren (Oldham Council).

AC 19/65 CHAIRS ANNOUNCEMENTS AND URGENT BUSINESS

There were no chairs announcements or urgent business.

AC 19/66 DECLARATIONS OF INTEREST

RESOLVED /-

There were no items of personal or prejudicial interests declared in relation to any item on the agenda.

AC 19/67 MINUTES OF THE GMCA AUDIT COMMITTEE MEETING HELD ON 30 JULY 2019

RESOLVED/-

That the minutes of the meeting of the GMCA Audit Committee held on 30 July 2019, be approved as a correct record.

AC 19/68 MINUTES OF THE GMCA/GMP JOINT AUDIT PANEL

RESOLVED/-

1. That the minutes of the GMCA/GMP Joint Audit Panel be circulated via email once received.
2. That it be noted that the Chair of the GMCA Audit Committee was still to meet with the GMCA/GMP Joint Audit Panel.

AC 19/69 APPOINTMENT OF ADDITIONAL MEMBERS TO THE GMCA AUDIT COMMITTEE

Members received a copy of a recent report to the GMCA which had given approval to the appointment of two additional Independent Members to the GMCA's Audit Committee in order to mitigate the risk of lack of continuity in membership of the Committee and improve succession arrangements.

Members of the GMCA Audit Committee urged that consideration be given as to how the committee could become more representative of the GM population, and whether deliberate recruitment could be undertaken with BME professionals or Women's networks, and suggested approaches be made via the Pros-guild, Linked In and Non-exec Directors Group. Further to this, Members identified that there was a skills gap in relation to the digital sector that could also be targeted as part of the recruitment strategy.

Members noted that the Terms of Reference needed to be updated to reflect the changes to the Committee's new constitution.

RESOLVED/-

1. That the report as approved by the GMCA on the 27 September 2019 be noted.
2. That it be noted that Catherine Scivier offered to look into any relevant BME groups on Linked In which could support targeted recruitment for the additional Independent Members.
3. That the GMCA Treasurer designs a targeted approach for recruiting additional Independent Members to the GMCA Audit Committee, with specific consideration given to expanding the digital skills set.
4. That the total number of members on the Audit Committee as detailed in the ToR be amended to eight to reflect the recently agreed changes.

AC 19/70 CORPORATE RISK REGISTER UPDATE

Sarah Horseman, Head of Audit and Assurance, introduced a report that provided Members with the latest version of the Corporate Risk Register for their review. She reported that the impact of Brexit remained one of the top risks, and that business continuity would be added to the register, with specific emphasis around disaster recovery.

Members asked that the impact of Climate Change be added to the register, in relation to the risks posed to the business following the GMCA's climate change emergency declaration.

Members further added that the wording in relation to the Housing Investment Fund risk be revised to ensure clarity as to which organisation would be liable and receive direct or indirect indemnity.

The loss of a potential £60m Housing Deal needed some accountability, and Members asked for some assurance as to how it is being managed by officers and scrutinised by Members.

In relation to ICT security, Members asked whether the Cyber Centrals Plus level was enough, and whether it had been achieved by the GMCA. Officers reported that this was the Government standard level, but agreed to look at it again in relation to the risk register.

Members asked whether the GMCA ICT Security Manager role had been recruited to as yet, it was confirmed that there were some issues in recruiting to this post but that there was a temporary contractor in place. Members expressed concern that there were not permanent officers in such roles, as they were crucial to Brexit readiness, and there were assurances needed as to the number of vacant critical roles across the organisation.

With regards to risk 11 - business continuity, Members were assured that a recent break in at head office had tested some of these processes, but asked for further assurances as to the safety of the main ICT hardware.

In relation to risk 13 – spending grants, Members noted that the risk had been reduced to medium, and questioned the rationale behind this decision. Officers confirmed that although the reporting of spending grants had been approved, this could still further be improved through clarity as what outcomes are required to be reported. Some funding streams such as the Growth Deal were facing challenges in relation to spend as the schemes were unable to spend as quickly as the funding required.

Members asked whether the risk date as detailed within risk 15 – Adult Education was realistic. Officers confirmed that this risk had wider determinants due to the cross-border student numbers and the introduction of the Our Pass scheme for travel within GM and noted that further work was required to ensure risk targets were as accurate as possible.

In relation to the waste contract risk, officers reported that the contract was going well to date, however driver availability and licensing requirements post Brexit were posing additional risks which needed to be considered further.

RESOLVED/-

1. That the update on the GMCA Corporate Risk Register, be noted.
2. That as the GMCA have declared a Climate Change Emergency, associated risks to achieving core objectives should be detailed on the Risk Register.
3. That the risk associated with the Housing Investment Fund indemnity be re-worded to make it clear who would be liable against this fund.
4. That assurance as to the scrutiny of the Housing Fund be reported back to members of the GMCA Audit Committee.
5. That the definition of 'Cyber Centrals Plus' in relation to Government levels of security be checked, and reported back to Members.
6. That a GMCA organisational chart detailing numbers of audit vacancies be shared with members as part of their annual audit day.
7. That assurances in relation to the security of the GMCA's ICT hardware be provided to Members.
8. That the columns within the risk register be re-organised into chronological order.

AC 19/71 EXTERNAL AUDIT UPDATE

Daniel Watson, presented the External Audit Opinion from Mazars, as issued on the 30 September. He reported a small number of errors, none of which had any impact on the CA's position. The audit of the accounts would be formally closed over the next couple of weeks.

Members of the Committee asked whether the un-adjusted mis-statements were larger than the non-adjusted mis-statements and officers confirmed that these were all non cash transactions and therefore not amended. Members asked that the pension adjustments on page 3 be reviewed.

The Committee recorded its thanks to Mazars for a challenging yet successful audit.

RESOLVED/-

1. That the report be noted.

2. That details in relation to pension adjustments (page 3) be checked to ensure totals are correct.

AC 19/72 FINAL ACCOUNTS ACTION PLAN 2019-20

Richard Paver, GMCA Treasurer, introduced a report that provided Members with an update on the proposed action plan for the publication of its annual statement of accounts in 2019-20.

Alongside this, the Redman review of Local Authority Audit Processes had been taking place, which had raised questions in relation to a September accounts closure date, the potential for simpler accounts, smartening the value for money opinion process and the procurement of external audit. The full outcomes of this review would be available at the end of this municipal year.

RESOLVED/-

That the update on the proposed Final Accounts Action Plan 2019-20, be noted.

AC 19/73 COUNTER FRAUD ACTIVITY

Consideration was given to a report which presented the updated versions of the GMCA Whistleblowing, Anti- Money Laundering and Anti- Bribery Policies for review prior to approval by the GMCA Treasurer.

It was noted that there needed to be further consistency between the GMCA and GM Fire policies, in particular how they apply to elected Members and Independent Members, and some assurance that the policies are subject to a public interest test and review by the relevant trade unions.

Members also felt that the anti-money laundering policy could be more relevant for the GMCA, and looked at again in relation to how the law applies to the workings of the Combined Authority. Once finalised, this should also be shared with staff in a useful, easily understood style. Officers agreed to undertake further work to ensure that the policy is more relevant to the specific GMCA functions within which money laundering could occur.

In relation to the evidence required to be obtained to prove authenticity, members asked that the number of group A and group C items be checked against latest guidelines to ensure that the policy is up to date, and furthermore that consideration be given as to where the GMCA would hold this personal data in line with GDPR regulations.

RESOLVED/-

1. That the updated versions of the GMCA Whistleblowing, Anti- Money Laundering and Anti- Bribery Policies be endorsed.
2. That the Whistleblowing Policy be strengthened in relation to how it applies to elected members, and independent members.
3. That the Whistleblowing Policy be subject to a public interest test and checked with Trade Unions.
4. That a one page summary of the Whistleblowing Policy be written and shared with staff across the GMCA.
5. That the Anti-money Laundering Policy be made relevant to the risks within the GMCA, i.e. the Core Investment Team loans.
6. That the required evidence from groups A, B and C in relation to the Anti-Money Laundering Policy be checked, and confirmation be sought as to how this information would be held by the GMCA.
7. That authority be delegated to the GMCA Treasurer in relation to the sign off of the Counter Fraud Policies.

AC 19/74 INTERNAL AUDIT PROGRESS REPORT

Sarah Horseman, Head of Internal Audit and Assurance presented a report, which provided Members with progress to date on the delivery of the Internal Audit Plan. She reported that Damian Jarvis had recently been appointed to the GMCA's Internal Audit Team and would be joining in November 2019. In addition there would be another two roles recruited to, including a Senior Auditor, and a split Auditor with TfGM.

The Internal Audit Plan for 2019/20 showed light activity during the last quarter due to issues with officer capacity, and if necessary external services would be bought in to ensure preparation for audits could be undertaken in anticipation of staff being recruited to these roles.

Members asked whether the significant recommendations from the audits undertaken could be included in future Internal Audit Progress Reports, officers confirmed that this would be undertaken going forward, in addition to the inclusion of key themes.

Members commented that the Internal Audit function of the GMCA remains a concern, as it remains ill-aligned with the size of the organisation and has been in a developing stage for the last three years. It was imperative to fill the vacancies permanently to ensure that assurance levels across the organisation could be improved and to support the delivery of this year's Internal Audit Plan.

Members further added that they would like to see more political representation from the GMCA at the Audit Committee to ensure challenge can be given to the portfolio lead as appropriate.

RESOLVED/-

1. That the Internal Audit Progress report be noted.
2. That future monitoring reports detail all the recommendations and key themes as shown in Internal Audits.
3. That future monitoring reports also include a key to the assurance levels.
4. That details on the current staffing, and proposed staffing arrangements for the Internal Audit function be brought to the next meeting of the GMCA Audit Committee.
5. That the GMCA Resources Portfolio Lead, and/or the Portfolio Assistant once determined be invited to attend the GMCA Audit Committee.

AC 19/75 AUDIT RECOMMENDATIONS MONITORING

Richard Paver, GMCA Treasurer introduced a report which provided an update to Members on the progress to date in implementing the agreed actions from recent internal audit assignments and provided assurance that a robust process is in place for follow up of recommendations. He reported that circa 85% of the actions had been completed.

RESOLVED/-

That the Audit Recommendations Monitoring report be noted.

AC 19/76 TREASURY MANAGEMENT INTERIM UPDATE 2019 - 2020

Richard Paver, GMCA Treasurer introduced a report which provided an update to Members on Treasury Management activities for the first six months of the 2019-20 financial year. He reported that recent Government announcements regarding an additional 1% surcharge on borrowings were being challenged by Local Authorities through the MHCLG (Ministry of Housing, Communities and Local Government) as it was a serious cause for concern.

He reported that the Combined Authority's cash flow remains positive. Whilst the GMCA hadn't recently needed to borrow from PWLB, there were concerns regarding the current difficulty in engaging with EIB.

Members of the Committee sought some assurance as to the Treasury Management function following the imminent retirement of the GMCA Treasurer, he confirmed that this would be considered once the new Treasurer (Steve Wilson, currently the Executive Lead, Finance & Investment at the GM Health & Care Partnership) was in post. He also confirmed that the GMCA were also recruiting a Deputy Treasurer, to be appointed in November.

