GMCA Audit Committee – Work Programme 2025-27

| Agenda Item | July 2025 | Sept 2025 | Nov 2025 | Jan 2026 | March 2026 | July 2026 | Sept 2026 | Nov 2026 | Jan 2027 | March 2027 | Lead | Audit Committee |
|------------------------------------------------------------------------|--------------|--------------|-------------|-------------|---------------|--------------|--------------|-------------|-------------|---------------|--------------------------------------|----------------------|
| | 2023 | 2025 | 2023 | 2020 | 2020 | 2020 | 2020 | 2020 | 2021 | 2021 | | 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 |

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|------------------------------------------------------------|--------------|--------------|-------------|-------------|---------------|--------------|--------------|-------------|-------------|---------------|------------------------------|----------------------------|
| Private meeting with Internal Auditors - | | | | | | | | | | | Chair / Internal Audit | - |
| Private meeting with External Auditors | | | | | | | | | | | Chair / External Audit | - |
| Risk | | | | | | | | | | | | |
| Management Risk | | | | | | | | | | | Treasurer | Consider |
| Management Update | | | | | | | | | | | and Internal Audit | |
| Risk deep- dives* | | | | | | | | | | | Risk owners | Consider |
| Risk deep- dives* Emergency | | | | | | | | | | | Risk owners | Consider |
| Preparedness Risk deep- dives* Artificial Intelligence | | | | | | | | | | | Risk owners | Consider |
| Risk deep- dives* Bus Franchising and Transport | | | | | | | | | | | Risk owners | Consider |
| Risk deep- dives* NHS/GMCA Collaboration, | | | | | | | | | | | Risk owners | Consider |
| Risk deep- dives* | | | | | | | | | | | Risk owners | Consider |
| Integrated Settlement and the Assurance Framework | | | | | | | | | | | | |
| Risk deep- dives* GMFRS, | | | | | | | | | | | Risk owners | Consider |

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|-----------------------------------------------------------------|--------------|--------------|-------------|--------------------------------------------------------|---------------|--------------|--------------|-------------|-------------|---------------|------------------------------------|-----------------------------------------------------------------------------|
| Risk deep- dives* Waste Emissions Trading Scheme | | | | | | | | | | | Risk owners | Consider |
| Corporate Risk Register full review* (annual) | | | | ✓ | | | | | | | Treasurer and Internal Audit | Consider |
| Internal Audit Internal Audit | | | | | | | | | | | Internal | Approve |
| Plan | | | | | | ✓ | | | | | Audit | Applove |
| 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 | | | | | | | | | | | | |
| Accounting policies and critical judgements | | | | | ✓ | | | | | √ | Treasurer | Consider |
| Unaudited Draft Statement of Accounts and Draft Annual | √ | | | | | ✓ | | | | | Treasurer | Consider |
| Governance Statement 24- 25 | · | | | | | | | | | | | |
| Final Audited Statement of Accounts 23-24 | | | | | | | | | | | Treasurer | Consider |
| Final Audited Statement of Accounts and Final Annual Governance | | | | Last meeting before backstop date of 27 | | | | | | | Treasurer | No date provided for external audit work - Awaiting External |

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|----------------------------------------------|--------------|--------------|-------------|------------------|---------------|--------------|--------------|-------------|-------------|---------------|-------------------|------------------------------------|
| | | | | | | | | | | | | role |
| Statement 24- 25 | | | | February 2026 | | | | | | | | Audit response |
| Assessment of Going Concern | ✓ | | | ✓ | | | | | | | Treasurer | Consider |
| Letter of Representation | | | | ✓ | | | | | | | Treasurer | Consider |
| External Audit | | | | | | | | | | | | |
| External Audit | √ | √ | , | √ | √ | | √ | √ | | √ | External | Consider |
| Progress Report | | | ✓ | | | ✓ | | | ✓ | | Audit | J San Gradi |
| Value for Money | | | | | | | | | | | External | Consider |
| Report | | | | | | | | | | | Audit | |
| Audit Strategy Memorandum | | | | | | | | | | | External Audit | Consider and comment |
| Annual Audit | | | | | | | | | | | External | Consider |
| Letter | | | | | | | | | | | Audit | |
| Final Statement | | | | | | | | | | | External | Consider |
| of Accounts – | | | | | | | | | | | Audit | |
| Report of the | | | | | | | | | | | | |
| External Auditor | | | | | | | | | | | | |
| Treasury Management | | | | | | | | | | | | |
| Capital Strategy | | | | | | | | | | | | Consider and |
| , c | | | | | ✓ | | | | | ✓ | Treasurer | comment prior to |
| Tropour | | | | | | | | | | | | GMCA |
| Treasury Management Strategy | | | | | ✓ | | | | | ✓ | Treasurer | Consider and comment prior to |
| Statement | | | | | | | | | | | | GMCA |
| Treasury Management Mid-Year Report | | | √ | | | | | √ | | | Treasurer | Consider and comment prior to GMCA |
| Treasury | | | | | | | | | | | | Consider and |
| Management Annual Outturn | ✓ | | | | | ✓ | | | | | Treasurer | comment prior to |
| Report | | | | | | - | | | | | Topics | GMCA |
| Treasury Management Quarterly | ✓ | | | ✓ | | √ | | | ✓ | | Treasurer | Consider |
| Update | | | | | | | | | | | | |
| Counter Fraud | | | | | | | | | | | | |
| and Whistleblowing | | | | | | | | | | | | |

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|-----------------------------------------|--------------|--------------|-------------|-------------|---------------|--------------|--------------|-------------|-------------|---------------|------------------------------------|----------------------------|
| Counter Fraud Strategy and Plan | | | | √ | | | | | V | | Treasurer and Internal Audit | Monitor |
| Annual Whistleblowing Report* | √ | | | | | ✓ | | | | | Internal Audit | Receive |
| Information | | | | | | | | | | | | |
| Annual report of the SIRO | √ | | | | | ✓ | | | | | SIRO | Consider |
| Forward Planning | | | | | | | | | | | | |
| Audit Committee Work | √ | √ | ✓ | √ | √ | ✓ | √ | √ | ✓ | √ | Committee | Approve |
| Programme Date and Time of Next Meeting | √ | ✓ | ✓ | ✓ | √ | ✓ | ✓ | √ | | ✓ | Governance | Approve |

^{*} Part B (Private) meeting items

Suggested deep dive topics identified by Members:-

- Resilience/Emergency Preparedness;
- Artificial Intelligence:
- NHS/GMCA Collaboration:
- GMFRS:
- Waste Emissions Trading Scheme;
- Integrated Settlement and the Assurance Framework; and
- Bus Franchising and Transport.