

## GMCA Audit Committee – Work Programme 2023/24

June 2023

### Standing Items

1	Apologies	Governance	1 Min
2	Appointment Of Chair	Governance	5 Mins
3	Chairs Announcements and Urgent Business	Chair	2 Mins
4	Annual Declarations of Interest	Governance	2 Mins
5	Declarations of Interest	Governance	
6	Minutes of the Previous Audit Committee Meeting	Governance	5 Mins
7	Minutes From the Joint Audit Panel	Governance	5 Mins
8	Review of Audit Committee Terms of Reference	Chair	10 Mins
9	Code Of Corporate Governance	Governance	
10	Audit Committee Annual Report	Chair	10 Mins

### Internal Audit and Counter Fraud

11	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
12	Risk Deep Dive		20 mins
13	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	15 mins
14	Internal Audit Progress Report	Deputy Director of Audit and Assurance	10 mins
15	Audit Action Tracking (Including Historic Audit Actions)	Deputy Director of Audit and Assurance	15 mins
16	Counter Fraud Strategy and action plan	Deputy Director of Audit and Assurance	10 mins
17	Annual Whistleblowing Report PART B	Deputy Director of Audit and Assurance	10 Mins

## Financial Reporting

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

## External Audit

23	External Audit Progress Report	External Audit	10 mins
24	Value For Money Report	External Audit	20 mins

## Forward Planning

25	Audit Committee Work Programme	Governance/Chair	5 mins
26	Date And Time of Next Meeting	Governance	

## September 2023

## Standing Items

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

## Risk and Assurance

7	Risk Management Update	Deputy Director of Audit and Assurance	15 mins
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8	Risk deep dive	Deputy Director of Audit and Assurance/ Risk Owner	30 mins
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### Internal Audit and Counter Fraud

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
10	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins

### Financial Reporting

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

### External Audit

12	External Audit Progress Report	External Audit	
	Final Statement of Accounts – report of the External Auditors	External Audit	
13	Annual Audit Letters	External Audit	

### Forward planning

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

## **November 2023**

### **Standing Items**

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

### **Risk and Assurance**

6	Risk Management Update	Deputy Director of Audit and Assurance	
7	Risk Deep Dive -	Deputy Director of Audit and Assurance/Risk Owner	

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

8	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
9	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins

### **Financial Reporting**

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

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

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

## January 2024

### **Standing Items**

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

### **Risk and Assurance**

6	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
7	Annual Full Review of Corporate Risk Register	Deputy Director of Audit and Assurance	20 mins

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

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

### **Financial Reporting**

11	Treasury Management Strategy	Treasurer	
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### **External Audit**

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

### **Forward planning**

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

**15 March 2024**

**Standing Items**

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

**Risk and Assurance**

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

**Internal Audit and Counter Fraud**

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
10	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins
11	Review of effectiveness of Internal Audit	Treasurer	10 mins
12	Internal Audit Plan 2024/25	Deputy Director of Audit and Assurance	10 mins
13	Review of Internal Audit Charter.	Deputy Director of Audit and Assurance	5 mins

### **Financial Reporting**

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

### **External Audit**

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

### **Forward planning**

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