

## **GMCA Audit Committee**

Date: 22 October 2024

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 2024/25. It is also used as a mechanism to seek approval of changes to the internal audit plan.

### **RECOMMENDATIONS:**

Audit Committee is requested to:

- Consider and comment on the Internal Audit progress report.
- Approve any 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 2024 and this set out the planned assurance activity to be conducted during 2024/25 based on our understanding of the organisation's strategic and operational risks.
- 1.2 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 (Police and Crime).
- 1.3 The purpose of this progress report is to provide Members with an update against the GMCA Internal Audit Plan for 2024/25 and a summary of final reports presented to Committee.

## 2 Progress against the Internal Audit Plan 2024/25.

- 2.1 Since the last meeting in July 2024, we have finalised and published two reports and certified eight grants. The Executive Summaries from these reports are shown at **Appendix D**. There are several reports at draft reporting stage as we seek to agree the findings, opinion and improvement actions with management.

Audit Report	Assurance Opinion
<b>2024/25</b>	
<b>Supporting Families Programme - Compliance</b>	<b>Reasonable</b>
This report provided a <b>Reasonable Assurance opinion</b> , that adequate systems and controls are in place and operating across GM authorities to support the delivery of the Supporting Families programme (SFP). Nine out of ten reports received from Local Authority Audit teams demonstrated a good level of compliance with the	

headline criteria set out in the GM SFP standards and key elements of the programme. One Local Authority provided a limited assurance opinion, and further assurances were being sought by GMCA in relation to the findings from that report.	
<b>Trainee Firefighter Attraction, Recruitment and Selection</b>	<b>Reasonable</b>
<p>This report provided a <b>Reasonable Assurance opinion</b> over the process and controls in place for the attraction, recruitment, and selection of trainee firefighters and management of the different phases of recruitment.</p> <p>Our Audit found the recruitment team were positive in their engagement of potential candidates from a wide and diverse range of backgrounds to ensure GMFRS had the best possible pool of candidates available.</p> <p>Despite a lengthy process (up to 2 years) between a candidate's expression of interest and recruit course start dates, timelines for each element of the process are kept as tight as possible and candidates supported throughout to reduce the risk of candidate drop out. The large candidate numbers and the effectiveness of the Applicant Tracking System to manage the high volume of expressions of interest and candidate applications was an area of concern.</p> <p>Internal audit made four recommendations for improved control which were agreed by Management.</p>	

2.2 Scoping discussions have taken place with Management for several planned audits to ensure these are scheduled across the year. Fieldwork start dates have been agreed for quarter 3 & 4 audits including Equality Impact assessments, NFCC Fire standards and the new Public Procurement act. We will continue to flex the plan to take account of changing assurance needs and client availability and capacity.

2.3 A summary on the status of ongoing audit work at the start of quarter 3 is as follows:

<b>Planning Stage</b>	
New Public Procurement Act – Readiness	The scope for this readiness assessment has been agreed but commencement deferred to Q4 at the request of the Commercial team.
Emergency Response Hub	A review of procedures for the allocation of overtime for front line service delivery.

<b>Fieldwork Stage</b>	
GMFRS - JESIP Operating Principles	This work is ongoing with station visits to be completed during October.
NFCC Fire Standards	Work is ongoing to provide assurance over the methodology adopted to implement NFCC Fire standards across GMFRS and the processes for ongoing monitoring and review.
Equality Impact Assessments (EIA)	Work has started to provide assurance over the effectiveness of the framework governing EIA within GMFRS

<b>Reporting Stage</b>	
Leavers Process	This work has been completed and is at draft report stage.
ICT Supplier Management	This work has been completed and is at draft report stage.
Net Zero Achievement	This work has been completed and is at draft report stage.
ICT/Digital Asset Management	This work has been completed and is at draft report stage.
Anti-Money Laundering Policy	A draft policy and procedure has been produced and this is being reviewed by GMCA Legal team.

Whistleblowing Case	Internal Audit has completed initial fact-finding work in response to a series of allegations – the full outcome of this work is yet to be concluded.
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2.4 **Grant Certifications** – Eight grants were certified during the period.

