

## GREATER MANCHESTER AUDIT COMMITTEE

**DATE:** Tuesday, 27th April, 2021

**TIME:** 10.00 am

**VENUE:** MS Teams This meeting will be held virtually via Microsoft Teams and will be live streamed for public viewing. The link to watch the meeting is available on the meeting page of the GMCA website

### AGENDA

1. **WELCOME AND INTRODUCTIONS**
2. **DECLARATIONS OF INTEREST** 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 48 hours before the meeting.
3. **MINUTES AND MATTERS ARISING** 5 - 10  
  
To approve as a correct record the Minutes of the meeting held on 22 January 2021
4. **GMP/PCC JOINT AUDIT PANEL** 11 - 18  
  
To note the Minutes of the GMP/ PCC Joint Audit Panel held on 12 February 2021
5. **ACCOUNTING POLICIES AND CRITICAL JUDGEMENTS - TO FOLLOW**  
  
Report of Steve Wilson, GMCA Treasurer
6. **AUDIT STRATEGY MEMORANDUM 2020/21 - TO FOLLOW**  
  
Report of the GMCA Treasurer and verbal update on external audit

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

Please note that this meeting will be livestreamed via [www.greatermanchester-ca.gov.uk](http://www.greatermanchester-ca.gov.uk), please speak to a Governance Officer before the meeting should you not wish to consent to being included in this recording.

progress from Mazars, External Auditors

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|------------|---|-----------|
| <b>7.</b>  | <b>CORPORATE RISK REGISTER UPDATE</b>                       | 19 - 34   |
|            | Joint Report of Sarah Horseman, Head of Audit and Assurance |           |
| <b>8.</b>  | <b>INTERNAL AUDIT PROGRESS REPORT</b>                       | 35 - 66   |
|            | Report of Sarah Horseman, Head of Audit and Assurance       |           |
| <b>9.</b>  | <b>INTERNAL AUDIT TRACKER</b>                               | 67 - 80   |
|            | Report of Sarah Horseman, Head of Audit and Assurance.      |           |
| <b>10.</b> | <b>ANNUAL WHISTLEBLOWING REPORT</b>                         | 81 - 86   |
|            | Report of Steve Wilson, GMCA Treasurer                      |           |
| <b>11.</b> | <b>REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT</b>            | 87 - 118  |
|            | Report of Sarah Horseman, Head of Audit and Assurance       |           |
| <b>12.</b> | <b>INTERNAL AUDIT PLAN 2021/2022</b>                        | 119 - 136 |
|            | Report of Sarah Horseman, Head of Audit and Assurance       |           |
| <b>13.</b> | <b>REVIEW AND UPDATE OF INTERNAL AUDIT CHARTER</b>          | 137 - 148 |
|            | Report of Sarah Horseman, Head of Audit and Assurance       |           |
| <b>14.</b> | <b>2021/2002 AUDIT COMMITTEE SCHEDULE OF BUSINESS</b>       | 149 - 152 |
|            | Report of Sarah Horseman, Head of Audit and Assurance       |           |
| <b>15.</b> | <b>DATES OF FUTURE MEETINGS</b>                             |           |
|            | Thursday 8 July 2021 - 10.00 a.m.                           |           |
|            | Thursday 30 September – 10.00 a.m.                          |           |

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

This agenda was issued on Monday 19 April 2021 on behalf of Julie Connor, Secretary to the  
Greater Manchester Combined Authority, Broadhurst House, 56 Oxford Street,  
Manchester M1 6EU