GMCA GREATER MANCHESTER COMBINED AUTHORITY

Audit Committee

Date: 22nd September 2025

Subject: Annual report of the Audit Committee Chair 2024/25

Report of: Grenville Page, Independent Member and Audit Committee Chair

Purpose Of Report:

Annual Report of the Audit Committee Chair.

Recommendations:

The GMCA Audit Committee is requested to:

Endorse the content of the report and recommend submission to the GMCA

Contact Officers:

Grenville Page (Independent Chair).

Email c/o paul.harris@greatermanchester-ca.gov.uk

Equalities Impact, Carbon and Sustainability Assessment:

N/A

Risk Management:

There are no risk management considerations

Legal Considerations:

No legal impact

Financial Consequences – Revenue:

N/A

Financial Consequences – Capital:

N/A

Number of attachments to the report:

Nil

Comments/recommendations from Overview & Scrutiny Committee:

N/A

BACKGROUND PAPERS:

The author has relied on reports to the Audit Committee for the period 1 April 2024 to 31 March 2025.

Tracking/ Process

Does this report relate to a major strategic decision, as set out in the GMCA Constitution

No

Exemption from call in

Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?

N/A

Bee Network Committee

N/A

Overview and Scrutiny Committee

N/A

Annual Report of the Audit Committee Chair 2024/2025

1. Introduction

1.1 I am pleased to present the report of the Audit Committee Chair for the 2024/2025 which provides a retrospective review of the work of the GMCA Audit Committee.

1.2 In introducing this report, I would like to thank Members of the Committee for their confidence in re-appointing me as the Chair of the Committee for 2025-2026. I would like to thank and commend all the officers of GMCA who contributed to the work of the Audit Committee over the last year. I also thank the Members of this Committee for their continued attendance at meetings, their enthusiasm and commitment to scrutinise, challenge and support the GMCA through their participation in Audit Committee meetings.

2. The Audit Committee

2.1 The Audit Committee is a key component of GMCA's corporate governance arrangements, providing an independent, high-level focus of the audit, assurance and reporting framework underpinning the Authority's financial management and governance arrangements. Its purpose is to provide independent review and assurance to Members of GMCA on governance, risk management and the control frameworks. It has delegated power to approve the Annual Statement of Accounts, and it oversees year-end financial reporting, the Annual Governance Statement process and internal and external audit arrangements, to ensure that efficient and effective assurance arrangements are in place.

2.2 The minutes from Audit Committee meetings are presented to meetings of the GMCA and an action log appended to the minutes provides committee Members with oversight of progress of any matters raised at committee meetings.

3. Membership

3.1 The Audit Committee comprises 8 members: four elected members proposed by districts (plus two substitute members) and four independent members appointed by GMCA, although during the year the Committee carried an Independent Member vacancy. The quorum for meetings is six members. In the year, the membership comprised the following:

Grenville Page (Independent and Chair)
Cathy Scivier (Independent)
Susan Webster (Independent)
Councillor Dylan Butt (Trafford Council)
Councillor Andrew Simcock (Manchester City Council)
Councillor Elliott Moss (Bury Council)
Councillor Colin McLaren (Oldham Council)
Councillor Josh Youd (Salford City Council) (substitute Member)
Councillor Emily Mort (Bolton Council) (substitute Member)

There was an Independent Member vacancy during this period.

3.2 A recruitment exercise was undertaken to appoint two independent Members for both the vacant position and as a replacement to Cathy Scivier, who advised the Committee of her intention to step down as an Independent Member at the end of March 2025. The two new Independent Members are Paul Stone and Jackie Njoroge, and their appointments were confirmed by GMCA at the meeting on 27th June 2025.

4. Meetings

4.1 The Audit Committee met in person, on four occasions during the municipal year on 31st July 2024, 22 October 2024, 22 January 2025 and 19 March 2025. All meetings have been held at venues that are open to the press and public for them to attend. Committee meetings are also streamed live on the GMCA website.

4.2 The attendance of Committee members at meetings during the municipal year is set out below: -

Member	31 July 2024	22 October 2024	22 January 2025	19 March 2025	%
Cllr Elliot Moss	Yes	Yes	Yes	No	75
Cllr Andrew Simcock	Yes	No	No	No	25
Cllr Colin McLaren	Yes	Yes	Yes	Yes	100
Cllr Dylan Butt	Yes	Yes	Yes	Yes	100
Grenville Page	Yes	Yes	Yes	Yes	100
Susan Webster	Yes	Yes	Yes	Yes	100
Cathy Scivier	Yes	Yes	Yes	Yes	100
Cllr Emily Mort (Sub)	Yes	No	No	Yes	100
Cllr Jack Youd (Sub)	No	No	No	No	-

5. Review of the Year

5.1 During 2024/2025, the Audit Committee developed a full work programme which provided a focus and helped to identify agenda items for meetings. The Committee received regular updates on Internal Audit Progress, Audit Action Tracking, Treasury Management and Risk Management. The Audit Committee's statutory reporting obligations were fulfilled.

5.2 The Authority's risk framework has continued to develop, guided by Deputy Director of Audit and Assurance, Sarah Horseman and supported by the Corporate Risk Manager. Members also received updates from the Joint Audit Panel at each meeting. In addition, at the October meeting, the Committee welcomed the Chair of the Joint Audit Panel and received his Annual Report.