Grant	Value Signed Off	Assurance Level	Date Completed
Local Energy Advice Demonstrators (LEAD) – Y2 Q1	£234k	Positive	July 2024
Net Zero Junior Officer (Y2 Q1)	£7k	Positive	August 2024
Net Zero Programme Delivery (Y2 Q1)	£35k	Positive	August 2024
Made Smarter 2023/24	£2k	Positive	September 2024
NW Net Zero Hub Project	£99k	Positive	September 2024
Net Zero Junior Officer (Y2 Q2)	£7k	Positive	October 2024
Net Zero Programme Delivery (Y2 Q2)	£72k	Positive	October 2024
Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination (2023/24) Section 31/6680	£4.438m	Positive	October 2024

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

### **3 Whistleblowing and Counter Fraud**

3.1 Internal Audit has received one new whistleblowing case since the last Audit Committee. This case has subsequently been closed. One fact-finding investigation has been completed by the Head of Internal Audit. A new online reporting form has also been launched.

### **4 Changes to the Internal Audit Plan**

4.1 In line with the Internal Audit Charter, any significant changes to the approved Internal Audit Plan must be agreed by the Audit Committee.

4.2 There are some proposed changes to the audit plan agreed in March 2024 and these are shown at **Appendix C** to this report.

### **5 Resourcing**

5.1 We received approval for two additional posts to the structure, a Grade 9 Audit Manager and Grade 7 Internal Auditor. This is aimed at providing additional capacity given the increasing breadth and complexity of GMCA activities. As in previous years, we utilise external support for our technical ICT/Digital assurance work.

### **6 Other Internal Audit Activities**

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

6.2 **GMCA Next Phase** – Internal Audit are involved in this workstream as the organisation sets out its future ways of working in readiness for the trailblazer devolution deal and integrated settlement. Particularly relevant to the Audit Committee is the development of a Single Assurance Framework which will be developed to demonstrate to

government that GMCA has robust assurance, project appraisal and value for money processes in place. Further information will be provided to the Audit Committee as the framework is developed to provide clarity on the Committee's role and responsibilities within that.

- 6.3 **GMCA Business Continuity Planning** – Internal Audit are part of the Business Continuity Steering Group which oversees the full internal review of BC policies, systems and processes. This work remains ongoing and is in the implementation stage of the work programme.
- 6.4 **Senior Leadership Team Engagement** – The Deputy Director, Audit and Assurance is part of GMCA Senior Leadership Team and holds regular meetings with Directors to discuss priorities, emerging risks/issues and audit plan activity.



**Appendix A - Summary of Internal Audit Reports issued 2024/25**

The table below provides a cumulative summary of the internal audit work completed during the year. This will inform the annual Internal Audit opinion for the year 2024/25.

Audit	Assurance Level	Audit Findings					Coverage		
		Critical	High	Medium	Low	Advisory	GMCA	GMFRS	GM Waste
Procurement Waiver Exemptions Compliance	Broadly Compliant	We made advisory actions only in this audit.					✓	✓	✓
Trainee Firefighter Attraction, Recruitment and Selection	Reasonable	-	-	2	1	1	-	✓	-
Supporting Families Programme Compliance	Reasonable	-	1	-	-	-	✓	-	-

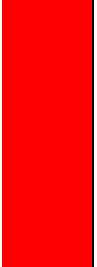
Grant Certifications					
GFA: Strategic Project Development (Schools Solar Toolkit)	£50k	Positive	✓		
GFA: Project Development (Schools Solar Engagement)	£20k	Positive	✓		
Net Zero Green Retrofit Finance	£39.5k	Positive	✓		
Net Zero Junior Officer (Y1 Q4)	£7.2k	Positive	✓		
Net Zero Programme Delivery (Y1 Q4)	£36.8k	Positive	✓		
Local Energy Advice Demonstrators (LEAD) – Y1 Q4	£666.2k	Positive	✓		
5G Innovation Regions Programme Grant	£136.2k	Neutral	✓		
Growth Hub Core Funding	£420k	Positive	✓		
Local Energy Advice Demonstrators (LEAD) – Y2 Q1	£234k	Positive	✓		
Net Zero Junior Officer (Y2 Q1)	£7k	Positive	✓		
Net Zero Programme Delivery (Y2 Q1)	£35k	Positive	✓		
Made Smarter 2023/24	£2k	Positive	✓		
NW Net Zero Hub Project	£99k	Positive	✓		
Net Zero Junior Officer (Y2 Q2)	£7k	Positive	✓		

