

## JOINT AUDIT PANEL

**Date** Wednesday 27<sup>th</sup> October

**Time** 09.40 - 12:30

**Venue** Online Meeting

**Attendees** Peter Morris (Chair)  
Ian Cayton (Panel)  
John Starkey (Panel)  
Hilary Pogson (Panel)  
Foluke Fajumi (Panel) (in part)

Christopher Kinsella (GMP - Chief Officer - Resources & Chief Financial Officer)  
Bill Naylor (GMP - Head of Information Services)  
Sara Ashworth (GMP - Planning & Policy Development Manager)  
Clare Cowap (GMP - Minutes)

Rt. Hon Baroness Beverley Hughes (Deputy Mayor of Greater Manchester)  
Steve Wilson (GMCA – Treasurer)  
Sarah Horseman (GMCA & GMP - Head of Audit and Assurance)  
Cath Folan (GMCA - Audit Manager (Police and Crime))  
Sarah Russell (Chair of the GM Audit Committee)

**Apologies** Chief Constable Stephen Watson (GMP)  
Mark Dalton (Mazars - Partner (Public Services))

**M177/JAP Welcome and Apologies for Absence**

The Chair welcomed all attendees and noted apologies.

**M178/JAP Urgent Business (if any) at the discretion of the Chair**

None raised.

**M179/JAP Declarations of Interest**

None raised.

**M180/JAP Approval of September 2021 minutes and actions**

The Panel approved the previous minutes as a true and accurate record.

The Panel noted the post meeting update within M174/JAP that an agreement has now been made for the Chief Constable's exit costs to reside in the 2020/21 accounts.

## **M181/JAP Panel Members End of Term**

The Treasurer of the GMCA stated he would be writing to the Panel Members whose initial term of office is shortly due to end with a range of options for them to consider, which will include an option to renew up to a further three years as permitted within the Terms of Reference. Once the views of Members have been sought, decisions can then be made on extensions, including length of contracts or else, progression to recruitment.

A discussion took place on the possibility of increasing the numbers of members, and the need to consider the skills and knowledge composition of the Panel and any potential gaps which would assist in the execution of duties.

An update will be brought to the next meeting.

## **M182/JAP External Audit Progress Update and Value for Money Judgement**

Apologies were noted from Mazars and GMP presented an update on their behalf.

Mazars have made good progress since the last meeting of this Panel, including concluding audit work on both the valuation of pension liabilities and the GMCA/GMP intercompany adjustments. There are no matters to raise in respect of the pensions audit and Mazars are satisfied the GMCA/GMP intercompany adjustments are as reflected in the Statement of Accounts as presented to the Panel in September.

As reported previously, work is ongoing on the Audit Completion Report and the Value for Money (VfM) Judgement. The majority of this work will take place in the three months following the issue of opinion on the financial statement, consistent with the National Audit Office's (NAO) extended reporting timetable. A review of payroll is underway and Mazars is working with GMP and GMCA to finalise the submission of evidence in this respect.

The Treasurer of the GMCA updated the Panel that legal advice is being sought ahead of sharing contractual information with external parties.

The Panel noted the timetable for the VfM judgement and the work still needed to be undertaken. GMP commented on the importance of VfM in all decision making, and any resulting findings and challenges from the upcoming VfM work will be welcomed, learned from and duly implemented.

The Panel noted the update from Mazars.

## **M183/JAP Oversight of GMP's Plan on a Page**

The Panel received an overview of the new GMP Plan on a Page and considered the document as included within the agenda.

It was noted this will be governed through a new Plan on a Page Programme Board (title to be agreed), that will consider and approve all actions, proposals and initiatives for delivering the plan, underpinned by a developing prioritisation process and a suite of performance metrics.

Successes and progress to date includes:

- The appointment of dedicated and accountable district commanders at chief superintendent level who are in place for all districts in Greater Manchester, as well as a recruitment process for superintendents which is now underway.
- The training content for the Police Education Qualification Framework (PEQF) has been finalised with the University of Salford ahead of the initial cohort of eighty student officers commencing in GMP from November as part of the National Uplift Programme.
- A number of IT upgrades which enable improvements in efficiency in support of the Plan on a Page.

- The Force Executive Team has been strengthened by several new appointments, as well as further senior appointments, which will be made to develop the capability and capacity of corporate services at a senior leadership level.
- The significant investment in new fleet vehicles, as agreed and supported by the Deputy Mayor, which falls within the 'Invest in and Improve Our Infrastructure' commitment on the Plan on a Page.

The Panel noted there are a number of priorities for the Force which are receiving immediate attention, including the Force's ability to respond to incidents and emergencies; options to assess the viability of PoliceWorks; and consideration of how the corporate services function can better enable, contribute, support and influence the Force.

There are numerous other emerging priorities in relation to the wider estate, such as the reopening of custody suite facilities and remedial building works to aging properties which will require capital investment and longer term strategic and financial planning.

