

## **GMCA Audit Committee**

Date: 20 September 2023

Subject: Internal Audit Progress Report

Report of: Sarah Horseman, Deputy Director of Audit and Assurance, GMCA

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### **PURPOSE OF REPORT**

The purpose of this report is to inform Members of the Audit Committee of the progress made on the delivery of the Internal Audit Plan for Quarter 1 and 2 2023/24 and presents the finalisation of outstanding reports from 2022/23. It is also used as a mechanism to approve and provide a record of changes to the internal audit plan.

### **RECOMMENDATIONS:**

Audit Committee is requested to:

- Consider and comment on the Internal Audit progress report.
- Approve the changes to the Audit Plan (Appendix C)

### **CONTACT OFFICERS:**

**Sarah Horseman, Deputy Director of Audit and Assurance, GMCA**

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### **Equalities Impact, Carbon, and Sustainability Assessment:**

N/A

### **Risk Management**

N/A

### **Legal Considerations**

N/A

**Financial Consequences - Capital**

N/A

**Financial Consequences - Revenue**

N/A

Number of attachments included in the report:

**BACKGROUND PAPERS:** N/A

<b>TRACKING/PROCESS</b>	
Does this report relate to a major strategic decision, as set out in the GMCA Constitution?	No
<b>EXEMPTION FROM CALL IN</b>	
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?	No
TfGMC	Overview & Scrutiny Committee
N/A	N/A

## 1 Introduction

- 1.1 The Internal Audit annual plan for GMCA was presented to the Audit Committee in March 2023 and this set out the planned assurance activity to be conducted during 2023/24 based on our understanding of the organisations strategic and operational risks.
- 1.2 The plan comprises of a range of audits agreed by the Senior Leadership Team and Audit Committee. Each audit assignment concludes with the issue of an audit report and agreed improvement actions for implementation. Each action has a named responsible officer and a target implementation date, with progress tracked and reported quarterly.
- 1.3 There are separate audit plans approved by Transport for Greater Manchester (TfGM) and Greater Manchester Police (GMP) / Police and Crime Functions with reporting to their respective Audit, Risk and Assurance Committee (ARAC) and Joint Audit Panel.
- 1.4 The purpose of this progress report is to provide Members with an update against the GMCA audit plan for 2023/24 and presents the outcomes from published final reports which concludes the work from the previous year.

## 2 Progress against the 2023/24 Internal Audit Plan and conclusion of outstanding work from 2022/23.

- 2.1 Since the last meeting in March 2023, we finalised and published nine audit reports from 2022/23 plan. The Executive Summaries from these reports are appended to this report (Appendix D). These were considered as part of the Head of Internal Audit's annual assurance opinion for 2022/23. These were:

Audit Report	Opinion
Non-AR Income	Reasonable
Supporting Families Programme – System Audit	Reasonable
GM One Network Project Governance	Reasonable
External Loan Funding	Reasonable
GM Waste Estates Asset Compliance – Premises Safety Inspections	Limited
Use of Consultants and Contractors	Limited
CCTV Compliance	Limited
Safeguarding and DBS Checks	Limited
Safer Roads Greater Manchester Partnership (SRGMP) Effectiveness	Limited

- 2.2 Whilst the focus during quarter 1 has been the completion of outstanding work from the previous year, work has commenced on 2023/24 planned work with several audits underway. Progress remains reasonable at this stage, but staffing capacity and availability within the organisation to support the quick turnaround of audits can present some challenges. We continue to work with Management to review scheduled audit work and minimise the impact on Directorates.

A summary on the status of ongoing audit work is as follows:

<b>Planning Stage</b>	
GMCA Business Continuity Planning	Initial scoping discussions have taken place to determine the effectiveness of existing arrangements.
Freedom of Information Act (FOIA) and Subject Access Requests (SAR)	This is new planned work to review the arrangements for responding to FOIA requests considering recent high profile data breach cases. Scoping discussion in September.
ICT Critical System Review (External)	The proposal is to undertake a review of GMFRS Gartan system which is exclusive to GMFRS and critical to the mobilisation of firefighters. Initial discussion has taken to consider the potential scope and timing of the audit with further meetings planned in October. Scope for the audit would consider roles and responsibilities for the management of users, application security, back up and resilience, and data governance.

<b>Fieldwork Stage</b>	
PAM Occupational Health Contract – effectiveness	Fieldwork commenced on this audit which aims to provide assurance over the effectiveness of the contract.
GMFRS Station Standards Framework	The terms of reference were agreed in July and station visits due to commence in early September. The audit will seek to provide assurance over the implementation and operation of the Station Standards Framework.
Payroll	The terms of reference were agreed in August to provide assurance over payroll controls and processes.
ICT Threat and Vulnerability Assessment (External)	Fieldwork is ongoing for this audit.
GM Waste Fleet Assets	The scope of the work has been agreed with on-site visits to commence in September.

Reporting Stage	
Brownfield Housing Fund Grant 2022/23 (Section 31/6408)	Letter of certification completed, and Internal Position Statement over Grant Fund Usage (DRAFT) issued to Management.

### 2.3 Grant Certifications - We have certified six grants during the period.

- **Local Energy Market – Period October 2021 – March 2023** – Letter of certification issued May 2023.
- **BEIS Core Growth Hub Funding 2022/23 - £390k** – A written certification was provided in June 2023.
- **Brownfield Housing Fund Grant 31/6408 £44.9m** A written certification to DLUHC is prepared awaiting sign off.
- **Made Smarter Adoption NW 2022-25 £2.6m** – A written certification was issued in August 2023.
- **GMCA Innovator Accelerator Seedcorn Funding 2022/23 - £333k** - A written certification was issued in August 2023.
- **LAEP to Net Zero £19k 2022/23** - A written certification was issued in August 2023.

Details of our progress in respect of the 2023/24 Audit Plan is shown in **Appendix B**.

## 3 Changes to the Internal Audit Plan

- 3.1 At the March 2023 meeting a proposed internal audit plan was presented, although it was acknowledged that the entirety of the plan could not be delivered with current resourcing levels. Since then, a prioritisation process has taken place and the Plan as shown in Appendix B is the proposed plan for the year. **Appendix C** lists those audits deprioritised from the plan.
- 3.2 In addition to the prioritisation process, the internal audit plan is regularly reviewed and is amended to reflect changing risks and/or objectives. In line with the Internal Audit Charter, any significant changes to the plan must be approved by the Audit Committee.
- 3.3 Upon recent review, we are proposing two changes to the plan currently, with the precise scope of other work still under review. We will keep the plan under close review including the scheduling and timing of planned work.

3.4 A cumulative record of changes to the plan, with the rationale for each, is shown as an **Appendix C** to this report.

## 4 Other Activities

4.1 Aside from delivery of the internal audit plan, since the last meeting internal audit have undertaken the following additional activities.

4.2 **Whistleblowing and Counter Fraud Activities** – So far, this financial year we have received 12 reports via the whistleblowing route. This is more than in previous years, however of these only four require action as the other reports were either: referred to other organisations (5 of the 11), closed with no further action (1) or the individual making the complaint was referred to Action Fraud (2) as they related to potential scams/fraud on members of the public.

4.3 Of the four cases that required further action or investigation:

- Once case related to misuse of social media and has resulted in disciplinary action.
- One case was investigated but the claim was not substantiated.
- One case was assessed as not a whistleblowing matter, but a matter of conduct so was passed through line management.
- One case remains under investigation.

4.4 **Anti-fraud Training** - We are working with the Learning and Development team to purchase a suite of online fraud awareness training packages which can be rolled out to staff in the Autumn. We are also working with our Digital/ICT team to develop an on-line whistleblowing reporting form which should be available in October.

4.5 **SLT Engagement** - We continue to hold quarterly engagement discussions with Service Directors to understand emerging risks/issues and help inform audit planning for 2023/24.

## 5 Internal Audit Performance and Development

### 5.1 Internal Audit Improvement Plan

As the internal audit function within GMCA matures, areas for future development are identified through our internal and external quality assessments, the work we undertake and feedback from audit sponsors and the Committee. Areas for future development are included in the Internal Audit Improvement Plan.

**Appendix A - Summary of Internal Audit Reports issued 2023/24**

The table below provides a summary of the internal audit work completed. This will inform the annual Internal Audit opinion for the year 2023/24.

Audit	Assurance Level	Audit Findings					Coverage		
		Critical	High	Medium	Low	Advisory	GMCA	GMFRS	Waste
Brownfield Housing Fund Grant	N/A – Internal Position Statement Only	We made no recommendations in this audit.					✓		

Grant Certifications				
BEIS Growth Hub Funding 2022/23	Positive	✓		
Brownfield Housing Fund Grant 2022/23	Positive	✓		
Local Energy Market: Period October 2021 – March 2023	Positive	✓		
Made Smarter Adoption NW 2022-25	Positive	✓		
GMCA Innovator Accelerator Seedcorn Funding 2022/23	Positive	✓		
LAEP to Net Zero £19k 2022/23	Positive	✓		

The following tables show definitions for the Assurance Levels provided to each audit report and the ratings attached to individual audit actions.

**Assurance levels**

	<b>DESCRIPTION</b>	<b>SCORING RANGE</b>	<b>DESCRIPTION</b>
	<b>SUBSTANTIAL ASSURANCE</b>	1-6	A sound system of internal control was found to be in place. Controls are designed effectively, and our testing found that they operate consistently. A small number of minor audit findings were noted where opportunities for improvement exist. There was no evidence of systemic control failures and no high or critical risk findings noted.
	<b>REASONABLE ASSURANCE</b>	7-19	A small number of medium or low risk findings were identified. This indicates that generally controls are in place and are operating but there are areas for improvement in terms of design and/or consistent execution of controls.
	<b>LIMITED ASSURANCE</b>	20-39	Significant improvements are required in the control environment. A number of medium and/or high-risk exceptions were noted during the audit that need to be addressed. There is a direct risk that organisational objectives will not be achieved.
	<b>NO ASSURANCE</b>	40+	The system of internal control is ineffective or is absent. This is as a result of poor design, absence of controls or systemic circumvention of controls. The criticality of individual findings or the cumulative impact of a number of findings noted during the audit indicate an immediate risk that organisational objectives will not be met and/or an immediate risk to the organisation's ability to adhere to relevant laws and regulations.



## Audit Finding Classification

Risk Rating	Description/characteristics	Score
<b>Critical</b>	<ul style="list-style-type: none"> <li>• Repeated breach of laws or regulations</li> <li>• Significant risk to the achievement of organisational objectives / outcomes for GM residents</li> <li>• Potential for catastrophic impact on the organisation either financially, reputationally, or operationally</li> <li>• Fundamental controls over key risks are not in place, are designed ineffectively or are routinely circumvented.</li> <li>• Critical gaps in/disregard to governance arrangements over activities</li> </ul>	<b>40</b>
<b>High</b>	<ul style="list-style-type: none"> <li>• One or more breaches of laws or regulation</li> <li>• The achievement of organisational objectives is directly challenged, potentially risking the delivery of outcomes to GM residents.</li> <li>• Potential for significant impact on the organisation either financially, reputationally, or operationally</li> <li>• Key controls are not designed effectively, or testing indicates a systemic issue in application across the organisation.</li> <li>• Governance arrangements are ineffective or are not adhered to.</li> <li>• Policies and procedures are not in place</li> </ul>	<b>10</b>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• Minor risk that laws or regulations could be breached but the audit did not identify any instances of breaches.</li> <li>• Indirect impact on the achievement of organisational objectives / outcomes for GM residents</li> <li>• Potential for minor impact on the organisation either financially, reputationally, or operationally</li> <li>• Key controls are designed to meet objectives but could be improved or the audit identified inconsistent application of controls across the organisation.</li> <li>• Policies and procedures are outdated and are not regularly reviewed</li> </ul>	<b>5</b>
<b>Low</b>	<ul style="list-style-type: none"> <li>• Isolated exception relating to the full and complete operation of controls (e.g., timeliness, evidence of operation, retention of documentation)</li> <li>• Little or no impact on the achievement of strategic objectives / outcomes for GM residents</li> <li>• Expected good practice is not adhered to (e.g., regular, documented review of policy/documentation)</li> </ul>	<b>1</b>
<b>Advisory</b>	Finding does not impact the organisation's ability to achieve its objective but represent areas for improvements in process or efficiency.	<b>0</b>

## Appendix B – Progress against the Internal Audit Plan 2023/24

The table below shows progress made in delivery of the 2022/23 Internal Audit Plan.

