

GMCA Audit Committee – Work Programme 2024-2025

Agenda Item	July 2024	October 2024	22 January 2025	19 March 2025		Lead	Audit Committee role
Annual Meeting Business							
Appointment of Chair	✓					Governance	Approve
Confirmation of Membership	✓					Governance	-
Audit Committee Terms of Reference	✓					Governance	Consider and comment
Annual report of Audit Committee		✓				Audit Committee Chair	Consider and comment
Review and update of Annual Work Programme	✓					Chair / Governance team	Consider and comment
Annual Report of the Joint Audit Panel (Police and Crime)		✓				Chair of the Joint Audit Panel	Receive
Annual review of the effectiveness of the Audit Committee				✓		Chair / Internal Audit	Consider and comment
Ordinary Meeting Business							
Declarations of Interest	✓	✓	✓	✓		Governance	-
Chairs Announcements and Urgent Business	✓	✓	✓	✓		Chair	-
Minutes of previous meeting	✓	✓	✓	✓		Governance	Approve
Audit Committee Action tracker	✓	✓	✓	✓		Governance	Consider and comment
Minutes of Joint Audit Panel	✓	✓	✓	✓		Governance	Receive
Private meeting with Internal Auditors				✓		Chair / Internal Audit	-
Private meeting with External Auditors		✓				Chair / External Audit	-

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Risk Management							
Risk Management Update	✓	✓		✓		Treasurer and Internal Audit	Consider
Risk deep-dives*		✓	✓	✓		Treasurer and Internal Audit	Consider
Corporate Risk Register and Assurance Framework full review* (annual)			✓			Treasurer and Internal Audit	Consider
Internal Audit							
Internal Audit Plan				✓		Internal Audit	Approve
Internal Audit Charter	✓			✓		Internal Audit	Approve
Head of Internal Audit Opinion	✓					Internal Audit	Consider
Review of Effectiveness of Internal Audit	✓					Treasurer	Consider and comment
Internal Audit Progress Report	✓	✓	✓	✓		Internal Audit	Consider
Audit Action Tracking	✓	✓	✓	✓		Internal Audit	Consider
Financial Reporting							
Annual Governance Statement (Draft)	✓					Treasurer	Review
Annual Governance Statement (Final)		✓				Treasurer	Approve
Assessment of Going Concern	✓					Treasurer	Consider
Accounting policies and critical judgements						Treasurer	Consider
Statement of Accounts 22-23	✓					Treasurer	Approve
Unaudited Draft Statement of Accounts 23-24	✓					Treasurer	Review

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Final Audited Statement of Accounts 23-24						Treasurer	Consider
Letter of Representation		✓				Treasurer	Consider
External Audit							
External Audit Progress Report	✓					External Audit	Consider
Value for Money Report	✓					External Audit	Consider
Audit Strategy Memorandum						External Audit	Consider and comment
Annual Audit Letter						External Audit	Consider
Final Statement of Accounts – Report of the External Auditor		✓				External Audit	Consider
Treasury Management							
Treasury Management Annual Report	✓					Treasurer	Consider
Treasury Management Update		✓	✓	✓		Treasurer	Consider
Counter Fraud and Whistleblowing							
Counter Fraud Strategy and Plan				✓		Treasurer and Internal Audit	Monitor
Annual Whistleblowing Report*	✓					Internal Audit	Receive
Information Governance							
Annual report of the SIRO	✓					SIRO	Consider
Forward Planning							
Audit Committee Work Programme	✓	✓	✓	✓			Approve
Date and Time of Next Meeting	✓	✓	✓	✓			Note

* possible Part B (Private) meeting items