

GMCA Audit Committee – Work Programme 2025-27

Agenda Item	July 2025	Sept 2025	Nov 2025	Feb 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

Agenda Item	July 2025	Sept 2025	Nov 2025	Feb 2026	March 2026	July 2026	Sept 2026	Nov 2026	Jan 2027	March 2027	Lead	Audit Committee role
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	✓										Risk owners	Consider
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 Local Transport 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

Agenda Item	July 2025	Sept 2025	Nov 2025	Feb 2026	March 2026	July 2026	Sept 2026	Nov 2026	Jan 2027	March 2027	Lead	Audit Committee role
Corporate Risk Register full review* (annual)									✓		Group Chief Finance Officer/Internal Audit	Consider
Internal Audit												
Internal Audit Plan					✓					✓	Internal Audit	Approve
Internal Audit Charter					✓					✓	Internal Audit	Approve
Head of Internal Audit Opinion											Internal Audit	Consider
Joint Audit Panel Chair's report	✓											
Review of Effectiveness of Internal Audit	✓					✓					Group Chief Finance Officer	Consider and comment
Internal Audit Progress Audit Action Tracking Report	✓	✓	✓		✓	✓	✓	✓	✓	✓	Internal Audit	Consider
Financial Reporting												
Accounting policies and critical judgements					✓					✓	Group Chief Finance Officer	Consider
Unaudited Draft Statement of Accounts 24-25	✓	✓				✓					Group Chief Finance Officer	Consider
Final unaudited Statement of Accounts 24-25 To be confirmed				✓ Last meeting before backstop 27/02/26							Group Chief Finance Officer	Consider
Unaudited Draft Statement of Accounts 25-26						✓						
Final unaudited Statement of Accounts 25-26 To be confirmed							✓					

Agenda Item	July 2025	Sept 2025	Nov 2025	Feb 2026	March 2026	July 2026	Sept 2026	Nov 2026	Jan 2027	March 2027	Lead	Audit Committee role
Capital Strategy					✓					✓	Group Chief Finance Officer	Consider and comment prior to GMCA
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

Deep Dive Sessions to be scheduled for 2026/27:

- GMS Performance Framework aligned to the GMCA Corporate Risk Profile - July 2026
- GMCA/GMFRS briefing sessions – 2026/27
- GMCA Resilience/Contingency Planning
- Internal Control Environment
- Governance & Assurance Processes – July 2026
- Procurement Waiver Exemptions
- Financial Reporting & Treasury Management
- Cyber Security
- Anti-Fraud
- Corruption
- NHS/GMCA Collaboration
- Waste Emissions Trading Scheme
- Data Protection Officer Annual Update