



JOINT AUDIT PANEL

- Date** Friday 1st July
- Time** 11:30 – 13:00
- Venue** Chief Officer Meeting Room, Fourth Floor, GMP Force Headquarters, Central Park, Northampton Road, Manchester, M40 5BP
- Attendees** Peter Morris (Chair)
Ian Cayton (Panel Member)
John Starkey (Panel Member)
Foluke Fajumi (Panel Member)
- Ian Cosh (GMP – Assistant Chief Officer, Chief Financial Officer)
Janet Moores (GMP - Head of Finance)
Jonathan Chadwick (GMP - Detective Chief Superintendent, Professional Standards Branch)
Stephanie Beirne (GMP - Head of Information Management)
Tara Jones (GMP - Executive Support Officer)
Candice Simms (GMP - Minutes)
- Steve Wilson (GMCA – Treasurer)
Sarah Horseman (GMCA & GMP - Head of Audit and Assurance)
Cath Folan (GMCA - Audit Manager (Police and Crime))
- Daniel Watson (Mazars – Director, Public and Social Sector)
- Apologies** Stephen Watson (GMP - Chief Constable)
Rt. Hon Baroness Beverley Hughes (Deputy Mayor of Greater Manchester)
Christopher Kinsella (GMP - Chief Officer - Resources)
Sara Ashworth (GMP - Planning & Policy Development Manager)
Hilary Pogson (Panel Member)
Mark Dalton (Mazars – Director, Public and Social Sector)

M219/JAP Welcome and Apologies for Absence

The Chair welcomed all attendees and noted apologies.

M220/JAP Urgent Business (if any) at the discretion of the Chair

None raised.

M221/JAP Declarations of Interest

None raised.

M222/JAP Approval of April 2022 minutes and actions

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

GMCA Treasurer will write out formally today to confirm the preferred contract extensions for the Panel.

Actions A044/JAP and A045/JAP are ongoing.

M223/JAP Current GMP Issues

The Chair advised 'Current GMP Issues' will be a standing agenda item going forward.

ACO Cosh provided a summary of recent events that have taken place since the April Joint Audit Panel, as follows:

- GMP's accounts are on track to be presented at the September Joint Audit Panel in line with the 2022/23 reporting schedule.
- GMP's senior officers attended a recent meeting with Her Majesty's Chief Inspector of Constabulary Andy Cooke QPM DL to update Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) on the Force's progress in recent months. HMICFRS were receptive to GMP's progress and will seek further evidence to support this progress in their revisit in Autumn 2022.
- Extra resources have been agreed to support the Force Contact Centre (FCC) ahead of a predicted summer spike in 999 and non-emergency calls, in July and August, which will mitigate the expected pressure of demand over the summer on GMP.
- An end of year report has been presented to the Deputy Mayor comprising of GMP's forecast outturn which is currently coming in on budget.
- Chief Constable Watson has hosted a series of events to update colleagues on the progress of the Plan on a Page and outline the next steps in GMP's journey of improvement. Thousands of staff attended the events, which have been held at different venues in Greater Manchester, and the feedback has been overwhelmingly positive.
- GMP has made progress in establishing a resources project team for the replacement of PoliceWorks. A Chief Superintendent has now been appointed to lead on the project, and funds have been set aside to enable oversight and governance of the project. The cost of replacing PoliceWorks will form part of the project, and the requirements arising from this will be included within the future strategic funding requirement.
- Recent upgrade of PoliceWorks was successful, whereby the speed of search improved dramatically.
- The pensions remedy continues and has been a challenge for the organisation. GMP has set up a team to deliver this; good links are also in place with the national team.
- Five out of seven of GMP's new governance boards are now up and running. The People Governance Board and Standards Governance Board are anticipated to commence in the next few months. GMP is yet to publish the Corporate Governance Handbook which will illustrate how the Joint Audit Panel interacts with the seven governance boards.

GMCA Treasurer provided a summary of recent GMCA activity as follows:

- The full detailed budget was taken to the June Police, Fire and Crime Panel (PFCP) on the back of the precept decision that was made by the PFCP in January 2022; this is also available on the GMCA website.
- Membership of the PFCP was confirmed in June. Following elections in May, there are three new committee members from Oldham, Stockport, and Tameside.
- GMP's FCC has now been fully funded along with several immediate priorities.

