Minutes of the Annual meeting of the GMCA Audit Committee, held on Monday 22nd September 2025 at TfGM, 2 Piccadilly Place, Manchester M1 3BG

Present:

Councillor Olly Baskerville	Trafford Council
Councillor Ian Hunter	Bolton Council
Councillor Elliot Moss	Bury Council
Grenville Page	Independent Member (Chair)
Jackie Njoroge	Independent Member
Paul Stone	Independent Member
Susan Webster	Independent Member

Officers:

Steve Wilson	GMCA Group Chief Finance Officer
Sarah Horseman	GMCA Interim Director Governance, Audit and Assurance
Damian Jarvis	Head of Internal Audit, GMCA
Paul Chase	Corporate Risk Manager, GMCA
Lindsey Keech	Head of Finance (Treasury Management), GMCA
Jessica Jordan	Audit Manager, GMCA
Jenny Hollamby	Governance and Scrutiny, GMCA
Paul Harris	Governance and Scrutiny, GMCA

In attendance:

Peter Morris	Chair of the Joint Audit Panel
Paddy Sadd	Forvis Mazars, External Auditor
Karen Murray	Forvis Mazars, External Auditor

AC2526-22 Apologies

Apologies for absence were received and noted from Councillor Colin McLaren, Oldham Council and from Councillors John Merry and Emily Mort (Substitute members).

AC2526-23 Chair's Announcements and Urgent Business

The Chair extended a welcome to those present and thanked members for their attendance.

AC2526-24 Membership of the Committee 2025-2026

Resolved/-

That the appointment of Councillor Ian Hunter (Stockport Lib Dem) as a member of the Audit Committee for 2025/2026 and the removal of Councillor Martyn Cox (Bolton Conservative) as a member of the committee, be noted.

AC2526-25 Declarations of Interest

There were no declarations of interest made by any committee member in respect of any item on the agenda.

AC2526-26 Minutes of the Previous Meeting

The minutes of the previous meeting of the Committee were submitted.

A Member suggested that it would be helpful if there was a shared document channel that could be utilised by Members.

In response to an enquiry from a Member, it was noted that the deep-dive report in respect of Procurement Waivers would be provided at the November meeting of the Committee.

Resolved/-

That the minutes of the meeting held on 23rd July 2025 be approved as a correct record and the appended Action Log be noted.

AC2526-27 Annual Report of the Audit Committee Chair

The Chair of the Audit Committee presented his annual report which provided a retrospective look of the committee Grenville Page, Chair of the GMCA Audit Committee.

Members raised a matter relating to attendance information.

It was suggested that the next iteration of the report will include a separate section to provide an update on Annual Accounts.

A Member suggested that future reports will include information on the business conducted during the municipal year. The report could be presented at the first Audit Committee meeting of the new municipal year.

Resolved/-

1. That the report be noted.
2. That the comments raised in the preamble above be noted and included in the next iteration of the report

AC2526-28 Update from the Joint Audit Panel

The minutes from the Joint Audit Panel meeting held on 14th July 2025 were presented which gave an update the work of the Panel.

Members noted the new membership arrangements of the Panel.

Resolved/-

That the update on the work of the Joint Audit Panel be noted.

AC2526-29 Report of the Chair of the Joint Audit Panel

Peter Morris, Chair of the Joint Audit Panel introduced his report which provided a summary of the work of the Joint Audit Panel for the previous year.

The report provided information in respect of the Membership and attendance, the effectiveness of the Panel, Key areas of focus in 2024/2025, Internal and External Audit, and Financial Reporting. Key priorities for 2025/2026 were also summarised.

A Member enquired about the Joint Audit Panel Risk Register. In response, it was noted that there is a Risk Register and the first item on the register is Financial Risks and at each Panel meeting members receive updates these risks and mitigations around these risks.

Following an enquiry from a Member regarding collaboration to provide greater resilience across both the GMCA and Joint Audit Panel audit resource, it was noted that both teams are employed by GMCA working on different areas. This is kept under review but there are not any discussions to make any changes at the moment.

A member asked a question about wider collaboration across GM authorities and bodies. In response, it was noted that there are GM groups looking at opportunities around procurement and wider collaboration opportunities are being explored.

A Member referenced the mental health demand outlined in the report. It was suggested that there needed to be clarity of roles and responsibilities where multiagency interventions are required. This could potentially be identified as a control risk. In response, the GMP approach to neighbourhood policing was given as an example.