RESOLVED/-

1. That the Treasury Management Interim Update 2019- 2020 be noted.
2. That the GMCA Audit Committee record its thanks to Richard Paver, Treasurer of the GMCA for all his work on the Audit Committee.

AC 19/77 DATE AND TIME OF NEXT MEETING

RESOLVED /-

That the next meeting of the GMCA Audit Committee is scheduled for 21 January 1pm.

JOINT AUDIT PANEL

Date: 23rd October 2019

Time: 14:15 – 15:40

Venue: Room 422, Fourth Floor, Greater Manchester Police Headquarters, M40 5BP

Attendees Peter Morris (Chair)
Foluke Fajumi (Panel)
Ian Cayton (Panel)
John Starkey (Panel)

ACO Lynne Potts (GMP)
ACC Chris Sykes (GMP)
Janet Moores (GMP – Head of Finance)
Candice Simms (GMP – Minutes)

Sarah Horseman (GMCA – Head of Audit and Assurance)
Cath Folan (GMCA - Audit Manager (Police and Crime))

Mark Dalton (Mazars - Partner (Public Services))

Apologies Ian Hopkins, Chief Constable, GMP
Richard Paver, Treasurer, GMCA

M042/JAP Welcome & Apologies for Absence

The Chair opened the meeting by welcoming Mark Dalton, GMP's new engagement lead for External Audit, and guest speaker ACC Chris Sykes.

The Chair noted the plan of recruiting a fifth member to sit on the Panel. GMCA added that recruitment is underway with the expectation to employ a new Panel member before the end of 2019.

M043/JAP Urgent Business (if any) at the discretion of the Chair

None raised.

M044/JAP Declarations of Interest

Ian Cayton, Panel member, advised he has been elected Chair of the Moston ward Labour Party.

M045/JAP Approval of previous minutes and actions

The Panel approved the previous minutes as a true and accurate record.

M046/JAP Terms of Reference

The Chair advised the terms of reference are on the agenda at each meeting to support the meeting in being effective in its purpose.

M047/JAP Annual Self-Assessment of Panel Effectiveness

The Chair noted that self-assessments are beneficial in allowing members to see how well they are performing individually and the Panel collectively.

Internal Audit advised that they have been working on the format of the annual self-assessments for this year. It was noted that a questionnaire will be circulated to all members for completion, prior to the January 2020 meeting. The questionnaire incorporates areas such as independence, objectivity, communication, skills, understanding of the role of the panel, and feedback on how effective the Panel has been in operating over the last 12 months. Questionnaire feedback will be collated by Internal Audit and a follow up discussion will take place regarding training and areas for further development.

M048/JAP iOPS Implementation

The Chair raised several areas of interest for the Panel in relation to the Force's implementation of integrated Operational Policing System (iOPS). These included:

- Background and functionality;
- testing;
- feedback on performance;
- the impact of system shortfalls on performance, morale and effectiveness of officers and staff within GMP; and
- the current status of iOPS, including benefits expected to be accrued by the Force as a consequence of the system improving over time.

ACC Sykes gave a succinct overview of iOPS and how it delivers a single modern operational policing system by replacing; crime and intelligence, command and control, case and custody, and potentially property, with a commercial off the shelf (COTs) managed service. It was noted that an aim of iOPS was to enable the Force to work more effectively with key partners.

The Chair queried how many forces of material size currently use iOPS software. GMP noted the command and control system, ControlWorks, is a well-known package supplied by Capita to forces such as Derbyshire Constabulary and Police Service of Northern Ireland. It was noted that West Midlands Police are due to go live with ControlWorks in the near future. GMP also noted that parts of PoliceWorks are live in Durham Constabulary and Cumbria Police.

The Chair queried how many modifications have been made to iOPS core software. GMP advised ControlWorks and COGNOS have not been modified in any way.

The Chair sought reassurance on a number of issues, including the amount of planning which had been undertaken ahead of implementation, the issues that arose following the implementation and the adequacy of the training that had been delivered by the force.

GMP reassured the Chair and members of the Panel as follows:

- Contingency plans for business continuity were in place during the week of go-live and are continually reviewed.

- All possible options for implementation of the new system were explored extensively and due to the nature and complexities of GMP's legacy systems and data, parallel running the systems had not been a viable option.
- There are more planned software/system updates being implemented over a period of time, each one bringing system enhancements. It was noted that there are continuous improvements every week as the Force continues to fine tune the system.
- iOPS training has been ongoing since January 2018. As the initial implementation was deferred, training was carried out again at the beginning of 2019. GMP stated the training gave a good overview of the systems and further specialist training was given to different departments. Due to the complexity of the systems, GMP advised it is more beneficial to provide additional training on iOPS according to role and the areas of the system that will be most relevant to individual users.
- The Force has also deployed 'Super Users' to all areas of GMP to provide training support and these have been readily accessible since implementation and continue to be available to users. The number of Super Users continuously gets refreshed according to demand.
- It was noted that iOPS provides the Force with a better sight of operational demand and risk
- Work is now underway to return the Force to business as usual.

The Panel queried whether all levels/ranks and partners had been involved in the planning stages of iOPS. GMP advised this was the case and the decision to Go-live had been taken by Exec Co, where the Superintendent's Association, Unison and the GMP Federation are all present. The Panel noted the importance of involving the staff associations in supporting the workforce during such periods of change.

The Panel sought reassurance on the recent media headlines in relation to whistleblowing and GMP reassured members that staff and officers do come to the Force with their concerns; however, a small number choose to raise their concerns in other ways. The Panel noted the importance of internal communications throughout all levels/ranks.

The Panel queried how the implementation of iOPS was audited to gain assurance. GMP advised that External Audit, as part of the Value for Money (VfM) assessment, looked at the Force's Governance arrangements and gave a fair and balanced assessment. GMP noted that throughout implementation there was an independent Quality Assessor making comments and reporting to the Deputy Mayor.

M049/JAP Progress against the Internal Audit Plan 2018/20

A request was noted to reduce the 2020 audit plan by 330 days to align with current resources in Internal Audit. Internal Audit advised they have been working closely with GMP to identify the lower risk areas that can be removed from the plan. Internal Audit gave an overview of the report, including the audits proposed to be removed from the current internal audit plan and the rationale for removing them from the plan.

In response to a query from the Panel, Internal Audit provided Members with details of the audit resources available at comparable Forces. The Panel expressed its support for ensuring that there was sufficient internal audit input to deliver a work program appropriate for an organisation of GMP's scale and complexity.

External Audit advised they take the internal audit plan into consideration when gauging assurance for the Force, specifically for coverage proposed with a particular focus on financial systems and risk management. It was noted that External Audit review the output of Internal Audit, which then feeds back into the External Audit risk assessment relevant to their responsibilities under the code of audit practice.

The Panel noted how in time it would be beneficial for Internal Audit to look into the change management process. Internal Audit highlighted the importance of getting involved early in the process of change.

GMP advised that Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) will be undertaking a review of iOPS in early November 2019. The report is scheduled to be published in early 2020.

Internal Audit advised that the progress report against the plan will come to every meeting.

The panel approved the revised plan.

It was noted that there are six reports which are in draft format awaiting response from the Force. Report summaries will be circulated by Internal Audit when the reports have been formally issued. Internal Audit advised that key performance indicators (KPIs) are now in place to measure the progress of actions and reporting.

M050/JAP Audit Panel Workplan 2019-20

It was noted that Panel members are welcome to submit any suggested topics of discussion for the work plan directly to the Chair.

ACTION: Internal Audit to update the Audit Panel Workplan 2019-20 on the timescales when the Force's Risk Management Arrangements and Policy will be reported to the Panel. Also the timing of the External Audit Private Discussion will move from April to June 2020.

M051/JAP Internal Audit Action Tracker Report

Internal Audit provided an overview of the Action Tracker Report, concluding there are no high priority outstanding actions.

The Panel requested the original dates for expected action completion be included on the tracker. Internal Audit advised that any actions outstanding for more than 12 months get flagged in the meeting together with a detailed update on progress.

ACTION: The Chair requested the original target completion date for each action to be included on the tracker. Internal Audit to revise the format of the report to include the original target completion date on the action tracker report.

M052/JAP External Audit Annual Letter

External Audit provided an overview of the Annual Letter, which contains a summary of the key findings and outcomes from the work undertaken during 2018-19. It was noted that the Annual Letter builds on the Audit Completion Report and issues a clean audit opinion on the Force's financial statements and VfM conclusion.

The Panel noted that the VfM conclusions (pg. 46), reserves and balances, has not been revised following the discussion back in April 2019 regarding the reserves.

The Chair queried if any information is collected from other clients of External Audit which measures satisfaction. External Audit advised they undertake a National Annual Client Satisfaction Survey; the current version will be issued shortly.

The Panel raised the importance of noting that External Audit concluded in their letter that the Force had appropriate operational governance arrangements in place to oversee the implementation of the Information Services Transformation Programme (ISTP), including iOPS.

It was noted that the External Audit Annual Letter will be made available on the public website.

ACTION: External Audit to revise the VfM section ensuring clear illustration of the reserves.

ACTION: External Audit to collate and share results from their 2017-18 National Annual Client Satisfaction Survey.

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GMCA Audit Committee

Date: 21 January 2020

Subject: GMCA Corporate Risk Register – January Update

Report of: Treasurer to the Greater Manchester Combined Authority
Head of Audit and Risk Management

PURPOSE OF REPORT

The GMCA governance and assurance framework includes regular review by Audit Committee of the corporate risk register. This report provides the latest update of the corporate risk register for January 2020.

RECOMMENDATIONS:

Audit Committee is requested to consider and comment on the updates to the risk register and the associated actions and assurances provided.

CONTACT OFFICERS:

Steve Wilson, Treasurer to GMCA,
Steve.wilson@greatermanchester-ca.gov.uk

Sarah Horseman, Head of Audit and Assurance - GMCA,
sarah.horseman@greatermanchester-ca.gov.uk

Risk Management – see Appendix A

Legal Considerations – see Appendix A

Financial Consequences – see Appendix A

Financial Consequences – see Appendix A

Number of attachments included in the report: None

BACKGROUND PAPERS: N/A

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 The Greater Manchester Combined Authority (GMCA) risk management framework and Corporate Risk Register “CRR” support the identification and management of key strategic risks to the achievement of organisational objectives and actions considered necessary to mitigate them.
- 1.2 Under its terms of reference, Audit Committee oversees the effectiveness of the GMCA risk management arrangements over GMCA and GM Mayoral Functions. Audit Committee oversight includes high level consideration of the risk management frameworks in respect of police and crime; fire and rescue; and transport.
- 1.3 The GMCA (Full Authority) approves the GMCA CRR following consideration by Audit Committee. This is done through GMCA review and agreement of the minutes of the Audit Committee, to which the corporate risk register will be appended.
- 1.4 The quarterly review of the CRR identifies and captures new risks, removes risks which are no longer relevant or significant and allows scrutiny and escalation of progress with actions.
- 1.5 The GMCA Governance and Risk Group consisting of senior officers from across various functions of the GMCA has a lead responsibility for managing the process of refresh of the CRR. This includes providing initial oversight and scrutiny, recommending changes to the risks on the register and nominating candidates for inclusion or removal from the CRR. The Group meets quarterly, supporting the review process on behalf of GMCA Senior Management Team (“SMT”). SMT retain overall ownership and responsibility for the final content of the CRR and management of key strategic risks, actions and assurances.
- 1.6 The CRR contains both GMCA and GM Mayoral risks and incorporates high level risk considerations from other areas where it directly impacts on GMCA. Risk management frameworks and risk registers for GMP, TfGM and GMFRS will continue to be owned by the Chief Constable, Chief Executive TfGM and Chief Fire Officer.

