

# GMCA Audit Committee Action Tracker

21 January 2022

Minute Number	Agenda item	Action	By whom	Completed
<b>Meeting Date 27 August 2021</b>				
AC/37/21	ASSESSMENT OF ONGOING CONCERN STATEMENT	That a further update be presented to the 30 September 2021	Steve Wilson	No further update at this stage. Revised Going Concern Statement will be provided for 2021/22 accounts
AC/38/21	TREASURY MANAGEMENT ANNUAL REPORT 2020/21	That it be noted that a further update on LOBO be brought to the next meeting of the Committee.	Steve Wilson	Completed
AC/42/21	INTERNAL AUDIT PROGRESS REPORT	That the report be noted and that a further update will be provided to the next meeting of the Committee in September 2021.	Sarah Horseman	Completed
<b>Meeting Date 30 September 2021</b>				
AC/49/21	MINUTES OF THE GMCA AUDIT COMMITTEE MEETING HELD ON 27 AUGUST 2021	That officers agree to update Members in relation to Metrolink matters.	Steve Wilson	Completed
AC/52/21	2020/2021 STATEMENT OF AUDITED ACCOUNTS	That the GMCA 2020/2021 Statement of Audited Accounts be submitted to the meeting of the Audit Committee in November 2021	Steve Wilson	Completed
AC/53/21			Mazars	Completed

	ANNUAL AUDIT LETTER	That it be noted that the Annual Audit Letter be deferred to the next meeting of the Audit Committee.		
AC/55/21	RISK MANAGEMENT UPDATE	That it be noted that comparative data on staffing absence and updates on staff survey responses and the Skills Bill be brought to a future meeting of the Committee.	Sarah Horseman	Completed
AC/57/21	AUDIT ACTION FOLLOW UP REPORT	That a further update be provided to the next meeting of the Committee.	Sarah Horseman	Completed
AC/58/21	WORK PROGRAMME 2021/22	That officers undertake to convene a joint meeting with the Police and Crime Audit Panel at an appropriate time and to liaise with GMCA Waste and Resources to seek a visit to a GM Recycling Centre.	Nicola Ward	TBC
<b>Meeting Date 30 November 2021</b>				
AC/67/21	STATEMENT OF ACCOUNTS 2020/21	That Mazars and GMCA Finance Team would review the wording of the amendment in the group accounts relating to the Northwest Evergreen Holding Debtor to ensure it did not result in a double entry to the accounts.	Daniel Watson	Completed
AC/67/21	STATEMENT OF ACCOUNTS 2020/21	That authority be delegated to the Chair of the Audit Committee to approve the final accounts should there be any further changes.	Steve Wilson	Completed
AC/68/21	AUDIT COMPLETION REPORT AND	That officers would check with the ICT team regarding the level of confidence in attaining the March	Sarah Horseman	Will be incorporated into the results /

	ANNUAL AUDIT LETTER	2022 deadline for delivery of the organisation's cyber security software and report back to the Committee.		actions of the Cyber internal audit
AC/68/21	AUDIT COMPLETION REPORT AND ANNUAL AUDIT LETTER	That the GMCA would work with external audit to determine what a 'good' ICT Change Management Policy should look like in advance of next year's audit.	Sarah Horseman	Will be incorporated into the results / actions of the Cyber internal audit
AC/68/21	AUDIT COMPLETION REPORT AND ANNUAL AUDIT LETTER	That any ongoing external audit recommendations be integrated with the internal audit recommendation monitoring to ensure their delivery.	Sarah Horseman	Completed
AC/68/21	AUDIT COMPLETION REPORT AND ANNUAL AUDIT LETTER	That the GMCA be informed of the implications to the Independent Members of the Audit Committee following the publication of the regulatory guidelines in relation to external audit.	Steve Wilson	To follow up
AC/68/21	AUDIT COMPLETION REPORT AND ANNUAL AUDIT LETTER	That linked to this, a future report be brought to the Committee following the PSAA's national procurement exercise in relation to external auditors.	Steve Wilson	Completed
AC/69/21	AUDIT OUTCOMES – GMCA CORPORATE SERVICES	That Andrew Lightfoot, Deputy Chief Executive be invited to attend Audit Committee meetings going forward to address non-finance issues.	Nicola Ward	Completed
AC/69/21	AUDIT OUTCOMES – GMCA CORPORATE SERVICES	That officers would check that those actions with due dates that have passed, specifically in relation to policy development and spend reporting, have been completed and provide an update to Members.	Andrew Lightfoot	Completed
AC/71/21	WORK PROGRAMME 2021/22	That training sessions be arranged for Members of the Committee in due course.	Nicola Ward	TBC
<b>Meeting Date 21 January 2022</b>				
AC/77/21	GMFRS HMICFRS INSPECTION OUTOMES AND ACTIONS	That the GMFRS HIMC Improvement Action Plan be shared with the GMCA Audit Committee for information.	CFO Russel	