Net Zero Programme Delivery (Y2 Q2)	£72k	Positive	✓		
Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination (2023/24) Section 31/6680	£4.438m	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.
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## 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> </ul>	<b>5</b>

	<ul style="list-style-type: none"> <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>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 2024/25

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

Directorate / Area	Audit Title	Assurance Objective	Timing	Status	Audit Committee
<b>b/f audits from 2023/24 plan</b>					
People Services	Firefighter Attraction and Recruitment b/f	Assurance over the effectiveness of the attraction, recruitment, and selection process for trainee firefighters.	Q1	Completed	October 2024
Environment Low Carbon	Net Zero Achievement b/f	Assurance over GMCAs arrangements for the delivery of the regional carbon neutrality target by 2038, and its own carbon reduction targets.	Q2	Draft Report	
<b>Core Controls / Assurance Activity</b>					
Public Sector Reform Programme assurance	Supporting Families Programme	Assurance that local systems and processes designed to support the delivery of the SFP are sufficient to demonstrate compliance with the key requirements of the national programme and the revised GM SFP standards.	Q1	Completed	October 2024
Corporate Services	Procurement Waiver	A series of transactional audits on core financial processes to assess compliance with GMCA standing orders, financial	Q1	Completed	July 2024



Commercial	Exemptions - Compliance	regulations, and contract procedure rules. These audits will examine key controls in areas such as accounts payable, accounts receivable, payroll, procurement, and contract management.			
People Services Compliance	Leavers Process - Compliance		Q2	Draft Report	October 2024
Corporate Services	New Public Procurement Act 2023	Readiness assessment over implementation of key changes due to come into force in October 2024.	Q2	Planning – Deferred to Q4	
Corporate Services	Core Financial Systems BLOCK	Cyclical audits of core financial systems. Scope to be determined in year.	Q3 / Q4	Not Started	
Corporate Services	Grant Certifications	Ongoing certification of grants as required by grant conditions.	Q1 – Q4	Fieldwork	July 2024
Digital / ICT	IT Supplier Management	Assurance on the effectiveness of the organisations IT third party supplier management processes and controls over Cyber security and GDPR for new and existing contracts.	Q2	Draft Report	October 2024

Digital / ICT	IT Asset Management	Assurance over the effectiveness of IT asset management controls operated by the IT team over the organisations computer hardware and software assets (issue/tracking/return/recycle).	Q3	Draft Report	
Governance	GMCA Business Continuity Planning	Business Continuity Planning - An audit of the revised BCP arrangements implemented across GMCA, with a focus on disruption to ICT and Digital services.	Q3	Under Review	
Information Governance	Critical Data Assets	An audit of processes and controls in place over our critical data assets to ensure that sensitive and personal data is appropriately protected from data breach/loss.	Q4	Not Started	
<b>Follow Up Audits</b>					
Digital / ICT	Threat and Vulnerability Management / Gartan System – Follow Up	Follow up audit to provide an independent assessment of progress toward implementation of actions and risk exposure.	Q3	Planning – deferred to Q4	
ICT/Digital	GM One Network – Follow Up	GM One Network – Review of ‘delivery’ phase and key project risks.	Q3	Under Review	

Place Land and Property	Estates Asset Compliance – Follow Up	Estates Asset Compliance – Building maintenance and compliance with statutory regulations.	Q4	Under Review	
<b>GMFRS Prevention, Detection and Service Delivery</b>					
GMFRS	Joint Emergency Service Interoperability Principles (JESIP)	Assurance over the application of the JESIP Operating Principles and level of embeddedness within GMFRS over its preparedness to respond to major and multi-agency incidents.	Q2	Fieldwork	
GMFRS	Governance Framework	An audit of the GMFRS governance and decision-making processes.	Q2	Under review	
GMFRS	Promotion Pathway (Grey Book)	Grey Book Recruitment (Promotions Pathway) – an audit of the Promotions Pathway and recruitment to Crew, Watch, Group Manager roles - Links to the recruitment & selection audit from 2023/24.	Q3	Not Started	
GMFRS	Equality Impact Assessments	Assurance over the effectiveness of the framework governing Equality Impact Assessments within GMFRS	Q3	Planning	