2 Update

- 2.1 The GMCA Governance and Risk group met in January 2020 to review and update the CRR prior to review by SMT and onward reporting to Audit Committee. The CRR captures only the high level strategic risks facing the GMCA which are of such significance they require SMT oversight and assurance.
- 2.2 This was the third quarterly review for 2019/20 and includes updates to risk descriptions, risk status and key controls and actions. The format of the risk register has also been amended as requested by the Audit Committee in October 2019. Columns have been re-ordered and a trend indicator has been included.
- 2.3 The Head of Audit and Assurance has responsibility for risk management across GMCA. An organisation-wide risk management framework will be developed and rolled out across GMCA over the next 12 months. The purpose of this will be to ensure that risk management is undertaken consistently across GMCA and that there are appropriate mechanisms in place for the identification, monitoring, management and escalation of operational risks which will complement the mechanism already in place for the management of strategic risks.

3 Corporate Risk Register (CRR) January 2020 Update

- 3.1 The third quarterly update of the CRR for 2019/20 shows 20 risks recorded in the register.
- 3.2 There were no major changes to the GMCA risk landscape with only some minor changes to risk scores and actions. The number of high risks recorded reduced from three to two, with one new risk added to the register and one risk reinstated during this quarter.
- 3.3 The risks are captured under the agreed thematic risk headings. Any movement in the risk status is provided alongside updates of key actions, assurances and associated timelines.
- 3.4 The review concluded by the Governance and Risk Group and subsequent review by SMT recommended the following key changes be made to the CRR set out below. The full revised CRR including key actions is attached at **appendix A** to this report.
- **R1 Brexit;** risk status was reduced from high to medium in the short term, but reflects the continued uncertainty over the UK's relationship with the EU and operating environment. This risk will continue being monitored separately as part of the GMCA and GM BREXIT Readiness Group and captured on a BREXIT readiness action plan.
 - **R2 Independent reviews;** the risk description was amended to reflect the potential risk of not completing the independent review in line with the agreed scope.
 - **R10 Information Security;** risk remained high and reflected the risk level on the national cyber security register. Several planned actions in this area have been completed, but resourcing to a critical post remains a risk to ongoing development work.
 - **R12 Information Governance;** risk was increased from medium to high to reflect the stage of progress toward GDPR compliance.
 - **R19 Government Support for Housing Delivery;** was still reduced from high to medium to reflect the progress made with Homes England.
- 3.5 One new risk was added to the register; **R20 Climate Change** and the risk describes a failure to deliver on GM climate change initiatives within the required timescales and achievement of GM's long term carbon reduction targets. This risk was deemed a medium risk for the organisation and further assurance will be sought over action plans during the year.


3.6 Risks are captured under seven thematic categories shown below to aid understanding, review and analysis. The risk summary profile has been updated to take into account the changes to risk status.

Thematic Area	High	Medium	Low
Environment and Context		1	
Finance and Resources		2	1
Governance and Organisation	2	4	
People		1	
Statutory and Compliance			
Devolution and Powers		2	
GM Strategy, GM Priorities and Strategic Initiatives		7	
Total	2	17	1
<i>Proposed for Removal</i>	<i>0</i>	<i>0</i>	<i>0</i>


4 Recommendations



4.1 Audit Committee is requested to consider and comment on the updates to the risk register and the associated actions and assurances provided.

APPENDIX A: GMCA Corporate Risk Register January 2020


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
1	Aug 2016	Environment and Context	<p>Brexit: Uncertainty about the future UK relationship with the EU creates a volatile operating environment for the GMCA. Impacts may include economic, financial, social and policy developments to which the GMCA must adapt.</p> <p>The GMCA is vulnerable to immediate impacts when Britain leaves the EU in addition to attrition impacts emerging from any economic turbulence.</p>	<p>Impact on progressing the GMS and assumptions made within planning.</p> <p>Potential short, medium or long term impacts on the economy.</p> <p>Potential for increasing product scarcity and price inflation.</p>	Chief Executive: Eamonn Boylan	<p>1. Monthly Brexit Monitor update report to track developments and support GMCA decision making.</p> <p>2. Ongoing Mayoral, Leaders and Chief Officer engagement with Government Departments.</p> <p>3. Brexit Monitor is a standing agenda item on Economy, Business Growth & Skills Overview & Scrutiny Committee.</p> <p>4. Ensure GM involvement in UKSPF design (the replacement for EU structural funds).</p> <p>5. GMCA and GM Brexit Readiness Group established and meeting regularly. Potential risks to GM and GMCA being examined and captured on a Readiness Action Plan. All LAs have now appointed a BREXIT Liaison Officer (BLO) who have joined the GM Readiness Group</p> <p>6. Engagement of Chief Resilience Officer in appropriate Civil Contingency planning via Local Resilience Forum.</p>	High	<p>Medium</p> <p>Risk Score: 4x2=8</p> 	Medium	<p>Risk likelihood of a no deal BREXIT in January 2020 now substantially reduced in the short term. Government aiming for a trade deal with EU by Dec 2020.</p> <p>Joint work between GM Readiness Group, LRF and Economic Resilience Taskforce will continue over the coming months, ensuring District BLOs are fully engaged and appropriate preparation made for any emerging issues.</p> <p>Economic Resilience Taskforce developing and testing appropriate responses for any economic shocks that may occur</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
						<p>7. Risk also captured on Fire Risk Register.</p> <p>8. Economic Resilience Taskforce set up between key partners to track economic trends and take early action to support businesses and individuals affected</p> <p>9. Co-ordination between LRF and GM BREXIT Group agreed</p>				

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (I x L)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
2	Dec 2017	Governance and Organisation	Independent Review into Child Sexual Exploitation is not completed in line with terms of reference.	Negative impact on public confidence in GM's ability to respond adequately to child sexual exploitation.	GM Mayor and Deputy Mayor (Policing and Crime) Chief Executive: Eamonn Boylan	Oversight and reporting to GM Mayor and Deputy Mayors, GMCA, Scrutiny Committees and Police and Crime Panel. Engagement through Deputy Chief Executive, lead Chief Executive for Children and Chief Constable to build support across GM to complete part three of the review to provide assurance on current practice.	Medium	Medium Risk Score: 4x3=12 	Medium	CSE – the Police and crime plan 2018-21 includes specific focus on implementation of recommendations from the CSE review.


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
3	Dec 2018	Devolution and Powers	<p>Devolution: Capacity for and commitment to devolution from Central Government wanes.</p> <p>Previous commitment to extension of powers for the GMCA fails to materialise.</p>	The talk about potential devolution from the new Prime Minister and Government has increased. However it will be key to ensure words are turned into actions to ensure GM's control over its future direction and delivery of the Greater Manchester Strategy.	Chief Executive: Eamonn Boylan	<p>On-going monitoring of current Devolution Deals, partly via the GMS 6 monthly monitoring.</p> <p>Local Industrial Strategy agreed with Government and published although it does not give complete clarity re national devolution work programmes.</p> <p>GM will input into the forthcoming Budget and SR2020.</p> <p>Ongoing input into Government departments on key areas of policy – such as GMSF/town centre development</p>	Medium	<p>Medium</p> <p>Risk Score: 3x3=9</p> 	Medium	Risk needs to be kept under review as new Government policy evolves, and in the light of BREXIT. Initial positive comments from new Government about powers and resources for the North. Essential that these are followed through.
4	Dec 2017	Devolution and Powers	<p>Bus Reform: Approval and successful Implementation of bus reform deriving from the Bus Services Act 2017 is threatened by financial / resource capacity, and legal challenges alleging failure to comply with legislative and or public/administrative law requirements.</p>	Impact on services to the public and delay to bus reform from legal challenge.	Chief Executive: Eamonn Boylan	<p>1. Ongoing senior level officer and political engagement with Government.</p> <p>2. Bus reform project being managed through dedicated TfGM resources and reported through TfGM risk and assurance arrangements.</p> <p>3. GMCA/Mayor/Districts have agreed a reformed TfGMC and to amend the Operating Agreement.</p>	Medium	<p>Medium</p> <p>Risk Score: 3x3=9</p> 	Medium	<p>Order came into force on 4 April 2019.</p> <p>Continuous engagement with MHCLG.</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			Affecting the CA's ability to assure plans are aligned to national policy.			<p>6. Statutory Instrument (Greater Manchester Combined Authority (Functions and Amendment) Order 2019) came into force on 4 April 2019.</p> <p>7. Reformed GM Transport Committee established and amended Operating Agreement</p> <p>8. Constitution revised to reflect Mayoral bus powers</p> <p>9. Assessment of proposed bus franchising scheme completed</p> <p>10. Audit of assessment recently completed</p> <p>11. The publication of the assessment and the audit of the assessment was approved by the GMCA on 07.10.2019</p> <p>12. GMCA also agreed to undertake a consultation in accordance with section 123E of the Transport Act 2000, commencing on 14 October 2019 and ending on 8 January 2020, and agreed the funding for the consultation</p>				


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
5	Dec 2017	People	Staffing Capacity: Staffing structures, resource, capability and capacity are not sufficient or suitably aligned to support delivery of core objectives and ongoing areas of development in agreed or emerging priority areas.	<p>Insufficient capacity and a changing demand on skills and abilities of existing resources may impact on delivery and development of priority activities meaning organisational objectives are not delivered in line with required deadlines and plans.</p> <p>Unable to respond to changing priorities and new initiatives.</p> <p>Increased demands and pressures on staff could impact upon wellbeing and attendance / absence levels.</p>	<p>Deputy Chief Executive: Andrew Lightfoot</p> <p>Strategic Director HR/OD: David Alexander</p>	<p>1. Strategic Performance Framework and dashboard designed and in use.</p> <p>2. The business planning process is being more closely aligned to the Personal Objective setting process.</p> <p>3. The SIP programme has been adjusted to take into account longer term capacity and capability requirements and the SIP Programme Board in place provided focused review of emerging staffing issues.</p> <p>4. GMS and implementation plan agreed and in place. GMCA wide review of services and structures agreed and delivery is underway.</p> <p>5. Dedicated support in place to support GMFRS service Programme for Change (Pfc).</p> <p>6 Digital Strategy supports new ways of working and focuses on increasing capacity.</p> <p>8. GMCA OD strategy has been implemented.</p>	Medium	<p>Medium</p> <p>Risk Score: 4x2=8</p> 	Medium	<p>Business planning activity to be completed by end April 2019 Completed with revised timetable.</p> <p>Objective setting to be completed by 30th June 2019. Partially completed.</p> <p>Completion of service reviews underway and progressing. Progress has been re-prioritised based on risk and implementation of PFC. Expected completion has slipped to early 2020. On track with revised timetable.</p> <p>Accelerated recruitment process for Organisational Critical roles maintained throughout the HR and OD review. Action – to identify and map all statutory and business critical roles. – CA</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										<p>Succession planning exercise to be scheduled for Q4</p> <p>GMFRS Business Critical Roles considered as part of PFC. Accelerated recruitment maintained in the meantime.</p> <p>Bid included in 2019/20 budget for further internal investment in ICT approved. – Ongoing in pipeline for ICT delivery.</p> <p>GMFRS Pfc commissioned and underway. This is a whole service transformational review.</p> <p>Specific Governance arrangements have been put in place to track progress and consider wider impact including programme</p>



Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										risk. – On track and ongoing. Programme risk reviewed at PFC programme board and steering Group.

