

## JOINT AUDIT PANEL

**Date** Friday 28<sup>th</sup> January

**Time** 10:30 - 12:30

**Venue** Online Meeting

**Attendees** Peter Morris (Chair)  
Ian Cayton (Panel)  
John Starkey (Panel)  
Hilary Pogson (Panel)

Christopher Kinsella (GMP - Chief Officer - Resources & Chief Financial Officer)  
Graeme Openshaw (GMP - Superintendent, Use of Force Lead)  
Janet Moores (GMP - Head of Finance)  
Sara Ashworth (GMP - Planning & Policy Development Manager)  
Candice Simms (GMP - Minutes)

Sarah Horseman (GMCA & GMP - Head of Audit and Assurance)  
Cath Folan (GMCA - Audit Manager (Police and Crime))

Mark Dalton (Mazars - Partner (Public Services))  
Amelia Salford (Mazars - Manager (Public Services))

**Apologies** Stephen Watson (GMP - Chief Constable)  
Rt. Hon Baroness Beverley Hughes (Deputy Mayor of Greater Manchester)  
Steve Wilson (GMCA – Treasurer)  
Foluke Fajumi (Panel)

**M191/JAP** **Welcome and Apologies for Absence**

The Chair welcomed all attendees and noted apologies.

**M192/JAP** **Urgent Business (if any) at the discretion of the Chair**

None raised.

**M193/JAP** **Declarations of Interest**

None raised.

**M194/JAP** **Approval of October 2021 minutes and actions**

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

GMP noted Action A041/JAP has now been completed. The Force has been in contact with South Yorkshire Police and other forces regarding their approach to strategic risk management. Members were advised Internal Audit have recently undertaken a Risk Audit. GMP is currently in the process of

reviewing how the Force undertakes risk management going forward, particularly in light of GMP's refreshed governance structure. A full update on risk is due to come to the April Joint Audit Panel.

With regards to Action A042/JAP, Internal Audit advised they have begun validation of completed internal audit actions as highlighted in the Action Tracker Report. Internal Audit will continue to work with the Force to ensure their approach to validation is a meaningful and constructive process.

#### **M195/JAP      Panel Members End of Term**

On behalf of the GMCA Treasurer, the Chair confirmed that a positive response has been received from all Panel members in terms of an extension to their contract. Members were advised the terms and duration are yet to be agreed and confirmed.

The Chair highlighted his intentions of meeting with the GMCA Treasurer to discuss increasing the membership of the Panel for additional support, particularly to aid the Panel with expertise in cyber and information technology (IT). The Panel expressed their agreement with this proposal and referenced a section of the National Audit Office (NAO) 'Cyber and Information Security: Good practice guide, October 2021' which states "audit committees should be scrutinising cyber security arrangements" (pg. 26 of agenda).

GMP informed members of a proposal covering a major restructuring of IT and information management that will be submitted to the Force's Plan on a Page Board next month, this will include increasing the Force's proficiency in cyber technology. Internal Audit noted their IT audit services are externally contracted and the Panel could consider inviting the IT auditors to the Joint Audit Panel to present audit finding and as a source of IT expertise.

The Chair will keep the Panel apprised with any conversations had around increasing the membership of the Panel and will revisit at the next meeting.

#### **M196/JAP      Terms of Reference Review**

The Chair advised members will receive training in April on GMP's Medium Term Financial Plan (MTFP). It was noted the Panel will begin to receive budget monitoring reports going forward to assist with understanding of the process.

The Joint Audit Panel Terms of Reference (ToR) have been reviewed by all members and no further amendments are to be made.

#### **M197/JAP      2020/21 Audit Completion Follow Up Letter**

Mazars gave an overview of the 2020/21 Audit Completion Follow Up Letter which formally concludes the matters noted as outstanding in the Audit Completion Report presented to the Panel in September 2021. All amendments listed in the letter have been adjusted for in the final set of accounts which were signed off on 17<sup>th</sup> December 2021.

The Panel sought more information regarding the transfer of funds illustrated in the adjusted misstatements table. Mazars noted this was an accounting adjustment where the funds had been incorrectly accounted for as reducing income instead of expenditure. GMP advised controls have now been put in place to prevent repetition of this adjustment.