Key: ○ Not Yet started    ⊙ Scheduled    ● In progress    ● Complete

Directorate	Audit Area	Audit	Timing	Plan Days	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
GMFRS	Service Support	Occupational Health Contract	Q1	20	●	●	○	○		Fieldwork
GMFRS	Front Line Delivery	Station Standards Framework	Q2	30	●	●	○	○		Fieldwork
GMFRS	Front Line Delivery	Operational Assurance and Organisational Learning Frameworks	Q2	10	●	○	○	○		Preliminary discussions
GMFRS	TBC	Block	Q4	30	○	○	○	○		Scope to be agreed in year
Corporate Services	People Services	Payroll	Q2	30	●	●	○	○		Fieldwork

Directorate	Audit Area	Audit	Timing	Plan Days	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Corporate Services	Waste and Recycling	Fleet Assets – Maintenance	Q2	30	●	●	○	○		Fieldwork
Cross Cutting	Governance	Business Continuity Planning	Q2	20	●	○	○	○		Planning
Corporate Services	Finance	Corporate Recharge Model	Q3	20	○	○	○	○		Delayed until Q4
Corporate Services	People Services	Recruitment and Attraction	Q3	30	○	○	○	○		Not Started
Education, Work and Skills	Adult Education Budget	Performance Management	Q4	30	○	○	○	○		Not Started
Corporate Services	ICT/Digital	Threat and Vulnerability Assessment (External)	Q2	5	●	●	●	○		Delivered by Mersey Internal Audit Agency
Corporate Services	ICT/Digital	Critical Business System (External)	Q3	5	⊙	○	○	○		

Directorate	Audit Area	Audit	Timing	Plan Days	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Corporate Services	ICT/Digital	IT Asset Management	Q4	5	○	○	○	○		Defer to 2024/25
Mayoral Priorities	Governance/ Assets	Bus Franchising	Q3	20	⊙	○	○	○		Not Started
Environment	Low Carbon	Net Zero achievement	Q3	20	○	○	○	○		Not Started
Place	Land and Property	Estates management	Q3	30	⊙	○	○	○		Not Started
Policy and Strategy	Governance	Trailblazer Programme Readiness	Q3	30	⊙	○	○	○		Preliminary Discussions held
Public Sector Reform	Compliance	Supporting Families Programme	Q4	10	○	○	○	○		Not Started
Cross Cutting	Programme and Project Mgt.	GMFRS Capital Programme	Q4	30	○	○	○	○		Not Started
Counter Fraud	Governance	Anti Money Laundering Policy update	Q3	10	○	○	○	○		Not Started

Directorate	Audit Area	Audit	Timing	Plan Days	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Counter Fraud	Governance	Fraud Response Plan	Q4	10	○	○	○	○		Not Started
Corporate Services	Grants	Mandatory Grant Certifications	Q1-Q4	60	●	●	●	●		As required
Corporate Services	Grants	BEIS Growth Hub Funding 2022/23	Q1	-	●	●	●	●	September 2023	Completed
Corporate Services	Grants	Local Energy Market: Period October 2021 – March 2023	Q1	-	●	●	●	●	September 2023	Completed
Corporate Services	Grants	Brownfield Housing Grant	Q1	-	●	●	●			Completed - Awaiting Sign off
Corporate Services	Grants	Made Smarter Adoption NW 2022-25	Q2	-	●	●	●	●	September 2023	Completed
Corporate Services	Grants	GMCA Innovator Accelerator Seedcorn Funding 2022/23	Q2	-	●	●	●	●	September 2023	Completed

Directorate	Audit Area	Audit	Timing	Plan Days	Planning	Fieldwork	Draft Report	Final Report	Audit Committee	Comments
Corporate Services	Grants	LAEP to Net Zero £19k 2022/23	Q2	-	●	●	●	●	September 2023	Completed
Total Plan Days				485						

<b>Other Audit Activity</b>		<b>Quarter</b>
Information Governance	Head of IA is a member of the IG Board, ongoing advice, and oversight of IG risks through this forum.	All
Audit action tracking	Internal audit will monitor and report on a quarterly basis the implementation of agreed audit actions	All
Whistleblowing investigations	Receipt and investigation of whistleblowing reports	As needed
Ad-hoc advice and support	Advice and reviews requested in-year in response to new or changing risks and activities.	As needed
Contingency days	Days reserved to address new or emerging risks	As needed

## Appendix C - Changes to the Internal Audit Plan

The internal audit plan is designed to be flexible and can be amended to address changes in the risks, resources and/or strategic objectives. Similarly, management and the board may request additional audit work be performed to address particular issues. In line with Public Sector Internal Audit Standards (PSIAS) the Audit Committee should approve any significant changes to the plan.

This Section records any changes to the current internal audit plan since it was originally approved in March 2023.

There are no planned changes to the audit plan this time.

Audit Area	Audit	Days	Change requested	Rationale	Approved by Audit Committee
Corporate Services: Procurement and Commercial	Social Value Model Subsidy Control Act	40	Deprioritise	Assessed as medium risk, given available resources, focus on audits in high-risk areas.	
Corporate Services: Finance	BWO access rights	20	Deprioritise	Revised IT Audit Plan based on assessment from new IT Audit Provider.	
Corporate Services: Information Governance	Information Governance Processes	20	Deprioritise	IG is a shared service with TfGM. An IG audit was undertaken at TfGM in 2022/23 which covers the same processes and controls. The findings around the control design would therefore be similar. Actions from that audit will be applied to GMCA as well as TfGM and monitored through IG Board – where IA is represented to monitor progress of actions.	
Waste	Behavioural Change and Communication Plan	20	Deprioritise	Audit of Waste Fleet Assets included in the audit plan, propose to deprioritize this audit for this year to be reconsidered in future plans.	



<b>Audit Area</b>	<b>Audit</b>	<b>Days</b>	<b>Change requested</b>	<b>Rationale</b>	<b>Approved by Audit Committee</b>
Economy and Strategy	Shared Prosperity Fund	20	Deprioritize	Focus for this plan will be on Trailblazer preparedness.	
Information Governance	Freedom of Information and Subject Access Request Processes	15	Addition	In response to recent high profile data breaches in other organisations.	
ICT/Digital	IT Asset Management	5	Defer	Digital Service are unable to support this audit at present due to capacity and resourcing issues.	

## Appendix D

### Non-AR (Accounts Receivable) Income



## Internal Audit Report

### Non-AR Income

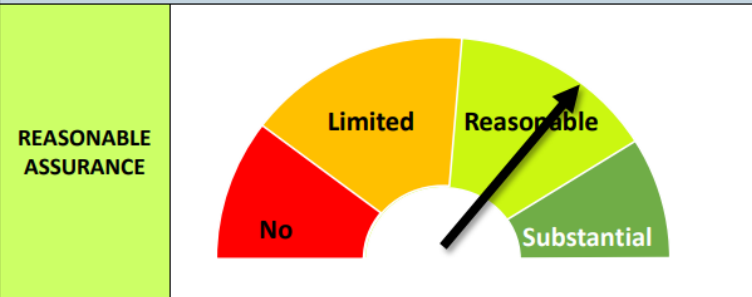
**FINAL**

**Issue Date 14 July 2023**

Audit Team	
Sarah Horseman	Deputy Director Audit and Assurance
Damian Jarvis	Audit Manager
Stuart Richardson	Principal Auditor

Report Distribution	
For Action	
Lindsay Keech	Head of Finance, Capital, and Treasury Management
Joanne Walsh	Principal Accountant
For Information	
Audit Committee - <b>Executive Summary Only</b>	
Eamonn Boylan	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Steve Wilson	Treasurer
Rachel Rosewell	Deputy Treasurer
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>

**1. EXECUTIVE SUMMARY**

AUDIT OBJECTIVE	ASSURANCE LEVEL																	
<p>The objective of this audit was to provide assurance that all income due to GMCA is properly identified, collected, allocated and accounted for. To do this, we sought to provide assurance over the efficiency and effectiveness of controls and processes in place to ensure the accurate and timely notification, recording and allocation of non-AR income received.</p>																		
KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING																		
<p>There are currently no risks on the Corporate Risk Register relating to non-AR Income. However, there is a Directorate risk around Systems and Process that:</p> <ul style="list-style-type: none"> <li>Systems and Processes do not adequately support compliance with statutory requirements and accounting codes of practice or help staff exploit opportunities to improve performance (<b>DIR-FIN-02</b>).</li> </ul> <p>The following inherent risks are also applicable to this area of activity and will also be considered as part of this audit:</p> <ul style="list-style-type: none"> <li>Transactions are not initiated and recorded promptly.</li> <li>Debt is not monitored.</li> <li>Fraudulent misappropriation of income and anti-money laundering risks.</li> </ul>	<p><b>AUDIT FINDINGS</b></p> <table border="1"> <thead> <tr> <th>Critical</th> <th>High</th> <th>Medium</th> <th>Low</th> <th>Advisory</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>2</td> <td>1</td> <td></td> <td>3</td> </tr> </tbody> </table>						Critical	High	Medium	Low	Advisory	Total			2	1		3
Critical	High	Medium	Low	Advisory	Total													
		2	1		3													
<p><b>BASIS OF AUDIT OPINION</b></p> <p>This is based on the scoring mechanism outlined in <b>Section 5 &amp; 6</b> of this report.</p>																		

<b>AUDIT OPINION AND SUMMARY CONCLUSION</b>
<p>We provide a <b>Reasonable Assurance opinion</b> over controls in place for the identification, collection, allocation and recording of non-AR income. Non-AR income is considered as any non-invoiced income which falls outside the accounts receivable process and includes Government grants, precepts and levies, CIT loan transactions, and other miscellaneous items. Our review of the key control framework has identified that this is generally operating effectively, and transactions are recorded accurately.</p> <p>We have noted areas of good practice in the design of controls and processes and that appropriate business procedures are in place for key activities, such as the allocation of income, cash flow forecasting and bank reconciliations.</p> <p>Minor areas for improvement have been noted for development, primarily around better communication and engagement between stakeholders, suspense account arrangements, process notes and a review of receipts which sit outside of the AR process.</p>
<b>AREAS OF GOOD PRACTICE</b>
<ul style="list-style-type: none"><li>• There are high level operational process notes in place for the use of BWO for bank journal posting, ledger and banking entries, and receipting of AR Invoices. There is also guidance in place around the high-level controls, roles and responsibilities and system and process operation for Core Investment and Treasury Management Team activity.</li><li>• There are access level controls on BWO which ensure that only role-specific individuals have access to the bank reconciliation menu branch of BWO.</li><li>• Our sample testing of 25 items found that income had been correctly allocated on the general ledger.</li><li>• Processes for the allocation of income and upload of journals are appropriate.</li><li>• There are actions in place to ensure that unidentified receipts posted to the suspense account are followed up on a regular basis.</li><li>• Income is forecast using the cashflow functionality on the Logotech system and daily cash spreadsheets are sent to senior finance staff to ensure that they are informed of the cash position of the authority.</li><li>• Bank Reconciliation processes are appropriate and designed effectively.</li><li>• There are informal arrangements to ensure that any income not received is followed up on. These are generally adequate given the nature of income received through the non-AR process.</li></ul>
<b>AREAS FOR IMPROVEMENT</b>
<p>The main areas for improvement related to the following:</p> <ul style="list-style-type: none"><li>• The timely notification of grants and core investment income due is not fully embedded, with notifications not always being received promptly. This impacts on the forecasting of income and cashflow management.</li></ul>

- Arrangements for the regular review of the suspense account are not yet in place. It would be beneficial if there were set procedures around this to ensure that a consistent approach is applied with de minimis limits applied and a formal monthly review put in place to ensure items are cleared in a timely manner.
- Journal postings in the system do not require approval, other than as part of the year-end process. The procedures around budget monitoring and bank reconciliations do provide some compensating control in this area however, strengthening the suspense account procedures will further improve these compensating controls.
- We sample tested 15 items, across a range of revenue streams, to assess the timeliness of notifications of income. In three cases there was no evidence of any prior notification of income to be received and one notification was not received in a timely manner.

## 2. SUMMARY OF AGREED ACTIONS

Finding	Risk Rating	Action	Target Date
1 Delays in notification of non-AR income and undocumented controls.	Medium	<ul style="list-style-type: none"> <li>• Non-AR income documented procedure notes will be produced which outline key processes for the management of significant income streams falling outside of the accounts receivable process including the key forms of communication with stakeholders.</li> </ul>	30 September 2023
2 Suspense Account arrangements are not formalised.	Medium	<ul style="list-style-type: none"> <li>• GMCA should ensure that a formal review of the suspense account is completed monthly and produce a rationale for how items are treated.</li> <li>• GMCA should formally document suspense account procedures.</li> <li>• Aged suspense balances that are of a low value will be reviewed for write off after 12 months.</li> </ul>	30 September 2023
3 Review of transactions outside of the AR process	Low	<ul style="list-style-type: none"> <li>• Non-AR transactions from the 2022/23 financial year will be reviewed and consideration will be given to whether some types of transactions may be more appropriately categorised as part of the AR process.</li> </ul>	30 September 2023

**AUDIT SPONSOR COMMENTS**

The internal audit was well planned and delivered in a timely manner with minimal disruption to key officers during a particularly busy period due to a number of key posts being vacant. The outcome of the audit offers the Audit Committee a Reasonable level of assurance that non-AR income has good controls in place and allows officers to further improve on the key findings contained within this report. This is particularly important as it will link to treasury management and budgetary control.