GMFRS	NFCC Fire Standards	NFCC Fire Standards: Maturity and compliance assessment	Q3	Planning	
GMFRS	GMFRS PMO Function	An audit of the programme management office arrangements	Q4	Under Review	
<b>Whistleblowing and Counter Fraud</b>					
Governance	Counter Fraud Policies – annual review	Anti-Money Laundering Policy and Fraud Prosecution Policy review and update.	Q2	Currently being reviewed	
Whistleblowing	Reactive	Response to whistleblowing reports and management of reactive caseload.	Q1-Q4	Ad hoc as needed	
<b>Other Focus Areas</b>					
Governance	GMCA Next Phase	Leading the Assurance Workstream and input into other programme workstreams as GMCA sets out its future ways of working in readiness for the new trailblazer devolution deal from April 2025.	Q1 – Q4	Ongoing	
Development	New IIA Standards	Implementation of the 2024 Global IIA standards to ensure PSIAS compliance	Q3 – Q4	Planning	

Other Audit Activity		Quarter
Information Governance	Deputy Director of Audit and Assurance is a member of the Information Governance (IG) Board and the Serious Information Governance Incident (SIGI) Panel. Ongoing advice, and oversight of IG risks is undertaken through these forums.	All
Audit action tracking	Internal audit monitor and report on a quarterly basis the implementation of agreed audit actions.	All
Counter Fraud Activity	Maintenance of counter fraud policies, training and organisational awareness as well as response to reports of fraud.	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	N/A

## 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 Committee 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 2024.

Audit Area	Audit	Change requested	Rationale	Approved by Audit Committee
Governance	Business Continuity Planning	Under Review	A Business Continuity Steering Group has been set up to oversee the full internal review of BC policies, systems and processes. This work remains ongoing.	July 2024
GMFRS	Governance Framework	Under Review	Internal Review taking place by Governance and Scrutiny and PMO function – Request from the service to postpone this audit until 2025/26.	July 2024
GMFRS	North West Fire Control (NWFC)	Under Review	Arrangements for Internal Audit and assurance provision to be raised with the CFO. NWFC is a separate company and would require approval of other partners.	July 2024

Audit Area	Audit	Change requested	Rationale	Approved by Audit Committee
Place: Land and Property	Estates Asset Compliance – Follow Up	Under Review	The Head of Estates provided an update to Audit Committee in March 2024 on progress and implementation of a new system – timing of work to be considered.	July 2024
ICT/Digital	IT Threat and Vulnerability Management / Gartan System – Follow Up	Delay to Q4	Request from Digital Services to reschedule this audit from Q3 to Q4.	October 2024
Commercial	New Public Procurement Act 2023	Delay to Q4	The new procurement act 'go live' date has been delayed February 2025 to allow new Government to make changes. Request from Commercial to delay the audit until early Q4 to have a better understanding of the implications.	October 2024
GMFRS	NEW- The Hub ER – overtime and hours worked	Q3	This is a new addition to the plan at the request of the CFO.	October 2024

## Appendix D – Executive Summaries



### Internal Audit Report

### Supporting Families Programme – Systems Audit

**FINAL**

**Issue Date 22 August 2024**

Audit Team	
Sarah Horseman	Deputy Director Audit and Assurance
Damian Jarvis	Head of Internal Audit, GMCA

Report Distribution	
<b>For Action</b>	
Jacob Botham	Assistant Director Children and Young People, Public Service Reform
Alex Little	Principal Researcher, Public Service Reform, Strategy and Policy
<b>For Information</b>	
GMCA Audit Committee & GM Districts	<b>Executive Summary Only</b>
Caroline Simpson	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Jane Forrest	Director Public Service Reform
Steve Wilson	GMCA Treasurer
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	<b>External Auditor</b>