#### **M198/JAP      External Audit Progress Update and Sector Update**

Members were provided with an overview of the report which provides an update on audit progress since the October 2021 meeting. It was highlighted that Mazars are currently in the process of completing their value for money (VfM) work and will share the Auditors Annual Report, including the VfM commentary with the Joint Audit Panel at the next meeting in April.

Mazars noted planning for the 2021/22 audit has commenced and work with GMP's Finance Team is underway. There are no issues at present that require reporting to the Joint Audit Panel.

Mazars highlighted pg. 9 of the report, which sets out a range of measures agreed with key partners to support the timely completion of local government audits and the ongoing stability of the local audit market. The auditing deadline for the 21/22 accounts will be 30<sup>th</sup> November 2022.

The Panel highlighted pg. 12 of the report and praised Mazars for their latest major local audit quality inspection results.

The Panel noted the report.

#### **M199/JAP      Joint Audit Panel Workplan**

Internal Audit noted the workplan will come to the Joint Audit Panel as a result of the effectiveness review. It was proposed a questionnaire will be sent to members of the Panel prior to the next meeting which will capture training and agenda items for 2022/23.

The Chair noted his interest in reverting back to face to face meetings from April onwards to improve the quality of training. Members were supportive of moving back to face to face meetings and agreed to monitor Covid-19 guidelines around working arrangements over the next few months. GMP advised the Force is now in a position to support face to face meeting arrangements and can keep an online provision in place for anyone with health and safety concerns.

#### **M200/JAP      External Quality Assessment of Internal Audit**

Internal Audit gave an overview of the report which outlines the proposed methodology to support the completion of the External Quality Assessment (EQA) of the Internal Audit Service for the Force and the Greater Manchester Mayor's Police and Crime Commissioner (PCC) functions. It was noted the EQA methodology is the same methodology used in the last peer review in 2017.

It was highlighted there are obvious financial savings to members of the peer group in adopting the agreed approach. In addition, such an approach is in keeping with the promotion of collaborative working arrangements. Internal Audit recognises this work as an ideal opportunity to share good working practices.

The Panel queried the timescales of the EQA. Internal Audit advised the self-assessment and evidence available are to be reviewed April/May 2022. The validation will then take place during May/June 2022 and the outcome of the exercise available during the summer of 2022. It's anticipated the EQA findings will be reported at the June or September Joint Audit Panel.

The Panel noted the report.

#### **M201/JAP      Internal Audit Plan Progress Report**

Members were provided with an overview of the report which informs of the progress to date of the delivery of the Internal Audit Plan. It was highlighted that two reports have been issued since the last meeting of the Joint Audit Panel; Use of Force Reporting (limited assurance) and PPE Requirements – Usage and Disposal (reasonable assurance).

Superintendent Graeme Openshaw attended the meeting to discuss the Use of Force (UoF) Internal Audit Report. Upon noting the audit findings, the Panel sought further information around:

- types of UoF;
- purpose of recording UoF;
- officer training;
- how GMP use of UoF data; and,

- action taken by the Force when identifying any gaps reporting creates.

Members were advised of the national requirement that came in from the Home Office in 2017 which states that all forces must collect data around UoF, ranging from compliant use of handcuffing through to discharging a firearm. All interactions that the police have with the public where force is used is now collected in a systematic way across the country.

GMP's method of recording and storing UoF data has been recognised as having limitations by both the Force and Internal Audit. Members were assured that GMP are soon moving to a mobile application based solution which should improve the quality and accessibility of UoF data. Collating UoF data is important for GMP's legitimacy when serving the communities of Greater Manchester to demonstrate that when UoF is used, it is necessary and proportionate.

Members were advised there is a mechanism at scrutiny panels that allows local districts to raise any concerns around UoF and provide feedback on body worn video (BWV). In addition, a new ToR has been distributed which standardises how scrutiny panels should operate to ensure consistent and regular scrutiny around UoF.

The Panel raised concern regarding the reporting figures for UoF. GMP acknowledged the level of reporting two years ago was below standard at circa 7,000 UoF per year. However, it was noted that reporting of UoF has improved with a projection of circa 30,000 for 2021/22. In comparison to other forces of a similar size, this data is good and GMP strives to record more UoF going forward. In addition, during the last 12 months, a new comprehensive governance process has been established which sees the assistant chief constable of specialist operations holding districts to account for their performance around UoF.

