

JOINT AUDIT PANEL

Date: Thursday 30th November 2023

Time: 11:30 – 13:30

Venue: Chief Officer Meeting Room, Fourth Floor, GMP Force Headquarters, Central Park, Northampton Road, Newton Heath, Manchester, M40 5BP

Attendees Peter Morris (Chair)
John Starkey (Panel)
Foluke Fajumi (Panel)

Neil Evans (GMCA - Director, Police, Crime, Fire & Criminal Justice)

Chief Constable Stephen Watson (GMP)
Chief Resources Officer (CRO) Lee Rawlinson (GMP)
Chief Finance Officer (CFO) Ian Cosh (GMP)
Janet Moores (GMP - Head of Finance)
Chief Superintendent Mike Allen (GMP – item 12 only)
Laura Ansbro-Lee (GMP – Corporate Development Branch)
Hannah Gamage (GMP - Minutes)

Steve Wilson (GMCA – Treasurer)
Sarah Horseman (Deputy Director, Audit and Assurance)
Cath Folan (Head of Internal Audit – Police & Crime)

Dawn Watson (Mazars – Audit Manager, Public and Social Sector)
Daniel Watson (Mazars - Director (Public and Social Sector))

Apologies Ian Cayton (Panel)
Hilary Pogson (Panel)
Kate Green (Deputy Mayor of Greater Manchester)
Karen Murray (Mazars - Director (Public and Social Sector))

M315/JAP Welcome and Apologies for Absence

The Chair welcomed all attendees and noted apologies.

M316/JAP Urgent Business (if any) at the discretion of the Chair

Steve Wilson provided an update regarding the tenure of the Panel members, explaining that four of the members are due to complete their cycle in December 2024. Panel members can currently undertake two three-year tenures as a member. It was agreed that a paper regarding the membership of the panel is to be brought to the next meeting. To assist with this Panel members were asked to let Steve Wilson know if they wished to extend their tenure.

M317/JAP Declarations of Interest

None raised.

M318/JAP Approval of September 2023 minutes and actions

The minutes were accepted as a true and accurate record.

M319/JAP Chief Constable's Update

The Chief Constable explained that at the last meeting he attended, he spoke of the delivery plan for the Force. The aim for this meeting was to talk through the continuity of the plan, bringing it to fruition.

The chief officer team is now complete, following the appointment of CRO Rawlinson. This ensures the team has the correct capabilities. The aim now for the chief officers is to bring in efficiencies for the medium/long-term future, whilst incorporating the financial challenges. Mr Watson reinforced the need to deliver value for money as the sector, along with the rest of the public sector, was likely to face a challenging financial period over the medium term.

The plan for the Force will stay as it was, however, mechanisms are in place to update it when it is needed. The plan is also supported by a Performance Management Framework (PMF), which has been modified to suit the mid-term aims of the plan.

GMP's PEEL report (His Majesty's Inspectorate of Constabulary and Fire & Rescue Services' Report (HMICFRS) assessment of the effectiveness, efficiency and legitimacy of forces) will be published tomorrow. It was noted, there has been a significant improvement in the Force since the last report.

An update on the Operational model was also provided to the Panel, including the following highlights:

- Processes are now becoming embedded.
- The new neighbourhood model is in place. Operation Vulcan is an example of the proactive neighbourhood work taking place in Greater Manchester to tackle serious organised crime (SOC). This has been recognised nationally, with receipt of a Tilley award.
- The growth in establishment of police officers with the force now with over 8100 officers. The focus now was on quality and standards, it was noted that there is further work being undertaken to address those officers and staff not adhering to the Force's standards. Also, there are process in place to manage the use of overtime and this will remain a focus of the Force and the Deputy Mayor, following the recommendations from the recent Internal Audit report.

M320/JAP Chief Constable's Statement of Accounts 2021/22 and 2022/23

CFO Cosh explained that this matter is also linked to item 8 on the agenda and this minute reflects both items.

Mr Watson presented the Auditor's annual report for 2021/22 accounts which contained an unqualified opinion on the financial statements. Mr Watson expressed thanks to the Panel and GMP for their support throughout the process. It also noted the positive progress which has been made by the Force, including within the reports from HMICFRS.

However, in relation to the Value for Money arrangements, the report indicated that whilst significant progress had been made in dealing with the recommendations made in the 2020/21 report, for 2021/22 concerns remained during that period. The position on these recommendations would be considered as part of the 2022/23 external audit.

Ms Watson reported the progress being made on the 2022/23 audit of the accounts and would provide a more detailed update at the next panel.

The Chair expressed his serious concerns on the delays to progressing external audits and the significant increase in external audit costs across the local government sector. Improvements are required. A further update will be provided to a future panel meeting.

M321/JAP Revenue and Capital Budget Update for 2023/24

CFO Cosh outlined that the 2023/24 budget remained a challenging financial position, GMCA are working with the Force on this. However, the position now is better than that of this time last year as significant work was undertaken on the delivery plan.

CFO Cosh explained the business planning moving forward would be used to look at the gaps in resources and how this will be managed moving into next year but the ability to meet this would be dependent on the level of resources made available to GMP in the police financial settlement, which was expected in December.

The Chair highlighted to the Panel the importance in the budgets remaining an agenda item.

Mazars noted that an audit reset/backstop is ongoing with the Department of Levelling Up, Housing and Communities. If this is to effect GMP, work will be undertaken to make the relevant adjustments. (Agenda items 8 and 9).

M322/JAP Internal Audit Plan Progress Report

Two Internal Audit reports have been issued since the previous meeting of the Joint Audit Panel, these were:

- Proceeds of Crime – Asset Detention and Recovery and Seized Cash (Limited Assurance).
Sarah Horseman stated that the Economic Crime Team have undertaken considerable work to assess the forfeiture requirements and develop and streamline processes, as a result there is an effective system in place, however, there are still areas to improve on. Asset Recovery Incentivisation Scheme (ARIS) Funding was also raised, and it was noted that practices across districts is not yet consistent.
- Freedom of Information Requests (FOI) (Reasonable Assurance).
It was highlighted that following the data breach by the Police Service for Northern Ireland relating to the disclosure of sensitive information through a FOI request an audit was commissioned to provide assurance on the position in GMP. The report found the Force to have appropriate controls in place to reduce the risk of data breaches through the FOI process. The report did note that at the time of the audit, GMP was not meeting the Information Commissioner's Office (ICO) requirement for a 90% response to FOIs within 20 working days but are developing a Business Plan to address this.

M323/JAP Force Management Statement

It was noted that the Panel members received a training session on the Force Management Statement ahead of the meeting.

PART B - REDACTED