- GMCA Treasurer has attended GMP's Improvement (Plan and a Page) Governance Board and has found attendance beneficial to ensure GMCA understands the impact of the plan and what it will deliver for GMP.
- It was highlighted the GMCA are working closely with GMP to ensure a clear understanding of the financial position for 2022/23 onwards.
- Going forward, there will be some challenging negotiations around police officer and police staff pay due to the increased cost of living.
- GMCA's Legal Team are reviewing assurance relationships between the Joint Audit Panel, GMCA Audit Committee, and the PFCP.

The Panel queried how large investigations are funded. GMP highlighted the issue of overtime and the financial pressures every year due to major events. The Force does budget as best as it can around foreseeable and anticipated demand. Work is also currently being undertaken by GMP to address the national shortage of investigators.

M224/JAP Annual Report of the work of the Joint Audit Panel

The Chair noted it has been an incredibly tough time for GMP in recent years, this is reflected in today's agenda whereby reports look back as far as 2020. It was noted the Chair would encourage a better understanding of the Panel's relationship with the Deputy Mayor, GMCA Audit Committee, and the PFCP.

Panel members spoke of their visit to GMP's FCC as part of their ongoing training, all members found the visit valuable.

The Chair thanked all members of the Joint Audit Panel for their ongoing commitments.

M225/JAP External Audit Auditor's Annual Report 2020/21

Daniel Watson introduced himself to members and provided an overview of the External Audit Auditor's Annual Report 2020/21 which replaces the annual audit letter.

It was noted Mazars have issued their VfM commentary covering three criteria: financial sustainability, governance, and improving economy, efficiency, and effectiveness. Whilst it was reported that no significant weaknesses exist in GMP's arrangements in relation to financial sustainability, the auditors reported they have identified significant weaknesses in arrangements to secure economy efficiency and effectiveness in use of resources. This along with their recommendations for improvement were reported to Panel members.

Mazars highlighted their wider responsibilities with regards to the whole of government accounts process. Whilst the Force does not produce a return for the whole of government accounts, until Mazars receive group instructions from the National Audit Office (NAO) confirming this to be the case, Mazars are unable to issue the audit certificate. Mazars have now agreed their final fee which has been published in the report.

The Chair queried what evidence Mazars uses to evaluate GMP's VfM. Mazars advised they take account of any findings from other inspectorates, followed by detailed discussions with officers in GMP around what plans they are putting in place. The 2021/22 External Auditors Report will assess how GMP has addressed the recommendations of the Audit, and the position on the arrangements to secure economy, efficiency, and effectiveness in the use of resources. Detail around how the governance arrangements have progressed over the last 12 months will be based on discussions with officers in Force.

The Panel noted the report.

M226/JAP External Audit Progress Report and Value for Money Recommendations 2021/22

Mazars are on track with GMP's 2021/22 audit and are due to start the accounts audit in July/August. There are no concerns arising at present.

The Panel noted the report.

M227/JAP Information Commissioner's Office Audit

Stephanie Beirne introduced herself to members and provided an overview of the Information Commissioner's Office (ICO) Audit Report.

It was highlighted that progress has been made against the ICO recommendations, by the ICO, with a recognised improvement reflected in the ICO's recent assessment of the Action Plan undertaken by GMP.

The Panel welcomed the Force's embracing of the ICO Consensual Data Protection Audit and queried where responsibility sits for ensuring GMP maintains regular checks in this area. Members were advised GMP has recently revised the Terms of Reference for its Information Assurance Board, chaired by ACO Cosh, to ensure all information risk activity is covered, recognising this is a growing area of business.

Mazars advised external audit take account of such reports in forming their overall opinion.

GMP noted it's important to involve Internal Audit in monitoring the findings of the ICO Audit and it's anticipated this will also be fed through to the Force's new Corporate Risk Governance Board.

GMP emphasised the importance of ensuring data protection is built into the Force's new system from day one.

The Panel noted the report.

M228/JAP Internal Audit Plan Progress Report

Internal Audit provided an overview of the report which informs members of the Joint Audit Panel of the progress to date of the delivery of the Internal Audit Plan. Since the last meeting, one report of reasonable assurance has been issued: PCC Direct Grants to Voluntary Organisations.

Internal Audit noted they are going out to tender for IT audit services soon. Four IT audits are currently underway at various stages of fieldwork.

Members were advised a statement of assurance has been issued on GMP's Governance Arrangements 2021/22. The report is a different format compared to internal audit's standard report as it's an exercise to inform the opinion.