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
6	Dec 2017	Finance and Resources	<p>Use of funding: Total GMCA funding is insufficient and/or unaligned to support and deliver on devolved duties and powers; and the priorities set out in the GM Strategy and Mayoral Manifesto.</p> <p>Government review and future of, Earnback Funding not to be finalised until March 2020 for five year funding package from April 2020.</p>	<p>Potential imbalance between funding and priorities may mean existing initiatives and future plans and ambitions are not delivered in full.</p> <p>GMCA is exposed to potential changes in government policy that affect planning and finance assumptions. Ring fencing of Central Government funding does not align fully with GMS or other GM priorities which impacts outcomes.</p>	GMCA Treasurer: Steve Wilson	<ol style="list-style-type: none"> Revised GMS and Implementation Plan led by GM Mayor, Chief Executive and Senior Management Team Revised governance structure set out in the constitution Oversight at GMCA, Wider Leadership Team and Scrutiny Committees Lobbying of Government by Regional Leaders Annual budget setting and financial strategy process including retaining adequate reserves GMCA borrowing powers available to support capital investment if required GMCA together with other Combined Authorities, are making representations to MHCLG regarding ongoing funding needs for Mayoral Combined Authorities, particularly around retaining a share of Business rates growth. 	Medium	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Medium	<p>Following appointment of shared Chief Exec with TfGM work is underway to assess the possibilities for closer working and delivering operating savings. This will feed into medium term budget and financial planning processes.</p> <p>Comprehensive Spending Review – 2019/20 is the final year of the 4 year settlement. However due to Brexit a one year settlement was announced in September. Settlements from April 2021 will be informed by both the CSR and the Fair Funding Review together with any transitional arrangements put in place.</p> <p>GMCA has been requested by MHCLG</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										<p>to submit details of programmes and budgets over this and the next 3 years to help in their consideration of funding needs across the possible CSR period.</p> <p>GMCA personnel to work with CLG to inform and shape the new prosperity fund (post Brexit).</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
7	Dec 2017	Finance and Resources	<p>a) Capital Programme: Regeneration, infrastructure and investment funding (Growth Deal, Transport Grant etc.) awarded to GMCA is not spent in line with spending profile and this impacts future year financial awards.</p> <p>b) Programme Governance: Reform and investment programmes are not supported by robust evaluation and subsequent programme and project management arrangements to assure delivery of outcomes across GMCA schemes such as:</p>	<p>Failure to deliver the capital programme and delays in delivery of schemes by districts and TfGM could result in reductions to future funding allocations and increased risk of clawback.</p> <p>Impact on the ability to secure value for money and achievable outcomes set out in the GMS.</p> <p>Measurement of impacts and outcomes may not be effective in supporting future decision making.</p> <p>Lack of confidence from key partners and funders could impact future funding awards</p>	Chief Executive: Eamonn Boylan	<p>1. Single Pot Assurance Framework updated in light of new national guidance and a review of GMCA current practices.</p> <p>2. Gateway processes for scheme appraisal and approvals.</p> <p>3. Reports to Chief Executive's Investment Group (CXIG) and GMCA Board on scheme progress and delivery of the Capital Programme.</p> <p>4. Mature TfGM governance arrangements and reporting into the GMCA. For major transport schemes, reliance is placed on TfGM to oversee programme delivery, budget profiling and expenditure forecasts.</p> <p>5. Oversight by Scrutiny Committee, TfGM Committee and sub committees.</p> <p>6. Performance monitoring framework linked to GMS and GMCA business plan.</p>	Medium	<p>Medium</p> <p>Risk Score: 3x3=9</p> 	Medium	<p>Clear bid management process now introduced within GMCA. This will be expanded to become a contract and grant management system over the coming months, as part of the SIP review into Procurement, Contracts and Grant Management.</p> <p>Considerable work has been undertaken since the LEP 'requires improvement' score on delivery. Far stronger joint working with TfGM to manage whole LGF programme in accordance with expectations from MHCLG. All actions in MHCLG action plan completed and significant improvement in contractual commitments</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			<ul style="list-style-type: none"> • Evergreen • HILF • Work and Health • Local Growth Fund (LGF) • Skills & Employment 			<p>7. Agreement to have quarterly relationship management meetings with GMCA/Growth Company.</p> <p>8. Meeting held with Government to agree reporting on LGF to ensure consistency with other areas, and how different levels of spend/commitment will be viewed by Govt.</p> <p>9. Q2 LGF return completed to Government which showed a significant improvement in commitments (based on new agreed reporting definitions). This will be discussed with Government in the Annual Performance Review in January.</p>				<p>This should result in an improved 'score' for 19/20 via the APR process.</p> <p>Key issue for the future will be to keep an eye on the end of LGF programme arrangements (March 2021) to ensure actual spend and output commitments are met.</p> <p>GMCA Capital Programming and Treasury Management function to be established in Finance to help to ensure that bidding and programming is aligned with priorities and cash flow is managed in the short, medium and long term for GMCA.</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
8	Dec 2017	Finance and Resources	Losses in excess of £60m from the 10 year £300m recyclable Housing Investment Loan Fund (HILF) have been underwritten by the GMCA. The GMCA is contracted to return a minimum of £240m to Treasury at the end of the Fund.	If net losses in excess of £60m are incurred, they will need to be funded by the GMCA.	Chief Executive: Eamonn Boylan Andrew McIntosh Investment Director	<ol style="list-style-type: none"> 1. Robust credit processes with two layers of credit approval. The Gateway panel (first stage approval) is made up of experienced private sector industry experts. 2. HILF S151 grant certification (annual) by Internal Audit has provided positive assurance. 3. GMCA Core Investment Team responsible for controlling HILF and oversight by Chief Executives' Investment Group. 	Low	Low Risk Score: 3x2=6 	Low	Audit Plan-Q4
	Dec 2017	Governance and Organisation	Behaviours and Culture: The Culture of the CA fails to adapt to changing organisational demands which in turn impairs efficiency and delivery.	Conflicts between desired and actual GMCA culture and standards impacts on consistency of approach. Inconsistency of approach could impact efficiency and the potential benefits that derive from integration and collaboration across the GMCA.	Deputy Chief Executive: Andrew Lightfoot	<ol style="list-style-type: none"> 1. OD strategy for GMCA as a whole and organisational orientation and induction. OD strategy approved and implemented. 2. Development of Extended Leadership Team and 'lunch and learn / meet the team' sessions to help raise awareness of work across teams. 3. Regular communications from GM Mayor and Chief Executive, including intranet content and all- 	Medium	Medium Risk Score: 3x3=9 	Medium	<p>Completion of service reviews in line with agreed plan and timescales. On track with revised timescales.</p> <p>"We are GMCA" sessions available to all staff – immediate and ongoing– ongoing and schedules for 2020. SMT to attend.</p> <p>Away Day planned with EMT. ELT</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
				Culture inertia could result in an inability to retain staff, increase employee relation caseload, and increase pressures on recruitment.		<p>staff sessions to engage on vision on strategy.</p> <p>5. Accelerated People Review (with authority to reallocate resources) is ongoing.</p> <p>6. Staff engagement survey issued in Q3.</p> <p>7. PFC has a separate workstream looking at culture of the GMFRS.</p>				<p>restructured and supported with External facilitation – ongoing. Follow up sessions planned throughout Q4</p> <p>Deliver personal appraisals within the new model. Ongoing - at 61.95% in Nov 19.</p> <p>Staff Engagement survey action planning to be introduced from Jan 20. Consider strategies to ensure that cultural development is pursued at all levels. On track- results to be shared with SLT 20/01/20.</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
10	Dec 2017	Governance and Organisation	Information security: is insufficient to deter, detect and prevent unauthorised access to ICT systems.	<p>Potential loss of information or data, ICT downtime and costs of remediation.</p> <p>Partner and wider public confidence could be impacted should security issues arise.</p> <p>Ability to pool/share data with third parties could be impacted if the GMCA cannot demonstrate compliance with requirements of the Public Service Network or other security accreditation.</p>	Deputy Chief Information Officer: Cara Williams	<p>1. Governance created to support the strategic direction of ICT/Digital and, separately, IG to improve cyber security.</p> <p>2. Majority of ICT infrastructure is based on mature GMFRS network, systems and applications. Further investment being made in technology to secure the network and enable secure multi-agency working. Wide Area Network to PSN standard implemented by end Dec 2018.</p> <p>3. Investment in tools to scan the infrastructure to ensure that vulnerabilities are identified and addressed.</p> <p>4. Support provided through training online (LMS) and information on the GMCA intranet. Training on information security tracked through SMT.</p>	High	<p>High</p> <p>Risk Score: 4x4=16</p> 	High	<p>Governance and Risk group reviewed this in May 19. Cyber security remains one of the top 3 risks on the National Register. No Change</p> <p>Work towards government standard security across GMCA ICT networks. PEN test completed in July 2019. Currently pursuing achievement of Cyber Essentials plus status – deadline Dec 2019. Dec 2019 update – deadline extended awaiting recruitment to ICT Security Manager post.</p> <p>Dec 2019 update - Completion of ICT business continuity plan in progress but dependent on the quality of Business BC planning. Intend draft ICT BC Plan by end Jan 2020.</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
						<p>5. Security Incident processes and core switch upgrade completed Q3.</p> <p>6. Annual test of BC Planning in Fire</p> <p>7. Audit Report 2018 provided independent assurance- Action Plan to be reviewed June 2019.</p>				<p>Security Incident processes being developed to ensure a rapid response to cyber incidents. COMPLETED</p> <p>Procedures documented, tested and used. – These are to be reviewed and refreshed. This is currently under review.</p> <p>Continue efforts to recruit ICT Security Manager Job re-sized to reflect market rates and position re-advertised in April 2019 & Sept 19 - Unsuccessful. Dec 2019 update - Recruitment in Sept 2019 failed to attract a suitable candidate. Salary does not compete with market rates. Re-advertising the role in Jan 2020.</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										<p>Working with partner organisations, senior management and HR to look at other options should recruitment fail.</p> <p>WAN/LAN upgrade and managed service – Mar 2019. COMPLETED</p> <p>Consideration of cyber security Insurance and threat monitoring. Enhanced threat monitoring now in place. COMPLETED</p>
11	Oct19	Governance and Organisation	<p>Business Continuity and Contingency Planning</p> <p>There is an inadequate organisational wide BC plan to respond to a major incident or lower level disruption to service.</p>	<ul style="list-style-type: none"> Lack of a coordinated and focussed response. Could result in Major service disruption. Potential loss of key business systems / data. Staff welfare Reputational damage 	Assistant Director Governance and Scrutiny: Julie Connor	<ol style="list-style-type: none"> Specific Fire and Rescue Service BC Plan including GMCA Churchgate in place in 2017. Multi- agency emergency response through GM Resilience Forum. ICT business continuity plans to cope with untoward incidents. Key applications identified and managed. Initial assessment of priority assigned. Information Asset 	N/A	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Medium	<p>Review of Business Continuity (BC) arrangements and potential exercise for GMCA. This will follow on from the Fire BC plan and plan testing during 2019. Work is ongoing, requires refresh early 2020.</p> <p>Waste and Recycling BC Plans being reviewed - Ongoing</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
				<ul style="list-style-type: none"> Potential non-compliance with CCA legislation. 		Owners identified at Leadership level.				
12	Dec 2017	Governance and Organisation	<p>Information Governance: Arrangements are insufficiently developed to meet obligations placed upon the organisation by Information legislation. Inclusive of Data Protection and transparency laws. Including expected organisational standards in respect of information management and governance.</p>	<p>There is an inability to demonstrate GDPR compliance and ensure effective information management and governance arrangements could result in:</p> <ul style="list-style-type: none"> Breaches of legislation Judicial review Litigation Claims Reduced transparency and visibility of information and data Reputational damage arising from breaches Loss of public Trust Inability to secure data sharing 	<p>GMCA Treasurer: Steve Wilson (as SIRO)</p> <p>GMCA Monitoring Officer: Liz Treacy</p> <p>Phillipa Nazari Assistant Director IG and DPO</p>	<p>GDPR Work programme and IG implementation led by the Assistant Director of Information Governance and Data Protection Officer. Programme has been developed to address priority areas.</p> <p>Data Protection Policy been through governance and ready for adoption.</p> <p>Project Manager appointed (August 2018).</p> <p>Training modules for staff launched. Training completion is being monitored.</p> <p>Data Breach Panel established. Information Governance Board established for the organisation.</p> <p>Review and alignment of IG processes underway and formation of IG function is ongoing.</p>	Medium	<p>High</p> <p>4x4=16</p> 	High	<p>Governance and Risk Group reviewed this risk in Jan and agreed to increase the risk status to High to reflect the stage of progress in ability to demonstrate GDPR compliance.</p> <p>MIIA report – Information Governance and best practice (Jan20)</p> <p>Develop effective mechanism for review and endorsement of IG and related policies. COMPLETE</p> <p>IG implementation Programme <i>drafting policies</i> with oversight from IG board members agreement</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
				<p>agreements with partners / Government.</p> <ul style="list-style-type: none"> • Detrimental impact on GM wide programmes of work 		<p>Policy Working Group set up to review c30 policies to comply with GDPR.</p>				<p>by trade unions and sign off by SMT. COMPLETE</p> <p>Engage with Trade Unions where required. COMPLETE</p> <p>Establish and drive appropriate GDPR Working Groups. See update above</p> <p>Drive processes to assure completion of training. SMT monitor progress on Data Protection training via monthly updates.</p> <p>Tender for and procure necessary IG software (funding approved) IG Team members being trained on existing software to undertake information audits. Further software being considered to support security.</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										<p>Centralised IG Team being restructured to ensure resilience and continuous support to the organisation.</p> <p>Procure and develop new engaging training modules to support the organisation.</p>
13	Sept 2018	Governance and Organisation	<p>Procurement, Commissioning and Contract Management: Three elements to this risk</p> <p>a) Contract Governance arrangements are insufficiently developed to provide a consistent organisation approach.</p> <p>b) Grant management arrangements are insufficiently</p>	<p>Lack of strategic oversight over commissioned activity.</p> <p>Resourcing, capability and capacity for effective commissioning and contract management remains a challenge.</p> <p>Policy, systems and processes are insufficiently developed to</p>	GMCA Treasurer: Steve Wilson	<ol style="list-style-type: none"> Utilising procurement and commissioning expertise from Fire and Rescue and partner organisations including TfGM, STaR and external. GMCA Constitution and Procurement Rules. Existing GMCA policies, procedures and codes of conduct. SIP Contracts and Procurement Review now underway including a review of grant management funding within projects. Contract Register being populated to ensure oversight of all procurement and commissioning related 	Medium	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Medium	<p>SIP Contracts and Procurement Review now underway including a review of grant management.</p> <p>Contract Register being populated to ensure oversight of all procurement and commissioning related activity, and to determine</p> <p>Procurement Forward Plan. Resources from AGMA Hub and Star used to supplement GMCA resources.</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			<p>resourced post grant award, with lack of clarity about who is managing ongoing adherence to grant conditions with third parties.</p> <p>c) Difficulties in managing the complexity of grant funding streams across organisations and within individual projects.</p>	<p>support consistent practice.</p> <p>Contract design and performance framework leads to inconsistent contract governance.</p> <p>Risk of grant conditions not being met, and clawback of funding.</p>		<p>activity, and to determine Procurement Forward Plan. Resources from AGMA Hub and Star used to supplement GMCA resources.</p> <p>5. Contract management arrangements being reviewed. Critical friend review underway.</p>				<p>Bid Management template now introduced to ensure all bids are being captured. This will be further developed into a consistent contract/grant management process following the review above, and to ensure consistent governance/reporting Management of overall LGF programme now significantly improved following appointment of new post. See Risk 7 above for details.</p>
14	Dec 2017	GM Strategy, GM Priorities and Strategic Initiatives	<p>External facing Digital Strategy: The plan, capacity, funding and resources required to deliver the strategic vision and scope of the GM digital and information management agenda is not sufficient to</p>	<p>Uncertainty over affordability and lack of capacity means key elements of the strategy delivery could be at risk.</p> <p>The lack of a GM wide architecture and approach to</p>	Chief Information Officer: Phil Swan	<p>CIO and AD for Creative & Digital Policy & Strategy overseeing work programme and deliverables.</p> <p>Tony Oakman, CEO Bolton Council, and Cllr Andrew Western, Leader of Trafford Council, activity involved and engaged.</p>	Medium	<p>Medium</p> <p>Risk Score: 3x4=12</p> 	Medium	Risks to Unified Architecture work mapped and managed through regular UA Programme Board meeting. Being taken to Scrutiny and GMCA Board in June 2019 to agree to award contracts.

