

## JOINT AUDIT PANEL

**Date:** Monday 22<sup>nd</sup> July 2024

**Time:** 14:00 – 16:00

**Venue:** Room 333, Third Floor, GMP Force Headquarters, Central Park, Northampton Road, Newton Heath, Manchester, M40 5BP

**Attendees** Peter Morris (Chair)  
John Starkey (Panel member)  
Foluke Fajumi (Panel member)  
Ian Cayton (Panel member)

Kate Green (Deputy Mayor for Safer and Stronger Communities)

Chief Finance Officer (CFO) Ian Cosh (GMP)  
Jerry Faulkner (GMP - Assistant Director of Finance)  
Sara Ashworth (GMP – Corporate Development Branch)  
Wendy O’Neil (GMP – Corporate Development Branch)  
Hannah Gamage (GMP - Minutes)  
Natalie Showell (GMP - Minutes)

Claire Postlethwaite (GMCA – Director of Operational Finance)  
Sarah Horseman (Deputy Director, Audit and Assurance)  
Cath Folan (Head of Internal Audit – Police & Crime)

Daniel Watson (Mazars - Director (Public and Social Sector))

**Apologies** Chief Constable Stephen Watson (GMP)  
Chief Resources Officer (CRO) Lee Rawlinson (GMP)  
Dawn Watson (Mazars – Audit Manager, Public and Social Sector)  
Karen Murray (Mazars - Director (Public and Social Sector))  
Steve Wilson (GMCA – Treasurer)

**M354/JAP** **Welcome and Apologies for Absence**

The Chair welcomed all attendees.

**M355/JAP** **Urgent Business (if any) at the discretion of the Chair**

None raised.

**M356/JAP** **Declarations of Interest**

None raised.

**M357/JAP Approval of April 2024 minutes and actions**

The minutes were accepted as a true and accurate record.

**M358/JAP Current GMP issues**

A discussion took place regarding the assurance work of the Panel. It was suggested that the HMICFRS update item is extended to include other avenues of assurance, to include other areas of reporting on the Force.

**M359/JAP Chief Constable's Draft Statement of Accounts 2023/24**

An overview of the Chief Constable's Draft Statement of Accounts 2023/24 was provided to the Panel. A thorough discussion surrounding the details of the accounts occurred and a variety of questions on detailed aspects of the accounts were asked by the panel. The panel agreed with the need to make the accounts more user friendly for a lay person to read and comprehend. However, it was noted that the statutory requirements regarding content and layout of the accounts was not helpful in these respects.

Following the above the panel indicated that they would provide minor drafting comments. The Panel approved the draft statement of accounts.

Decision: The panel approved the Chief Constable's Draft Statement of Accounts 2023/24.

**M360/JAP Chief Constable's Draft Annual Governance Statement 2023/24**

The paper was discussed by the Panel, including the increase in external audit costs. Forvis Mazars explained this was due to the new contract which includes in the fee variations, inflation and charges. It was also highlighted that the finances are managed by the PSA and where there are surplus finances, this is re-distributed.

The Chair commented on the long-term performance of investment against the programme and the impact this has on service delivery and value for money. He requested that Internal Audit add a review to the Internal Audit Plan covering the issues raised.

Assurance and value for money was also mentioned.

**M361/JAP Draft Audit Completion Report (Forvis Mazars)**

The Panel were asked to note the change in name to Forvis Mazars, which aligned the UK and US teams. Daniel Watson attended the meeting on behalf of Karen Murray.

The backlog (backstop arrangements) will be completed by September, as the deadline for the 2022/23 accounts is September.

A new ministerial decision is due regarding the accounts, and this will be passed through CFO Cosh once Forvis Mazars have been notified.

There is an aim to align the accounts and value for money together for 2023/24. The accounts will be finalised in the upcoming months, along with the GMCA accounts.

No control findings were identified, those which were previously identified have been followed up. The challenges noted were regarding the pensions remedy.

**M362/JAP Joint Audit Panel Annual Report 2023 – 24**

The Chair went through his introduction to the Annual Report. This will also be presented to the GMCA Audit Committee later in the year.

The Chair passed thanks to his Panel members for their support over the year. Highlights from the paper were outlined.

### **M363/JAP      Head of Internal Audit Opinion 2023/24**

An overview on the paper was provided including:

- The assurance for the Force is that there is Reasonable Assurance over the arrangements in place for governance, risk management and internal control.
- This is the same opinion as the previous year.
- An area for future improvement is the target date for implementation of actions is not consistently being met.
- Task and finish groups are being established to progress audit actions and it will be reported on to the Deputy Mayor's Executive (DME) on a monthly, as opposed to quarterly, basis.
- A task and finish group can be created for the External Audit actions, should it be needed.
- The arrangements in place to manage risk in the Force is positive.
- The Plan on a Page (POAP) programme and structures are in place.

### **M364/JAP      Review of Effectiveness of Internal Audit**

The report is the annual self-assessment of Internal Audit, which considers a number of factors including ensuring appropriate establishment, independence, objectivity and performance of the service. The results of this were that the service is compliant with Public Sector Internal Audit Standards. A plan is in place to address any areas where improvements were noted, which will be reported to JAP on a regular basis.

As the global Internal Audit standards are revised in January, the Internal Audit team will review the methodology in place to make sure that any changes required as a result of the new standards being implemented and will keep the Panel are updated and implement the changes from April.

### **M365/JAP      Internal Audit Plan Progress Report**

The report was discussed, including an outline of the reports which have been issued since the last meeting. The upcoming activities of the Internal Audit team were also noted.

### **M366/JAP      HMICFRS update**

The key elements of the report were outlined to the Panel. The only inspection the Force is currently expecting is the next PEEL inspection, which will be in 2025/26, as part of the rolling programme.

The process following the publication of the report was discussed, as the Deputy Mayor explained her legal requirements to provide a response to the reports which provide GMP with recommendations, areas for improvement or causes of concern.

The Panel asked for visuals to be included in future reports, such as charts or graphs.

*PART B - REDACTED*