A Member highlighted the amount of GMP time given for the policing of football matches and protests, noting the financial obligations of such and enquired if there was a productive way forward in the relief of these obligations. In response, it was noted that for serious matters outside of normal business there is an ask to Government for financial support. It was also noted that GMP has not received any additional funding for policing protest in GM. Met Police received a significant uplift to deal with protests and other capital cities of the resolved regions received funding despite having fewer protests than GM. An ongoing dialogue is taking place with Government around a fair funding model for protests and separately, what is included for policing football related events.

Collaboration opportunities across GM, particularly with GMP and TfGM were highlighted.

It was noted that Mr Morris would be stepping down from his role in the near future and best wishes were offered by the Committee.

Resolved/-

1. That the Mr Morris be thanked for presenting the Joint Audit Panel report.
2. That the report be noted.
3. That the Committee offers Mr Morris best wishes for the future.

AC2526-30 Risk Management Update

The Interim Director Governance, Risk and Assurance, GMCA provided a report which provided Members with an update on the risk management activities undertaken since the last meeting.

The Strategic and Organisational Risk Registers were appended to the report at Appendices 1 and 2 respectively.

Members noted that there have been no changes to the Strategic and Organisational Risk Registers following the approval of the updated risk set in July. A comprehensive review of all risks will be conducted with individual risk owners in late September.

The report also provided commentary on emerging risks requiring vigilance, reputational risks, directorate risks and upcoming activity.

A Member enquired as to what mitigations are in place to look at risks where both the Inherent and Residual scores are the same. In response it was noted that Internal Audit works with risk owners to ensure that they understand how to track the thresholds with the risks and areas of tolerance.

A Member asked how those risks which are not direct risks to GMCA but have a risk that may impact on the organisation's ability to deliver is assessed. In response, it was noted that discussions on this matter have taken place internally with leadership team members. It was suggested that an update be brought back to a future meeting which will look at those risks associated with the Greater Manchester Strategy (GMS) and wider GM city region risks.

A Member highlighted the need for clarity on the target score for the desired position for the risks in the risk registers and that this information be provided in future reporting and to show that any mitigations were working.

In response to an enquiry by a Member regarding process for escalating corporate and directorate risks, it was noted that risks requiring greater focus can be escalated to senior management within the organisation. In addition, the approach to emerging risks, such as cyber risks and risk owner scoring processes were noted.

A Member welcomed the inclusion of reputational risks in the report and the unified approach to cyber risk. A question was asked on how the impact of this risk is coordinated across the organisation in a collaborative way. In response, an overview of the modelling process to understand the impact of a cyber threat across the organisation was explained.

In response to a comment from a Member regarding the dependencies and cumulative impact of GM partner bodies and their respective strategies, such as the NHS 10 Year Plan, the approach of aggregated strategic risks was noted. In addition, information on the Prevention Demonstrator would be provided to a future meeting of the Committee.

A Member asked if there were any opportunities to engage with respective GM organisation Audit Committees to identify a shared mapping of responsibilities. The development of a network such as this would provide a catalyst for collaborative working.

Resolved/-

1, That the Risk Management update be noted.

3. That an update be brought back to a future meeting which will look at those risks associated with the Greater Manchester Strategy (GMS) and wider GM city region risks.
4. That the need for clarity on the target score for the desired position for the risks in the risk registers and that this information be provided in future reporting.
5. That the Prevention Demonstrator be provided to a future meeting of the Committee.

AC2526-31 Risk deep-dive - Bus Franchising and Transport

Steve Warrener, Managing Director, TfGM, and Danny Vaughan, Chief Network Officer, TfGM provided a presentation in respect of Bus Franchising and transport matters. The presentation provided a summary of the Bee Network, TfGM and Transport Objectives; Structure, Funding and Budget; Core Responsibilities; Bus Franchising and the Local Transport Plan.

In welcoming the presentation, a Member asked questions about the risk and reward process, linkages to the Homes Strategy and the wider infrastructure for electric vehicle charging points. In response, it was noted that the Transport Infrastructure Programme is an integral part of the GM investment pipeline and supports GM economic growth priorities in the GMS. In addition, Transport is also integral to delivering GM’s housing ambitions. The role of TfGM in delivering electric vehicle charging infrastructure at travel hubs and park and ride sites was noted.