**This audit has been undertaken in accordance with Public Sector Internal Audit Standards**

# Supporting Families Programme – System Audit



## Internal Audit Report

### Supporting Families Programme – Systems Audit


**FINAL**

**Issue Date 15 May 2023**

Audit Team	
Sarah Horseman	Deputy Director Audit and Assurance
Damian Jarvis	Audit Manager

Report Distribution	
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Alex Little	Principal Researcher, SF Programme, Strategy and Policy
For Information	
GMCA Audit Committee & GM Districts	<b>Executive Summary Only</b>
Eamonn Boylan	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Steve Wilson	GMCA Treasurer
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>

**1. EXECUTIVE SUMMARY**

AUDIT OBJECTIVE	ASSURANCE LEVEL																	
<p>The objective of this audit was to provide assurance that local systems and processes designed to support the delivery of the Supporting Families programme (SFP) are sufficient to demonstrate compliance with the key requirements of the programme and the updated GM SFP standards. Detailed Terms of reference is included at <b>Section 3</b>.</p>	<div style="display: flex; align-items: center; justify-content: center;"> <div style="background-color: #90EE90; padding: 10px; margin-right: 20px; text-align: center;"> <b>REASONABLE ASSURANCE</b> </div>  </div>																	
<p><b>KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b></p>																		
<p>The following risks are applicable to this area of activity:</p> <ul style="list-style-type: none"> <li>Local processes and controls are not designed and/or operated to comply with the expectations of the national programme and achieving the desired outcomes.</li> <li>Economic and financial pressures due to increased cost of living could increase the number of families presenting and our ability to properly support these.</li> </ul>	<p><b>AUDIT FINDINGS</b></p>																	
<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="background-color: #FF0000; color: white;">Critical</th> <th style="background-color: #FFA500;">High</th> <th style="background-color: #FFFF00;">Medium</th> <th style="background-color: #90EE90;">Low</th> <th style="background-color: #DDA0DD;">Advisory</th> <th style="background-color: #D3D3D3;">Total</th> </tr> </thead> <tbody> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>							Critical	High	Medium	Low	Advisory	Total	-	-	-	-	-	-
Critical	High	Medium	Low	Advisory	Total													
-	-	-	-	-	-													
<p><b>BASIS OF AUDIT OPINION</b></p> <p>This is based on the scoring mechanism outlined in <b>Section 4 &amp; 5</b> of this report.</p>																		
AUDIT OPINION AND SUMMARY CONCLUSION																		
<p>Based on the assurances received from Internal Audit teams within the GM Districts, we provide an overall opinion of <b>Reasonable Assurance</b>, that adequate systems and controls are in place and operating to support the delivery of the Supporting Families programme. Assurance ratings were received from *9/10 GM Districts and generally presented positive assurance on compliance with the key elements of the revised SF programme with no low-level assurance opinions being given. These opinions were generally consistent with those given in the previous year.</p>																		



There were no significant ‘red flag’ risks brought to our attention in the reports which required immediate attention or oversight by GMCA. Where recommendations have been made, implementation of these will be monitored by Districts themselves. We make no recommendations as part of this report and the GMCA Supporting Families Strategic Lead should consider the assurances received and findings from this report to inform future discussions with GM Early Help Leads.

A summary of the key issues identified by the nine GM Districts across the nine headline criteria is shown at **Section 6**, with a summary of overall conclusions and any recurring themes shown below.

**\*Note Limitations:**

We did not receive a report from Tameside Council in time for inclusion to this report.

The report provided by Oldham Council did not provide sufficient detail for evaluation and inclusion against key criteria.

**AREAS OF GOOD PRACTICE**

- There was evidence of action being taken to redesign existing Early Help systems and processes to meet the changing requirements of the new National outcomes framework.
- Reports from GM Districts confirmed that they understood their priority areas for improvement from the Early Help Systems Guide self-assessment exercise undertaken and action plans were in place to address these areas with ongoing monitoring and oversight on progress.
- Most reports demonstrated a good level of compliance with the headline criteria.
- All Districts provided positive assurance over the allocation of a single named key worker and these details were identifiable through system records and provided a single point of contact for families.

**AREAS FOR IMPROVEMENT**

The main areas for improvement related to the following:

- Audit recommendations for improved control were made by five GM Districts including Bolton, Manchester, Stockport, Trafford, and Wigan. The implementation monitoring of these actions will be completed by Audit Teams in the Districts in conjunction with Local Early Help Leads.
- Whilst caseload testing did demonstrate a good level of compliance, reports did identify some specific instances of non-compliance and inconsistencies in meeting the expected standards.
- Audit reports referred to ongoing development work to address system, process and data maturity issues and the key priorities from the Early Help – self assessments. The main areas for improvement related to:

- **Case Management Records:** The consistency of records which evidence eligibility and assessment of need for all family members and progress made. In particular, those cases led by a Partner agency.
- **Quality Assurance Processes:** The development and enhancement of data quality checking to confirm that relevant criteria are being met and identifying gaps in the consistency of recording data to measure eligibility and outcomes against the SFP National framework.
- **Performance Reporting:** Some improvements in Performance reporting requirements were identified and the robustness of management information which impacted on consistency of processing.
- **Partner Engagement:** Not all Districts use Partner agencies and some issues raised over integrated system access, data sharing and consistency of case management records, which require further review and discussion.
- **Regression Checks:** Ensuring that adequate processes are in place to conduct these checks when they become due. Most areas confirmed that revised arrangements had been considered but further assurance is required to ensure changes to process are properly embedded.

## 2. SUMMARY OF AGREED ACTIONS

Finding		Risk Rating	Action	Target Date
1	N/A		We made no audit recommendations as part of this report.	-

## AUDIT SPONSOR COMMENTS

Greater Manchester’s Supporting Families annual audit process provides an important check in point around how effectively the programme is being delivered by GM Local Authorities. As part of the current agreement with central Government to devolve funding to GM for the delivery of the Supporting Families programme the GM audit (alongside the investment planning process) also provides an important assurance function for the national Supporting Families Unit.

The latest audit findings suggest that Local Authorities continue to uphold the core standards of the programme. We should be particularly encouraged by the emphasis on authorities’ awareness of their own strategic priorities – an area identified by the audit as one of particular strength across the city region. We also have confidence that authorities will take the necessary steps to address the areas for improvement

identified in their own local audit process. GMCA will continue to support authorities to address their priority issues through a focus on quality and practice in a shared community of practice forum, ongoing strategic support, and focused data and insights support with respect to the Early Help Systems Guide 2023 self-assessment.

**This audit has been undertaken in conformance with Public Sector Internal Audit Standards**

## Waste Estates – Premises Safety Inspections



### Internal Audit Report

### Waste Estates Asset Compliance – Premises Safety Inspections

**FINAL**

**Issue Date 25 May 2023**

Audit Team	
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Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Eamonn Boylan	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Mazars	<b>External Auditor</b>

1. EXECUTIVE SUMMARY							
<b>AUDIT OBJECTIVE</b>		<b>ASSURANCE LEVEL</b>					
The objective of this audit was to provide assurance that GMCA are acting in accordance with their statutory obligations in the completion of Waste premises safety inspections as set out in relevant health and safety legislation		LIMITED ASSURANCE					
<b>KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b>			<b>AUDIT FINDINGS</b>				
<ul style="list-style-type: none"> <li>• <b>DIR-WR-06: Management of formal landfill sites</b> – Landfill sites fail to meet legal regulations and environmental standards.</li> <li>• Failure to meet legal duties as a corporate landlord and non-compliance with statutory legislation which may result in reputational damage and financial implications.</li> <li>• Health and Safety issues affecting the safety and welfare of staff, partners and visitors not being dealt with and addressed.</li> </ul>		<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Advisory</b>	<b>Total</b>
			1	2	1		4
		<b>BASIS OF AUDIT OPINION</b>					
		This is based on the scoring mechanism outlined in Section 5 & 6 of this report.					
AUDIT OPINION AND SUMMARY CONCLUSION							
<p><b>NOTE:</b> GM Waste sites are split into three categories. Category A contains 22 operational waste facilities which are managed by the Contractor Suez as part of the Waste Management contract. Whilst GMCA has legal ownership for these sites, the responsibility for completing the relevant checks has been passed to Suez to manage as part of the contract. Category B &amp; C sites consist of 7 plots of land connected to the waste management sites but not actively used, and 4 closed landfill sites owned or co-owned by GMCA. These sites remain under the control of GMCA and it is the responsibility of the Waste Engineering and Asset Management Team to ensure these sites are compliant with appropriate statutory, regulatory, and corporate standards.</p> <p>We provide a <b>Limited Assurance opinion</b> over the governance and control framework which provides assurance over the whole programme of inspection and the completion of all relevant statutory and regulatory safety compliance checks across the GM Waste Estate. The basis of this opinion is weighted toward the evidencing of checks taking place rather than actual completion. In summary:</p>							

- There is a lack of corporate assurance that all facilities in the Waste Estate are compliant with appropriate statutory, regulatory, and corporate standards (Cat A, B & C sites). Where responsibility for conducting these checks is with the Contractor Suez (Cat A sites), there is no formal monitoring or oversight by the GMCA Waste team over the mechanism in place for conducting these. Where responsibility remains with GMCA Waste (Cat B & C sites) there is no register which provides a view of overall compliance across these sites.
- For the GMCA managed part of the estate (Cat B & C sites) there was no formally documented risk assessments in place relating to fire safety (in accordance with the Regulatory Reform (Fire Safety) Order 2005) and lone working (in accordance with Health and Safety at work Regulations 1999 and associated best practice). It must be acknowledged that these buildings are considered 'low risk' single room and brick-built structures, and that working practices in place do take into consideration lone working arrangements and the safety of individuals. However, the lack of formally documented assessments may affect our ability to evidence compliance with relevant safety legislation. Other completed site risk assessments provided to us were dated 2019 and required updating.
- Sample checks on Cat A sites identified an out of date legionella risk assessment and not all the requested certificates were provided.

#### **AREAS OF GOOD PRACTICE**

- Details of the completion of some safety compliance checks for the Suez managed facilities are provided within the monthly service contract reports and Suez were able to evidence as part of our testing. (Cat A).
- We were able to receive copies of requested certificates of compliance from our testing of GMCA managed sites (Cat B & C).
- Management of risk is built into the working processes across the GMCA managed Waste Estate.
- Processes are in place to ensure that external contractors working on GMCA managed sites are suitably qualified and use appropriately tested equipment (Cat B & C).

#### **AREAS FOR IMPROVEMENT**

The main areas for improvement related to the following:

- Seeking assurance over the mechanisms operated by Suez to complete the programme of inspection ensuring managed facilities are compliant with statutory, regulatory and corporate standards (Cat A Sites).
- Improved compliance monitoring and reporting of inspections completed by Suez (Cat A sites).
- Consideration of a single master planner which covers all sites across the Waste estate and is used to identify and record the whole programme of inspection (Cat A, B & C).
- Ensuring the completion of up to date and documented Health and Safety risk assessments, including fire safety (Cat B & C Sites).
- Ensuring there is a record of corrective action taken to address failed tests / inspections (Cat A, B & C).

**2. EXECUTIVE SUMMARY**

Finding	Risk Rating	Action	Target Date
1 <b>Periodic Risk Assessments (Category B &amp; C Sites):</b> Not all relevant premises risk assessments have been carried out and documented	HIGH	The completion and update of all required documented premises risk assessments including Fire safety for all sites ensuring compliance with all relevant legislation. This requirement will be informed by the specific nature of individual sites.	September 2023
2 <b>Programme of Maintenance and Inspection (Category B &amp; C Sites) –</b> The ability to formally evidence completion of all types of safety checks in accordance with frequencies prescribed.	MEDIUM	Implement a single electronic register /planner to be used to record all statutory and regulatory maintenance checks to be completed including type, frequency and any specific exemptions to legislation which may be in place. Consider linking to the GMCA Estates Asset Register.	September 2023
3 <b>Compliance Monitoring and Reporting (Category A sites):</b> There is limited corporate assurance and oversight over the completion of all required safety checks carried out by Suez.	MEDIUM	<ul style="list-style-type: none"> <li>i) As part of the contract monitoring arrangements, Suez to outline their mechanisms for undertaking responsibilities in this area and their programme of inspection.</li> <li>ii) Suez to provide a 6 monthly monitoring report detailing Health and Safety / inspections carried out and details of compliance / non-compliance and any recommendations for corrective action. (potentially as part of the performance report).</li> <li>iii) All certificates to be uploaded to a central repository with shared access and GMCA to sample check these against the 6-monthly report.</li> <li>iv) Sample validation checks completed.</li> <li>v) Clarification will be sought from the GMCA Director of Land and Property to determine responsibility /liability as Corporate Landlord and asset owner for Waste Premises and any potential risk of non-compliance with premises Health and Safety statutory legislation.</li> </ul>	September 2023

4	<p><b>Corrective action</b> taken as a result of compliance checks is not documented (Cat B &amp; C Sites) and there is a lack of oversight over action plans / remedial work at Suez managed facilities.</p>	<p><b>LOW</b></p>	<p>A record will be maintained of any actions taken as a result of compliance check recommendations. (Cat B &amp; C Sites)</p> <p>Periodic confirmation will be obtained from Suez that all required actions are being promptly completed for Cat A Sites as part of the 6 monthly monitoring reports.</p>	<p><b>September 2023</b></p>
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**AUDIT SPONSOR COMMENTS**

The Waste & Resources Service, through its main waste management contracts service provider Suez, operate a large and diverse portfolio of facilities ranging from closed landfill sites with few services/utilities to complex facilities and processes requiring a complex range of compliance checks and tests. The Suez contracts and premises leases do confer the obligation to complete these tests as occupants.

