

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 A separate Member session to be convened
Ordinary Meeting Business												
Declarations of Interest	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Governance	-
Chair's Announcements and Urgent Business	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Chair	-
Minutes of previous meeting	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Governance	Approve
Audit Committee Action tracker	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Governance	Consider and comment

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Minutes of Joint Audit Panel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Governance	Receive
Private meeting with Internal Auditors -	✓			✓		✓			✓		Chair / Internal Audit	-
Private meeting with External Auditors											Chair / External Audit	-
Risk Management												
Risk Management Update	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Group Chief Finance Officer and Internal Audit	Consider
Risk deep-dive Integrated Settlement and the Assurance Framework	✓										Risk owners	Consider
Risk deep-dive Bus Franchising and Transport		✓									Risk owners	Consider
Risk deep-dive Artificial Intelligence			✓								Risk owners	Consider
Risk deep-dive Procurement Waiver Exemptions			✓								Risk owners	Consider
Risk deep-dive GMFRS				✓							Risk owners	Consider
Risk deep-dive Integrated Settlement Delivery Plan					✓						Risk owners	Consider
Risk deep-dive Emergency Preparedness											Risk owners	Consider
Risk deep-dive NHS/GMCA Collaboration											Risk owners	Consider
Risk deep-dive Waste Emissions Trading Scheme											Risk owners	Consider

[illegible]

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Final Annual Governance Statement 24-25		✓										
Draft Annual Governance Statement 25-26						✓						
Final Annual Governance Statement 25-26							✓					
Assessment of Going Concern	✓	✓	✓	✓							Group Chief Finance Officer	Consider
Letter of Representation Date To Be confirmed											Group Chief Finance Officer	Consider
External Audit												
External Audit Progress Report	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	External Audit	Consider
Value for Money Report			✓					✓			External Audit	Consider
Audit Strategy Memorandum Date to be confirmed											External Audit	Consider and comment
Annual Audit Letter Date to be confirmed											External Audit	Consider
Final Statement of Accounts – Report of the External Auditor Date to be confirmed.											External Audit	Consider
Treasury Management												
Capital Strategy					✓					✓	Group Chief Finance Officer	Consider and comment prior to GMCA

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Treasury Management Strategy Statement					✓					✓	Group Chief Finance Officer	Consider and comment prior to GMCA
Treasury Management and Annual Investment Strategy Mid-Year Review Report			✓					✓			Group Chief Finance Officer	Consider and comment prior to GMCA
Treasury Management Annual Outturn Report	✓					✓					Group Chief Finance Officer	Consider and comment prior to GMCA
Treasury Management Quarterly Update	✓	✓		✓	✓	✓	✓		✓	✓	Group Chief Finance Officer	Consider
Counter Fraud and Whistleblowing												
Counter Fraud Strategy and Plan				✓					✓		Group Chief Finance Officer and Internal Audit	Monitor
Annual Whistleblowing Report*											Internal Audit	Receive
Forward Planning												
Audit Committee Work Programme	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Committee	Approve
Date and Time of Next Meeting	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Governance	Approve