

GMCA Audit Committee –Work Programme 2023/24

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 Security Part B	Deputy Director of Audit & Assurance/Risk Owner	30 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 Quarter 3 Update	Treasurer	10 mins
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External Audit

11	External Audit Progress Report	External Audit	10 mins
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Forward planning

12	Audit Committee Work Programme	Chair	5 mins
13	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
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Financial Reporting

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

July 2023 - Inquorate meeting

Annual Meeting Business:-

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

Standing Items:-

11	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
12	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	10 mins
13	Internal Audit Plan	Deputy Director of Audit and Assurance	10 Mins
14	Audit Action Tracking (Including Historic Audit Actions)	Deputy Director of Audit and Assurance	10 mins
15	Introduction to GMCA People Services Function	Director of People Services, GMCA	10 Mins

16	Management Update on Implementation of Behaviour Policies - Declarations of Interest and Gifts & Hospitality.	Director of People Services, GMCA	10 Mins
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Financial Reporting

17	Draft Annual Governance Statement	Treasurer	10 mins
18	Assessment Of Going Concern		
19	Unaudited Draft Statement of Accounts 2022-23	Treasurer	10 mins
20	Treasury Management Annual Report	Treasurer	10 mins

External Audit

21	External Audit Progress Report	External Audit	10 mins
22	Value For Money Report	External Audit	10 mins

Forward Planning

23	Audit Committee Work Programme	Governance/Chair	5 mins
24	Date And Time of Next Meeting	Governance	

20th September 2023

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
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Internal Audit and Counter Fraud

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	

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 Report from JAP Chair	Governance	2 mins

Risk and Assurance

6	Risk Management Update	Deputy Director of Audit and Assurance	
7	Risk Deep Dive - Trailblazer and Single Settlement	Treasurer/Risk Owner	
8	Reviewing the effectiveness of the GMCA Audit Committee	Questionnaire from Head of Audit and Assurance	
9	Fire Service Recruitment and Vetting	Risk Owner	
10	Cyber and AI	Risk Owner	
11	Update on Reinforced autoclaved aerated concrete on GMCA/GMP assets		

Internal Audit and Counter Fraud

12	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
13	Audit Action Tracking	Deputy Director of Audit and Assurance	10 mins
14	Counter Fraud Strategy and Action Plan	Deputy Director of Audit and Assurance	10 mins

Financial Reporting

15	Treasury Management Strategy	Treasurer	10 mins
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External Audit

16	External Audit Progress Report	External Audit	15 mins
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Forward planning

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