The Service’s investigations have identified that tests are completed but that the collation of the records is not as coordinated as we would prefer. For example, each individual facility maintains its own database and schedule of tests with responsibility for completion held by a nominated individual which carries its own risks.

To address the actions recommended above:

1. The Service is commissioning its technical advisors to audit facilities and fire risk assessments in 2023. Fire RAs have been completed but this action will assess currency and adequacy.
2. As mentioned above registers are held at a facility level. The Service will discuss with Suez the potential to develop an overarching register looking forward and/or develop a collated backward look to conform completion of tests across all sites.
3. This action will be discussed with Suez. If an update can’t be provided then an alternative six monthly compliance check by the Service will be considered. There is a requirement for a Contract Data Room under Schedule 23 of the contracts and we will explore the inclusion of compliance documentation in this.
4. This will be an accompanying output of action 2.

**This audit has been undertaken in conformance with Public Sector Internal Audit Standards**



# GM One Network Project Governance



## Internal Audit Report

## GM One Network – Project Governance

**FINAL**

**Issue Date 16 August 2023**

Audit Team	
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Andrew Lightfoot	Deputy Chief Executive
Steve Wilson	GMCA Treasurer
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Ben Norman	Deputy Chief Fire Officer
Andrea Heffernan	GMFRS Director of Corporate Support
Paul Chase	Corporate Risk Manager
Mazars	<b>External Auditor</b>



1. EXECUTIVE SUMMARY							
AUDIT OBJECTIVE		ASSURANCE LEVEL					
The objective of this audit was to provide assurance over the general project governance and control framework which supports the successful delivery of the GM One Network Project.		REASONABLE ASSURANCE					
KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING			AUDIT FINDINGS				
The GMCA Corporate Risk Register includes a specific Directorate risk relating to GM One Network Project.		Critical	High	Medium	Low	Advisory	Total
<ul style="list-style-type: none"> <li>• <b>DIR-DIG-02</b> – GM Full Fibre grant funding awarded to GMCA by DCMS is not spent in line with the spending profile and this impacts on programme delivery.</li> </ul>				2	1		3
		BASIS OF AUDIT OPINION					
		This is based on the scoring mechanism outlined in Section 5 & 6 of this report.					
AUDIT OPINION AND SUMMARY CONCLUSION							
<p>We provide a <b>Reasonable Assurance opinion</b> over the general control framework for the delivery of the GM One Network Project. Project governance is well defined within the Collaboration agreement, and this is generally operating as intended with GMCA acting as the Lead Authority. There is a clear reporting structure to the GM One Collaboration Board who oversee delivery progress and have responsibility for decision making on behalf of the six collaboration partners GMCA/GMFRS, TFGM, Bury, Stockport, Oldham, and Rochdale Councils. This is supported by a Technical Board and Programme Board which provide more detailed input and challenge over day-to-day design issues.</p> <p>The programme is still in the design and build phase with service delivery phase due to commence later in the year. The overall project risk rating is scored by the Collaboration Board as an 'Amber' risk and this is due to three key risks relating to; migration of partners internet services; connectivity to the co-location sites, and fibre network failures.</p>							

There is a financial model in place which provides some certainty over Partner costs and there is regular oversight by GMCA Finance Team over spend profiling and forecasts. A full review of costs will be conducted after 12 months in accordance with the agreement. GMFRS is one of the Partner organisations and has representation at the Collaboration Board and internal dashboard reporting and oversight is carried out by GMFRS Performance Board and Deputy Mayors Executive (DME).

From discussions held, there were no issues raised by the Project Lead over the ability of Partners in continuing to meet their obligations.

A key requirement for the GM One Network project is ensuring it delivers on the savings plans agreed with partners and exploits opportunities for efficiency and value. Greater economies of scale from attraction of additional partner organisations remains critical to its overall success.

#### AREAS OF GOOD PRACTICE

- A signed Collaboration agreement is in place which defines the roles and responsibilities of GMCA as the Lead Authority, the partners and how they will govern, manage, and report on performance and any dispute resolution **Appendix A**.
- Signed contracts are in place with the main delivery partner CISCO who have responsibility for the design and build of the network infrastructure. Contracts are also in place for service delivery with Engage ESM and VMB. Responsibilities for management of these contracts is set out in the Collaboration agreement.
- A financial plan is in place and budget control processes allow GMCA as Lead Authority to understand the cost position including expected contributions from Partners over the duration of the agreement. Expenditure forecasts are monitored against the baseline costs with annual reviews in place to address any significant variations from the plan.
- GM Network One Project and contract documentation is held electronically and accessible within SharePoint.
- Baseline plan taken to Collaboration Board for approval with plan for meeting to monitor against this. The initial timeline had the project completed in January 2024 slippage is thought to be around 6 months and progress against the revised timeline (ending June 24) has been presented to the collaboration Board.
- Work is ongoing to bring more partners on board which will increase the value for money provided by the project and decrease the associated financial risks.
- Plans are currently being progressed to establish the role profiles for the Product team (day to day running of the network) and to ensure that these roles are brought on board with adequate time to ensure a complete handover from the Project Team.

**AREAS FOR IMPROVEMENT**

The main areas for improvement related to the following:

- Ensuring that the Collaboration Board meetings are quorate in accordance with the terms of reference to ensure partners are properly represented and to avoid any impact on decision making and any possible future challenge over decisions taken by the Board.
- The initial Business Case contains a base risk register, and a 'RAID' register is in place and maintained by Cisco which covers the day-to-day risks for the project, however there is no consistency with how risks are selected for presentation to the Collaboration Board and there is currently no register containing programme or project risks specific to GMCA as the Lead Authority.
- Ensuring that any significant risks related to the GM One Network project which impact on GMCA as the Lead Authority are captured through the GMCA Risk Management Reporting process. This includes identified risks captured via the Digital Directorate risk register and where appropriate any escalated risks to the GMCA Corporate Risk Register to allow for adequate monitoring and oversight, beyond the Collaboration Board.
- Confirming the Contract register reflects the current arrangements in place.
- Whilst links to IT Teams within the Partner organisations are well established and formalised through attendance at the various boards there is no recognised reporting to senior leadership within each organisation despite many decisions taken by the Collaboration Board needing formalisation through local governance processes.

Other points to note:

- Finance plan shows slight shortfall, but the scheduled annual review will seek to address this.

**2. SUMMARY OF AGREED ACTIONS**

Finding	Risk Rating	Action	Target Date
1 Collaboration Board Governance and decision-making effectiveness	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>• Ensuring Collaboration Board meetings are quorate to avoid any future challenge over decision making.</li> <li>• Process for decision making in the absence of all Partners.</li> </ul>	<b>Sept 2023</b>

2	Accountability for oversight and monitoring of any significant project risks, beyond the role of the GM One Network Collaboration Board.	MEDIUM	<ul style="list-style-type: none"> <li>The inclusion in the GMCA Risk Management Reporting Framework of any significant risks relating to the GM One Network Project which directly impact on GMCA as the Lead Authority (or GMFRS as a Partner). This includes ongoing risks relating to finance, resourcing, achievement of delivery milestones and contractor risk.</li> <li>Having clear criterion for escalation to GMCA Senior Leadership Team and oversight by GMCA Audit Committee and those selected for inclusion on the Dashboard.</li> </ul>	Sept 2023
4	Encourage Senior Sponsorship engagement within GM.	MEDIUM	<ul style="list-style-type: none"> <li>To consider ways to promote the GM One Network project through the communications plan and access to Senior Sponsorship through GM.</li> <li>Exploring the governance approach with senior leaders and stakeholders to formalise decisions taken by the Collaboration Board.</li> </ul>	Sept 2023

**AUDIT SPONSOR COMMENTS**

**Provided by the Project Lead:**

The Audit provides a **Reasonable Assurance** over the general control framework for the GM One Network and highlights a number of areas of Good Practice; in particular the Collaboration Agreement that details the roles and responsibilities of the Lead Authority and the Partners regarding management and governance of the GM One Network, and the management and tracking of expenditure against the original forecast agreed with the Partners. The Programme supports and agrees with these findings.

Good progress has been made in the three areas recommended in the report for further improvements:

- Governance and Decisions Making** - The Chair of Collaboration Board has reminded the Partners of the need for a Quorate for decisions to be made and ensuring at least one of the voting members attends each meeting. On occasions where there isn't a quorate (expected to be rare), decisions will be taken at the Collaboration Board, but approval will be sought via email post the Board where a Partner did not have at least one Member in attendance.

## Use of Consultants and Contractors



## Internal Audit Report

## Use of Consultants and Contractors

**FINAL**

**Issue Date 3 August 2023**

Audit Team	
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Amanda Stevens	Assistant Director People Services (Workforce Operations)
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>

1. EXECUTIVE SUMMARY						
<b>AUDIT OBJECTIVE</b>	<b>ASSURANCE LEVEL</b>					
The objective of this audit was to provide assurance over the procedures for the appointment, management and monitoring of consultants and contractors.	<b>LIMITED ASSURANCE</b>					
<b>KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b>		<b>AUDIT FINDINGS</b>				
There are no strategic level risks recorded on the GMCA Corporate risk register. Related risks include: <ul style="list-style-type: none"> <li>• Overreliance on use of contractors and bypassing of internal recruitment procedures for short term needs.</li> <li>• A lack of a competition and paying higher market rates for contractors for specialist skills, may result in poor value for money.</li> <li>• Difficulties in the recruitment and retention of staff and strategic workforce planning to identify skills and knowledge requirements and avoid short term needs.</li> </ul>	<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Advisory</b>	<b>Total</b>
	-	1	2	-	-	3
<b>BASIS OF AUDIT OPINION</b>						
This is based on the scoring mechanism outlined in <b>Section 5 &amp; 6</b> of this report.						
<b>KEY DEFINITIONS</b>						
For the purposes of this report, we make the following definitions:						
<b>Consultancy (outside of BAU activity)</b> -The provision of management advice by independent professionals to provide expertise on a specific matter.						
<b>Contractor (to cover BAU activity)</b> – Individuals engaged (e.g., a temporary worker or specialist) to do a specific job for a set period, usually performing duties that would be performed by an existing member of staff (either in their day-to-day duties or as part of a project team). This does <u>not</u> include fixed term staff who are contracted for a period, on the same PayScale and Terms & Conditions as permanent staff.						



**Outsourced Service** – Provision of a whole service, which would normally be undertaken by internal staff, where the provider has control over how the service is provided and run, under the expectation that they will achieve certain targets or outcomes.

#### AUDIT OPINION AND SUMMARY CONCLUSION

We provide a **Limited Assurance opinion** over controls in place for the use of consultants, contractors, and outsourced services.

GMCA uses short-term arrangements to provide specialist skills and knowledge to support the delivery of specific programmes, projects, and services or to provide consultancy advice on strategic management priorities.

The extent of consultancy/contractor expenditure was difficult to distinguish from other contractual spend based on our analysis of financial information held in BWO/I-Trent. The latest GMCA Directorate and Corporate Health metrics report identified four (IR35) contractors; however, this does not provide a complete and consistent view on overall consultant and contractor usage or spend across the organisation. Our analysis indicated a significantly higher number and value of these arrangements (**Appendix A**).

Our audit concluded that:

- There isn't a clear definition of what constituted a 'consultant' or 'contractor' as opposed to other contracted services which had a different procurement threshold. A consultant wasn't always identifiable as a single 'individual' and often extended to the use of a consultancy firm, personal service company or agency making it difficult to identify all arrangements.
- There is limited evidence to suggest that any rigorous assessment takes place over the availability of skills internally or comparison of in-house and external costs when making proposals to appoint a consultant or contractor.
- Better internal approval processes are needed which build on existing controls to support the appointment of consultants or contractors and agreeing higher value cases and extensions to contract.
- Greater corporate oversight and transparency is needed over the use of professional consultant/contractor appointments and outsourced services which includes better reporting on consultant and contractor spend at Directorate level. This will aid the overall management and control of expenditure and securing value for money.

