

## JOINT AUDIT PANEL

**Date:** Tuesday 1<sup>st</sup> August 2023

**Time:** 11:00 – 13:00

**Venue:** Room 330, Third Floor, GMP Force Headquarters, Central Park, Northampton Road, Newton Heath, Manchester, M40 5BP

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

Kate Green (Deputy Mayor of Greater Manchester)

Chief Resources Officer Lee Rawlinson (GMP)  
Assistant Chief Officer Ian Cosh (GMP)  
Chief Superintendent Richard Mcnamara (GMP – Corporate Development Branch)  
Detective Superintendent Ben Ewart (GMP – People and Development Branch)  
Janet Moores (GMP - Head of Finance)  
Theresa Mahoney (GMP – Management Accountant)  
Hannah Gamage (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)  
Karen Murray (Mazars - Partner (Public Services))

**Apologies** Mark Dalton (Mazars - Partner (Public Services))  
Dawn Watson (Mazars – Manager, Public and Social Sector)  
Foluke Fajumi (Panel)  
Chief Constable Stephen Watson (GMP)  
Laura Ansbro-Lee (GMP – Corporate Development Branch)  
Steph Beirne (GMP – Head of Information Management)

**M287/JAP** **Welcome and Apologies for Absence**

The Chair welcomed all attendees and noted apologies.

**M288/JAP** **Urgent Business (if any) at the discretion of the Chair**

None raised.

**M289/JAP** **Declarations of Interest**

When asked by the Chair, GMP explained the staff survey closed in June. The results are being gathered and analysed.

It was also noted that the Force Management Statement (FMS) has now been submitted and will be circulated to the Panel.

ACTION: GMP to circulate the FMS to Panel members.

#### **M290/JAP      Approval of April 2023 meeting minutes and actions**

The minutes were accepted as a true and accurate record.

#### **M291/JAP      Current GMP issues**

ACO Cosh highlighted the following to the Panel:

- GMP has surpassed the target for the Police Uplift Programme (PUP).
- His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) police effectiveness, efficiency and legitimacy (PEEL) Inspection of GMP finished last week, and the Force is awaiting the outcome.
- The police officer pay award for 2023 has been announced along with an assurance from the Policing Minister that funding for the impact in 2023/24 and 2024/25 is in place. Final details of this is still to be confirmed. In relation to police staff pay, this is still under discussions, however, the Policing Minister had made assurances that a similar level of award to that made to police officers should be agreed by employers and that the funding to reflect this had been assumed in the Home Office financial planning.

CRO Rawlinson introduced himself to the Panel, and explained that one of his key objectives was to lead on the delivery of a sustainability strategy.

#### **M292/JAP      Chief Constable's Draft Statement of Accounts 2022/23**

Panel members were asked to submit any comments or suggestions on the paper to Janet Moores.

In introducing the accounts ACO Cosh noted that it had been a challenging financial year however, he was pleased to be able to present the accounts which indicated a very small revenue overspend and significant capital investment in key assets.

Members asked a number of questions and in particular on the significant pension liabilities included within the balance sheet. ACO Cosh and Janet Moores explained the technical position regarding the accounting for pension liabilities and how this compared to the method of funding these liabilities. The Panel noted the complexity of the accounts and challenges this presents to the reader. The format for the accounts is of a standard structure, which must be complied with however, following the suggestion of the Chair, some additional tables were added outlining workforce diversity information.

The Chair also requested that consideration be given to the production of simplified accounts at a future meeting.

Following further discussions on the accounts the panel noted the accounts.

#### **M293/JAP      Budget Update**

The position at Quarter 1 of the financial year is indicating pressures on the revenue budget. However, close management and oversight will continue with monthly reporting to SCT and through the DME. It was agreed that this information would be provided to the Chair of the Panel.

## **M294/JAP      Annual Report of the work of the Joint Audit Panel**

The Chair and Head of Internal Audit introduced the report to the Panel.

The report set out the work undertaken by the panel in 2022/23 and on the activities undertaken to provide assurance to the Mayor and the chief constable on the framework of governance, risk management and internal control in operation. The Chair thanked members of the panel for their support in providing supportive challenge throughout the year. The report will be presented to the GMCA Audit Committee, which the Chair will attend.

