

**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.	Steve Wilson	Ongoing.
		Sam Pickles & Steve Wilson	Completed. Report on procurement waivers to be presented by Sam Pickles and Steve Wilson at the November meeting

<b>22<sup>nd</sup> January 2025</b>				
AC47/24/25	Risk Management Update	That the Committee seeks from the Joint Audit Panel high-level overarching assurance regarding activity taking place in relation Child Sexual Exploitation.	Paul Chase/ Steve Wilson	Ongoing.
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	Current status (13 Feb): IA Recruitment activity is still in progress. Current status (13 Feb): An update was provided during the informal GMS Delivery Plan session, noting that the

				Governance Review was being structured around the GMS Delivery Plan. A subsequent update will be provided during the 2026–2027 meeting cycle.
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<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	Current status (13 Feb): Completed. An update was provided at the informal GMS Delivery Plan session in January, with a further progress update scheduled for July 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	Current status (13 Feb): Completed. Internal Audit Section 6 updated to reflect Global Internal Audit Standards. Final version will be brought to Committee for formal approval at the next Annual General Meeting.
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	Current status: Ongoing. An update will be brought to the July 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	Completed. An initial meeting with Scrutiny Chair John Walsh was 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	Completed. An additional meeting has been scheduled for 23 February 2026.

### 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.
AC2526-37	Quarterly Treasury Management Update - 30 June 2025	That explanatory commentary be included in future reports, outlining the contrasting quarterly investments outlined in Appendix 1.	Steve Wilson	Completed. Officers have been notified of this request.

### 24 November 2025

AC2526-47	<b>Risk Management Update</b>	That future updates include: <ul style="list-style-type: none"> <li>Information on how risks will be managed and how those risks connect to wider strategic goals for Greater Manchester.</li> </ul>	Paul Chase	All actions have been completed. Current Status (13 Feb): Risks arising from a) the GM Strategy
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		<ul style="list-style-type: none"> <li>• Considers links between risks, particularly around data management and emerging areas such as AI.</li> <li>• Include details to show trends over time, explain what has changed, and when targets will be met.</li> <li>• Include an explanatory narrative where residual scores exceed inherent scores.</li> </ul>		<p>Delivery Plan, and b) wider city-region risks, will feature in risk reporting as both risk profiles continue to mature. (This is expected from Feb 26 onwards).</p> <p>Current Status (13 Feb): Risks covering Data management are picked up in the existing corporate risk profile at organisational and directorate level. The GMCA Information and Data Governance Board helps in identification and tracking of such risks and where they arise from.</p> <p>Current Status (13 Feb): Officers have confirmed that future reports will include trends in risk scoring, accompanied by clear narrative explanations.</p>
		<p>That explanatory narrative to the waste risk be added to clarify the basis for scoring.</p>	<p>Paul Chase</p>	<p>Current Status (13 Feb): Completed. An explanation covering the waste, 'Emissions Trading Scheme' risk is included in</p>

				the February 26 Risk Update Report.
		That the findings of the Data Maturity Assessments be included within future iteration of the report and be utilised to inform future risk management activity and reporting.	Paul Chase	Findings from the DMAs have been shared with the Information Data Governance Board and form part of ongoing senior-level conversations. They also feed into mitigation within existing corporate data risks.
<b>AC2526-48</b>	<b>Risk Deep Dive: Artificial Intelligence</b>	That Warren Heppolette be invited to a future meeting to provide an update on the Prevention Demonstrator and its use of data and AI.	Ninoshka Martins	Completed. Added as a Deep Dive Topic
<b>AC2526-49</b>	<b>Oversight &amp; Monitoring: Procurement Waiver Exemptions</b>	That it be agreed that six-monthly updates on waiver usage, including trend analysis and narrative commentary be received going forward.	Ninoshka Martins	Completed. Added to the Work Programme. Member requests have been emailed to lead officer for inclusion in future reports.
		That future iterations of the report include: <ul style="list-style-type: none"> <li>• Benchmarking against other authorities to help contextualize waiver usage</li> <li>• Impact of new procurement regulations.</li> <li>• Explanations for outliers, particularly in Public Service Reform and Fire, where waiver usage appears higher.</li> </ul>	Ninoshka Martins	Current Status (13 Feb): Closed. Officers have been informed of requirements.
<b>AC2526-50</b>	<b>Internal Audit Progress Audit Action Tracking Report</b>	That the Committee be kept informed of recruitment progress and any capacity risks within the Internal Audit Team.	Damian Jarvis	Current Status (13 Feb): Ongoing. Recruitment activity is still in progress.

		That a progress update on Lessons Learned Review (PPE) and IT-related audits be provided at the next meeting.	Damian Jarvis	Current Status (13 Feb): Ongoing. An update will be incorporated into the report scheduled for March.
		That implementation rates be continued to be monitored (i.e. ongoing tracking of how many agreed audit actions have been implemented versus those still outstanding) and narrative be included on overdue actions in future reports.	Damian Jarvis	Current Status (13 Feb): Completed. To be picked up as part of future reporting.
		That once concluded the outcome of the December cyber resilience exercise be presented at a future meeting.	Damian Jarvis	Current Status (13 Feb): Ongoing. An update will be incorporated into the report scheduled for March.
<b>AC2526-53</b>	<b>Draft Auditor's Annual Report - Value for Money Update</b>	That it be agreed that the final version of the Auditors' Annual Report will be provided at the February meeting.	Steve Wilson	Current Status (13 Feb): Closed. This has been included on the agenda for February.
<b>AC2526-54</b>	<b>Treasury Management and Annual Investment Strategy Mid-Year Review Report</b>	That future iterations of the report include: <ul style="list-style-type: none"> <li>• A table showing prudential indicators.</li> <li>• How longer-term financial planning aligns with the Greater Manchester 10-Year Strategy, including capital and revenue forecasts and the balance between borrowing capacity and risk management.</li> </ul>	Steve Wilson	Current Status (13 Feb): Closed. Comments have been passed on to report authors.
<b>AC2526-55</b>	<b>Audit Committee Work Programme</b>	That it be agreed that the Chair would prepare a short paper to be discussed in January summarising how the Delivery Plan should shape the Audit Committee's future work programme.	Chair - Grenville Page	Current Status (13 Feb): Closed. An informal session to review the Delivery Plan took place on 14 January, where it was agreed that the Work Programme would be

				revisited to confirm the items for inclusion.
		That March deep dive be refocused from the “Integrated Settlement,” to cover the wider GMCA Delivery Plan.	Steve Wilson	Current Status (13 Feb): Ongoing. The Mayor is expected to attend the March meeting to provide an update on Transport.