#### AREAS OF GOOD PRACTICE

Our audit sought to identify and test a variety of consultant and contractor appointments in place across the organisation. The results confirmed the following positive aspects:

- There were some positive examples where appointments to roles were evidenced by a formal business case outlining the rationale and funding requirements.

- Where IR35 assessments had been undertaken, consultants and contractors were being paid in accordance with this assessment.
- The Commercial Team do hold a record of some consultant/contractor arrangements paid via creditors system and held outside of payroll, where they are made aware.

#### **AREAS FOR IMPROVEMENT**

The main areas for improvement related to the following:

- Having robust systems and processes for monitoring and reporting on the use of consultants and contractors and related spending across the organisation. Senior Leadership Team (SLT) reports only show IR35 contractors paid via Payroll system and not those engaged and paid via invoices processed through the creditors system.
- Strengthening internal procedures, ensuring there is a documented process for the appointment and management of consultants to provide consistency of approach.
- Ensuring that appointments are accompanied by a formal business case in all instances which evidences the reasons for the decision and value for money assessment. Very few of the cases sampled were supported by a written business case.
- IR35 tax assessments are not always being completed by 'hiring' managers, with managers not always aware of requirements in this area.
- Having clear processes for dealing with contract extensions and any changes as there is often a lack of documentation held in support.
- Ensuring there is an identifiable 'hiring' manager with responsibility for the day-to-day management and monitoring of consultants including deliverables and planned start and end dates.

**2. ACTION PLAN**

Finding	Risk Rating	Action	Target Date
1 There is no written procedural guidance for the appointment and management of consultants.	HIGH	Strengthening internal processes with the introduction of corporate guidance and a proforma checklist which will allow for proper assessment of proposals to take place.	October 2023
2 Written contract agreements and documentation was not available for all appointments.	MEDIUM	Ensuring written agreements are in place linked to the role specification.	November 2023
3 Having robust systems for monitoring and reporting on consultant usage and expenditure.	MEDIUM	Improved corporate oversight and reporting on the use of consultant and contractor across GMCA and GMFRS and level of overall expenditure.	December 2023

**AUDIT SPONSOR COMMENTS**

**Comments were received from the Director of People Services and the Head of Commercial Services**

The report was agreed in principle, and ownership of actions is joint between Finance and People Services, with further work required to develop the immediate actions and addressing system and procedural issues.

- There is need for better data capture and recording within financial systems - this needs to be owned by Finance at a senior level and is fundamental to the issue in ensuring sufficient information is available to enable identification of the 3 strands as there may be multitude of contracts commissioned which will have no involvement from People Services. Majority providing services, consultancy rather than an interim for a specialist role.

## CCTV Compliance



## Internal Audit Report

### CCTV Compliance

Report Issue Date	
Draft Report Issued	18 July 2023
Management Response Received	30 August 2023
<b>Final Report Issued</b>	<b>31 August 2023</b>

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Ben Norman	Deputy Chief Fire Officer
Steve Wilson	GMCA Treasurer
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>

1. EXECUTIVE SUMMARY																								
AUDIT OBJECTIVE		ASSURANCE LEVEL																						
The objective of this audit was to provide assurance over the management and use of CCTV infrastructure across the GMCA estate and the processing and retention of data		LIMITED ASSURANCE																						
KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING			<table border="1"> <thead> <tr> <th colspan="6">AUDIT FINDINGS</th> </tr> <tr> <th>Critical</th> <th>High</th> <th>Medium</th> <th>Low</th> <th>Advisory</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td></td> <td>3</td> <td>1</td> <td></td> <td></td> <td>4</td> </tr> </tbody> </table>					AUDIT FINDINGS						Critical	High	Medium	Low	Advisory	Total		3	1		
AUDIT FINDINGS																								
Critical	High	Medium	Low	Advisory	Total																			
	3	1			4																			
<p>There are several risks on the IG Directorate Risk Register relating to the area under review and the processing of personal data. These are:</p> <ul style="list-style-type: none"> <li>• <b>OR10:</b> Data Protection Act 2018 compliance- Failure to comply with the requirements of the Data Protection Act 2018 (inc. UK GDPR)</li> <li>• <b>IGR-3:</b> Individual rights compliance- Failure to comply with the requirements of the Freedom of Information Act 2000, the Environmental Information Regulations 2004, and the Data Protection Act 2018</li> <li>• <b>IGR- 4:</b> Information Asset Management- Failure to manage, protect and derive value from personal and information held across systems, formats, and locations- who is responsible and how it can be used.</li> <li>• <b>IGR- 5:</b> Failure to properly create, retain and manage business records. Failure to comply with the requirements of the Public Records Act 1958.</li> </ul>		<table border="1"> <thead> <tr> <th colspan="6">BASIS OF AUDIT OPINION</th> </tr> </thead> <tbody> <tr> <td colspan="6">This is based on the scoring mechanism outlined in Section 5 &amp; 6 of this report.</td> </tr> </tbody> </table>					BASIS OF AUDIT OPINION						This is based on the scoring mechanism outlined in Section 5 & 6 of this report.											
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**AUDIT OPINION AND SUMMARY CONCLUSION**

We provide a **Limited Assurance opinion** over controls in place for the management and use of CCTV infrastructure across the GMCA and Fire Estate and the processing and retention of data.

For **GMCA**, we have been able to evidence that there are appropriate arrangements in place for effective operation of CCTV cameras across the Tootal Buildings. An up-to-date CCTV policy is in place, with a Data Protection Impact Assessment (DPIA) completed. We also observed appropriate signage where cameras are installed. Whilst arrangements are in place for sharing of data, due to the usage of location of the office space, this is rarely required.

For **GMFRS**, there are not currently sufficient arrangements for the management and usage of CCTV across the Fire Estate. There is not an up-to-date CCTV policy, with the most recent version being completed in 2015, which means recent developments in legislation, such as GDPR and the Data Protection Act 2018 are not considered. From our Station visits, we found that there was a lack of knowledge of CCTV usage on stations and a lack of clarity about responsibility for the operation of CCTV cameras. In addition to this, where CCTV cameras were in place, we identified instances where there was not appropriate signage.

We visited Bury Fire Training Centre and FSHQ as part of our audit work, with CCTV at both sites operated by Corps Security. We were unable to fully assess arrangements at both sites as it was not possible to obtain a detailed understanding of CCTV cameras in place and the arrangements for sharing information as there was no register of infrastructure assets or a log of instances where CCTV footage had been shared internally or externally with partners. There was a knowledge gap across both sites as to what the correct procedures are around the usage of CCTV or where this information could be obtained.

There did not appear to be a consistent or coordinated approach to CCTV across the organisation. We were unable to obtain a complete and accurate listing of all CCTV infrastructure assets from the GMCA Estates team, which has limited our ability to assess all areas. It was not possible to ascertain where responsibility sat with regards to governance. Some instances of good practice were identified with regards to Fire appliances. We were provided with a listing of appliances and other vehicles with CCTV cameras. There are established arrangements in place with the Vue system to obtain footage from appliances and there are controls in place to ensure that information is shared appropriately, both internally and with partner organisations. We were also able to confirm that appropriate access rights are in place for the usage of CCTV.

**2. SUMMARY OF AGREED ACTIONS**

Finding	Risk Rating	Action	Target Date
1 No up-to-date policy for GMFRS CCTV and limited Corporate Knowledge of CCTV infrastructure and usage across GMFRS	HIGH	<ul style="list-style-type: none"> <li>Ensure an up-to-date and comprehensive CCTV policy is completed covering GMCA and GMFRS, which includes appropriate reference to statutory guidance, roles and responsibilities for the operation and maintenance of CCTV and guidance around storage, sharing and retention of data.</li> <li>In conjunction with the completion of an up-to-date CCTV policy, stakeholders across GMCA and GMFRS should ensure they meet regularly as part of a working group to share guidance and best practice regarding the usage of CCTV across the organisation to ensure there is clarity and consistency in the approach.</li> </ul>	31 October 2023
2 CCTV Asset Register	HIGH	<ul style="list-style-type: none"> <li>GMCA Estates should contact station managers and perform site visits across GMFRS stations and other sites such as FSHQ and Bury Training Centre to ensure that there is a complete and accurate understanding of CCTV cameras across the Fire estate and compile this on an asset register in an appropriate format.</li> <li>The Operational Equipment team should ensure that there is an asset register of all CCTV assets, including appliances, other vehicles, drones, body-worn cameras etc in an appropriate format.</li> </ul>	31 October 2023
3 DPIA and GDPR	HIGH	<ul style="list-style-type: none"> <li>No Data Protection Impact Assessment has been completed for GMFRS CCTV assets and no guidance has been issued around GDPR. GMFRS should ensure that this is completed as part of the updated CCTV policy and training is provided to ensure all staff are aware of implications around data protection and GMFRS processes.</li> </ul>	31 October 2023
4 CCTV Signage	MEDIUM	<ul style="list-style-type: none"> <li>Ensure that CCTV signage across the GMFRS estate and assets is consistent, with requirements outlined in the updated CCTV policy.</li> </ul>	31 October 2023

**AUDIT SPONSOR COMMENTS**

The Audit Sponsor comment has been provided by the **Interim Head of Estates**:

We appreciate the insights provided by the audit report on our CCTV management. Whilst the positive practices observed are reassuring, we acknowledge the concerns raised regarding the management and usage of CCTV within GMFRS. The absence of an updated CCTV policy, especially considering the well documented changes in legislation such as GDPR and the Data Protection Act 2018, is a critical area that requires immediate attention. We are fully committed to promptly addressing the need for an updated CCTV policy, clearly defined responsibilities, an asset register, and uniformed signage. These actions underscore our dedication to enhancing compliance and transparency.

**This audit has been undertaken in conformance with Public Sector Internal Audit Standards**



## Safeguarding and DBS Checks



### Internal Audit Report

### Safeguarding and Disclosure and Barring Service (DBS)

**FINAL**

Report Issue Date	
Draft Report Issued	4 August 2023
Management Response Received	30 August 2023
<b>Final Report Issued</b>	<b>6 September 2023</b>

Audit Team	
Sarah Horseman	<b>Deputy Director Audit and Assurance</b>
Damian Jarvis	<b>Head of Internal Audit</b>
Stuart Richardson	<b>Principal Auditor</b>

Report Distribution	
For Action	
Leon Parkes	Director of Prevention and Protection
Katie Davis	Safeguarding Development Manager
Anna Foster-Ressel	Talent and Resourcing Manager
Billy Fenwick	Head of Prevention
For Information	
Audit Committee - <b>Executive Summary Only</b>	
Eamonn Boylan	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Dave Russel	Chief Fire Officer
Ben Norman	Deputy Chief Fire Officer
Steve Wilson	GMCA Treasurer
Mallicka Mandal	Director of People Services
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>

1. EXECUTIVE SUMMARY																		
AUDIT OBJECTIVE		ASSURANCE LEVEL																
The audit objective is to provide assurance that there are appropriate arrangements for safeguarding and DBS in place and operating across GMFRS and GMCA.																		
<b>KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b> There was one risk on the Corporate Risk Register which for Safeguarding which has subsequently archived as this risk is deemed to be sufficiently mitigated.							<b>Safeguarding REASONABLE ASSURANCE</b>	<b>DBS Checks LIMITED ASSURANCE</b>										
This risk related to <b>GMCA Safeguarding Arrangements (RR 25)</b> - 'GMFRS safeguarding arrangements have been reviewed and developed in recent months in acknowledgement of gaps previously highlighted, but GMCA do not yet have a safeguarding policy in place, which provides a governance issue for GMFRS. An additional area of concern, which has not yet been mitigated, is the absence of a GDPR compliant recording system for safeguarding activity.'  The following inherent risks are applicable to this area of activity and will also be considered as part of this audit: <ul style="list-style-type: none"> <li>• Safeguarding issues are not identified, raised, and escalated appropriately.</li> <li>• Ineffective safer recruitment procedures if appropriate DBS checks and referrals are not undertaken, and staff are appointed or retained inappropriately.</li> </ul>		<b>AUDIT FINDINGS</b> <table border="1"> <thead> <tr> <th>Critical</th> <th>High</th> <th>Medium</th> <th>Low</th> <th>Advisory</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td></td> <td>1</td> <td>2</td> <td>3</td> <td></td> <td>6</td> </tr> </tbody> </table>					Critical	High	Medium	Low	Advisory	Total		1	2	3		6
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		<b>BASIS OF AUDIT OPINION</b> This is based on the scoring mechanism outlined in <b>Section 5 &amp; 6</b> of this report.																