1. EXECUTIVE SUMMARY							
<b>AUDIT OBJECTIVE</b>		<b>ASSURANCE LEVEL</b>					
<p>To provide assurance that local systems and processes designed to support the delivery of the Supporting Families (SF) Programme are sufficient to demonstrate compliance with the key requirements of the national programme and the revised GM SF Programme standards.</p> <p>Detailed Terms of reference is included at <b>Section 3</b>.</p>		<b>REASONABLE ASSURANCE</b>					
<b>KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING</b>			<b>AUDIT FINDINGS</b>				
<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>		Critical	High	Medium	Low	Advisory	Total
		-	-	-	-	-	-
		<b>BASIS OF AUDIT OPINION</b>					
		This is based on the scoring mechanism outlined in <b>Section 4 &amp; 5</b> of this report.					
<b>AUDIT OPINION AND SUMMARY CONCLUSION</b>							
<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 (SF) programme. Opinion ratings were received from all ten GM Districts, and these generally presented positive assurance on compliance with the key elements of the revised SF programme and were consistent with those given in the previous year. One District provided a limited assurance opinion, and further assurances will be sought in relation to the findings from that report.</p>							

There were no systemic 'red flag' SF Programme risks brought to our attention in the reports which required immediate attention or oversight by GMCA. Where recommendations have been made, the implementation of these will be monitored by Districts themselves. We make one recommendation as part of this report and the GMCA Assistant Director, Children and Young People should consider the assurances and findings from this report to inform future discussions with GM Early Help Leads. The report also supports our assurances back to Government as the responsibility for the Families Team transitions from the Department of Levelling Up, Housing and Communities (DLUHC) to the Department for Education (DfE).

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

#### AREAS OF GOOD PRACTICE

- Nine out of ten reports demonstrated a good level of compliance with the headline criteria set out in the GM SFP Standards.
- Processes were in place to ensure eligible families met at least three of the ten assessment criteria.
- Reports from GM Districts confirmed that all ten 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.
- Districts were positive over participation in Early Help Data Collection (Wave 3).

#### AREAS FOR IMPROVEMENT

The main areas for improvement related to the following:

- 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 SFP standards.
  - **Quality Assurance Processes:** Some strengthening of QA processes to confirm relevant criteria are being met, including those managed by Partner agencies.
  - **Voice of the Family and Child:** Ensuring a full family assessment is visible in all cases.
  - **Partner Agencies:** Consistent management and oversight of Partner caseload and outcomes, particularly those managed by Schools.
  - **Performance Reporting:** Improving the accuracy of reporting on outcomes and the robustness of management information.
- Internal Audit recommendations for improved control were made by six GM Districts including Bury, Bolton, Manchester, Stockport, Tameside, and Wigan. The implementation monitoring of these actions will be completed by Audit Teams in the Districts in conjunction with Local Early Help Leads.

**2. SUMMARY OF AGREED ACTIONS**

Finding	Risk Rating	Action	Target Date
1 A limited assurance opinion was issued by one GM District which requires oversight and follow-up on significant risk areas identified.	<b>HIGH</b>	GMCA SF Team to follow up on the Limited assurance opinion issued by one GM District and to seek further assurances over identified areas for improvement and implementation of audit actions. A plan for improvement is already being agreed with the District.	<b>October 2024</b>

**AUDIT SPONSOR COMMENTS**

With current uncertainty around the future of the Supporting Families programme it is unclear whether this will be the last GM Supporting Families audit undertaken. What is clear from the latest report is that the audit continues to be a helpful tool in providing the necessary assurances and insight on delivery of the programme at a local, city-regional and national level.

The findings of this year’s audit suggest that GM’s local authorities largely adhere to the standards of the programme. Whilst GM like many other parts of the country fell short of hitting its’ target number of successful outcomes last year the audit demonstrates that overall practice in our early help services remains reasonably strong overall. It is also clear from the areas of good practice that the ethos of the early help system guide is pervasive among authorities, and that improvement in each authority takes due regard of the need to demonstrate consistent, credible maturity with respect to family voice, workforce, communities, leadership and data.

