

GMCA Audit Committee – Work Programme 22/23

28 September 2022

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 of the Joint Audit Panel	Governance	2 mins
6	Annual Governance Statement (final)	Governance	10 mins

Risk and Assurance

7	Risk Management Update	Head of Audit and Assurance	15 mins
8	Risk deep dive	Head of Audit and Assurance	30 mins

Internal Audit and Counter Fraud

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

19 October 2022

Private session with External Auditors following the meeting.

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
	Minutes of the Joint Audit Panel	Governance	2 mins

Risk and Assurance

5	Risk Management Update	Head of Audit and Assurance	
	Risk Deep Dives	Head of Audit and Assurance	
	Reviewing the effectiveness of the GMCA Audit Committee	Questionnaire from Head of Audit and Assurance	

Internal Audit and Counter Fraud

6	Internal Audit Progress Report	Head of Audit and Assurance	15 mins
7	Audit Action Tracking	Head of Audit and Assurance	10 mins

Financial Reporting

8	Treasury Management Strategy	Treasurer	10 mins
---	------------------------------	-----------	---------

External Audit

9	External Audit Progress Report	External Audit	15 mins
---	--------------------------------	----------------	---------

Forward planning

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

25 January 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	Minutes from the Joint Audit Panel	Governance	5 mins

Risk and Assurance

6	Risk Management Update	Head of Audit and Assurance	10 mins
7	Risk Deep Dive	Risk Owner	20 mins
	Full review of Corporate Risk Register (part B)	Head of Audit and Assurance	

Internal Audit and Counter Fraud

8	Internal Audit Progress Report	Head of Audit and Assurance	15 mins
9	Audit Action Tracking	Head of Audit and Assurance	10 mins
10	Planning for the 2022/23 Audit Opinion	Chief Executive	

Financial Reporting

13	Treasury Management Strategy	Treasurer	
----	------------------------------	-----------	--

External Audit

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

Forward planning

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

15 March 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	Minutes from the Joint Audit Panel	Governance	5 mins
6	Audit Committee Effectiveness	Head of Audit and Assurance / Chair	10 mins

Risk and Assurance

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

Internal Audit and Counter Fraud

9	Internal Audit Progress Report	Head of Audit and Assurance	15 mins
---	--------------------------------	-----------------------------	---------

10	Audit Action Tracking	Head of Audit and Assurance	10 mins
11	Review of effectiveness of Internal Audit	Treasurer	10 mins
12	Internal Audit Plan 23/24	Head of Audit and Assurance	10 mins
13	Review of Internal Audit Charter	Head of Audit and Assurance	5 mins
14	PART B: Annual Whistleblowing and Fraud Report	Head of Audit and Assurance	10 mins
15	Counter Fraud Strategy and Plan	Head of Audit and Assurance	10 mins

Financial Reporting

16	Accounting Policies and Critical Judgements	Treasurer	10 mins
17	Treasury Management Practices	Treasurer	

External Audit

18	External Audit Progress Report	External Audit	10 mins
	Value for Money Report	External Audit	

Forward planning

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