

GMCA Audit Committee – Work Programme 2024/25

- June 2024 – Induction session
- July 2024 – Possible link with Joint Audit Panel

Annual Meeting Business – July 2024

1	Apologies	Governance	
2	Appointment Of Chair for 2024/2025	Governance	5 Mins
3	Chair's Announcements and Urgent Business	Chair	
4.	Membership of the Committee 2024/2025	Governance	
5	Audit Committee Terms of Reference and schedule of meetings 2024/2025	Governance	5 mins
6.	Annual Declarations of Interest	Governance	
Ordinary Meeting Business - Standing Items			
7	Declarations of Interest	Governance	
8	Minutes of the Previous Audit Committee Meeting	Governance	5 Mins
9	Update From the Joint Audit Panel	Governance	5 Mins
10	Code of Corporate Governance	Governance	5 Mins
11	Audit Committee Annual Report	Chair	10 Mins

Internal Audit and Counter Fraud

12	Risk Management Update	Deputy Director of Audit and Assurance	10 mins
13	Risk Deep Dive – Education, Work and Skills?		20 mins
14	Internal Audit Annual Opinion 2022/23	Deputy Director of Audit and Assurance	15 mins

15	Internal Audit Effectiveness Report and Quality Assurance and Improvement Plan	GMCA Treasurer and Deputy Director of Audit and Assurance	10 mins
16	Annual Whistleblowing Report PART A & PART B	Deputy Director of Audit and Assurance	10 Mins
17	Internal Audit Progress Report	Deputy Director of Audit and Assurance	10 mins
18	Audit Action Tracking (Including Historic Audit Actions)	Deputy Director of Audit and Assurance	10 mins
19	Counter Fraud Strategy and action plan	Deputy Director of Audit and Assurance	10 mins

Financial Reporting

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

External Audit

25	External Audit Progress Report	External Audit	10 mins
26	Value For Money Report	External Audit	

Forward Planning

27	Audit Committee Work Programme	Governance/Chair	
28	Date And Time of Next Meeting	Governance	

September 2024

Possible link with Overview and Scrutiny Chair

Member Briefing session topic to be determined.

Standing Items

1	Apologies	Governance	
2	Chair's 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	5 mins
6	Annual Governance Statement (final)	Governance	10 mins

Risk and Assurance

8	Risk deep dive – topic to be determined	Deputy Director of Audit & Assurance/ Risk Owner	20 mins
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Internal Audit and Counter Fraud

9	Internal Audit Progress Report	Deputy Director of Audit and Assurance	15 mins
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Financial Reporting

10	Final Audited Statement of Accounts	Treasurer	10 mins
11	Assessment of Going Concern	Treasurer	

External Audit

12	External Audit Progress Report	External Audit	15 mins
13	Final Statement of Accounts – report of the External Auditors	External Audit	

14	Annual Audit Letters	External Audit	
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Forward planning

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

November 2024

Member briefing session – topic to be determined.

Standing Items

1	Apologies	Governance	
2	Chair's Announcements and Urgent Business	Chair	
3	Declarations of Interest	Governance	
4	Minutes of the last meeting	Governance	5 mins
5	Update from the Joint Audit Panel	Governance	10 mins

Risk and Assurance

6	Risk Management Update	Deputy Director of Audit and Assurance	15 mins
7	Risk Deep Dive - topic to be determined	Deputy Director of Audit and 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	15 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 2025

Member briefing session – topic to be determined.

Standing Items

1	Apologies	Governance	
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	5 mins

Risk and Assurance

6	Annual Full Review of Corporate Risk Register	Deputy Director of Audit and Assurance	20 mins
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Internal Audit and Counter Fraud

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

Financial Reporting

10	Treasury Management Strategy	Treasurer	10 mins
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External Audit

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

Forward planning

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

15 March 2025

Member Briefing topic to be determined.

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	Internal Audit Plan 2025/26	Deputy Director of Audit and Assurance	10 mins
12	Review of Internal Audit Charter.	Deputy Director of Audit and Assurance	5 mins

Financial Reporting

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

External Audit

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

Forward planning

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