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			<p>support achievement of stated priorities.</p> <p>The plan does not assure adequate alignment to Health and Social Care.</p> <p>Specific risks relating to the GM Full Fibre procurement and programme as a result of government funding restrictions, realisation and benefits by local authorities and GMCA.</p>	<p>development could result in under or missed delivery of key enablers for reform.</p> <p>Risks to the Full Fibre programme could result in partial or whole failure of the initiative.</p>		<p>GM Digital Steering Group providing support, guidance input and review for updated of GM Digital Strategy</p> <p>Reform Board oversight of Early Years digitisation planning and programmes.</p> <p>Unified Architecture Programme Board chaired by Andrew Lightfoot, Dep CEO of GMCA.</p> <p>Full Fibre Programme Board and related Digital Infrastructure Advisory Board.</p> <p>Governance arrangements across H&SCP and GMCA activity on the architecture- quarterly meetings to ensure alignment of programmes and design of GM wide architecture.</p>				<p>Full Fibre risks being managed via the FF Programme Board and actions associated with these, however are dependent on government decisions and procurement responses. Decision to come to GMCA Board in July 2019.</p> <p>The refresh of the GM Digital Strategy includes proposals for more joined up pan GM governance and will streamline current decision making, particularly for joint work with HSCP.</p> <p>A proposal is being prepared for the GMCA Board in June / July for resource to support the GM Digital Strategy implementation. This has been reviewed by the SIP Board and is being refined.</p>



Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										<ul style="list-style-type: none"> SIP proposal has been presented (May 19)- move to implementation phase <p>Planned Internal Audit review of ICT Strategy, Governance and Programme Management to be completed in Q1 2019.</p>
15	April 2018	GM Strategy, GM Priorities and Strategic Initiatives	<p>Adult Education Budget devolution provides GMCA with a range of statutory obligations. Budget will be confirmed on an annual basis based on a fixed market share (7.19%) of the national AEB pot. Government is not able to guarantee future funding due to HMT cycle.</p> <p>Number of GM residents theoretically</p>	<p>If funding ceased, GMCA would have statutory obligations without the means to discharge them. As well as the legal implications for CA, this could cause financial difficulties for colleges/training providers, and delay crucial skills training for residents.</p> <p>Running out of funding could result in having to defer</p>	Assistant Director: Gemma Marsh	<p>MoU with DfE (Dec 2018) recognises formally that GM is reliant on funding from government each year in order to meet statutory duties. Likelihood of funding ceasing completely is extremely low, although annual fluctuation is likely linked to overall funding levels, which are uncertain going into the Spending Review.</p> <p>Historic trends indicate that likelihood of demand exceeding budget is highly unlikely. Should this occur, deferring enrolments would enable GMCA to discharge</p>	Medium	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Low	<p>Discussions ongoing with DfE/ESFA around scope for joint audit code of practice between ESFA and mayoral Combined Authorities – service offer agreed with ESFA for 2019/20 which will provide three additional audits of GMCA-contracted providers to augment local arrangements. Arrangements are in place to enable mayoral combined</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			<p>entitled to free learning outstrips resources. No in-year funding for growth will be available from Government.</p> <p>Data and systems are not sufficiently robust or developed to enable efficient management, payment or analysis.</p> <p>Learner choice cannot be restricted, causing issues in 'border' areas where GM residents may travel to learn out of area with providers which don't have contracts in place with GMCA – this may include learning which is part of an entitlement that GMCA is legally bound to make available.</p> <p>Gaps in might become apparent in-year with demand for high-</p>	<p>skills programmes for GM residents, including legal entitlements, until such time as additional funding is available.</p> <p>Risk of disruption or financial difficulty for providers if data/payments system fails.</p> <p>Failure to discharge our legal obligations to ensure statutory entitlement provision is available to GM residents.</p> <p>Possible reputational damage for GM and the devolution agenda if we are unable to meet residents' requests for provision that is not covered by current</p>		<p>obligations as statutory entitlements are not timebound. Proactive in-year performance management systems will enable GMCA to respond to under/over delivery requests.</p> <p>Market engagement/consultation informed our procurement approach in order to ensure sufficient coverage and the right mix of provision. Small financial reserve is available to meet unmet demand in the even that gaps in provision emerge in-year.</p> <p>Commissioning complete, with contracts/funding agreements in place with all providers for 2019/20. Performance monitoring/assurance arrangements are established within those contracts.</p> <p>Arrangements established with Liverpool City Region. Criteria/process established for dealing with individual requests from learners where needs cannot be met within existing provision.</p>				<p>authorities to purchase additional audit activity from the ESFA's framework of procured audit firms to should we wish to do so.</p> <p>Audit and assurance activity is underway via internal audit review of payments made in 2019/20 and provider visits to establish RAG ratings/level of rigour required for each organisation.</p>


Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			demand courses that are not currently available from the commissioned provision.	commissioning or are unable to support providers during transition to devolved arrangements.		<p>Performance & Contracts team and internal audit closely involved in development of both provider-facing systems and internal processes via the Project Steering Group and a specific audit/assurance working group to provide oversight.</p> <p>Dedicated finance post established to ensure close links between programme management and finance functions while maintaining appropriate separation.</p> <p>Refresh of Single Pot Assurance Framework guidance includes a specific annex dealing with AEB assurance.</p> <p>Relationship managers and contract management staff now in post.</p> <p>Work shadowing arrangements have been made for GM staff to observe ESFA assurance monitoring visits to providers – first visit took place in Sept.</p>				

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
						CA has approved retention of management fee (equivalent to 1.6%) from GM's AEB funds to resource management, systems and assurance activity.				
16	Dec 2017	GM Strategy, GM Priorities and Strategic Initiatives.	<p>GM Waste: Contractor fails to perform as required by the Contract.</p> <p>Construction of new facilities are delayed.</p> <p>Recyclable materials value reduce as a result of global commodity trends or the quality of the material collected is not high enough</p> <p>National Waste and Resources Strategy results in change to collection, treatment or disposal requirements</p>	<p>The Contracts do not achieve intended financial, service, social and environmental outcomes</p> <p>The value of recyclate collected drops resulting in increased costs or the requirement to manage materials in a less environmentally favourable manner</p> <p>Additional collection costs and/or claims from disposal contractor for changes in waste flows or</p>	<p>Chief Executive: Eamonn Boylan</p> <p>Executive Director, Waste and Resources: David Taylor</p>	<p>Robust performance management framework in place to incentivise performance.</p> <p>Transfer of knowledge from advisory team to core Waste team. Experienced contract management team in place utilising existing contract management systems.</p> <p>Core GMWDA team transferred to GMCA provides continuity and knowledge transfer. Additional contract management resources being recruited.</p> <p>Management of progress through project planning and contractor liaison. Operational risk register in place. Oversight by Waste Committee.</p>	Medium	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Medium	<p>Internal Audit review of new GM Waste Contract to be completed in early 2020.</p> <p>Delivery of tested Contract Manual by April 2020.</p> <p>Weekly mobilisation meeting to review plan, joint action log and risk register (will fall away in time).</p> <p>Monthly formal Contract management Meetings with the contractor.</p> <p>Regular review of operational risk register.</p>

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
				composition; potential redundancy of facilities and/or procurement of new contracts due to imposed requirements of National Strategy.		<p>Tracking of global commodity prices to give transparency, 2 year communications and engagement plan with focus on contamination and improve quality of recyclables collected.</p> <p>Joint group with WCAs to develop responses to consultation documents.</p>				Joint consultation responses and change impact studies commissioned where appropriate using internal and external funding

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
17	Dec 2017	GM Strategy, GM Priorities and Strategic (Police and Crime Plan)	iOps Implementation: Failure to realise the benefits of the full IOPS Policing IT system.	<p>Potential impact on the ability to realise the forecast efficiency and outcome benefits of IOPS due to ongoing reliance on legacy systems.</p> <p>Costs associated with development and implementation increase above planned budget.</p> <p>Loss of confidence within GMP, partnerships and amongst the public in the efficacy of the new system.</p>	<p>Deputy Chief Executive: Andrew Lightfoot</p> <p>Director Policing, Crime, Criminal Justice and Fire: Clare Monaghan</p>	<p>Controls and assurance arrangements within GM Police (and outside the scope of this risk register).</p> <p>Oversight by Deputy Mayor (Police and Crime), Executive Group and Police Audit Panel.</p>	Medium	<p>Medium</p> <p>Risk Score: 4x3=12</p> 	Medium	<p>HMICFRS review of iOps undertaken in later 2019.</p> <p>GMP working with their strategic delivery partner and providers to remedy faults within the system and as the system moves out of the “hypercare” phase to build confidence in the ability of the system to deliver.</p>
18	Dec 2017	GM Strategy, GM Priorities and Strategic Initiatives	GM Spatial Framework (GMSF): GMSF does not provide the statutory planning framework for GM’s growth ambitions,	Viability issues of brownfield land could result in inability to build level of housing needed, especially on brownfield land	Chief Executive: Eamonn Boylan	<p>1. Draft GMSF published in January and consulted on. Results of consultation released.</p> <p>2. Effective communication, engagement and</p>	Medium	<p>Medium</p> <p>Risk Score: 3x3=9</p> 	Medium	Clear plan for timeline and next stages of the GMSF was agreed by the Combined Authority in September 2019, including a focus on

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
			jeopardising delivery of housing, employment, and infrastructure and compromising effectiveness of local plan processes. Proposed Government review of the planning system causes further uncertainty and delay. Delay to consultation would represent significant risk to GMSF continuing.	and in town centres, to support growth. Unable to control location of development as cannot demonstrate 5 year supply. Impact upon ability of districts to progress detailed local plans. Mayor has a duty to prepare a Spatial Development Strategy. If GMSF not progressed, districts would need to prepare district local plans and agree distribution of development through individual Duty to co-operate arrangements		consultation processes in place for remaining stages of plan process. 3. Regular meetings with Directors of Place, Wider Leadership Team and regular reports to Leaders.				Town Centre living during Autumn/Winter 19/20 Ongoing development of robust evidence base to test viability of sites and infrastructure required, jointly between Districts, GMCA and TfGM Ongoing discussions with Government about status of GMSF as SDS or DPD and the levels of consultation/engagement required Active engagement of Members, Leaders and MPs. Development of GM Infrastructure Programme, on back of Local Industrial Strategy, to look at infrastructure required

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										to deliver housing and sites.
19	Dec 2018	GM Strategy, GM Priorities and Strategic Initiatives	Government support for housing delivery : Failure to secure enough Government support to ensure development on GM's brownfield land supply.	Unable to build the level of housing needed, especially on brownfield land to support growth.	Head of Housing Strategy: Steve Fyfe	Housing Deal now very unlikely to proceed in its current form. Detailed discussions underway with Homes England about joint/partnership working to replace the capacity & investment that would have come from the Housing Deal. Draft joint action plan prepared with Homes England input for senior level discussion in January 2020.	High	Medium Risk Score: 4x3=12 	Medium	Governance and Risk Group reviewed this in Jan and agreed to reduce the risk score to Medium to reflect the progress made with Homes England. Agreement with Homes England on initial priorities to be formalised in joint action plan. Further case-making to Government on work/funding still required to ensure development on brownfield land at the scale required to ensure GM has a viable 5 year land supply, drawing on GMSF viability studies. Some parts of GM to potentially benefit from High Street Fund

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (1xL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
										and Stronger Towns Fund

Ref	Date	Theme	Risk Description	Risk Consequences	Risk Owner	Existing Key Controls and Sources of Assurance	Previous Risk Score	Current Risk Score (IxL)	Anticipated Risk March 2020	Key Actions and Deadlines and Audit Activity
20	Jan 20	GM Strategy, GM Priorities and Strategic Initiatives	NEW RISK Climate Change Failure to deliver on GM climate change initiatives within the required timescales with consequent impacts on achieving GM's long term carbon reduction targets.	<ol style="list-style-type: none"> 1. Long term climate change risks to population, business and infrastructure. 2. Systemic and complex nature of the issue results in delayed decision making & action. 3. Reputational damage to CA. 4. Risk of disruption from climate protests. 	Mark Atherton	<ol style="list-style-type: none"> 1. GM 5 Year Environment Plan (March19) – which includes immediate mitigation and adaptation measures and further innovation measures needed to meet the challenge. 2. Mission based approach being adopted to gain broad cross sectoral support and action. 3. Commitment of funding from Retained Business Rates to support initial delivery against the agenda and external funding opportunities to support substantial change initiatives. 4. Media activity and annual Green Summit to share progress, encourage change and demonstrate Mayoral commitment. 5. Engagement with activist groups to share progress and raise awareness of constraints. 	N/A	Medium Risk Score: 4x3=12	Medium	<p>Mission based approach - Challenge Groups and T&F groups initiated – responsible for reviewing/'owning' the scale of the challenge and ensuring appropriate joined up actions by all partners</p> <p>Bids submitted for external funding to deliver programmes at scale and development of innovative policy and finance mechanisms.</p> <p>Progress towards targets regularly reviewed through Green City Region Partnership</p> <p>6 monthly update on GMCA actions in response to its declared Climate Emergency to be reported to CA</p>

Appendix B: The Risk Continuum: Risk Scoring Guidelines

Risk Impact and Likelihood scores are attributed from within a sliding scale. Definitional statements are described in broad terms and there is a requirement to consider each risk within the continuum and apply specialist understanding or experience.

Score	Impact	Likelihood
5	<p>Life threatening / multiple serious injuries.</p> <p>Major impact on one or more GMS priorities or severe impact on Priority 1 (critical services) performance.</p> <p>Intense political and media scrutiny i.e. national media coverage / prolonged local media coverage.</p> <p>Possible legislative, criminal, or high profile civil action against the GMCA, GM Mayor members or officers.</p> <p>Cessation of core activities and / or failure of major projects/programmes.</p> <p>Finance impacts that cannot be managed from within Departmental financial resources.</p> <p>Statutory intervention triggered.</p> <p>Impact on the whole GMCA.</p>	<p>High likely that risk will be realised (60%)</p>
3	<p>Threat to the health and wellbeing of one or more individuals. Potential for workdays lost to injury/stress</p> <p>Additional scrutiny required by management and internal committees.</p> <p>Service impacts require coordinated directorate response.</p> <p>Some local media attention requiring corporate intervention.</p> <p>Failure of projects with departmental impact and/or core activities in delivering the GMS continue to be delivered but reasonable adjustment required to focus resources at priority areas</p> <p>Budgetary realignment required to manage impacts.</p>	<p>Medium/Low likelihood (circa 30%)</p>
1	<p>Injuries / stress requiring only limited medical intervention.</p> <p>Limited additional scrutiny required by management and / or risk unlikely to receive local media coverage.</p> <p>Short-term disruption of activities / service performance.</p> <p>Internal policies and regulations not complied with.</p> <p>Finance impacts managed with minimal impact.</p>	<p>Whilst possible the likelihood of the risk being realised is considered low (<5%)</p>

GMCA Audit Committee

Date: 21 January 2020

Subject: Internal Audit Progress Report

Report of: Head of Audit and Assurance, GMCA

PURPOSE OF REPORT

The purpose of this progress report is to inform Members of the Audit Committee of the progress to date of the delivery of the Internal Audit Plan. It is also used as a mechanism to approve and provide a record of changes to the internal audit plan.