## **M295/JAP      Ministerial Letter and Cross-System Statement**

Addressed with item M296/JAP.

## **M296/JAP      Mazars External Audit Progress Report**

The Panel noted the External audit report.

Daniel Watson discussed the progress of the 2021/22 report:

- The main issue which has been impacting upon the accounts is the Pension Fund Audit. The audit has impacted all pension funds.
- The figures will be updated and revised reports will be published. Following this, the accounts can be authorised.

Karen Murray outlined the 2022/23 audit and the letter:

- The audit cannot commence until the 2021/22 audit is complete.
- This will start by autumn, and the plan can be outlined to the Panel at the next meeting.

Mazars highlighted there have been capacity issues when undertaking audits nationally, however, Mazars are well placed and there are plans in place regarding resources.

## **M297/JAP      Head of Internal Audit Annual Opinion 2022/23**

The report was introduced to the Panel as an annual requirement of Public Sector Internal Audit Standards, to provide an opinion on the effectiveness of the arrangements for governance, risk management and internal control. Overall, GMP were rated 'Reasonable Assurance'. This is an improvement on the prior year and reflects the embedding of the governance processes in the year, positive steps in relation to risk management and the Force being removed from engagement.

The completion rate of audit recommendations was mentioned in the recent DME, highlighting the new processes which had been brought in to improve the implementation rate. A detailed report on outstanding actions will be presented in quarter 4 of 2023/24.

When the Force concludes a recommendation, Internal Audit will undertake a validation process. Audits rated 'Limited Assurance' will be repeated to note any improvements.

## **M298/JAP      Internal Audit Plan Progress Report**

The report was presented to the Panel. It was noted four reports have been issued since the last meeting.

There is an audit ongoing regarding overtime, and the report for this is being drafted. The aim is this will be presented at the September DME and Panel meetings.

The new IT auditors have their first audit planned, which is an IT Asset Management Audit.

## **M299/JAP Internal Audit – Progress on previous audit actions**

### **(i) Evidential Property**

ACO Cosh introduced the paper, outlining the improvements which have been implemented, including:

- The management of property is now included in the Quarterly Performance Reviews (QPR).
- There are plans to address the physical storage of evidence. A cold storage facility is being established, freezer options locally are also being reviewed.
- IT systems are being developed to make processes more efficient.

Internal Audit noted the improvements which have been made.

### **(ii) Provision of Training, Sergeants and Inspectors**

Supt Ewart delivered a presentation, which highlighted progress made since the audit. It was agreed the slides would be shared following the meeting.

The following was noted:

- A technical skills course is in place which is aimed at operational skills for sergeants. The masterclass delivered to supervisors was aimed at people skills.
- There is a drive to ensure inspector training mirrors that of sergeants. Training for staff equivalents will also be made available.
- The delivery of the PUP is a key priority for the Force and creates a large demand on the training unit. This had an impact on the branch's ability to implement the actions arising from the audit on time. It should be noted all mandatory courses were delivered.
- The Blue Light Collaboration has been postponed.
- There is work underway to ensure there is consistency across the Force for student officer experience when they arrive on district. Governance and coordination for this is being created.
- A 24/7 online learning hub has been created and launched.

Internal Audit agreed that conversations would occur with GMP to discuss whether a follow-up audit is required.

## **M300/JAP Inspection Update**

Ch. Supt McNamara provided an overview of the report to the Panel. It was noted that the PEEL inspection for the Force finished the previous week. GMP is awaiting the official debrief.

## **M301/JAP Joint Audit Panel forward plan and training for 2023/24 and beyond**

The Chair asked members of the Panel to consider future items for the agenda and the training plan. Suggestions are to be emailed to the GMP Governance Unit.

**ACTION:** Panel members to email the GMP Governance Unit with future items for the agenda and the training plan, so a forward plan can be created.

### *PART B*

## **M302/JAP Action Tracker Updates**

Internal Audit presented the paper to the Panel. The implementation rate of recommendations is at 62%, whereas the target is 85%.

The report highlighted the performance of the Force over the last two years.

There are 14 actions in progress, and five historic actions, three of which were presented to the Panel in the report by Supt Ewart.