#### AUDIT OPINION AND SUMMARY CONCLUSION

In providing our audit opinion for arrangements in place for Safeguarding and DBS checks operating across GMCA and GMFRS, we have provided an overall **Limited Assurance opinion**. Unusually, in this instance we have however provided separate assurance opinions for each element of the audit. We provide a **Reasonable Assurance opinion** over the arrangements in place for **Safeguarding** but the findings of our audit of arrangements relating to **DBS checks** result in a **Limited Assurance opinion** for that aspect of the audit. We felt it important to distinguish the two aspects in this case due to the importance of Safeguarding to the organisation.

##### Safeguarding

There are appropriate safeguarding policies, procedures and designated roles and responsibilities across GMFRS. We reviewed the GMFRS self-assessment documents against Safeguarding standards and have seen evidence from which support assertions made, including development action plans. We have also confirmed that there are governance structures in place, including monitoring and oversight arrangements.

As part of our testing, we reviewed procedures for the recording, processing, and performance monitoring of caseload referrals. We found that the referrals were generally compliant with the Safeguarding referral procedure outlined in the Safeguarding policy, however noted four instances where referrals were made outside of the 24-hour timeframe and some minor inconsistencies in the completion of referrals. From discussion with GMFRS, an area of improvement has been identified with the High-Risk Case Recording Solution (HRCRS) as this system does not fully meet the current and future needs of GMFRS.

For Safeguarding for GMFRS, there has been a blended approach towards training for Firefighters, Prevention staff and other teams such as Talent, Attraction and Resourcing and Human Resources with mandatory e-learning being completed, as well as more informal in-person training delivered to Firefighters by Prevention Managers and an in-person training day for Senior Leaders. There is a KPI for a completion rate of 90% for mandatory training. This rate of completion for GMFRS was 89.5% for Q4 of 2022/23 which has increased from 59.5% from Q1.

Through our testing and review of documents, we have identified that there are established and robust arrangements for information sharing and partnership working. GMFRS attends Safeguarding Boards across the 10 GM Boroughs as a non-statutory member and engages with a range of partner organisations when issues are identified through referrals and home fire safety assessments. In addition to this, GMFRS engages across the sector and are members of the NFCC Safeguarding Board and Co-ordinators group.

Arrangements for Safeguarding at GMCA are less developed than those for GMFRS. GMCA has put arrangements in place to further develop and strengthen this area. A Safeguarding policy was published on the corporate document centre and on the staff intranet in May 2023. In addition to this, a network of designated safeguarding of officers has been established, training has been developed for staff and GMCA co-

chair a Safeguarding Board with GMFRS. Current priorities to ensure that safeguarding becomes more effectively embedded throughout the organisation relate to commissioning and completion of mandatory training. Current training completion levels for Safeguarding Training are at 62.1% in Q4 of 2022/23 against a target of 90%.

#### DBS Checks

Arrangements for DBS checks across GMFRS and GMCA were found to be an area requiring further development. As such, policy documents have been introduced, which include:

- Safer Recruitment Process
- Policy Statement on Employment of Ex-Offenders
- Framework for Managing Criminal Record Checks in Employment

At the time of the audit, GMCA were in the process of mapping roles on the HR iTrent system to DBS requirements. As part of this project, iTrent has been updated to include differentiation between the levels of DBS checks required for a role and an automated renewals process has been introduced, which sends email reminders to staff when a DBS check renewal is due. GMCA has a contract with a provider to complete DBS checks and is working with the provider to ensure there is central library of roles mapped to the relevant level of DBS check, whilst also ensuring there is a clear audit trail of the checks performed in this system.

We had difficulty obtaining a complete and accurate listing of all staffing roles requiring DBS checks and our testing of records where roles are required to have DBS checks performed identified issues around the maintenance and validation of records. We recommend that once the iTrent exercise has been completed, GMFRS should undertake an exercise to confirm records are validated and maintained correctly and introduce a corporate KPI around the percentage of DBS checks in date.

From July 2023, Fire and Rescue Authorities are now listed in the schedule 1 Rehabilitation of Offenders Act (1974), which will enable Fire and Rescue Services to access higher levels of DBS checks more efficiently. The amendment to the Act of Parliament means that Fire and Rescue Services will now be able to perform a minimum of standard checks for all representatives, with both NFCC and the Disclosure and Barring Service working jointly to develop guidance aimed at supporting Fire and Rescue Services in making decisions regarding eligibility of higher levels of checks.

GMFRS should continue to review guidance issued by the NFCC in relation to DBS checks to ensure that GMFRS remains compliant in this area and develop an action plan to implement arrangements in response to updated guidance.

AREAS OF GOOD PRACTICE
<ul style="list-style-type: none"> <li>• The GMFRS Self-Assessment of Safeguarding against the NFCC template presents an accurate representation of GMRS priorities and required future actions in relation Safeguarding.</li> <li>• The GMFRS Safeguarding policy makes appropriate reference to statutory guidance and includes a clear description of safeguarding procedures, referral model, roles and responsibilities and designated safeguarding officers across the organisation. There are currently 38 trained designated safeguarding officers to support the referral process across the wider organisation.</li> <li>• We completed a sample testing of 20 referrals across the GM Boroughs for Safeguarding. We found that generally referrals were completed to a good standard and 80% of the referrals were completed within the required timeframe of 24 hours, with the remaining referrals completed within 48 hours. Appropriate forms had been used for all referrals, and where referrals had been sent by Firefighters, the Safeguarding inbox had been copied into the referral.</li> <li>• There are robust arrangements in place for information sharing and established arrangements for working with partners, which was evidenced through testing and review of governance arrangements and Safeguarding Boards across the GM boroughs.</li> </ul>

## 2. SUMMARY OF AGREED ACTIONS

Finding	Risk Rating	Action	Target Date
1 Maintenance and Validation of DBS records	HIGH	<ul style="list-style-type: none"> <li>• Completion of the exercise of mapping roles profiles to ensure that all relevant roles are mapped to the required level of DBS check and ensure that it is possible to produce a complete and accurate listing of roles and individuals requiring DBS checks and ensure that document validation is completed.</li> <li>• Ensure that scheduled DBS checks are completed, and non-completion is followed up on</li> <li>• Introduce a KPI reporting on the number of DBS checks that are in date and those that are overdue</li> </ul>	31/03/24  31/03/24  31/12/23
2 Review of Arrangements around DBS checks	MEDIUM	<ul style="list-style-type: none"> <li>• Continue to review arrangements in place considering updated guidance around DBS checks to ensure GMFRS remains compliant in this area.</li> </ul>	31/03/24

3	Review of the High-Risk Case Recording Solution	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>Specify and set a timescale for a successor system to the HRCRS.</li> <li>Implementation of automation and updated referral forms for the HRCRS, with mandatory fields</li> </ul>	31/03/25
4	Timescales for completion of areas of development noted in the NFCC Self-Assessment	<b>LOW</b>	<ul style="list-style-type: none"> <li>Our review of the GMFRS Self-Assessment noted several areas of future development for arrangements relating to Safeguarding.</li> <li>GMFRS should set timescales for completion of these actions and monitor progress against these</li> </ul>	31/12/23
5	Updates to Safeguarding Policy	<b>LOW</b>	<ul style="list-style-type: none"> <li>The Safeguarding policy should be updated to include updated arrangements regarding governance structures and performance</li> </ul>	31/12/23
6	Completion of Safeguarding Training	<b>LOW</b>	<ul style="list-style-type: none"> <li>Ensure that action is taken to increase the completion of Safeguarding training to the target KPI of 90% to ensure awareness of Safeguarding is better embedded across the organisation</li> </ul>	31/08/24

<b>AUDIT SPONSOR COMMENTS</b>	
<p><b>General</b></p> <ul style="list-style-type: none"> <li>Overall, GMFRS are content with the approach, outcome and recommendations of the audit and recognise the need to distinguish gradings between arrangements for safeguarding in its broader context and processes in place to management and monitor the application of DBS.</li> <li>GMCA acknowledge that safeguarding arrangements are less developed than in GMFRS but will continue to promote, embed, and develop its' approach to safeguarding.</li> <li>It would be beneficial for the organisation to be audited in the future regarding safeguarding arrangements for employees. This will support the services' understanding of the effectiveness of these arrangements.</li> <li>As joint chairs of the joint Safeguarding Board, we would like to acknowledge the work of the Audit and Assurance Team who have facilitated this audit and taken the time to ensure they understand the subject area.</li> </ul>	

### **DBS Arrangements, Recording and Monitoring**

Following the internal 'stock take' exercise on DBS led by People Services, a number of development areas which were identified are also flagged in this report. Action to address these areas is in progress. Furthermore, a paper was presented to GMFRS Senior Leadership in August 2023 on GMFRS DBS Arrangements and Amendments to the Rehabilitation of Offenders' (ROA) Exemptions.

The paper included recommendations on:

- Use of iTrent to maintain DBS records.
- iTrent update to include revised levels of check against each role, and an automated renewals process that auto-sends reminders.
- Revised contract with third party counter-signatory, CBS, which includes access to a central library of roles and provision of audit trail of checks in this system.
- Introduction on internal review meetings where any lapsed / close to lapsed checks are reviewed, chased and where relevant temporary modifications made to the role to ensure the organisation is safeguarding appropriately.
- Reporting on DBS compliance into GMFRS/GMCA Safeguarding Board on a quarterly basis
- Updated policy and guidance to reflect amendments to the Exemptions Order

### **Systems**

GMFRS recognise the limitations of the systems currently in place to record and report against safeguarding activity and this has been identified as an area requiring further development. The risks associated with this have been partially mitigated through development of the existing High Risk Case Recording Solution (HRCRS) to strengthen the recording process. This involves introducing a dedicated Online Safeguarding Form (which has been mapped against referral requirements for LA safeguarding teams).

Although this is not yet live, the proposed launch is in Q3 of 2023/24. This improved process will be supported with training, guidance, and promotional material, including posters. The long-term solution, a Customer Relationship Management System (CRMS), is currently in development. This project will deliver an integrated IT solution for Prevention and Protection to record and report against all activity within Prevention and Protection Directorate, including safeguarding. This will incorporate the existing HRCRS and will be GDPR compliant.

**This audit has been undertaken in conformance with Public Sector Internal Audit Standards**

## External Loans – Governance – Position Statement



### Internal Audit – Position Statement

**To:** Steve Wilson, Treasurer  
Laura Blakey, Investment Director Core Investment Team

**CC:** Eamonn Boylan, Chief Executive; Andrew Lightfoot, Deputy Chief Executive;  
Gillian Duckworth, GMCA Solicitor and Monitoring Officer; GMCA Audit Committee

**From:** Sarah Horseman, Deputy Director of Audit and Assurance, Damian Jarvis  
Audit Manager, Jessica Jordan Principal Auditor

**Subject:** External Loan Funding – Governance Overview

**Date:** 12 July 2023

---

### 1 Introduction

- 1.1 Greater Manchester Combined Authority (GMCA) has several Investment Loan Funds which are managed and administered by appointed external Fund Managers, or GM Partner organisations, and for some of which GMCA remains the accountable body.
- 1.2 These Investment funds can be split into three categories as follows:

Category	Loan Funds	Fund Value (£M)	Fund Manager	GMCA Legal Relation to Fund
European Regional Development Funds (ERDF)	Evergreen 1*	60	CBRE	Funding Investor in Holding Funds**
	Evergreen 2	60		
	Low Carbon Fund	15		
Life Sciences	Life Science 1	30***	Catapult Praetura	Funding Investor
	Life Science 2	20***		
Growth Hub Funds	CBILs	1.31	GM Growth Hub	Funding Provider
	Bounce back Loans	10.8		
	GC Angels	1.69		

\*GMCA is not a limited partner in Evergreen 1 (which is a North West Fund), but it utilises GMCA funds and is administered by GMCA on behalf of the 16 local authorities.

\*\* Holding Fund for Evergreen 1 is NW Evergreen Holdings Limited. For Evergreen 2 and Low Carbon is Greater Manchester FoF Limited. GMCA is the sole Limited Partner for both holding funds.

\*\*\* £10m has been provided by GMCA for each of these funds.



- 1.3 As background to the ERDF funds, NW Evergreen 1 was established in 2011 by 16 North West local authorities (excl Merseyside) utilising £30m of ERDF funding and £30m of match funding from the North West Development Agency. This was supported by officers from MCC, and the European Investment Bank acted as holding fund. As the new Fund of Funds programme was being established, the holding fund was novated from EIB to GMCA giving GMCA long term control over the £60m of investment funds. GMCA now manages all ERDF investment funds, albeit it has no legal involvement in the Evergreen 1 fund. All Fund of Funds entities (EG2 and LCF) are owned by GMCA as summarised in Appendix A. GMCA Core Investment Team (CIT) has responsibility for the monitoring and oversight of these funds and gaining assurance that the funds are being properly managed and meet funding objectives. Assurances are obtained from several sources including GMCA Membership and attendance at Intermediary Body Board meetings, performance management reports prepared by the fund Manager and fourth line assurance provided by External Audit and other external bodies.
- 1.4 Internal audit sought to gain an understanding of the existing governance framework for the management and performance monitoring of these externally managed loan funds.

