

GREATER MANCHESTER COMBINED AUTHORITY AUDIT COMMITTEE

DATE: Friday, 22nd April, 2022

TIME: 10.30am

VENUE: Boardroom, GMCA Offices, Tootal Buildings, 56 Oxford Street, Manchester

AGENDA

- 1. Apologies**
- 2. Chairs Announcements and Urgent Business**
- 3. 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 at least 48 hours in advance of the meeting.
- 4. Minutes of the GMCA Audit Committee meeting - 21 January 2022** 5 - 18

To consider the approval of the minutes of the meeting held 21 January 2022.

BOLTON	MANCHESTER	ROCHDALE	STOCKPORT	TRAFFORD
BURY	OLDHAM	SALFORD	TAMESIDE	WIGAN

Please note that this meeting will be livestreamed via 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.

5.	Minutes of the Joint Audit Panel - 28 January 2022	19 - 24
	To note the minutes of the Joint Audit Panel held 28 January 2022.	
6.	Internal Audit Progress Report	25 - 60
	Report of Sarah Horseman, Head of Audit and Assurance GMCA	
7.	Internal Audit Action Tracking (To Follow)	
	Report of Sarah Horseman, Head of Audit and Assurance GMCA	
8.	Risk Management Update Report (To Follow)	
	Report of Sarah Horseman, Head of Audit and Assurance GMCA	
9.	Review of the Effectiveness of Internal Audit	61 - 74
	Report of Steve Wilson, GMCA Treasurer	
10.	Internal Audit Plan 2022/23	75 - 88
	Report of Sarah Horseman, Head of Audit and Assurance GMCA	
11.	Internal Audit Charter	89 - 104
	Report of Sarah Horseman, Head of Audit and Assurance GMCA	
12.	Accounting Policies and Critical Judgements	105 - 132
	Report of Steve Wilson, GMCA Treasurer	
13.	Treasury Management Practices	133 - 184
	Report of Steve Wilson, GMCA Treasurer	
14.	External Audit - Audit Strategy Memorandum 2021/22	185 - 220
	Report of Mazars, External Auditors	
15.	Audit Committee Action Tracker	221 - 226
	To note progress against all previous agreed actions of the GMCA Audit Committee.	

16. Exclusion of the Press and Public

That, under section 100 (A)(4) of the Local Government Act 1972 the press and public should be excluded from the meeting for the following items on business on the grounds that this involved the likely disclosure of exempt information, as set out in the relevant paragraphs of Part 1, Schedule 12A of the Local Government Act 1972 and that the public interest in maintaining the exemption outweighed the public interest in disclosing the information.

17. Annual Whistleblowing and Fraud Report

227 - 242

Report of Sarah Horseman, Head of Audit and Assurance
GMCA

18. Dates and Times of Future Meetings

To be shared following Local Authority appointments to the Committee for the next municipal year.

Name	Organisation	Political Party
Grenville Page		
Susan Webster		
Councillor Colin McLaren	Oldham Council	Labour
Councillor Sarah Russell	Manchester City Council	Labour
Councillor Mary Whitby	Bury Council	Labour
Councillor Chris Boyes	Trafford Council	Conservative
Gwyn Griffiths		
Catherine Scivier		

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: Nicola Ward

✉ Nicola.ward@greatermanchester-ca.gov.uk

This agenda was issued on 12th April 2022 on behalf of Julie Connor, Secretary to the
Greater Manchester Combined Authority, Broadhurst House, 56 Oxford Street,
Manchester M1 6EU