RECOMMENDATIONS:

Audit Committee is requested to consider and comment on the Head of Audit and Assurance's progress report.

CONTACT OFFICERS:

Sarah Horseman, Head of Audit and Assurance - GMCA,
sarah.horseman@greatermanchester-ca.gov.uk

Risk Management – see paragraph

Legal Considerations – see paragraph

Financial Consequences – Revenue – see paragraph

Financial Consequences – Capital – see paragraph

Number of attachments included in the report: None

BACKGROUND PAPERS:

- Internal Audit Plan 2019/20 – April 2019

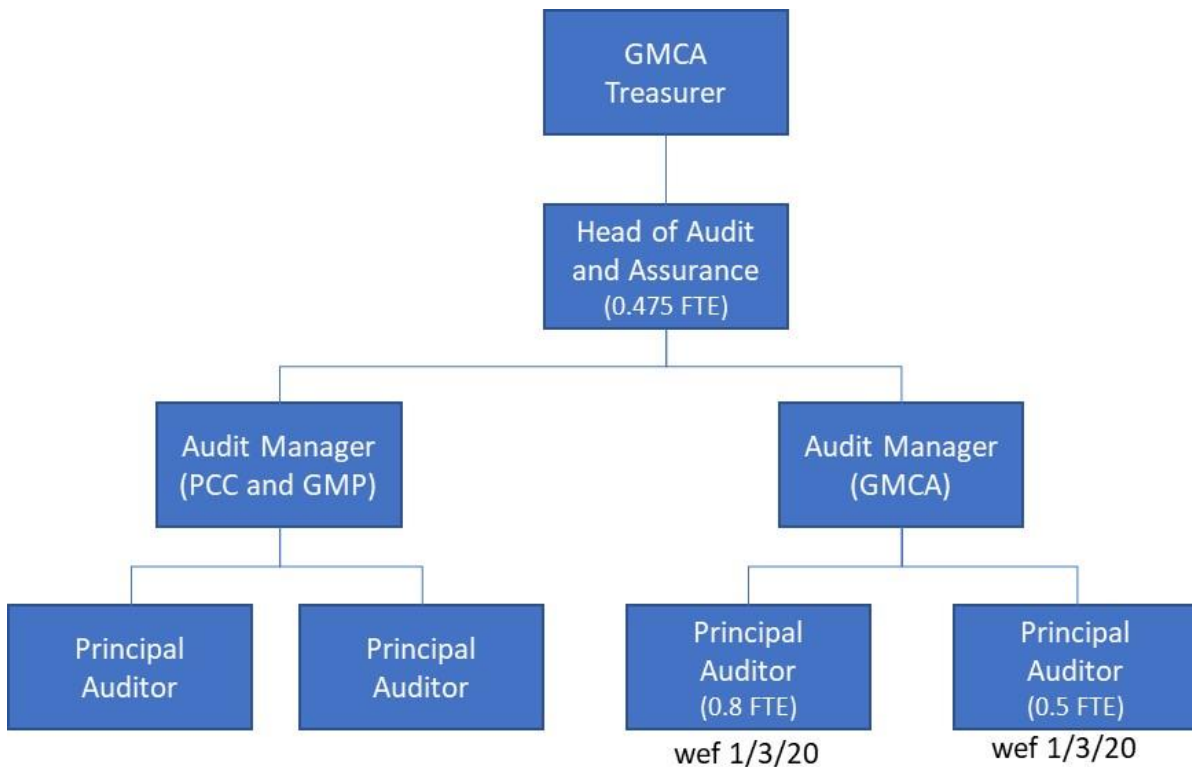
TRACKING/PROCESS		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
EXEMPTION FROM CALL IN		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?	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

1 Introduction

- 1.1 The annual audit plan for GMCA was presented to the April 2019 Audit Committee and allocated 487 days of internal audit support in 2019/20.
- 1.2 Separate plans are approved by Transport for Greater Manchester (TfGM) and Greater Manchester Police (GMP) / Police and Crime Functions with reporting to their respective Audit, Risk and Assurance Committee (ARAC) and Joint Audit Panel.
- 1.3 The purpose of this progress report is to provide Members with an update against the GMCA audit plan and an update on Internal Audit Resourcing plans.

2 Internal Audit Team

- 2.1 Following Audit Committee in October 2019, budget approval was given to recruit two new Senior Internal Auditor roles, one of which would be a split role expected to work across GMCA and TfGM.
- 2.2 We are pleased to report that following a recruitment exercise carried out during November, offers were made to appoint to both positions in December. We can confirm that two new team members will join GMCA on 1 March 2020. This follows the appointment of the GMCA Internal Audit Manager who started on 1 November 2019. From March 2020 the Internal Audit team will be fully resourced in line with the current, approved establishment.
- 2.3 The approved structure is shown in the diagram below.



- 2.4 The Head of Audit and Assurance has also assumed responsibility for Risk Management for GMCA. This will require additional resource in 2020/21 which is being sought through approval of the 20/21 budget.

3 Progress against the 2019/20 Internal Audit Plan

- 3.1 There were two final published audit reports issued since the last meeting of the Audit Committee, as noted below
- GM Troubled Families Programme
 - ICT Strategy, Governance and Programme Management
- 3.2 Details of the number and priority of agreed actions in respect of these audits are attached in **Appendix A** and the Executive Summaries from these Final reports will be shared with Members.
- 3.3 Work is currently underway in the following areas:

Planning and Scoping:

A series of high level scoping discussions have been held with Officers from GMCA and Fire and Rescue in respect of proposed Q3/Q4 work. We have agreed the scope and approach to completing audit work in the following two areas;

- GM Waste and Recycling Contract – Contract Governance
- GM Housing Investment Loan Fund (GMHILF)

Fieldwork:

There are four audits progressing at fieldwork stage and we plan to issue Draft reports on these by the end of January 2020.

- Car User and Mileage Claims
- Adult Education Budget – Payment controls
- Local Growth Fund 2018/19 Grant Certification
- Single Pot Assurance Framework (SPAF) - Follow up review

Other activities completed:

- Corporate Risk Register workshop and update (Q3)
- GMFRS Allegations – Reporting
- Introductory engagement discussions with several Heads of Service

3.4 Details of our progress in respect of the 2019/20 Audit Plan is shown in **Appendix B**.

4 Changes to the Internal Audit Plan

4.1 The internal audit plan is regularly reviewed and can be amended to reflect changing risks and/or objectives. In line with the Internal Audit Charter, significant changes to the plan must be approved by the Audit Committee.

4.2 The delays in recruiting to the structure does present a risk and means there is a shortfall in resourcing to support the delivery of GMCA and GMFRS planned audit work for 2019/20.

4.3 As mentioned above, this will soon be resolved with the appointment of two Principal Auditors but there does need to be an update to the current plan to reflect the available resource to the end of this financial year.

4.4 We have held discussions with several Heads of Service in order to understand their priorities, high level risks and any specific areas for audit activity. Based on these discussions, we are proposing to reprioritise the plan and defer or change the scope of some audits shown on the plan for 2019/20.

4.5 We are seeking approval from Audit Committee to remove or defer 9 audits from the original plan.

4.6 A full list of proposed changes, with the rationale for each, is shown as an **Appendix C** to this report. This provides a cumulative record of changes to the approved plan along with the date they were approved by the Committee.

4.7 At this stage, due to the complexity of the audits required we are not seeking to appoint interim short term agency resource to support on plan delivery.

5 Priorities for the Next Quarter

5.1 Key priorities for the next quarter are:

- Completion of the 2019/20 internal plan as approved by the Audit Committee in January 2020
- Onboarding of the two new internal audit resources
- Planning for the 2020/21 internal audit plan. This will involve further engagement with SMT and ELT to understand current and emerging risks and priorities so as to be able to develop the risk based plan.
- Approval of Risk Management role and resource budget, followed by recruitment activity for that post
- Update and approval of anti-fraud policies

Appendix A - 2019/20 Summary of Internal Audit Reports issued

The table below provides a cumulative summary of the internal audit work completed in 2019/20. This will inform the annual Internal Audit opinion for the year 2019/20. Audits in bold are those that have been issued since the last Audit Committee meeting.

Audit	Assurance Level	Audit Findings					Coverage		
		Critical	Major	Significant	Moderate	Minor	GMCA	GMFRS	Waste
Business Energy and Industrial Strategy (BEIS) Mandatory Grant Certification	Positive						✓		
Procurement Waiver Exemptions	Moderate	-	1	1	1	-	✓	✓	✓
Employee Expenses	Moderate		1	1	2	1	✓	✓	✓
ICT Strategy, Governance and Programme Management	Moderate	-	-	4	2	-	✓	✓	✓
National Productivity Investment Fund (NPIF) 2018/19 Mandatory Grant Certification	Positive						✓		

Audit	Assurance Level	Audit Findings					Coverage		
		Critical	Major	Significant	Moderate	Minor	GMCA	GMFRS	Waste
GM Energy Market Mandatory Grant Certification	Positive						✓		
GM Troubled Families Programme	Positive	There are no recommended audit actions being managed by GMCA. Actions in relation to the GM Districts are monitored by the local Audit Teams					✓		

The following tables show definitions for the Assurance Levels provided to each audit report and the ratings attached to individual audit actions. Given the previous internal audit arrangements these ratings have been aligned with those used historically by MCC. The report and finding ratings will be reviewed and revised for 2020/21 onwards.

Assurance levels

Level of assurance	Description
Full ●	Full assurance – there is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to achieving those objectives. Recommendations will normally only be Advice and Best Practice.
Positive ●	Positive assurance – whilst there is basically a sound system of control, there are some areas for improvement, which may put the system/process objectives at risk. There are Moderate recommendations but these do not undermine the system's overall integrity. Any Major or Significant recommendations relating to part of the system would need to be mitigated by strengths elsewhere. Any Critical recommendations will prevent this assessment,
Moderate ●	Moderate assurance – there are some areas for improvement in the system of internal control, which may put the system/process objectives at risk. There are a small number of Major recommendations or a number of Significant recommendations. Any Critical recommendations would need to be mitigated by significant strengths elsewhere. A number of Critical recommendations would prevent this assessment.

Limited	●	Limited assurance – there are significant areas for improvement in key areas of the systems of control, which put the system/process objectives at risk. There are Major recommendations and any Critical recommendations relating to part of the system would need to be mitigated by significant strengths elsewhere.
No	●	No assurance – an absence of effective internal control is leaving the system/process open to significant error or abuse. There are Critical recommendations indicating major risks requiring mitigating actions.

