

**GMCA AUDIT COMMITTEE ACTION TRACKER – Updated 14.11.2025**

<b>Audit Committee Oversight &amp; Monitoring Actions:</b>			
	<b>Action</b>	<b>Owner</b>	<b>Status</b>
1.	A progress report on the use of consultants and contractors, along with an update on procurement waivers, to be presented at a future committee meeting.	Mallicka Mandal	Ongoing. Report on use of consultants and contractors expected in January 2026.
		Sam Pickles & Steve Wilson	Completed. Report on procurement waivers to be presented by Sam Pickles and Steve Wilson at the November meeting

<b>Minute Number</b>	<b>Agenda item</b>	<b>Action</b>	<b>Owner</b>	<b>Status</b>
<b>22<sup>nd</sup> October 2024</b>				
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.	Steve Wilson	Completed. Work Programme has been updated for the Committee to receive timely JAP reporting alongside the Internal Audit Opinion report.
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	Ninoshka Martins	Completed. Added as Deep Dive Topics for future sessions.

		Trading Scheme Integrated Settlement, and the Assurance Framework and Bus Franchising and Transport be included in the Committee work programme.		
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22 <sup>nd</sup> January 2025				
AC47/24/25	Risk Management Update	It was suggested that Local Resilience be considered as a deep-dive topic at a future, appropriate meeting of the Committee.	Ninoshka Martins	Completed. Added as Deep Dive Topic
		That the Committee seeks from the Joint Audit Panel high-level overarching assurance regarding activity taking place in relation Child Sexual Exploitation.	Sarah Horesman / Steve Wilson	Ongoing.
		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.	Paul Chase	Significant new mitigation, especially for risks changing over the period are now included in reporting.
AC62/24/25	Internal Audit Plan 2025/26 (Draft)	That updates on the Governance Review and the Internal Audit recruitment be provided to a future meeting.	Damian Jarvis	Ongoing. An update has been included in the Internal Audit Progress and Action Tracking Report to be presented at the November meeting. An additional update will

				be included within the Integrated Settlement Report, scheduled for March 2026.
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.	Steve Wilson	Completed.

<b>23 July 2025</b>				
AC2526-03	Chair's announcements on Integrated Settlement and associated GMCA investment plans	That an update on Integrated Settlement and associated GMCA investment plans be provided to the Committee at an appropriate time.	Steve Wilson/ Sarah Horseman	Ongoing: Future Deep Dive Session Planned for March 2026
AC2526-05	Audit Committee Terms of Reference	That the paragraph 6.2 of the Terms of Reference be updated to reflect Global Internal Audit Standards.	Ninoshka Martins	Completed. Internal Audit Section 6 updated to reflect Global Internal Audit Standards.
AC2526-11	Audit Committee Effectiveness	It was agreed that for future meetings, the agenda will include a committee review and reflection item to allow Members to provide comments.	Governance	Completed. 5-10-minute post meeting reflection sessions to be held going forward.
AC2526-12	Risk Management Update	In respect of reputational risk, it was noted that details of the pioneering approach in GM and the associated risks associated with this approach would be drawn out further in future reporting.	Paul Chase	Completed. Coverage of key reputational risk appeared in the September update. Reputational

				risk will continue to be considered in future reports as it arises.
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.	Damian Jarvis	Ongoing. A progress update will be provided at the January meeting.
AC2526-15	Draft 2024/25 GMCA Annual Governance Statement	That work to develop a working relationship with the Audit Committee and the GMCA Joint Overview and Scrutiny and the GMCA Standards Committees, be explored.	Ninoshka Martins	Ongoing. An initial meeting with Scrutiny Chair John Walsh has been scheduled for 10 December.
AC2526-16	Annual Statement of Accounts	That the draft 2024/2025 Accounts will be considered by the Committee at the meeting in September.	Steve Wilson	Ongoing: An additional meeting has been planned for February 2026.
AC2526-20	Draft Committee Work Programme 2025/2026	That the draft Committee Work Programme and the suggested deep-dive topics of AI Technology and Transport matters be noted.	Ninoshka Martins	Completed. Deep Dive on AI has been scheduled for November.  Completed. Deep Dive on Bus Franchising was received in September.

**22 September 2025**

AC2526-30	Risk Management Update	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.	Paul Chase/ Sarah Horseman	Completed. The Target score for risks featured in the report will be included in the November update.
		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.	Paul Chase	Completed. Confirmed November report will include more on: <ul style="list-style-type: none"><li>• Risk actions</li><li>• Target scores</li></ul>
		That the Prevention Demonstrator be provided to a future meeting of the Committee.	Ninoshka Martins	Completed. Added as a Deep Dive Topic  For Info: Warren Heppolette has been appointed to lead Greater Manchester's pioneering work as the country's first Prevention Demonstrator.
AC2526-32	Internal Audit Progress Audit Action Tracking Report	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.	Damian Jarvis/ James Willmott	Ongoing. Progress update to be circulated to members.

**22 September 2025**

AC2526-34	Final Annual Governance Statement 2024-2025	That the Annual Governance Statement be approved, subject to the inclusion of commentary in relation to the 2024/2025 annual accounts process.	Steve Wilson	Ongoing. AGS refresh to take place in July 2026 with Annual Accounts Statement to be included then.
AC2526-35	Unaudited Draft Statement of Accounts 2024-25 Update	That it be noted that Member briefing sessions on the Accounts were to be convened ahead of the next meeting of the committee.	Ninoshka Martins	Completed. Scheduled for 30 <sup>th</sup> October
AC2526-37	Quarterly Treasury Management Update - 30 June 2025	That explanatory commentary be included in future reports, outlining the contrasting quarterly investments outlined in Appendix 1.	Lindsay Keech	Ongoing