

**ANNUAL GOVERNANCE STATEMENT 2022-23**

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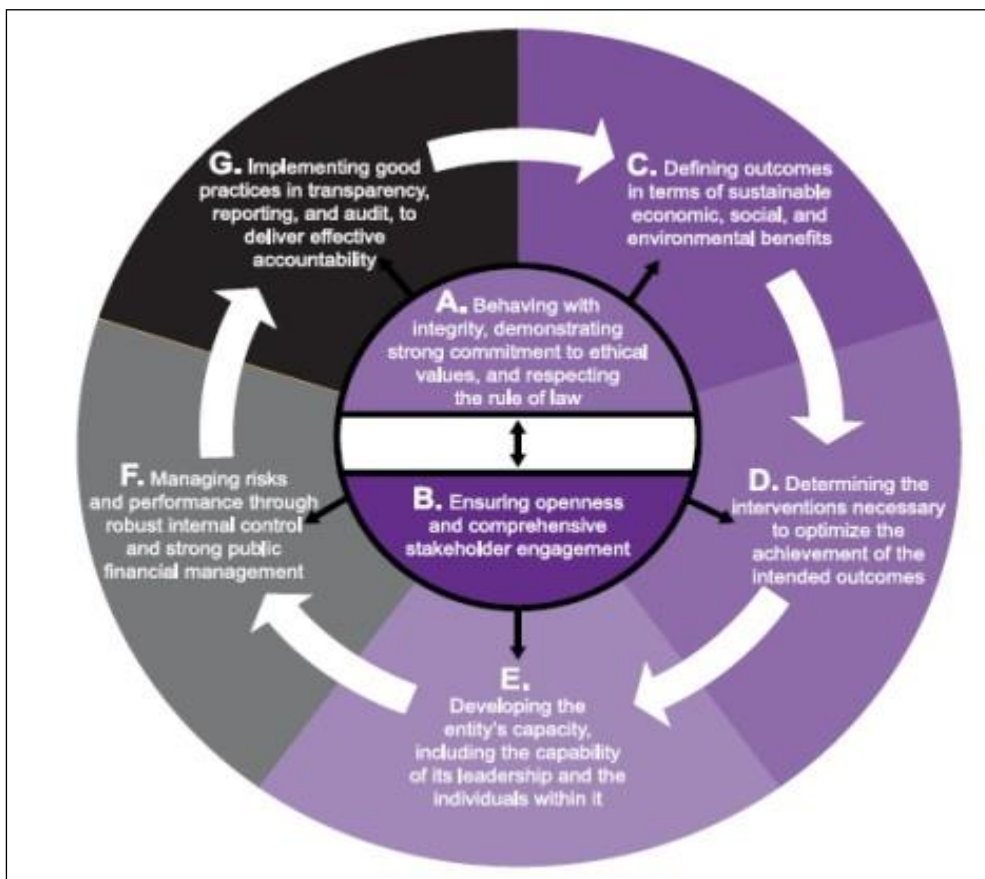
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## INTRODUCTION

1.1 The Annual Governance Statement sets out how the Greater Manchester Combined Authority (GMCA) meets its governance standards detailed in the Code of Corporate Governance. It also describes how it meets the requirements of regulation 6(1) of the Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement to accompany the Annual Accounts. It is a document which looks back retrospectively over the past year and identifies where the GMCA has demonstrated good governance and looks forward as to areas where focus should be given in relation to governance over the coming year. The GMCA's corporate governance framework is structured around the seven good governance principles set out in the 2016 CIPFA guidance (see fig.1):



**Fig.1 Seven Principles of Good Governance**

## LEGISLATIVE, STRATEGIC AND POLICY CONTEXT

2.1 The GMCA was established on 1 April 2011 by the Greater Manchester Combined Authority Order 2011 and comprised of ten members, being the Leaders of the constituent councils. The Mayor of Greater Manchester was re-elected on 10<sup>th</sup> May 2021 and will remain in office until May 2024. The Mayor is the chair and 11<sup>th</sup> member of the GMCA. The Mayor also appoints the Deputy Mayor for Policing and Crime who has substantial delegated authority covering policing and crime.

