

GMCA Audit Committee –Work Programme 2023/24

15 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 Deep Dive - Trailblazer and Single Settlement	Treasurer/Risk Owner	20 mins
7	Fire Service Recruitment and Vetting Part B item	Risk Owner	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

Financial Reporting

10	Treasury Management Strategy – Mid-year report	Treasurer	10 mins
----	--	-----------	---------

External Audit

11	External Audit Progress Report	External Audit	15 mins
----	--------------------------------	----------------	---------

Forward planning

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

24th 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	Risk Deep Dive - Cyber and Artificial Intelligence (AI)	Deputy Director of Audit & Assurance/Risk Owner	20 mins
8	Review of Corporate Risk Register	Deputy Director of Audit and Assurance	10 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	Planning for the 2023/24 Audit Opinion	Treasurer	

Financial Reporting

12	Treasury Management Strategy	Treasurer	
----	------------------------------	-----------	--

External Audit

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

Forward planning

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

13th 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	

Matters considered by the Committee

June 2023 - Inquorate meeting

Annual meeting Business			
1	Apologies	Governance	
2	Appointment Of Chair	Governance	deferred
3	Chairs Announcements and Urgent Business	Chair	deferred
4	Membership of the Committee 2023-2024	Governance	deferred
5	Annual Declarations of Interest	Governance	deferred
6	Audit Committee Terms of Reference	Governance	deferred
7	Code Of Corporate Governance	Governance	deferred
Ordinary Meeting Business:-			
8	Declarations of Interest	Governance	
9	Minutes of the Previous Audit Committee Meeting	Governance	deferred
10	Minutes From the Joint Audit Panel	Governance	deferred

Standing Items:-

11	Risk Management Update	Deputy Director of Audit and Assurance	deferred
12	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	deferred
13	Internal Audit Plan	Deputy Director of Audit and Assurance	deferred
14	Audit Action Tracking (Including Historic Audit Actions)	Deputy Director of Audit and Assurance	deferred
15	Introduction to GMCA People Services Function	Director of People Services, GMCA	deferred

16	Management Update on Implementation of Behaviour Policies - Declarations of Interest and Gifts & Hospitality.	Director of People Services, GMCA	deferred
----	---	-----------------------------------	----------

Financial Reporting

17	Draft Annual Governance Statement	Treasurer	deferred
18	Assessment Of Going Concern		deferred
19	Unaudited Draft Statement of Accounts 2022-23	Treasurer	deferred
20	Treasury Management Annual Report	Treasurer	deferred

External Audit

21	External Audit Progress Report	External Audit	deferred
22	Value For Money Report	External Audit	deferred

Forward Planning

23	Audit Committee Work Programme	Governance/Chair	deferred
24	Date And Time of Next Meeting	Governance	

20th September 2023

Annual meeting Business		
Apologies	Governance	
Appointment Of Chair	Governance	
Chairs Announcements and Urgent Business	Chair	
Membership of the Committee 2023-2024	Governance	
Annual Declarations of Interest	Governance	
Audit Committee Terms of Reference	Governance	
Code Of Corporate Governance	Governance	

Standing Items

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

Risk and Assurance

8	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
---	------------------------	--	---------

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	10 mins
10	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins
11	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	10 mins

Financial Reporting

12	Quarterly Treasury Management Update – 30 June 2023		
13	Unaudited Statement of Accounts 2022/23	Treasurer	10 Mins
14	Letter Of Representation	Treasurer	
15	Assessment of Going Concern	Treasurer	10 Mins

External Audit

16	External Audit Progress Report	External Audit	10 Mins
17	Final Statement of Accounts – report of the External Auditors	External Audit	
18	Annual Audit Letters	External Audit	
19	Value For Money Report	External Audit	10 Mins

Forward planning

20	Audit Committee Work Programme	Chair	5 mins
21	Date and time of next meeting	Governance	