In the case of Bury local authority, where the audit has this time found only ‘limited’ assurance of compliance with the programme standards, it is important that GMCA ensure the implementation of all recommendations. A plan for improvement is already being agreed with Bury, and in line with agreed processes GMCA will report back to the Families Team at the conclusion of the timescales set out in that plan.

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

## Internal Audit Report

### Firefighter Attraction, Recruitment and Selection

#### FINAL

Report Issue Date	
Draft Report Issued	5 August 2024
Management Response Received	17 September 2024
<b>Final Report Issued</b>	<b>19 September 2024</b>

Audit Team	
Sarah Horseman	Deputy Director Audit and Assurance
Damian Jarvis	Head of Internal Audit, GMCA
Jessica Jordan	Principal Auditor

Report Distribution	
For Action	
Mallicka Mandal	Director of People Services
Anna Foster-Ressel	Senior Talent & Resourcing Manager
Leigh Whitehead	Senior Campaign Lead
Jayne Jeffery	Attraction Lead
For Information	
Audit Committee - <b>Executive Summary Only</b>	
Kathryn Aylett	Training Development Manager
Paul Fearnhead	Head of Training Delivery
Caroline Simpson	Chief Executive
Andrew Lightfoot	Deputy Chief Executive
Dave Russel	Chief Fire Officer
Ben Norman	Deputy Chief Fire Officer
Andrea Heffernan	Director of Corporate Support
Steven Wilson	GMCA Treasurer
Gillian Duckworth	GMCA Solicitor and Monitoring Officer
Mazars	External Auditor

1. EXECUTIVE SUMMARY																	
AUDIT OBJECTIVE		ASSURANCE LEVEL															
The objective of this audit was to provide assurance over the effectiveness of the attraction, recruitment, and selection process for trainee firefighters.		REASONABLE ASSURANCE															
KEY RISKS IF CONTROLS ARE NOT IN PLACE AND/OR OPERATING																	
<p><b>RR45 – RECRUITMENT:</b> Due to labour market conditions and inability to pay excessive market rates for some roles, there is a risk of skills shortage within the organisation, which may result in service provision being detrimentally impacted.</p> <p><b>RR7 – EQUAL, DIVERSE, AND INCLUSIVE WORKFORCE:</b> Due to the outcome of the HMICFRS inspection which identified need for improvements in this area along with a range of external drivers and influences including the Thomas Review, there is a need to develop a range of attraction, recruitment and retention initiatives which may result in increased success in attracting and recruiting a more diverse workforce.</p>		<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></td> <td>2</td> <td>1</td> <td>1</td> <td>4</td> </tr> </tbody> </table>				Critical	High	Medium	Low	Advisory	Total			2	1	1	4
Critical	High	Medium	Low	Advisory	Total												
		2	1	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>We provide a <b>Reasonable Assurance opinion</b> over the process and controls in place for the attraction, recruitment, and selection of trainee firefighters.</p> <p>Our audit confirmed long lead times (up to 2 years) between a candidate’s expression of interest and recruit course start dates for some successful candidates which may increase the risk of candidates dropping out of the process. Large candidate numbers and reliance on manual processes to maintain effective communication with all candidates during the process increases this risk.</p> <p>The effectiveness of the Applicant Tracking System (Engage ATS) to manage the high volume of expressions of interest and candidate applications was also an area of concern, in particular the ability to monitor, track and communicate with candidates through the early stages</p>																	

of the process. It is envisaged that the new ATS system rolled out in July 2024 will bring improvements to this process, however this will require further testing by the team.

We acknowledge the efforts of the Talent and Recruitment Team to successfully coordinate the individual recruitment campaigns given the size, scale and complexity of these as they seek to reduce turnaround times between the three phases of recruitment.

We have highlighted areas for improvement related to reporting to CELT on the cost of recruitment campaigns and how the number of successful candidates aligns to wider GMFRS workforce plans. In addition, some minor suggested areas for improvement related to the overall process are contained within the action plan.