2.2 In November 2022 it was announced that Baroness Beverley Hughes would be stepping down from the role of Deputy Mayor for Policing and Crime. The Mayor of Greater Manchester proposed former MP for Stretford & Urmston Kate Green for the role. This proposal was considered by the Greater Manchester Police, Fire & Crime Panel at a special meeting of the Panel on 5<sup>th</sup> December 2022, at which the proposal was accepted unanimously. Kate Green officially took up the post on 9<sup>th</sup> January 2023.

2.3 All members have clear portfolio responsibilities. Listed below is the current leadership structure in Greater Manchester following the May 2023 elections (Previous Leaders where applicable shown in italics):

<b>Member</b>	<b>Representing</b>	<b>Portfolio Responsibility</b>
Mayor Andy Burnham	GM Mayor	Policy, Reform & Transport
Kate Green <i>(Until 8<sup>th</sup> January 2023 Baroness Beverley Hughes)</i>	Deputy Mayor	Safer & Stronger Communities (Police and Fire)
Cllr Nicholas Peel <i>(Leader 22/23 Cllr Martyn Cox)</i>	Bolton	Digital City Region
Cllr Eamonn O'Brien	Bury	Technical Education & Skills

Cllr Bev Craig	Manchester	Economy, Business & Inclusive Growth
Cllr Arooj Shah <i>(Leader 22/23 – Cllr Amanda Chadderton)</i>	Oldham	Equalities & Communities
Cllr Neil Emmott	Rochdale	Culture
City Mayor Paul Dennett	Salford	Healthy Lives & Homelessness
Cllr Mark Hunter	Stockport	Children & Young People
Cllr Gerald Cooney	Tameside	Housing
Cllr Tom Ross <i>(Leader 22/23 until 4<sup>th</sup> January 2023 Cllr Andrew Western)</i>	Trafford	Green City Region & Waste
Cllr David Molyneux	Wigan	Resources & Investment

2.4 Each GMCA member appointed by a constituent council appoints a substitute deputy who holds full voting rights in their absence. A request is made to each authority to appoint a member of the opposite gender where possible to help in retaining a gender balance.

2.5 On public service issues the GMCA members and the Mayor each have one vote, and generally questions are decided by a majority vote. Questions on matters requiring a vote of more than a simple majority are set out in the 2011 Order. The Mayor is required to consult members of the GMCA on his strategies. The GMCA also examines the Mayor's (non-Police and Crime) spending plans and is able to amend those plans if two-thirds of members agree to do so.

2.6 The GM Local Enterprise Partnership (GM LEP) has acted as a private sector-led voluntary partnership, with a core function to provide strategic leadership and private sector insight (alongside the GMCA) to help deliver the

city region's growth ambitions. In March 2022, the GM LEP received a letter from Minister Neil O'Brien MP (DLUHC) and Minister Paul Scully MP (BEIS) setting out that LEPs will now be integrated into local democratic institutions following the policy announcement made in the Levelling Up White Paper as well as indicating the process by which this will be achieved.

The GM Local Enterprise Partnership is therefore evolving towards a new model of a GM Business Board fully integrated into GMCA with a remit to be as ambitious as possible, maintaining a strong business voice at the heart of city region and maximising economic growth across Greater Manchester. This model was approved by GMCA in September 2022 along with an initial framework of GMS priorities for 2023/24 including Innovation; Net Zero; Real Living Wage; Economic Resilience; Marketing and International; Business Support; Investment Finance; Addressing Inequalities; and Skills. An Integration Plan reflecting this approach has been submitted to Government.