A Member sought clarification on robustness of the patronage forecasts for tram usage, the customer focus approach of the Bee Network and how this is measured. In response, officers explained the growth of patronage on the bus network since the franchising arrangements commenced. In addition, significant patronage on the tram network across the week has achieved, and in some cases exceeded, patronage projections. In terms of customer feedback, the Customer Commitment of safe, secure, accessible, affordable, reliable, sustainable and accountable was noted. The work of the TfGM Customer Engagement Team was highlighted, and the measurement of key performance targets were noted. The Customer Commitments are core to business planning. Members noted that the coordinated approach of franchising helped customers use alternative transport where bus services were affected by recent industrial action.

In response to an enquiry from a Member, it was noted the Bee Network utilises Net Promoter Scoring and that recent scores were around 35.

A Member highlighted issues around supplier and technology risks and what mitigations are in place to plan for these risks. In response, it was noted that there a strong working relationship with suppliers. Contracts generally are long-term for Metrolink, infrastructure and bus franchising. In terms of technology and cyber matters, it was noted that these activities remain an important focus of TfGM Audit Committee considerations. The maturity of technology contractor relationships was positively highlighted and ongoing testing and monitoring was noted. In addition, quarterly supplier assurance reports are presented to TfGM Audit Committee meetings.

A Member suggested that consideration of how assurance from TfGM can be provided to the GMCA Audit Committee given the changing environment of the GMCA Group.

A Member asked questions in respect of the funding arrangements and financial sustainability for the Bee Network. In response, it was noted that funding subsidy is received to support the transport network. Patronage growth has increased the amount of the network that is funded by fares, together with funding through the Transport Levy and Mayoral Precept and government grants.

The important role of staff to support the transport network remains the Bee Network's greatest asset. Recruitment and retention of staff remains an important focus.

In response to a comment from a Member regarding patronage of Tranche 3 of Bus Franchising, it was noted that patronage has increased when compared to pre-franchising levels. It was also noted that full 12-month base-line data for this tranche is not yet available.

Resolved/-

1. That Managing Director, TfGM and Chief Network Officer, TfGM be thanked for their attendance and presenting their report.

2. That the presentation be received and noted.

AC2526-32 Internal Audit Progress Audit Action Tracking Report

The Head of Internal Audit, GMCA, introduced a report which informed Members of the Audit Committee of the progress made on the delivery of the Internal Audit Plan for 2025/26 and the implementation of agreed audit actions. Members noted that this is also used as a mechanism to seek approval of changes to the Internal Audit Plan.

The update was given on the recruitment of staff to Internal Audit.

It was noted that since the last meeting of the Committee a report was at draft stage from the 2025/26 plan for GMFRS Promotions Pathway and three grants had been certified including the final certification of the Brownfield Housing Fund Grant. In addition, it was also noted that work was continuing to finalise a draft report relating to Day Crewed Stations.

In response to a question from a Member, officers confirmed that several actions from the Critical Application Review remain outstanding. Members noted that an up-to-date position will be known once a formal follow up review is completed. A Member asked for more information on this risk at the November meeting of the Committee. It was suggested that if the action cannot be progressed hen officers be asked to attend the Committee meeting.

Following a question from a Member, the approach in respect the prioritisation of GMFRS planned work was noted.

Resolved/-

1. That the Internal Audit progress report is noted and to consider finalised reports and the implementation status of agreed audit actions.
2. To note that there are no significant changes to the Audit Plan as outlined at Appendix C, to the report.
3. That following a request from Members, further details on the Critical Application Review be provided at the 24 November 2025 meeting of the Committee and it that the relevant officers be asked to attend the Committee, should progress not have been made.

AC2526-33 Anti-Fraud Policies

The Head of Internal Audit, GMCA introduced a report which provided the GMCA Audit Committee with details of the updated Anti-Fraud Policies for 2025/26 which included the draft Whistleblowing Policy, Anti-Money Laundering Policy, and Anti-Bribery Policy.

In respect of the Economic Crime and Corporate Transparency Act (ECCTA) and the impact of this, officers explained that further work is ongoing to ensure that the organisation has appropriate arrangements in place and this will be set out in the updated Anti-fraud and Corruption Strategy, and corporate fraud risk assessment.

A comment was noted that there are increased requirements to document fraud risks and address identified gaps to meet these requirements.

Clarity was needed on whether corporate policies are understood by staff and if there was confidence that any points or concerns raised will be dealt with appropriately. It was suggested that staff surveys could be utilised to understand confidence of staff and any culture issues.

Consideration of partner organisations in respect of consistent standards was raised by a Member. In response, it was noted that such considerations are included as part of the formal procurement and commissioning arrangements. Where there are areas of collaboration with partners, this matter will be explored further.

