

Audit Completion Certificate issued to the Chief Constable of Greater Manchester Police for the year ended 31 March 2021

In our auditor's report dated 17 December 2021, we explained that the audit could not be formally concluded until we had:

- received confirmation that the Chief Constable of Greater Manchester Police is not required to complete a Whole of Government Accounts consolidation pack; and
- completed the work necessary to satisfy ourselves that the Chief Constable of Greater Manchester Police has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

This work has now been completed.

No matters have come to our attention since 17 December 2021 that would have a material impact on the financial statements on which we gave our unqualified opinion.

The Chief Constable of Greater Manchester Police's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Chief Constable of Greater Manchester Police has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

In our auditor's report dated 17 December 2021 we reported that we had identified a significant weakness in the Chief Constable of Greater Manchester Police's arrangements for the year ended 31 March 2021. We have identified the following additional significant weaknesses in the Chief Constable of Greater Manchester Police's arrangements for the year ended 31 March 2021.

Significant weakness in arrangements	Recommendation
Her Majesty's Inspectorate of Constabulary and Fire & Rescue Service (HMICFRS) inspection report (December 2020) highlighted significant weaknesses in the Force's governance and performance management arrangements (relating to governance and improving economy, efficiency and effectiveness).	Greater Manchester Police should continue the steps taken during 2021/22, to improve its governance structures and Performance Management Framework and formally review these new arrangements to ensure that they are delivering the required improvements in service performance.
HMICFRS Police Effectiveness, Efficiency and Legitimacy (PEEL) Assessment (March 2022) concluded that GMP was "inadequate" in three areas and raised 4 causes of concern (relating to arrangements: for responding to those who are vulnerable; for supporting and building its workforce; for understanding demand and the capability / capacity of its workforce; and for investigating crime, supervising investigations and updating victims). The matters reported are evidence of significant weaknesses in proper arrangements for both governance and improving economy, efficiency and effectiveness.	Greater Manchester Police should address the causes of concern, recommendations and areas for improvement reported in the HMICFRS PEEL assessment (March 2022).

Significant weakness in arrangements	Recommendation
Two independent reviews completed on the Policeworks element of the Integrated Operational Policing System (iOPS) contract highlighted issues within the procurement and contract management of the project. The matters reported are evidence of significant weaknesses in proper arrangements for improving economy, efficiency and effectiveness.	Greater Manchester Police should enhance its contract management arrangements to ensure that the failings identified within the two independent reviews on the procurement of the Policeworks system are learnt from in future large scale capital procurement projects.

Certificate

We certify that we have completed the audit of the Chief Constable of Greater Manchester Police for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Mark Dalton - Key Audit Partner
For and on behalf of Mazars LLP

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24 January 2023