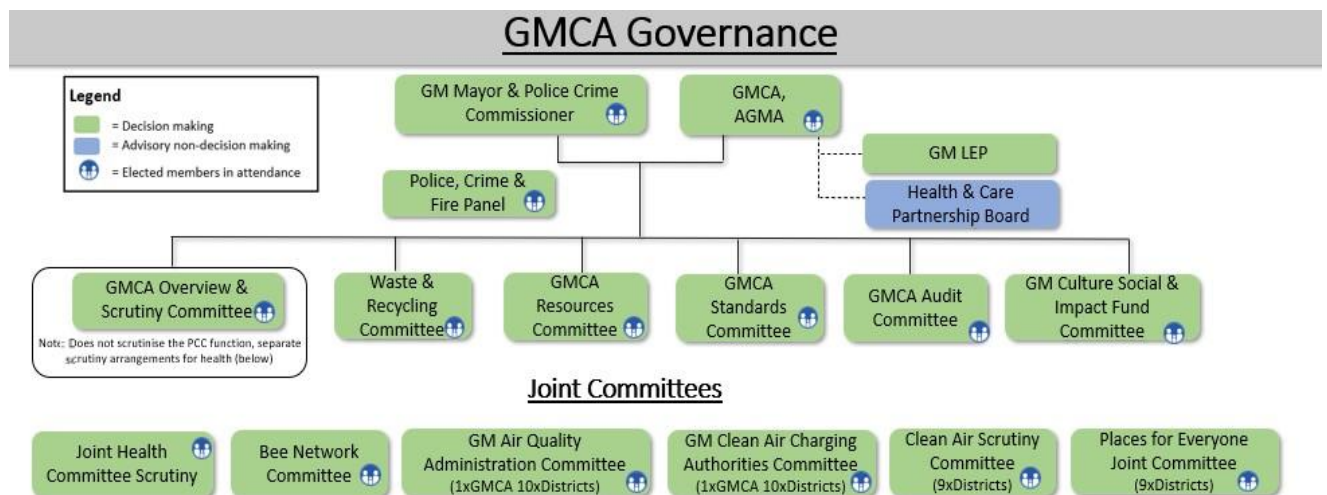
2.7 The GMCA and the Constituent Councils are members of the Association of Greater Manchester Authorities (AGMA). They have entered into joint arrangements, including an Operating Agreement, and the establishment of a joint committee called the AGMA Executive Board, which oversees the work and strategic direction of AGMA, leads on policy, and has delegated decision-making powers from the 10 Greater Manchester councils. AGMA has the same membership at the GMCA.

2.8 A range of statutory and non-statutory member-led committees and boards sit below the GMCA, with responsibility for overseeing work in relation to the various portfolios. The Scrutiny Function has 20 members (with 20 additional members in a substitute pool) and responsibility for reviewing and evaluating the performance of the Mayor and GMCA, and the way they work with their partners to deliver for local people, contributing to policy development in respect of high profile, complex issues affecting the whole of Greater Manchester, and investigating more complex cross-cutting issues, with a particular focus on the GMCA's forthcoming responsibilities in respect of the

trailblazer, single settlement and regional devolution. For more information on the outcome of the recent independent Scrutiny Review analysing the first year of revised scrutiny structure please see Section 4.

2.9 The GMCA Audit Committee, as a statutory body, plays a key role in overseeing risk management, governance systems and financial management.

2.10 The GM Transport Committee has been replaced for 2023/24 by the newly formed Bee Network Committee that will hold an important role in developing transport policy, and advising and supporting the Constituent Councils, the GMCA and Mayor on specific transport issues. This will be a more clearly strategic body that the previous Transport Committee, leading transport decision-making at the city regional level, and having responsibility for monitoring the performance of Greater Manchester’s transport network, and the performance of Transport for Greater Manchester (TfGM), the local government body responsible for delivering Greater Manchester’s transport strategy and commitments.



**Fig.2 Governance Structure**

## **ADDRESSING THE COST-OF-LIVING CRISIS THROUGH GOVERNANCE ARRANGEMENTS**

3.1 During a period of high inflation brought about by the end of a period of economic stagnation during the Covid-19 pandemic, supply chain issues and the war in Ukraine, Greater Manchester (GM) residents are suffering from a cost-of-living crisis. This has particularly impacted those on the lowest incomes as gas, electricity and food prices have skyrocketed. The Government has provided support including caps on gas and electricity prices and cost of living payments distributed via Councils.

3.2 Initiatives across GM to support those hardest hit by the cost of living crisis have been numerous and included a network of almost 500 warm spaces for residents to use for free. As well as being safe, warm, inclusive and friendly environments, a range of ancillary services were provided including digital skills, benefits advice, free SIM cards, hot showers and vaccinations.