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

- Our discussions with GMFRS staff involved in the recruitment process found the Team were positive in their engagement of all potential candidates from a wide and diverse range of backgrounds to ensure GMFRS had the best possible pool of candidates available.
- The GMFRS website contains information which explains the firefighter recruitment process.
- Whilst the overall recruitment process is lengthy, timelines for each element are kept as tight as possible and systems are in place to help ensure that candidates are supported and informed throughout.
- Taster day events are scheduled across Greater Manchester, so all potential candidates have an opportunity to attend events close to where they live.
- The importance of undertaking physical activities in a safe and healthy manner is reinforced throughout the process and minimum health requirements are set for candidates to be able to safely undertake activities.
- Unsuccessful candidates are given feedback at the point they drop out of the recruitment process to help them should they choose to reapply in the future.
- Feedback is sought from all candidates at the end of the recruitment drive to understand their experience of the process and potential areas for improvement.
- Where possible opportunities to involve experienced front line fire staff throughout the process are taken.
- Monitoring of underrepresented groups takes place at all stages and is used to understand any blockers to success for these groups.

#### **AREAS FOR IMPROVEMENT**

The main identified areas for improvement related to the following:

- Timelines between the submission of an expression of interest and course start dates for successful candidates are lengthy, and there can be long gaps in communication during the onboarding stage leading to a risk of drop out. Keeping candidates engaged is a key priority.

- Reporting to Fire Executive on the success of recruitment drives and how the number of offers made aligns with the required number of recruits set out in Workforce Recruitment and Development Plan and any changes to that plan that may be needed as a result can be improved.
- The current ATS system is unable to manage the high volume of candidates within a recruitment drive and as such several manual workarounds are in place which are subject to human error.
- The overall cost of the trainee firefighter recruitment programme is unclear as both costs and budget are allocated across different cost centres making it difficult to determine whether value for money is achieved or the availability of additional funds to meet any unexpected costs (e.g. failure of equipment/system improvements).

## 2. SUMMARY OF AGREED ACTIONS

Finding theme	Risk Rating	Action	Target Date
1 Recruitment timescales	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>• Create microsite for successful candidates to engage with and learn about GMFRS ahead of their start date.</li> <li>• Provide clarity for candidates about the timelines for recruitment and course start dates.</li> <li>• Review attraction activity and create an engagement plan which will take place once application deadlines have passed when not in a process of enhanced recruitment.</li> <li>• Work with Training Team to optimize course sizes and timings.</li> <li>•</li> </ul>	January 2025
2 Reporting to Fire Executive on the success of individual recruitment drives	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>• Create an annual report which summarises recruitment activity and alignment with Workforce Development Plan targets.</li> <li>• Collaborate with Finance to identify all relevant recruitment costs and ensure these are collated going forward.</li> </ul>	March 2025

3	Applicant Tracking System (ATS)	<b>LOW</b>	<ul style="list-style-type: none"> <li>• Testing of new ATS functionality</li> <li>• The use of additional MI support</li> <li>• Advanced excel training for admin staff linked to the process</li> </ul>	December 2024
4	Minor improvements	<b>ADVISORY</b>	<ul style="list-style-type: none"> <li>• Improvements to recruitment area of the website</li> <li>• More upfront advice and support around functional skills assessments</li> <li>• Updates to attraction newsletters</li> <li>• Update PARQ form</li> <li>• Ensure decision making is documented.</li> </ul>	March 2025

<b>AUDIT SPONSOR COMMENTS</b>
<p>The Firefighter recruitment programme is a key priority for GMFRS and for our Directorate. It ensures that we attract talent for now and for the future, recruit fairly and create a workforce that is representative of our communities.</p> <p>The audit provides assurance that, despite the size, scale and complexity, there is a robust and fair recruitment process for our Apprentice Firefighters and that we have an effective system to understand and remove the barriers in recruitment. People Services have put considerable effort into developing its Firefighter recruitment processes so that they are fair and potential applicants can understand them and be supported to give their best. This has encouraged applicants from diverse backgrounds to apply for and be appointed to our Firefighter roles.</p> <p>I am grateful for the opportunities for improvement identified through this audit, especially in relation to reporting, maintaining communication with candidates and finally the need to demonstrate cost and return on investment to the service. I will ensure these are actioned effectively.</p>

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