5.3 The Committee also considered specific deep-dive topics which allowed Members to scrutinise specific areas of the Authority's activities, to seek assurance that the relevant control measures were in place. This deep-dive focus included a discussion on the Integrated Settlement and the GMCA Assurance Framework; GMCA IT Asset and Leavers Audit; Senior Information Risk Owner (SIRO) Annual Report 2023-2024 on Information & Data Governance; Integrated Settlement Readiness; and Risk Landscape of Cyber Security.

5.4 I am grateful to the officers and external professionals who attended meetings to present the respective reports, providing greater insight to Members on these specific areas of scrutiny and Members welcomed their responses and engagement with the committee process.

6. Internal Audit

6.1 The work of Internal Audit provides the Committee with with independent risk-based, and objective assurance, advice, insight and foresight. The quality of the reports provided to the Committee has been important for members to understand the robust processes in place to provide assurance and manage risk.

6.2 The Internal Audit Annual Plan for GMCA was presented to the Audit Committee in March 2025 and this set out the planned assurance activity to be conducted during 2024/25, based on the understanding of the Authority's strategic and operational risks. Regular updates were provided to the Committee in respect of progress against this plan

6.3 The Committee approved the Internal Audit Charter and associated Mandate also at the meeting in March 2025. The Charter included the changes required by the new Global Internal Audit Standards which came into effect on 1 April 2025.

6.4 The Charter contains the Internal Audit Mandate which specified the authority, role, and responsibilities of the internal audit function. This Mandate empowers the internal audit function to provide the Audit Committee and senior management with objective assurance, advice, insight, and foresight.

6.5 Members have identified the capacity challenges of Internal Audit and welcome that a recruitment process to support the work of the team. Members have also recognised that the increased internal audit activities that will be required as part of the greater devolution powers granted to the Authority, together with activities associated with the new GMCA Group structure, will also provide a challenge to the team.

6.6 The Head of Internal Audit Opinion has been received by the Committee which provided reasonable assurance over the arrangements for governance, risk management and internal controls. This opinion is based on the internal audit work undertaken during the year and other sources of external assurance. This opinion reflects the continued progress made in relation to the evolving maturity of risk management arrangements in place within GMCA and in the continued development of the performance management framework, including the 2023/24 business plan and associated periodic reporting against milestones and metrics within it.

The assurance levels for each Internal Audit undertaken can be found in the Head of Internal Audit Annual Opinion. This was reported to the Committee in July 2025. The full report is here:-

https://democracy.greatermanchester-ca.gov.uk/documents/s38820/Internal%20Audit%20Opinion%20GMCA%202024-25%20v1.0.pdf

7. Finance

7.1 Members recognised the hard work made of the GMCA Finance team on the production of GMCA's draft unaudited Accounts for 2023/2024. Members were aware that the accounts were prepared in accordance with the statutory timetable, and like many other Authorities, external factors resulted in the accounts not being submitted on time. The Committee approved a delegation to authorise the Group Chief Finance Officer in liaison with the Chair of the Audit Committee to sign the accounts on behalf of the Committee on completion of the audit process.

7.2 Forvis Mazars, External Auditors, attended committee meetings to provide progress updates on the Audit and advise the Committee on any areas of concern, including the issues impacting on the completion of the 2023/24 and 2024/25 audit process and going concern matters.

7.3 Members welcomed the receipt of quarterly Treasury Management reports during the year and adopted the Accounting Policies and Critical Accounting Judgements for the 2024/25 financial statements.

7.4 Members also welcomed the Treasury Management training opportunity that took place in January 2025.

8. Looking Forward

8.1 The new municipal year sees a new membership of the committee, a new cycle of meetings and a long-term work programme to focus on the work of the Committee. The Committee will continue to provide the usual level of robust challenge to corporate governance and audit practice and procedure across the Authority, to ensure that our arrangements are up to date and fit for purpose, communicated, embedded and routinely complied with.

In addition to those Deep Dive topics referenced at 5.3 above, the Committee will request and consider reports in relation to relevant matters which come to our attention during upcoming the year.

8.3 The outcome of the Committee effectiveness exercise identified the need for specific training opportunities to be provided for Members. During the year, CIPFA training was provided for Members and an additional session on Treasury Management was also provided. It is hoped that similar training opportunities be provided for Members going forward and I would encourage Members to take up these offers or suggest other areas of interest for training.

Induction arrangements are provided for Committee Members and Members have requested that, where possible, informal briefings on specific topics prior to committee meetings be arranged.

8.4 The additional responsibilities afforded to GMCA through the provision of the wider devolution agreement and the Integrated Settlement, will increase GMCA activities see greater challenges and risks to the Authority, both in terms of financial and governance arrangements and the work of this Committee. Members have previously supported the proposals to expand the Internal Audit team to support this growing workload.

8.5 Going forward, the Committee will continue to challenge and understand that there are robust processes in place to provide the appropriate level of assurance and look forward to working with the Committee members and officers to ensure this is the case.

9. Summary

9.1 My report highlights the breadth of items that the Committee explores, reviews, scrutinizes and comments on over the course of the year. The commitment of the Committee Members to undertake this work to gain assurance that there are robust measures in place across the Authority to identify risks and that such risks are appropriately mitigated is a critical element of the GMCA's governance framework and supports its overall accountability to wider stakeholders.

9.2 None of this work can be undertaken without dedicated members of the committee and the support provided by officers of the Authority through the provision of detailed reports, attendance at committee meetings and open and frank discussion.

Grenville Page

GMCA Audit Committee Chair and Independent Member