3.3 Greater Manchester Combined Authority (GMCA) has played a crucial role during the cost-of-living crisis. Using its convening role, it has set up the Greater Manchester Cost of Living Response Group. This group, chaired by the GMCA Deputy Chief Executive meets monthly. Its membership includes representatives from GMCA, the ten Local Authorities, the NHS, social housing providers and the voluntary, community and social enterprise (VCSE) sector. Its purpose is for partners to work together on initiatives and share data and best practices in supporting residents during the cost-of-living crisis. It has also focussed on the issues faced in the crises by older people, disabled people and other groups as well as the crucial role of the VCSE sector, and the challenges the sector faces due to funding and capacity issues.

3.4 Using data collected from national data sources, Councils, the NHS, the GM Residents survey and more, GMCA have created and maintain the Greater Manchester Cost of Living Dashboard. The dashboard allows for comparison



between each GM local authority, the city region, the North West and nationally. It provides insight and evidence into the rising cost of living in GM.

3.5 Regular updates are reported to the Greater Manchester Combined Authority on the cost-of-living pressures on residents and businesses in GM and some of the measures being put in place by GMCA and partners to provide support. This provides GMCA members with the opportunity to comment on the support provided and offer challenge and direction at a GM level.

3.6 The cost-of-living crisis shows little signs of abating, and may well get worse, as high inflation continues and interest rates increase, bringing more residents into financial hardship as mortgage costs and rents increase. Planning is well underway on the support to be offered to residents this coming winter, using lessons learned and best practice shared through the GM Cost of Living Response Group. GMCA will continue to provide a crucial role.

## **INDEPENDENT FIRST YEAR REVIEW OF THE GMCA SCRUTINY FUNCTION**

4.1 In June 2022 the GMCA approved a series of recommendations following an independent review of its Overview & Scrutiny function by a group of elected members and supported by the Centre for Governance and Scrutiny. The review provided a clear remit for the Committee, alongside a new single committee model and a commitment to task and finish activities. One year in, the Centre for Governance and Scrutiny conducted an evaluation as to how successfully the review's recommendations had been implemented.

4.2 The review highlighted that there should be a commitment to focussing scrutiny activity and recommended a single committee model with a 'less is more' approach in order to be most effective. It has been evident that a single committee model had also provided a shared platform from which all Committee members can develop a strategic overview across all portfolio areas and an understanding of the interconnection of key policies to effectively scrutinise cross cutting issues.

4.3 The review stated that the Scrutiny Committee should be able to contribute to all policy development in respect of high-profile complex issues affecting the whole of the Combined Authority area and that this may include matters of commercial sensitivity, matters awaiting government approval and other confidential matters (in line with Access to Information Procedure Rules), dealt with as appropriately with the exclusion of the public. As a result, when a report had been taken for decision, the comments and amendments following scrutiny engagement could then be highlighted, transparently evidencing further accountability. As an example of this, the Scrutiny Committee had played a vital role in considering the preferred bidders for each tranche of bus franchising as they have progressed, ensuring processes have been robust and provided a further level of assurance.

4.4 The new scrutiny model had also enabled the establishment of a small task and finish group to consider the issue of integrated water management, something which affects many GM residents in the form of flooding or drought but was actually found to be a much wider overarching policy issue across many portfolio areas. The review's findings were put forward as a set of recommendations to the GMCA for consideration, and for inclusion into Greater Manchester's Integrated Water Management Plan.

4.5 Some specific areas of focus were highlighted for the forthcoming year, including self-led evaluation and work programming; ensuring robust accountability for the trailblazer deal; and continuing to provide training and support to new and existing members in order to strengthen their skills sets in line with their role description.

## **GMCA PEER REVIEW**

5.1 During 2022/23, the GMCA had put itself forward as the first Combined Authority to go through the Local Government Association's Corporate Peer Challenge. The authority sought an external view on what it was doing well

and what needed to improve on in order to help the authority meet its organisational objectives and make a difference to the lives of the people in Greater Manchester. In February 2023 the independent LGA peer challenge team published its final report, which can be seen here: [GMCA CPC final report<sup>1</sup>](#).