The Panel noted concern regarding pg.9 of the report which states papers and minutes from independent advisory groups (IAG) requested by Internal Audit were not made available to them. It was noted Internal Audit have access to all documentation under the Internal Audit Charter. Members were assured this is not a regular occurrence for the Force and the absence of this information did not prevent completion of the audit or impact on the audit findings. Internal Audit acknowledged instances of this nature should be flagged with the single point of contact (SPOC) in GMP when it is becoming a hindrance to the audit.

Members were advised Internal Audit are due to meet with GMP to continue conversations around ensuring the internal audit programme is at an appropriate strategic level and focused in the right areas.

Internal Audit highlighted their new output based key performance indicators (KPI) which are to be introduced in 2022/23 to better assess the quality of the internal audit service.

The Panel raised concerns regarding the deferral of two audits within GMP's Public Protection and Serious Crime Branch; High Harm Perpetrators - Sex Offenders Management and Missing from Home. Internal Audit assured members these were deferred due to associated inspection activity and internal scrutiny already underway in GMP. This forms part of Internal Audit's assurance mapping. It was noted that Internal Audit keep record of all historical internal audit activity.

Internal Audit noted an area of development going forward, which would see the Panel being informed of findings from other assurance activities in GMP, not just internal audit.

The Panel approved the changes to the audit plan as detailed in Appendix D.

The Panel noted the report.

ACTION: Internal Audit to assess the most recent Action Tracker in relation to GMP's update provided for establishing scrutiny panels that look at UoF.

### **M202/JAP      Terms of Reference for Governance and Scrutiny Mapping**

Members were advised the ToR for Governance and Scrutiny Mapping has been shared in anticipation of an internal audit which aims to map GMP's current governance and performance reporting arrangements. Internal Audit noted there would be consideration with regards to what and how information is shared with the scrutiny and oversight bodies that have been established and how responsibilities for monitoring and reporting performance have been clearly defined. This audit follows on from discussions that took place at previous Joint Audit Panel meetings.

It was noted since the publication of the ToR, Internal Audit have been in discussions with GMP regarding the Force's Corporate Governance Project which is currently underway. This project will conclude with a Corporate Governance Handbook which will map out all routes and mechanisms for governance and scrutiny. As this project supersedes the objectives of this audit, it was proposed the Panel should receive the Corporate Governance Handbook which will provide those answers the audit was aiming to achieve. Whilst the project is ongoing, Internal Audit will look to provide the Panel with assurance around GMP's current governance arrangements by attending various governance meetings. Internal Audit will then examine GMP's new governance arrangements once they have been established.

The Panel sought timeframes for completion of GMP's Corporate Governance Project. It was noted implementation of most changes are already happening in real-time. It's anticipated all project changes should be in place by year end.

The Panel agreed to defer the Governance and Scrutiny Mapping Internal Audit until GMP's Corporate Governance Project has concluded and all changes have been embedded.

ACTION: GMP will share the Corporate Governance Handbook with the Panel once it is finalised.

### **M203/JAP      Action Tracker Updates**

Internal Audit provided members with an overview of the report which includes an update on the implementation of previous audit actions. It was highlighted that the overall on-time implementation rate for audit actions agreed in the last 12 months is 83% (target = 85%). This is a reduction from the 100% implementation rate reported in October 2021; however, still reflects good performance.

Going forward, Internal Audit noted they will be considering the most appropriate process for the closure of internal audit actions. Consideration will take place to determine whether actions are closed prior to, or after, further validation has taken place.

Members agreed it would be beneficial to invite GMP representatives to future meetings to provide the latest position regarding any historic and/or high rated outstanding internal audit actions.

The Panel noted the report.

### **M204/JAP      Any other business**

The Panel sought an update on iOPS. Members were advised GMP has recently completed a successful update to the ControlWorks command and control system (v17) which includes new functionality and enhanced mapping as well as efficiency improvements.

The next Joint Audit Panel is scheduled to take place at GMP Bury Divisional Headquarters on Friday 29<sup>th</sup> April. Members will attend training at 10:00am, followed by the main meeting at 11:15am.