

GMCA AUDIT COMMITTEE ACTION TRACKER

Meeting Date 31st July 2024

Minute Number	Agenda item	Action	By whom	Completed
AC06/24/25	Audit Committee Schedule of Meetings 2024/2025	To note that members were to be canvassed on the proposed schedule of committee meetings for 2024/2025.	Governance	Completed
AC08/24/25	Minutes of the Previous Audit Committee Meeting	That an action log to accompany the minutes be provided to all future meetings. That the Internal Audit Charter be shared with Members for their information.	Governance	Completed
AC13/24/25	Internal Audit Progress Report	That details of procurement waiver exemptions be provided to a future meeting of the Committee.	GMCA Treasurer	
AC14/24/25	Audit Action Tracking	That a progress report in respect of the use of consultants and	Internal Audit	

		contractors be brought back to a future meeting of the committee		
AC20/24/25	External Audit Progress Report	That the unadjusted misstatements contained within the report be approved. That the GMCA Treasurer, in consultation with the GMCA Audit Committee chair, be delegated approve the publication of the final accounts following the audit completion.	GMCA Treasurer	Completed

Meeting 22nd October 2024

Minute Number	Agenda item	Action	By whom	Completed
AC 28/24/25	Draft Annual Report of Audit Committee	That the draft Chair's report be updated to reflect comments made by Members and that the Chair in consultation with the	Governance/Treasurer	Completed

		GMCA Treasurer, will consider any additional amendments		
AC30/24/25	Annual Report of the Joint Audit Panel (Police and Crime)	That the Committee notes that future iterations of the Joint Audit Panel Chair's report will be presented with the Internal Audit Opinion report	GMCA Treasurer	On-going
		The Head of Internal Audit's Opinion for 2023/2024 was to be shared with the Committee.	Internal Audit	Completed
AC32/24/25	Risk Deep Dive Planning	That the Committee supports the approach to risk deep-dive planning, noting that future consideration of Emergency Preparedness, Artificial Intelligence, NHS/GMCA Collaboration, GMFRS, Waste Emissions Trading Scheme Integrated Settlement and the Assurance Framework and Bus Franchising and Transport be	Governance	Completed

		included in the Committee work programme.		
AC38/24/25	Audit Committee Work Programme 2024-2025	That the draft work programme be updated to reflect the Committees request for a longer-term 18-24 month rolling work programme	Governance	Completed

Meeting 22nd January 2025

Minute Number	Agenda item	Action	By whom	Completed
AC47/24/25	Risk Management Update	<p>2. It was suggested that Local Resilience be considered as a deep-dive topic at a future, appropriate meeting of the Committee.</p> <p>3. That the Committee seeks from the Joint Audit Panel high-level overarching</p>		

		<p>assurance regarding activity taking place in relation Child Sexual Exploitation.</p> <p>4. That it be noted that in response to a suggestion from a Member the report would be enhanced in future with the inclusion of brief commentary on the actions and mitigations that were to be included as part of Directorate risks.</p>		
AC48/24/25	Draft GMCA Assurance Framework	<p>3. That assurance around the capability to programme manage the delivery framework be considered at a future meeting of the Committee.</p>		Completed
AC52/24/25	External Auditor Report	<p>That the final unaudited group statement of accounts for 2023/24 be approved and that</p>		Completed

		<p>delegated authority be granted to the GMCA Group Chief Finance Officer in consultation with the Audit Committee chair, the publication of the final unaudited accounts.</p> <p>That an update on the Accounting Code consultation was to be provided to the next meeting.</p> <p>That the Value for Money statement be shared with Committee Members.</p>		
AC53/24/25	Audit Committee Work Programme 2024 -2025	That the Audit Committee Work Programme for 2024/25 be noted and that a longer-term work programme be developed and be presented to	Governance	Completed

		the next meeting of the Committee.		
Meeting 19th March 2025				
AC62/24/25	Internal Audit Plan 2025/26 (Draft)	2. That updates on the Governance Review and the Internal Audit recruitment be provided to a future meeting.	Governance	Ongoing
AC65/24/25	2024/25 Accounting Policies and Critical Accounting Judgements	That delegated authority be granted to the GMCA Group Chief Finance Officer to make amendments to these policies and judgements if required	GMCA Group Chief Finance Officer	Ongoing
AC74/24/25	Risk Landscape of Cyber Security	That responses to the ten questions outlined in the presentation be shared with Committee members.	Risk Owner	Complete

23 July 2025

Minute Number	Agenda item	Action	By whom	Completed
AC2526-03	Chair's announcements on Integrated Settlement and associated GMCA investment plans	That an update be provided to the Committee at an appropriate time	Group Chief Finance Officer	
AC2526-05	Audit Committee Terms of Reference	2. That the paragraph 6.2 of the Terms of Reference be updated to reflect Global Internal Audit Standards.	Governance	
AC2526-08	Minutes of the Previous Meeting	The Chair asked for an update on those actions in relation to the use of		

		contractors and procurement waiver exemptions.		
AC2526-09	Update from the Joint Audit Panel	2. That the Joint Audit Panel Chair's report be shared with Audit Committee members once available	Governance	
AC2526-10	Head of Internal Audit Annual Opinion 2024/25	A request was made for the Readiness Check report to be shared with Audit committee members.		
AC2526-11	Audit Committee Effectiveness	2. It was agreed that for future meetings, the agenda will include a committee review and reflection item to allow Members to provide comments.	Governance	
AC2526-12	Risk Management Update	in respect of reputational risk, it was noted that details of the pioneering approach in GM and the associated	Head of Internal Audit	

		risks associated with this approach would be drawn out further in future reporting.		
AC2526-13	Review of Internal Audit Effectiveness	That a paper be provided to a future, appropriate meeting of the Committee which summarises the provisions and the requirements on authorities of the Prevention of Fraud regulations and the implications for GMCA.		
AC2526-14	Internal Audit Progress Report and Action Tracker	It was suggested that the Audit Committee makes a statement that once reports had been completed, risk owners sign up to dates that they are confident that actions can be delivered on time, where possible. It was also suggested that the		

		<p>culture be that 100% of actions are delivered.</p> <p>Directorates need to be able to meet the deadlines that have been set to support the ambition to deliver outstanding actions.</p>		
		<p>It was noted that the role of consultants, referenced in the action log appended to the minutes, will be resolved during 2025/2026 Quarter 1 reporting.</p>		
AC2526-15	<p>Draft 2024/25 GMCA Annual Governance Statement</p>	<p>That the final Annual Governance Statement be considered at the next meeting of the Committee.</p> <p>That work to develop a working relationship with the Audit Committee and the GMCA Joint Overview and Scrutiny and the GMCA Standards Committees,</p>	<p>Governance</p>	