- 5.2 The team held more than 50 meetings and interviewed 155 people over three days in November and December 2022 – from both GMCA and the wider Greater Manchester system, including senior representatives from local councils, public sector, business and voluntary, community and social enterprise partners. The team looked at: local priorities and outcomes; organisational and place leadership; governance and culture; financial planning and management and capacity for improvement.
- 5.3 The report was overwhelmingly positive recognising the many strengths of GMCA, and by extension Greater Manchester as a whole. This included political and partnership arrangements and ways of working. It noted that GMCA *“can evidence a strong and impressive track record of strategic delivery and impact across services and programmes which matter, including transport, economic growth, health and more”* and that there was strong, visible and effective leadership within GMCA and from its Council Leaders and Chief Executives. It further stated that staff were well-motivated, enjoyed their roles and were passionate about working with the Mayor and local councils to deliver.
- 5.4 The report made 15 core recommendations where the reviewers felt there was opportunity for development, exploration of additional activities, or where collectively Greater Manchester could do something different or further than currently. It also highlighted some of the significant risks and future funding challenges. The action plan on how the GMCA will meet the recommendations is available here: [GMCA CPC action plan<sup>2</sup>](#).

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<sup>1</sup> [LGA Corporate Peer Challenge Final Report 2021 \(greatermanchester-ca.gov.uk\)](#)

<sup>2</sup> [gmca-cpc-action-plan.pdf \(greatermanchester-ca.gov.uk\)](#)

## **HMICFRS POSITION UPDATE (GMP & GMFRS)**

6.1 A Force wide HMICFRS revisit to GMP with regard to engagement and special measures provision of the standards of investigation across GMP had taken place during September 2022 – this visit satisfied HMICFRS to the extent that an announcement was made on 28 October 2022 that GMP were to be completely removed from special measures. At 22 months, this was the shortest turnaround time on record for any force to have been taken out of special measures.

6.2 The HMICFRS inspection of GMFRS in April and May 2021 a Cause for Concern letter was received informing that GMFRS should have in place its own marauding terrorist attack (MTA) response that was both resilient, timely and cost effective. On 1st November 2021, GMFRS provided HMICFRS with a comprehensive business case detailing how the service intended to improve the capacity and capability of its response to terrorist incidents, as well as how much it would cost. It detailed how all staff in the service would be trained, equipped and supported to carry out agreed MTA activity in accordance with the MTA joint operating principles. In April 2022, the service the service signed a collective agreement with the Fire Brigades Union, which had contractual effect by way of incorporation into the contracts of employment of firefighters, for the provision of a specialist MTA response capability. HMICFRS had been in regular contact since the issuing of the cause of concern and on 15th May 2022, HMICFRS revisited the service and provided their initial findings. On 29th July 2022, GMFRS were sent a final draft of a letter HMICFRS then subsequently publishing on 2nd September 2022, which detailed the complete removal of the Cause for Concern.

6.3 The PFCP continues to hold the Deputy Mayor, Chief Fire Officer and Chief Constable to account on both the improvements at GMP and GMFRS. It was agreed that as of 2022/23 the PFCP would scale up to a bi-monthly meeting (from a previous quarterly arrangement) to ensure that it had the scope to

scrutinise all issues raised. The PFCP is also supported by a bi-monthly Steering Group.

### **Manchester Arena Inquiry**

6.4 The Manchester Arena Inquiry began on 7 September 2020. Evidence hearings for matters relating to the emergency response to the attack ran from January 2021 to March 2022.

6.5 Volume Two which considered and made findings in relation to the emergency response was published on 3 November 2022. The report also contains both recommendations and monitored recommendations for the future that the Chair will monitor for progress.