## **2 Scope**

- 2.1 As part of the scoping discussions, Officers confirmed that the arrangements in place are largely dictated by the contractual terms and the legal requirements which reflect the level of liability GMCA has for the individual funds. Whilst, Core Investment Team Officers have confidence in these arrangements and the information received from the Fund Managers, there is less clarity across GMCA over the management and operation of these funds.
- 2.2 The purpose of this position statement is to provide a summary of the existing arrangements in place to manage and monitor externally managed loan funds, including our understanding of key risks and identified areas of improvement.

### **Limitations**

- 2.3 This position statement provides a high-level overview only of the assurance mechanisms in place and is weighted towards a desk top review of key documents for each of the funds and discussions with responsible Officers from the Core Investment Team.
- 2.4 We have not examined the processes for the payment or recovery of loan amounts or whether the funds represent value for money.
- 2.5 Only the funds shown in the table at 1.2 are included in our review.

Loan Fund	Fund Value (£M)	Funding provider	Funding Aim	Value currently invested/ committed (£m)	Open to new investments	Signed Contract in place	Contract Expiry date	Frequency of update reports	GMCA Officer attending formal Fund related meetings*
Evergreen 1	60	European Investment Bank (£30m) North West Development Agency (£30m)	All funds focus on commercial regeneration projects, with Evergreen 2 and LCF having an additional focus on Research and Innovation and Energy Efficiency.	45.2	Yes	Yes	11/6/2024	Quarterly	Eamonn Boylan & Andrew McIntosh
Evergreen 2	60	ERDF from DCLG		30.4	Yes	Yes	11/6/2024	Quarterly	Eamonn Boylan & Andrew McIntosh
Low Carbon Fund	15	ERDF from DCLG		10	Yes	Yes	31/3/2024	Quarterly	Eamonn Boylan, Simon Nokes, Laura Blakey
Life Science 1	30	GMCA – Local Growth Fund	Investment in start-up / development companies within the Life Science sector	26.3	No (but can provide follow on to current portfolio)	Yes	Valid for life of Fund	Quarterly	Laura Blakey
Life Science 2	20	GMCA – recycled Core Investment Funds		2.1	Yes	Yes	Valid for life of fund	Monthly	Ian Nelson Laura Blakey
CBILS	1.31	Local Growth Fund		1.31	No	Yes	Valid for life of fund	Quarterly	Laura Blakey

Loan Fund	Fund Value (£M)	Funding provider	Funding Aim	Value currently invested/ committed (£m)	Open to new investments	Signed Contract in place	Contract Expiry date	Frequency of update reports	GMCA Officer attending formal Fund related meetings*
Bounce back	10.8	GMCA	Coronavirus recovery schemes	5.8	No	Yes	Valid for life of fund	Quarterly	Laura Blakey
GC Angels	1.69	Local Growth Fund Grant Funding	Early-Stage Investment	1.69	Yes	N/A	Valid for life of fund	Quarterly	Laura Blakey

\*These roles include a mix of Statutory Board Directors and Advisory Panel Members the exact role being determined by the legal set up of the Funds which dictates the level of involvement that investors can have in day to day running of the Fund.

#### 4 Summary Observations

##### Fund oversight

- 4.1 There are bespoke governance arrangements for the management of each fund.
- 4.2 The ERDF funds are managed through intermediary bodies (Fund of Funds and Evergreen Holdings) through which fund managers have been appointed. GMCA is not directly or legally responsible for the management of these funds. Both the holding fund Boards and sub-fund Boards have Directors appointed to them from the GMCA. The Fund of Funds and Evergreen Holdings' Boards are responsible for overseeing the performance of the fund managers and setting investment strategy in line with agreed parameters. The sub-fund boards receive individual investments/loans for approval, as well as receiving reports on the performance of the funds. A diagram outlining the structure of different bodies involved in some of these funds is included at **Appendix A & B**.
- 4.3 The Life Sciences Funds are Limited Partnerships with fund managers appointed as the general partner. Neither the GMCA or its officers have any involvement in managing the funds or in taking decisions on individual investments. The Life Sciences Funds have Advisory Boards which GMCA Officers attend – the Advisory Boards review the performance of the funds.
- 4.4 Growth Hub Funds operate slightly differently as the GM Growth Hub acts not as a Fund Manager but for the Bounceback and CBILs funds as a loan recipient with the contract agreement stipulating the conditions under which they will provide onward lending of the Funds. This agreement is directly between GMCA and the GM Growth Hub with additional agreements in place with Central Government alongside the main agreement which provides a guarantee over these Coronavirus Funds. These schemes aim to aid businesses in their recovery from the Coronavirus pandemic and eligibility is subject to criteria set by Government, who provide guarantees over fund losses subject to relevant conditions. The GC Angels funding has been provided to the Growth Hub as a grant and as such there is no expectation of a return of funds, GMCA however do maintain oversight of this fund alongside the two Coronavirus recovery schemes. As such the governance arrangements for these funds are different to the other two categories with less emphasis on overall performance of the fund.
- 4.5 Contracts are in place for each of the individual Loan Funds and include clauses covering:
  - Dispute resolution
  - How decision-making works
  - Method and frequency of scheme updates
  - Roles and responsibilities

- 4.6 While contracts for the Life Science and Growth Hub funds are set for the life of the funds, we will shortly be entering the final extension period for the current Fund Manager contracts for all ERDF funds and CIT have commenced work to prepare for the retender exercise ahead of the 2024 expiry dates.
- 4.7 A Core Investment Team Officer has also been assigned to oversee each category of Fund for GMCA, they receive all update reports and attend relevant board/advisory meetings. They manage the relationship with the Fund Managers and will raise queries as needed to protect GMCA's interests in the Funds.
- 4.8 The Assistant Director Economy chairs quarterly performance reviews of the Business Productivity, Innovation and Inclusive Growth Programme (BPIIG) which includes spending forecasts at programme level for the Growth Hub Funds but does not include performance reviews. Performance of the schemes are however monitored at quarterly meetings between the GMCA Investment Director and members of the Growth Hub.
- 4.9 Whilst reports are received by GMCA Board relating to the set-up of the investment funds as required, there is no subsequent reporting on the performance of these Funds to the Board. It was also noted that there had been no formal reporting on wider investment activity managed by CIT activities during the last 12 months which this could be incorporated into. Senior Officers are informed on CIT activities via involvement in Chief Executive's Investment Group, Investment Boards and through established line management arrangements.

**Fund Performance**

- 4.10 Performance reports are produced for each Life Science Board meeting separately. Board meetings for the Evergreen funds are normally held concurrently and one report is produced covering all these funds. The Low Carbon Fund has a separate board meeting. An update report is provided to CIT for the Growth Hub Funds quarterly.
- 4.11 Whilst the content varies between the different performance reports all normally contain:
- Details and update on any new loans progressing through to legal agreement.
  - Overview of upcoming pipeline.
  - Financial overview of the fund.
  - Cashflow predictions for the upcoming period
  - View of any risks / issues affecting individual loan agreements
- 4.12 At the time of the audit there had been no reported losses to the ERDF schemes, and losses on the Life Sciences funds were viewed to be in line with expectations for investments in early-stage science-based projects. There have been several defaults on the Growth hub funds, however we understand that all of these have been recouped from the underlying central government guarantee.

- 4.13 There are no performance criteria attached to the Growth Hub Fund contract. ERDF funds have performance criteria listed within the business cases for each agreement however these are reported in totality across the Funds as part of the Board updates. They are however monitored individually by the Fund Manager and the Holding Funds. These performance targets are based on the underlying requirements of the ERDF funding, and we were informed that the Evergreen 1 fund had completed its ERDF performance requirements. The Life Science Funds have performance criteria within the contracts – for Fund 2 if the criteria are achieved at the end of the Fund’s lifetime the Fund Manager’s fee will increase incentivising the achievement of targets.
- 4.14 Additional sources of assurances are received by CIT for several of the funds these include:
- Holding company reports for the ERDF funds from the independent company who manages the administration of the limited liability bodies.
  - External audits by the funding bodies.
  - Audited annual accounts.
  - Reviews of funding valuations included in GMCA annual accounts by GMCA external auditors.
- 4.15 Each of these provides assurances that the funds are being managed and accounted for appropriately and provides support for accuracy of the information provided in progress updates.

#### **Fund Risks**

- 4.16 Risk registers are not held by GMCA for any of the funds and there are no recorded risks associated with any of the funds included on the GMCA Corporate or Directorate risk registers. As such there is no active monitoring of risks associated with any of the funds within GMCA.
- 4.17 There are several common risks across the different funds the main ones being the risks of repayment of individual loans and misuse of funds. There are controls in place to identify and mitigate these risks across the different funds as they arise in relation to individual loans.
- 4.18 More specific funding risks currently being managed include the requirement to deploy funding across the Fund of Fund schemes (Evergreen2 and Low Carbon Fund) by the end of December 2023 as missing this deadline would result in funding needing to be returned and not being available to be recycled into further future loan funding. Additionally, the retendering of the ERDF Fund Manager with inherent risks around the procurement process and the bedding in process for a new provider.

4.19 Our review of the contract documents for the ERDF schemes shows that decision making powers rest with each fund's board, however due to the concurrent meetings for ERDF funds decisions are recorded under board meetings for only one scheme, this creates some risk as the contract terms for the relevant schemes are not being complied with.

## 5 Conclusion

There is very little formal reporting on fund performance, risks over fund usage or achievement of funding objectives which is shared with GMCA Board or its Statutory Committees. As a stakeholder, GMCA does receive assurance by other means, however this information is limited to a small number of officers. Greater transparency over the use of these public funds and the achievement of funding outcomes and value for money would be favourable. In most cases, the legal structures of the Funds mean that GMCA is not responsible or accountable for funding decisions taken or providing oversight and scrutiny. Our primary recommendations relate to the production of an annual summary report and inclusion on the GMCA register of significant partnerships.

## 6 Recommended Actions

6.1 We would recommend that management consider the following actions:

- Development of a GMCA register of significant partnerships. Additions to this should include Fund partnerships which describe the governance and accountability arrangements that exist to provide assurance over the management and monitoring of these funds, and which is reflective of their legal status and any perceived gaps. This will seek to improve transparency over these arrangements. **Responsible Officer:** GMCA Solicitor & Monitoring Officer (Creation of the Register) & Investment Director (for additions only) **Target Date:** January 2024
- Production of an annual summary report which provides a review of the external loan funds to the GMCA Board including an overview of performance (both Funds and the Fund Manager) and any upcoming key events, issues, or risks. **Responsible Officer:** Investment Director **Target Date:** September 2023
- Ensure that any significant identified risks relating to externally managed funds are escalated and captured on the GMCA risk registers to monitor any ongoing risk exposure. **Responsible Officer:** Investment Director **Target Date:** July 2023
- Ensuring that decisions made by each of the ERDF Fund boards is recorded under the relevant bodies minutes and not combined so that clarity over who has made the decision is not lost. **Responsible Officer:** Investment Director **Target Date:** July 2023
- Completion of a Matrix of responsibility for each category of Fund to distinguish where accountabilities and responsibilities sit and show how information is shared and decisions made across the Funds. This could then be shared with the GMCA Board as part of the annual summary report to ensure their understanding of roles Appendix C. **Responsible Officer:** Investment Director **Target Date:** September 2023

**7 Management Response**

- 7.1 The recommendations are agreed. Whilst the individual arrangements for the externally managed funds can appear complex, it should be noted that: i) fund managers have been appointed through a full procurement exercise ii) fund manager arrangements are documented through detailed legal arrangements which have been advised on by specialist legal teams iii) where there are Board positions, these are taken by senior members in the GMCA.
- 7.2 At this point there are no risks that are considered significant enough to be documented on the GMCA risk register. The point noted re: the ERDF funds spending in advance of December is the subject of each Board meeting and there are contingency projects in place to spend the funds. If these fall away over the Summer, then the risk of spend will be escalated to the risk register.



