

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 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 Management Update											Treasurer and Internal Audit	Consider
Risk deep-dives*											Risk owners	Consider
Risk deep-dives* Emergency Preparedness											Risk owners	Consider
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* Integrated Settlement and the Assurance Framework											Risk owners	Consider
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 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												
Accounting policies and critical judgements					✓					✓	Treasurer	Consider
Unaudited Draft Statement of Accounts and Draft Annual Governance Statement 24-25	✓					✓					Treasurer	Consider
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

[illegible]

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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	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Committee	Approve
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.**