6.7 There were five monitored recommendations that related to GMFRS:

1. R32 Greater Manchester Fire and Rescue Service and North West Fire Control should conduct a joint review of the circumstances in which it is appropriate for Greater Manchester Fire and Rescue Service personnel to check the North West Fire Control incident log. Policies should be written by both organisations to reflect the outcome of this review. Training should be delivered to embed it into practice.
2. R36 Greater Manchester Fire and Rescue Service should ensure that its commanders are adequately trained in the use of operational discretion.
3. R37 Greater Manchester Fire and Rescue Service should review the policy by which the Incident Commander takes up the role, in light of the shortcomings identified in the policy in operation on 22nd May 2017.
4. R38 Greater Manchester Fire and Rescue Service should review its guidance and policies on how it receives and passes on information during a Major Incident. It is important that, for any update given, it is established when the last time the person receiving the update was

provided with information, to ensure that they are completely up to date.

5. R39 Greater Manchester Fire and Rescue Service should reflect on its approach to record-making during and immediately following a Major Incident, with a view to improving the current practice.

6.8 GMFRS provided a written update to Inquiry Legal Team on Monitored Recommendations as required by 3 February 2023 (three months after publication of Vol. 2) as to progress made.

6.9 Witness Evidence from a corporate GMFRS witness was required to be served on the Inquiry by 3 May 2023 (six months after publication of Vol. 2). The evidence set out what steps had been taken to address the monitored recommendations. The statement has been published on the Inquiry website.

6.10 Evidence Hearings – The Chairman convened further evidence hearings in June 2023. On 6 June 2023 the Chief Fire Officer gave evidence as GMFRS’s corporate witness on progress against the monitored recommendations. The evidence is available to view on the Inquiry’s YouTube channel [[Manchester Arena Inquiry - YouTube](#)].

6.11 On 4 July 2023 the Chairman published his General Observations on the Conclusion of the Inquiry and emphasised the importance of monitoring of the recommendations. He referred to the GMCA having established the Manchester Arena Mayoral Oversight Group by which the Mayor will satisfy himself that the recommendations made to GMP and GMCA are being implemented in an effective and timely manner in so far as they relate to the region of Greater Manchester. The Chair noted the impression he had gained that both GMP and GMCA had made real progress in implementing the recommendations.

## **SCOPE OF RESPONSIBILITY**

7.1 The GMCA's Code of Corporate Governance sets out how the GMCA operates, how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to local people. The Code of Corporate Governance can be found in Part 7 (Section E) of the [GMCA Constitution](#).<sup>3</sup>

7.2 The Annual Governance Statement demonstrates how the GMCA is delivering its services in the right way in a timely, inclusive and accountable manner and will be certified by the GMCA Chief Executive and the Mayor, after consideration of the draft by the GMCA Audit Committee. GMCA's external auditor reviews the Annual Governance Statement as part of the assessment of their value for money responsibilities.

7.3 The GMCA's governance framework comprises the legislative requirements, principles, management systems and processes – including the GMCA's Constitution, Operating Agreement and Protocols – and cultures and values through which the Authority exercises its leadership, fulfils its functions, and by which it is held accountable for its decisions and activities.

7.4 The appendices of this document describe how the GMCA fulfils the requirements set out in the seven principles of good governance.

## **GOVERNANCE REVIEW ACTIVITY 2022/23**

### **GMCA Audit Committee and GM Joint Audit Panel**

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<sup>3</sup> [GMCA Constitution 2023 Final.docx.pdf \(greatermanchester-ca.gov.uk\)](#)

8.1 The GMCA Audit Committee is responsible for overseeing the effective operation of the systems of governance including risk management, internal control, and treasury management. It is a legal requirement for the GMCA to have an Audit Committee as this also ensures a high standard of openness and transparency. The Committee met five times during 2022/23 and discussed a range of matters including: the Treasury Management Strategy Statement & Activities; updates on the Corporate Risk Register and the Statement of Accounts for the GMCA and associate bodies – additionally, the Committee also received and considered the findings of both internal and external audit.