Head of Audit and Assurance noted how her attendance at GMP's new Corporate Risk Governance Board is a good step forward in ensuring Internal Audit are involved in the Force's new governance arrangements. Internal Audit also recently met up with GMP's Director of Transformation to talk through the Force's Plan on a Page and how Internal Audit can provide assurance around the programme.

Members were advised Internal Audit are still carrying a vacancy in their team, bringing the total number of audit days down to approximately 400. Internal Audit assured members there is resilience built into the GMCA's other audit teams to ensure delivery of the Audit Plan.

The Chair requested further consideration be given to the number of audit days used on GMP activities and that the GMCA Treasurer and the Force's Chief Financial Officer report back to the next meeting of the Panel. The Panel supported that this action be undertaken.

The Panel noted the report and requested a further report on Internal Audit resourcing.

ACTION: GMCA Treasurer and the Force's Chief Financial Officer to further consider the number of GMP internal audit days and report back to the September Joint Audit Panel.

M229/JAP Head of Internal Audit Annual Opinion 2021/22

Internal Audit provided an overview of the report which sets out the work that has been undertaken by the audit team in 2021/22 and gives an overall opinion based on that work.

The Head of Internal Audit's opinion for the year 2021/22 is that there is limited assurance over the adequacy and effectiveness of the framework of governance, risk management and internal control. As noted in the report, the opinion is reflective of the journey that GMP is on to make significant improvements to the way it operates and is governed but for the 2021/22 year those changes were being defined, through the Plan on a Page programme, designed and initiated but not yet established in order to demonstrate the required improvements.

GMCA Treasurer advised there is work ongoing around internal audit provision. The External Quality Assessment (EQA) of Internal Audit is still underway; it is hoped this report will feature at the September Joint Audit Panel.

It was noted HMICFRS are regularly in touch with the Force to monitor progress and provide feedback in real-time. The number of recommendations, causes of concern, and areas for improvement for the Force have significantly reduced in recent months.

The Panel noted the report.

ACTION: To illustrate GMP's journey in recent years, the Force are to provide members with a summary on how progress has been made from the point of HMICFRS assessment in late 2020, through to the current position.

M230/JAP Historic Internal Audit Actions

Internal Audit noted there has been no Internal Audit validation of the historic actions reported on as of yet.

The Panel requested further assurance on:

- The timescales for the Occupational Health and Welfare Unit (OHWU) Review and when this is expected to be delivered.
- How Microsoft 365 provides opportunities to address the outstanding issues in relation to mandatory health surveillance.

Internal Audit will look to validate GMP's responses to the historic actions.

The Panel noted the report.

ACTION: GMP to advise on the anticipated dates for completion of the OHWU Review.

ACTION: GMP to provide further detail regarding how Microsoft 365 provides opportunities to address the outstanding issues in relation to mandatory health surveillance.

M231/JAP Action Tracker Updates

Internal Audit provided an overview of the report which provides the Panel with an update on the implementation of previous audit actions.

It was highlighted GMP's implementation rate has dropped to 68 percent against a target of 80 percent. There has been a continuing decline in implementation rate since October 2021 and this is something Internal Audit will continue to monitor.

Internal Audit have undertaken validation work in the last quarter; of the five use of force actions validated, each one had been implemented.

The Panel noted the report.

M232/JAP Fraud Investigations Report

Detective Chief Superintendent (DCS) Jonathan Chadwick introduced himself to members and provided an overview of the Fraud Investigations Report which assists the panel to review the arrangements for the assessment of the counter fraud strategy, actions, and resources.

DCS Chadwick outlined the various ways by which GMP manages the risk of fraud, and financial improvements covering the period June 2021 – June 2022.

The Panel queried the financial impact of investigating an individual and whether the Force could recover funding in instances where the individual is dismissed. GMP noted this is dependent on the severity of the case, and where it is criminal activity, the court system could be used to obtain compensation. Police forces also have the power under the police regulations to forfeit pensions, this, however, is only for the most serious of offences, unusual and difficult to do.

The Panel queried what financial help is available for staff to support the cost-of-living increases. GMP noted a package has recently been created with support from GMP Federation, which covers all support available to staff. In addition, GMP confirmed that it has a variety of ways in which it seeks to identify staff who may become financially vulnerable.

The Panel noted the report.