# Safer Roads GM Partnership Effectiveness

SAFER ROADS GREATER MANCHESTER PARTNERSHIP EFFECTIVENESS  
EXECUTIVE SUMMARY

FINAL

## Internal Audit Report

### Safer Roads Greater Manchester Partnership (SRGMP) Effectiveness


**FINAL**

**Issue Date 07 August 2023**

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For Information	
Steve Warrener	Managing Director (TfGM)
Alex Cropper	Interim Chief Operating (TfGM)
Kate Green (Final)	Deputy Mayor of GM
Ben Norman	Deputy Chief Fire Officer (GMFRS)
TfGM Audit and Risk Assurance Committee	
GMCA Audit Committee	
GMP Joint Audit Panel	
Mazars	External Auditor

**1. EXECUTIVE SUMMARY**

AUDIT OBJECTIVES	ASSURANCE LEVEL																							
<p>The objectives of the audit were to:</p> <p>(i) Ascertain and assess the adequacy and effectiveness of arrangements within TFGM, GMP and GMCA to ensure they can perform their road safety responsibilities under agreed protocols, efficiently, effectively, and economically.</p> <p>(ii) Ascertain and comment on the progress status of the Road Danger Reduction (RDR) Action Plan, identifying where interventions may be needed to address a lack of progress.</p> <p>(iii) Identify any opportunities for improving the effectiveness of the SRGMP and the collaboration between partners.</p>	<div style="display: flex; align-items: center; justify-content: center;"> <div style="background-color: #FFD700; padding: 10px; margin-right: 20px; text-align: center;"> <b>LIMITED ASSURANCE</b> </div>  </div>																							
<p><b>KEY RISK IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b></p>																								
<p>Lack of accountability, clarity, transparency, and effective governance can lead to the risk of a failure to achieve the aims and desired outcomes set out in the GM Mayor’s Manifesto; RDR Action Plan; and the 2040 Transport Strategy.</p> <p>Reputational damage and failure to deliver statutory duty.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="6" style="background-color: #D9E1F2;">AUDIT FINDINGS</th> </tr> <tr> <th style="background-color: #FF0000; color: white;">Critical</th> <th style="background-color: #FFA500;">High</th> <th style="background-color: #FFFF00;">Medium</th> <th style="background-color: #90EE90;">Low</th> <th style="background-color: #DDA0DD;">Advisory</th> <th style="background-color: #D3D3D3;">Total</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">4</td> <td style="text-align: center;">1</td> <td></td> <td style="text-align: center;">5</td> </tr> </tbody> </table> <p><b>BASIS OF AUDIT OPINION</b></p> <p>This is based on the scoring mechanism outlined in <b>Section 5 &amp; 6</b> of this report.</p>						AUDIT FINDINGS						Critical	High	Medium	Low	Advisory	Total			4	1		5
AUDIT FINDINGS																								
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		4	1		5																			

**AUDIT OPINION AND SUMMARY CONCLUSION**

Road Safety is without doubt a priority area for Greater Manchester (GM). Nationally, there are targets set for the reduction in the numbers of people Killed and Seriously Injured (KSI) on our roads each year. Within GM there are arrangements in place via the Safer Roads Greater Manchester Partnership (SRGMP) and Road Safety Protocol (RSP) that aims to improve road safety and ensure that GM Districts fulfil their statutory duties in relation to road safety. However, these RSPs are dated, they were established before GMCA was formed and don't reference other GM partners such as Greater Manchester Police (GMP) and Greater Manchester Fire and Rescue Service (GMFRS) both of whom play a vital part in preventing and responding to road safety incidents.

The audit has found that the SRGMP and associated RSP require reinvigoration. The SRGMP is now chaired by a Superintendent within GMP, and a new Vision Zero (VZ) Strategy is in development. These factors provide an opportunity to review, refresh and re-establish the importance of the Partnership. This should initially include a review of the Partnership and the RSP supporting it, to ensure it reflects the current arrangements within GM and is set up to maximise outcomes by taking advantage of the multi-agency approach, given the close working relationships between GM Districts, GMP, GMFRS and TfGM.

There are a number of improvements that could be made to aid the efficiency and effectiveness of the Partnership which are as simple as the administration of Partnership meetings and the development of a shared Road Safety Risk Register which would provide a focus for the Partnership. The VZ Strategy will be key in driving the activities across GM.

One issue that was identified in the audit was in relation to the system used at TfGM to record and analyse collision data. There is a real risk that this system will become not fit for purpose in the near future which does need addressing.

The rest of this report provides details of the areas for improvement noted in the audit and the actions that can be put in place to address those.

This is the first such "multi-agency" audit that we have undertaken, and it has been approached in the spirit of moving GM forwards in an outcome that is important to everyone but that requires a joined-up approach to delivering outcomes.

<b>ACTION PLAN</b>			
<b>FINDING</b>	<b>RISK RATING</b>	<b>ACTION</b>	<b>TARGET DATE</b>
1 a) The Road Safety Protocol (RSP) requires review and refresh, with all parties evidencing their	<b>MEDIUM</b>	a) The protocol should be reviewed, refreshed, and signed up to by all partners.	a) 31 December 2023

	<p>approval and commitment to the agreement.</p> <p>b) The SRGMP does not have a formalised Partnership Agreement in place documenting the agreed obligations of each partner.</p>		<p>b) A Partnership Agreement should be drawn up for the SRGMP confirming partner obligations, financial contributions, management arrangements and termination provisions.</p>	<p>b)31 May 2024</p>
2	<p>The TfGM GMAXI System is aged, out of service and at risk of not being fit for purpose. GM Districts are at risk of no longer being able to access the collision data which TfGM is obliged to provide under the RSP.</p>	<p><b>MEDIUM</b></p>	<p>The following items need to be resolved:</p> <ul style="list-style-type: none"> <li>• A suitable replacement/alternative for GMAXI needs to be identified, that meets current and future requirements of the parties involved.</li> <li>• Funding, including capital expenditure and ongoing operational costs needs to be agreed. The previous exercise identified a potential replacement with £130k capital and £40-£50k per annum operational costs)</li> <li>• Given the potential instability and incompatibility of GMAXI with the CRaSH system and with GM District systems, what timescales does the any potential replacement need to meet.</li> </ul>	<p>31 December 2023</p>
3	<p>There is no SRGMP Risk Register to facilitate the SRGMP Board to discuss, review and report on road safety risks and issues.</p>	<p><b>MEDIUM</b></p>	<p>A SRGMP Risk Register/Reporting Approach should be developed for the SRGMP Board and supporting Working Groups.</p>	<p>31 December 2023</p>
4	<p>a) There is no Terms of Reference (ToR) in place for the SRGMP meetings and representation on</p>	<p><b>MEDIUM</b></p>	<p>a) A SRGMP ToR is required, along with a stakeholder review of the SRGMP membership and distribution of data and information to ensure that those parties</p>	<p>a) 19 October 2023, SRGMP Board meeting.</p>

	<p>the SRGMP requires review, along with encouraging GM Districts to be more active at the SRGMP Board meetings.</p> <p>b) A collaborative working, monitoring and information sharing workspace is required for SRGMP Board and supporting Working Groups is not available.</p> <p>c) There is no clearly defined strategy which shapes the SRGMP Board agenda and provides a performance management monitoring and reporting framework.</p>		<p>who have an input, influence, and dependency of SRGMP deliverables is in place.</p> <p>b) A collaborative working shared space should be created for the Safer Roads Partners and respective boards promoting efficiencies, sound information governance and enhanced partnership working. Also, a dedicated SRGMP webpage should be developed.</p> <p>c) The format and structure of the SRGMP Board meetings and performance management framework should be reviewed to ensure that there is clear evidence as to how the SRGMP Board is systematically moving towards its aims and deliverables, as set out in the RDR Action Plan, and to be further defined in a published VZ Strategy.</p>	<p>b) 19 October 2023, SRGMP Board meeting.</p> <p>c) 31 December 2023</p>
5	<p>Although there have been no requests for funding for some time the governance process for releasing partnership funds should be reviewed and refreshed along with the SRGMP Board budget monitoring arrangements.</p>	<b>LOW</b>	<ul style="list-style-type: none"> <li>• The SRGM funding process and associated templates should be reviewed and refreshed to ensure they remain relevant, efficiently user friendly and aligned to SRGMP priorities.</li> <li>• The SRGM Funding Spreadsheet should be relaunched to ensure that an ongoing listing of bids (approved and not approved).</li> <li>• Budget monitoring updates should be provided to the SRGMP.</li> </ul>	<p>19 October 2023, SRGMP Board meeting.</p>
<p><b>This audit has been undertaken in conformance with Public Sector Internal Audit Standards</b></p>				

## BACKGROUND AND CONTEXT

### Roles and Responsibilities

Under Section 39 of the 1988 Road Traffic Act "to take steps both to reduce and prevent accidents" GM Districts have a statutory duty to promote and deliver road safety education; training; and publicity. Other relevant legislation for Highways Authorities includes the Road Traffic Regulation Act 1984 (s122), and the Traffic Management Act 2004 (s16). There is also a GMCA (Functions and Amendment) Order 2016, which includes a brief section on road safety duties.

- The SRGMP working at a GM Level has been established to provide the collaborative framework to facilitate this. The partners include TfGM, National Highways, the 10 AGMA Local Authorities (LAs), GMP, GMFRS and the NHS - North West Ambulance Service (NWSAS).
- A Road Safety Protocol (RSP) between GMCA, TfGM, TfGM and AGMA Districts has been in place since August 2015. This sets out the roles and responsibilities of each body. All parties are expected to work together, facilitated by the SRGMP, to ensure an effective, efficient, and integrated approach to matters covered in the RSP.
- In line with the 2015 RSP TfGM have established a Safer Roads Team to deliver a range of road safety responsibilities, alongside the SRGMP and various RDR Boards, Advisory and Working Groups. Currently each organisation/partner included in the SRGMP fund their own officer resources and work unless they make a formal bid to the SRGMP. The TfGM Safer Roads Team is funded from ringfenced income from the DriveSafe earnings from running speed awareness courses. This funding covers the Safer Roads Team operating costs) and the SRGMP delivery work, campaigns, interventions etc.
- GMP are currently not included in the RSP, but a National Roads Policing Strategic Threat and Risk Assessment is in place which details the various strategies, plans, processes, and risks that underpin the delivery of road policing and road safety responsibilities.
- GMCA (and more specifically GMFRS) does not have a statutory duty to deliver road safety as a prevention activity but does have a statutory duty to respond to emergencies and are engaged in community safety with key activities undertaken by the GMFRS although not linked to TfGM and GMP plans but are delivered from a GMFRS perspective linked to supporting partners.
- The SRGMP Board meets quarterly, chaired by Superintendent Gareth Parkin, GMP. There is also a SRGM Working Group which effectively is the administration and delivery arm of the SRGMP Board.
- The RDR Advisory Group are responsible for steering and having the accountability for the development of a RDR Action Plan, consisting of members from TfGM, GMP, GMCA, LA Representation, and national road safety specialists and organisations. There is also the RDR Working Group, chaired by the Head of Highways, TfGM, and attended by GMP, GM Districts, GMFRS, GMCA, National Highways etc. providing advice and facilitating the implementation of the RDR Action Plan, set up with partner representation to help formulate and prioritise actions with the aim of committing to delivery.

### **Strategy and Policy**

- Vision Zero (VZ) is a road safety commitment to eliminate all road deaths and serious injuries whilst providing a safe, equitable and healthy environment for all. It is closely linked to wider policies to reduce congestion, improve air quality, reduce climate change emissions, create active neighbourhoods, and ensure economically vibrant town centres and high streets. VZ is also based on a multidisciplinary approach and acknowledges that many factors lead to safe mobility including design, speed, behaviour, and technology and sets goals to work together to achieve VZ.
- A Vision Zero Strategy is to be developed, led by TfGM with specialist support in place to facilitate the design, development, and delivery of the Strategy, which is to ultimately guide and underpin road safety activity across GM. The Strategy will provide a more top-down approach, led by the SRGMP, to allow a 'golden thread' which will align the various organisational and GM District sub strategies, plans, deliverables etc. The intention is that it will enable collaborative working and joint reporting by Partners on improved road safety outcomes.
- The RDR Action Plan provides the governance framework for managing both the high-level outcomes (which will be within the VZ Strategy), and the individual deliverables included in the Action Plan., At the time of the audit, the plan was being reviewed and refreshed.

### **Monitoring and Reporting**

- GMP and the Safer Roads Team work towards the national road safety reduction targets set by the Department for Transport (DfT). The forecast to 2030 is 55% reduction on KSIs and a 41% reduction on fatalities.
- Annual GM Road Casualty Reports have been produced since 1986 and are designed to focus attention on the requirement, both nationally and locally, to meet the casualty forecast reductions set by the Government and local transport authorities.
- The latest Road Safety Update for KSI figures in 2022 and the RDR Action Plan progress was presented to the GM Transport Committee (GMTC) in October 2022 this also includes information on initiatives supported by the SRGMP and delivered at a GM level by TfGM/DriveSafe/GMFRS and other partners. The Road Safety Update was also provided to the Active Travel Committee in February 2023.
- The SRGMP Board reviews available data to identify hotspot areas or emerging trends which may be of a concern and require action. This may be in the form of an enforcement response from GMP, work to scope design and engineering works on local highways, or through targeted promotional and educational activity.