Finding ratings

Risk	Assessment rationale
● Critical	Life threatening / multiple serious injuries or prolonged work place stress. Severe impact on morale and service performance. Intense political and media scrutiny i.e. national media coverage / prolonged local media coverage. Possible criminal, or high profile, civil action against the organisation, members or officers. Cessation of core activities, Strategies not consistent with government’s agenda, trends show service is degraded. Failure of major Projects –Members & SMT required to intervene. Large increase on project budget/cost: (Greater of £1.0M of the total budget or more than 15 to 30% of the departmental / service area). Statutory intervention triggered. Impact on the whole organisation
● Major	Serious injuries or stress requiring medical treatment with many workdays lost. Major impact on morale and performance. Scrutiny required by external agencies, external audit etc. Unfavourable national or prolonged local external media coverage. Noticeable impact on public opinion. Major impact on the effectiveness of governance for the organisation. Significant disruption of core activities / performance. Key targets missed, some services compromised. Senior Management action required. Major increase on project budget/cost: (Greater of £0.5M of the total Budget or more than 6 to 15% of the departmental budget).
● Significant	Injuries or stress requiring some medical treatment with workdays lost. Some impact on morale and performance. Scrutiny likely to be exercised by external agencies, internal committees or internal audit to prevent escalation. Probable limited unfavourable local media coverage. Significant short-term disruption of non-core activities / service performance. Standing Orders / Financial Regulations not complied with. Impact on the effectiveness of governance at the organisation or service level. Services unlikely to meet needs. Service action will be required. Significant increase on

	<p>project budget/cost: (Greater of £0.3M of the total Budget or more than 3 to 6% of the departmental budget). Handled within the team</p>
<p>● Moderate</p>	<p>Injuries / stress requiring some medical treatment, potentially some workdays lost. Some impact on morale and performance. Additional scrutiny required by management and internal committees to prevent escalation. Possible limited unfavourable local media coverage. Short-term disruption of non-core activities / service performance. Standing Orders / Financial Regulations occasionally not complied with. Minor impact on the effectiveness of governance at the organisation or moderate impact at service level. Services do not fully meet needs. Service action will be required. Small increase on project budget/cost: (Greater of £0.1M of the total Budget or up to 3% of the departmental budget). Handled within the team</p>
<p>● Minor</p>	<p>Minor injuries or stress with no workdays lost or minimal medical treatment. No impact on staff morale Internal Review, unlikely to have impact on the corporate image. Minor errors in systems/operations or processes requiring action or minor delay without impact on overall schedule. Handled within normal day to day routines. Some impact on the effectiveness of governance at service level. Minimal financial loss – Minimal effect on project budget/cost: Negligible effect on total Budget or departmental budget).</p>

Appendix B – Progress against the Internal Audit Plan 2019/20

The table below shows progress made in delivery of the 2019/20 Internal Audit Plan.

Key: ○ Not Yet started ⊙ Scheduled ● In progress ● Complete

Audit Area	Audit	Timing	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Finance and Investment	Employee Expenses	Q1	●	●	●	●	Oct 2019	
Procurement and Contracts	Procurement Waiver Exemptions	Q1	●	●	●	●	July 2019	
Digital	ICT Strategy Governance and Programme Management	Q1	●	●	●	●	Jan 2020	
IA Management	Annual Governance Statement 2018/19	Q1	●	●	●	●	June 2019	
Grants	BEIS 2018/19	Q1	●	●	●	●	July 2019	
Grants	NPIF 2018/19	Q2	●	●	●	●	Oct 2019	
Grants	GM Energy Market	Q2	●	●	●	●	Oct 2019	
Grants	Pot Hole Action Fund 2018/19	Q2	●	●	●	●		This work was completed early and reported during 2018/19
Skills	Work and health programmes (b/f)	Q3	○	○	○	○		See Appendix C
Policy and Strategy	Strategy and business planning - monitoring	Q3	○	○	○	○		See Appendix C

Audit Area	Audit	Timing	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Policy and Strategy	Business case and bid development	Q3	○	○	○	○		See Appendix C
Finance and Investment	Block Allocation - Core financials systems	Q3	○	○	○	○		Scope and timing TBC
Finance and Investment	Car User and Mileage	Q3	●	●	◐	○		
Grants	LGF 2018/19	Q3	●	●	○	○		
Finance and Investment	Grants assurance review	Q3	◉	○	○	○		
GM Waste and recycling	GM Waste contract	Q3	●	◉	○	○		
Adult education	Adult education budget	Q3	●	●	○	○		
Troubled families	Troubled families framework	Q3	●	●	●	●	Jan 2020	
IA Management	Risk Management framework	Q3	○	○	○	○		See Appendix C
ICT	TBC	Q3/4	○	○	○	○		See Appendix C
GMFRS	Fleet services	Q4	◐	○	○	○		See Appendix C
Finance and Investment	GMCA/LEP SPAF	Q4	●	●	○	○		
Housing, planning and homelessness	GM Housing Investment Loan Fund (GMHILF)	Q4	◉	○	○	○		

Audit Area	Audit	Timing	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Housing, planning and homelessness	GM Investment decisions	Q4	○	○	○	○		See Appendix C
Housing, planning and homelessness	Housing and planning	Q4	○	○	○	○		See Appendix C
Digital	Digital programme governance	Q4	○	○	○	○		See Appendix C
IA management	Annual Governance Statement	Q4	○					
IA management	IA Forward planning	Q4	○					
IA management	Corporate risk register (CRR) facilitation	All	●	●	●	●	Jan 2020	Q3/4 Completed

Appendix C - Changes to the Internal Audit Plan

The internal audit plan is designed to be flexible and can be amended to address changes in the risks, resources and/or strategic objectives. Similarly management and the board may request additional audit work be performed to address particular issues. In line with Public Sector Internal Audit Standards (PSIAS) the Audit Committee should approve any significant changes to the plan. This Section records any changes to the current internal audit plan since it was originally approved in April 2019.

Audit Area	Audit	Timing	Days	Change requested	Rationale	Approved by Audit Committee
Skills	Work and health programmes (b/f)	Q3	20	Remove	This audit was originally planned for 2018/19. It was intended to review the governance and assurance framework in place for the “next phase of the programme”. Given the passage of time, we propose to re-assess Work and Skills as part of the 2020/21 planning process to determine the most appropriate audit work to be undertaken. There are no current corporate risks other than AEB on the risk register. AEB is the subject of a current audit.	
Policy and Strategy	Strategy and business planning - monitoring	Q3	35	Defer	This audit was intended to review the arrangements in place for monitoring performance against GMS and business plan objectives. It is still an important audit to undertake but is proposed to be included in 2020/21.	
Policy and Strategy	Business case and bid development	Q3	20	Defer	This audit is to review the processes in place to assess, evaluate and approve bids for new work/funding. We propose to consider this for inclusion in future plans based on risk assessment during the upcoming planning process.	
IA Management	Risk Management framework	Q3	20	Defer	Development of the GMCA Risk Management Framework to be undertaken in 2020/21 when additional risk management resources are available.	

Audit Area	Audit	Timing	Days	Change requested	Rationale	Approved by Audit Committee
ICT	TBC	Q3/4	25	Remove	The scope of this work had not been agreed. A Strategy and Governance audit has been undertaken in 2019/20. Future ICT audit work to be determined as part of planning process for 2020 and beyond.	
Housing, planning and homelessness	GM Investment decisions	Q4	15	Remove	This was proposed to be a review of the processes for agreeing loan applications for investment funding decisions from either LGF or Growing Places funding. Given resourcing, the HILF audit work that will be performed we propose to remove this audit and reconsider housing and planning risks as part of the 2020/21 planning process	
Housing, planning and homelessness	Housing and planning	Q4	20	Remove	This audit was intended to be a review of governance arrangements over the delivery of housing and planning priorities. Discussion with Housing and Planning team has found that the GM Housing Strategy Implementation Plan is due to be approved early 2020. It would therefore be more appropriate to undertake a review after the implementation plan has been agreed.	
Digital	Digital programme governance	Q4	20	Remove	This was intended to be a review of one of the key areas of the Digital Strategy. Given a revised digital strategy is due for approval in Q4 2019/20 it would be more appropriate to undertake an audit once the new strategy is in place.	

Audit Area	Audit	Timing	Days	Change requested	Rationale	Approved by Audit Committee
GMFRS	GMFRS Block Allocation	Q4	60	Defer	A number of audits were proposed to be undertaken at GMFRS. Given resource constraints as well as the significant time spent on the GMFRS investigation it is proposed to defer these audits to 2020/21 plan.	

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GMCA Audit Committee – Schedule of Business 2019/20

Agenda Item	June 2019 (AGM)	July 2019	October 2019	January 2020	April 2020	Lead
Statutory and Corporate Governance						
Appointment of Chair	✓					Members
Confirmation of Membership					✓	Chair
Annual Declarations of Interest	✓					Chair
Declarations of Interest	✓	✓	✓	✓	✓	Chair
Minutes of previous meeting	✓	✓	✓	✓	✓	Chair
Minutes of Joint Audit Panel	✓	✓	✓	✓	✓	Chair
Annual Governance Statement (Draft)	✓					Treasurer and Monitoring Officer
Annual Governance Statement (Final)		✓				Treasurer and Monitoring Officer
Unaudited Draft Statement of Accounts	✓					Treasurer
Final Audited Statement of Accounts		✓				
Review of Audit Committee Terms of Reference					✓	Chair
Review and update of annual Schedule of Business	✓					Chair / Head of Audit and Assurance
Private meeting with Internal Auditors					✓	Chair / Head of Audit and Assurance
Private meeting with External Auditors	✓					Chair / External Audit
Risk Management						
Corporate Risk Register full review (annual)				✓		Treasurer and Head of Audit and Assurance
Corporate Risk Register update	✓		✓		✓	Treasurer and Head of Audit and Assurance
Risk deep-dives			✓*		✓	Risk owners

Agenda Item	June 2019 (AGM)	July 2019	October 2019	January 2020	April 2020	Lead
Counter Fraud Activities			✓			Treasurer and Head of Audit and Assurance
Internal Audit						
Internal Audit Plan					✓	Head of Audit and Assurance
Review and update of Internal Audit Charter					✓	Head of Audit and Assurance
Internal Audit Progress Report		✓	✓	✓	✓	Head of Audit and Assurance
Internal Audit Opinion and Annual Report	✓					Head of Audit and Assurance
Audit Recommendations Monitoring	✓	✓	✓	✓	✓	Head of Audit and Assurance
Review of Effectiveness of Internal Audit					✓	Treasurer
Whistleblowing Report					✓	Head of Audit and Assurance
Private meeting with Internal Auditors					✓	Head of Audit and Assurance
External Audit						
Audit Strategy Memorandum					✓	External Audit
Annual Audit Letter				✓		External Audit
External Auditor Enquiry Letters Draft Responses	✓					Treasurer, Chair
External Audit Progress Report	✓		✓		✓	External Audit
Final Statement of Accounts – Report of the External Auditor		✓				External Audit
Private meeting with External Auditors		✓				External Audit

Agenda Item	June 2019 (AGM)	July 2019	October 2019	January 2020	April 2020	Lead
Financial Reporting						
GMCA Treasury Management Annual Report	✓					Treasurer
Accounting policies and critical judgements					✓	Treasurer
Treasury Management Strategy				✓		Treasurer

* Risk deep-dives to be undertaken in private meetings

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