The Chair questioned how the prioritisation of investment is being managed in light of these emerging priorities. Members were informed the Force is transitioning to a more orderly and systemic approach to prioritisation, working with the Deputy Mayor and GMCA Treasurer, and were reassured that whilst this is still an iterative process of addressing critical issues whilst developing that longer term strategic process, all decisions have been made with due financial diligence and in consideration of affordability, VfM and transparency. The GMCA Treasurer stated there are good arrangements in place for managing this in the short term and work is underway to build a sustainable financial model for the next year and beyond, which will address the operational and corporate investment needs within a fixed budget.

The Panel sought assurances by questioning whether the steps the Force will be taking to simplify and make their corporate governance structures more effective, as set out within the Plan on a Page, will be suitably robust. Members were informed work is underway to review GMP's meeting structures in line with its statutory obligations and to streamline decision making, whilst maintaining accountability and transparency. It was also noted the consideration of risk in aspects of strategic and corporate decision making is an area which can be further developed and strengthened.

Members were informed that as well as the suite of key performance indicators that will be used to measure progress against the Plan on a Page, the Deputy Mayor is holding regular update meetings with the Chief Constable and qualitative aspects of improvement are equally as important, such as standards of investigations and victim experiences. It was noted the GMCA Public Perception Survey for Policing and Community Safety will be a useful tool in assessing changes with the public's satisfaction with the police service in Greater Manchester.

The Panel were informed that discussions are also ongoing with the Head of Audit and Assurance on how the Internal Audit function can adapt to provide further assurances on strategic priorities in addition to the core internal controls. It was noted that a new proposed Internal Audit Plan will be brought to the next meeting for consideration.

The Chair noted the positive steps the Force is making in bringing about changes and stated it had been a very important discussion in providing context for members of the Panel on the progress to date and future challenges. The Panel acknowledged the work underway to review the Force's governance arrangements and also, work to address the financial capacity and capability. The Panel will look to the Internal Audit function to provide future assurances.

#### **M184/JAP      Terms of Reference Review**

The Panel noted the requirement to review its Terms of Reference on an annual basis, and in particular to reflect today's discussions on membership, skills and the need for emphasis on risk management arrangements.

It was also noted that whilst the Panel has received reports on the Force's whistleblowing arrangements, this should be reflected in the Terms of Reference in accordance with the Terms of Reference for the Greater Manchester Audit Committee.

The Chair also commented on the need for the Panel to periodically review how the Panel fits within the overall governance processes and interaction with others to ensure appropriate coverage of issues and appropriate reporting.

#### **M185/JAP      Audit and Inspection Activity**

The GMP Planning and Policy Development Manager presented the Panel with an update on recent audit and inspection activity held within GMP.

The Panel noted the report.

#### **M186/JAP      Update on GMP's Risk Management Arrangements**

The GMP Planning and Policy Development Manager presented the Panel with an update on GMP's risk management arrangements.

The Panel queried what level of training would be available to the new members of the leadership team. GMP stated that formal training will be considered as a future requirement; however, reassured members that GMP's External Relations and Performance Branch offer continual support and informal training to all those involved in completion of the risk registers on an ongoing basis.

The Chair queried how GMP's Strategic Risk Register compares with that of South Yorkshire Police in light of earlier discussions on risk management.

**ACTION:** GMP to make contact with South Yorkshire Police on their approach to strategic risk management and to report back to a future meeting.

The Panel noted the report.

#### **M187/JAP      Internal Audit Plan Progress Report**

Internal Audit provided an overview of the report which details the work to deliver the 2021/22 Internal Audit Plan and the progress to date.

Internal Audit reported on two reports which have been issued since the last meeting, Radio Coverage and New Build Project Management in relation to the new Specialist Operations building.

The Panel noted that the Head of Audit and Assurance will review the Internal Audit Plan in consultation with GMP and will bring a revised plan to the next meeting.

The Panel noted the report.

#### **M188/JAP      Action Tracker Updates**

Members were provided with an overview of the report which illustrates monitoring of the implementation of GMP's internal audit actions.

Internal Audit reported positive news that the overall on-time implementation rate for audit actions agreed in the last 12 months is 100%, which is an increase from the 82% implementation rate reported in July.

Validation work continues on those implemented actions to ensure consistency of approach and compliance. The Panel queried whether action owners should be responsible for providing evidence of completion at the point of closure and whether this would negate the need for validation post implementation.

The Panel discussed the progress of historic actions which are still to be implemented from audit reports over 12 months ago. Whilst it was acknowledged there may be good reasons behind delays, it was agreed further work should be considered to understand the nature of these delays and whether these are acceptable. It was noted that the Panel have a role to monitor the implementation of agreed actions and have the right to call individuals to account through this meeting should they wish.

The Panel noted the report.

**ACTION:** Internal Audit to consider the approach to validation of completed actions in conjunction with GMP.

**M189/JAP      Progress Report on PoliceWorks**

The Panel received an update on the progress to date with PoliceWorks from GMP.

The Panel noted the report.

**M190/JAP      Any other business**

None raised.