Resolved/-

That the comments made by Member in respect of the contents of the draft policies, prior to future approval, be noted.

AC2526-34 Final Annual Governance Statement 2024-2025

Members considered a joint report of the GMCA Monitoring Officer and Group Chief Finance Officer which presented the Annual Governance Statement for 2024-2025, noting that the Statement picks up the comments made by Members at the previous meeting of the Committee.

It was suggested that information in respect of the 2024/2025 Annual Accounts be included in the final Annual Governance Statement.

Resolved/-

That the Annual Governance Statement be approved, subject to the inclusion of commentary in relation to the 2024/2025 annual accounts process.

AC2526-35 Unaudited Draft Statement of Accounts 2024-25 Update

The GMCA Group Chief Finance Officer introduced a report which outlined the current position in respect of Greater Manchester Combined Authority Statement of Accounts 2024/2025.

It was noted that the statutory accounts are expected to be ready for publication no later than 26th September 2025 and the report set out reasons for the delay in publishing the Statement of Accounts.

Members also noted information in respect of the External Audit progress report, future mitigations and next steps.

It was noted that Members will be invited to briefing sessions on the accounts once they are available.

Members recognised the hard work of the finance team in working on the Accounts and noted the complexities involved. The lessons learnt outlined in the paper was noted.

Received/-

1. That the update be on the position of the Greater Manchester Combined Authority Statement of Accounts 2024/2025, be noted.
2. That it be noted that Member briefing sessions on the Accounts were to be convened ahead of the next meeting of the committee.
3. That Members place on record their recognition of the hard work of the Finance Team, GMCA.

AC2526-36 Assessment of Going Concern

Resolved/-

This item was deferred to a future, appropriate meeting.

AC2526-37 Quarterly Treasury Management Update - 30 June 2025

The GMCA Group Chief Financial Officer which updates Members on treasury management activities during the first quarter of 2025/26.

In response to an enquiry from a Member regarding the contrasting quarterly investments outlined in Appendix 1 to the report, officers undertook to include explanatory commentary regarding this matter.

Resolved/-

1. That the treasury activities during the first quarter of 2025/26, as set out in thew report and the forecast prudential and treasury indicators at Appendix 1 to the report, be noted.
2. That explanatory commentary be included in future reports, outlining the contrasting quarterly investments outlined in Appendix 1

AC2526-38 External Audit Progress Report

Paddy Sadd, Forvis Mazars, External Auditor took Committee Members through the External Auditor’s progress report which covered 2024/25 audit timeline and status update, Value for Money arrangements and National publications.

In response to a question from a Member relating to the potential subsequential impact of a disclaimed opinion on the 2024/2025 Accounts on the 2025/2026 audit process, the External Auditor explained that the rebuild of assurance would likely take more than one year to achieve an unqualified opinion and for this reason there would be an impact on the 2025/2026 accounts. Risk assessments are taking place to understand what is needed to rebuild this assurance.

A Member asked to what extent the timetable is impacted by external audit capacity issues. In response, it was noted that capacity matters remained a variable that is considered. In addition, the Forvis Mazars' approach to work with other local authorities of differing sizes and complexities to rebuild accounts was noted.

Resolved/-

That the progress update be noted.

AC2526-39 Audit Committee Work Programme

Members considered the Committee Work Programme and noted that the work programme has been updated to include the deep dive topics.

In respect of the Integrated Settlement Delivery Plan, it was noted that the programming for Mach 2026 was timely as all budget considerations will have been completed by that point.

With regard to the Waste Trading Scheme, a Member requested for a progress update to come to the committee. In response, it was noted that there remained some uncertainty around national policy in respect of this matter.

Resolved/-

That the work programme be noted.

AC2526-40 Dates and Times of Future Meetings

Resolved/-

That the calendar of committee meetings be noted.

- Monday 24th November 2025 commencing at 10 00 am
- Wednesday 14th January 2026 commencing at 10:00 am
- Monday 9th March 2026 commencing at 1:00 pm

AC2526-41 Committee Member Feedback

Members provided their reflections on the Committee meeting proceedings. The following observations were made by Members.

A Member welcomed the opportunity to ask challenging questions and receive honest responses.

It was suggested that it would be helpful view some operational TfGM activities before or after the next Committee meeting.

A Member asked if the possible provision of a Members' portal to deal with the ordering of agenda papers and any supplemental papers.

A member highlighted the benefits of an induction process for new Committee Members.

Resolved/-

That the observations and comments outlined by Members, be noted.