AC/77/21	GMFRS HMICFRS INSPECTION OUTOMES AND ACTIONS	That future risk registers would include some narrative as to those risk which were no longer classified as 'escalated' and had been removed from the register.	Sarah Horseman	Completed
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That Sarah Horseman, Head of Audit and Assurance would discuss shared internal audit actions with the Chief Audit Executive meeting and seek some process assurance.	Sarah Horseman	Completed
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That Sarah Horseman, Head of Audit and Assurance would provide Cllr Boyes with a breakdown of the Covid-19 Emergency Active Travel Fund allocations.	Sarah Horseman	
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That future internal audit activity in relation to GMCA Programmes and Projects would include some in-depth reviews to ensure compliance against the policies and strategies in place.	Sarah Horseman	Completed - included in 22/23 IA plan
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That consideration would be given as to whether to include the management response to the identified issues within the Executive Summaries of internal audits.	Sarah Horseman	Completed
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That the Committee be given early sight of any budgetary control changes in order to address as soon as possible.	Sarah Horseman	Completed
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That the performance related actions as identified by the peer review into Internal Audit be included in the Annual Review of Internal Audit.	Sarah Horseman	Completed
AC/78/21	INTERNAL AUDIT PROGRESS REPORT	That there would be a further audit of externally managed funds on behalf of the Core Investment Fund undertaken in 2022/23.	Sarah Horseman	Completed – included in 22/23 IA plan
AC/80/21	Planning for 2021/22 Audit Opinion	That the framework by which quarterly reports were submitted to the Chief Executives Management Team would be circulated to the Committee.	Steve Wilson	
AC/80/21	Planning for 2021/22 Audit Opinion	That Andrew Lightfoot, Deputy Chief Executive would review the frequency of risk registers being considered by individual	Andrew Lightfoot / Steve Wilson	

		management teams to ensure consistency across the organisation.		
Ac/81/21	RISK MANAGEMENT UPDATE REPORT	That the Chair, in conjunction with the Head of Audit and Assurance would review the Corporate Risk Register in order to determine any areas for specific deep dives.	Chair / Sarah Horseman	Will be done on an ongoing basis.
Ac/81/21	RISK MANAGEMENT UPDATE REPORT	That Sarah Horseman, Head of Audit and Assurance would provide reasoning as to the reduction in risk level alongside the climate change carbon reduction risk on the register directly to Grenville Page.	Sarah Horseman	
Ac/81/21	RISK MANAGEMENT UPDATE REPORT	That future Risk Registers would detail previous ratings to evidence to the Committee where a risk had been deescalated or escalated.	Sarah Horseman	
Ac/81/21	RISK MANAGEMENT UPDATE REPORT	That TfGM be asked to provide Cllr Chris Boyes details on the reliability of the 'touch in – touch out' system for Metrolink ticketing.		
AC/82/21	TREASURY MANAGEMENT STRATEGY STATEMENT 2022/23	That a training session on Treasury Management would be scheduled between now and the next meeting of the Committee.	Chair/ Nicola Ward	This has been rescheduled for the next municipal year.
AC/83/21	CAPITAL STRATEGY 2022/23	That the Committee will be updated should the overall capital programme figure change following the budget setting process by the GMCA.	Rachel Rosewell	
AC/83/21	CAPITAL STRATEGY 2022/23	That the Audit Committee be given regular opportunity to review the assurances in relation to capital infrastructure spend, especially in relation to transport development.	Rachel Rosewell	
AC/85/21	External Audit 2020-21 Audit Completion Report FOLLOW UP Letter	That the Committee receive a report on the outcomes of the NEO guidance once the whole of government accounting review is completed.	Rachel Rosewell	
AC/87/21	GMCA Audit Committee Work Programme and action tracker	That Steve Wilson, Treasurer to the GMCA provide advice to members of the Audit Committee on the implications of the publication of the regulatory guidelines in relation to external audit.	Steve Wilson	