8.2 The GMCA Audit Committee oversees all aspects of the GMCA including Mayoral functions. In line with the Home Office Financial Management Code of Practice. The Mayor has also established a Greater Manchester Joint Audit Panel which oversees the control environment of the Chief Constable and the GMCA (Police and Crime) functions, performing the functionality of an Audit Committee. The Panel assists the Mayor in discharging his statutory responsibilities to hold the Chief Constable to account and to help deliver an effective policing service. To minimise duplication and bureaucracy and to maximise value for money shared internal audit arrangements are in place to support the Mayor and the Chief Constable. The GMCA Audit Committee receives the minutes of the Audit Panel as part of its agenda and receives the annual report of the Chair of the Joint Audit Panel. These arrangements were reviewed in 2022/23 and the Audit Committee's Terms of Reference were reviewed to ensure that the responsibilities for the two Committees are clear.

### **Head of Audit and Assurance Annual Opinion 2022/23**

8.3 Based on the work undertaken by Internal Audit in respect of 2022/23 the opinion of the Head of Internal Audit is that reasonable assurance is provided on the overall adequacy and effectiveness of GMCA's framework of governance, risk management and internal control. This opinion is based upon the findings of the audit work undertaken during the



year. It is reflective of the continued progress made in relation to the evolving maturity of risk management arrangements in place within GMCA and in the continued development of the performance management framework, including the 2022/23 business plan and associated periodic reporting against milestones and metrics within it. Implementation of audit actions has also remained consistent throughout the year. The opinion has also taken into consideration other external sources of assurance, including the LGA Peer Review.

### **Annual Review of the System of Internal Audit 2022/23**

8.4 An external quality assessment (EQA) of the Internal Audit Function was undertaken in 2021/22. The conclusion was that the service complies with PSIAS. A further self-assessment of the effectiveness of the Internal Audit Function was undertaken in 2022/23 by the Deputy Director, Audit and Assurance. The assessment concluded that the internal audit Function is effective and has operated in compliance with PSIAS.

8.5 A Quality Assurance and Improvement Programme (QAIP) has been implemented within the Internal Audit Team and an Internal Audit Effectiveness Plan developed which is reviewed on a regular basis and updated to reflect any findings or recommendations from either external or internal effectiveness reviews. Progress with the plan is reported to the Audit Committee.

### **GMCA Standards Committee**

8.6 The GMCA has a Standards Committee to deal with matters of conduct and ethical standards regarding members of the Greater Manchester Combined Authority and its committees should they arise. It also provides a reviewing function for key policies in relation to the behaviour and actions of elected members whilst serving in their Greater Manchester capacities. The Committee met in 22/23 to consider the LGA Model Code

of Conduct for Members; guidance on Member/Officer relationships; and the GMCA Whistleblowing Policy.

**PROGRESS IN ADDRESSING THE CHALLENGES IDENTIFIED IN THE 2021/22 ANNUAL GOVERNANCE STATEMENT**

<b>Action Identified in 2021/22</b>	<b>Progress Made</b>
<p>Ensure the smooth transition to governance of the Integrated Care Partnership Strategy from previous health devolution arrangements.</p>	<ul style="list-style-type: none"> <li>• The NHS Greater Manchester Integrated Care Partnership Board was formally constituted with its membership and terms of reference agreed at an inaugural meeting on 28 October 2022.</li> <li>• The Board has since met in February 2023, March 2023 and June 2023. The meetings are usually scheduled quarterly but an additional meeting was set for March 2023 due to the submission requirements for the NHS GM Integrated Care Strategy to NHS England.</li> <li>• NHS GM commissioned a review with Carnall Farrar to look at leadership and governance in NHS GM. The results and recommendations of the review are being considered.</li> </ul>
<p>Embed the new Overview and Scrutiny Committee arrangements in line with the recommendations</p>	<ul style="list-style-type: none"> <li>• This has been undertaken throughout the first year under the new scrutiny</li> </ul>

<p>highlighted within the Implementation Plan</p>	<p>arrangements. An independent evaluation has been commissioned to determine how successful the GMCA have been in implementing the recommendations of the initial review. Its findings will be reported to the Overview &amp; Scrutiny Committee on the 26 July and to the GMCA on the 28 July.</p>
<p>Following agreement of GM's proposed Integration Plan – ensure that the integration of the Local Enterprise Partnership into the GMCA maintains an approach conducive to continued strong local partnership working with the GM business community.</p>	<ul style="list-style-type: none"> <li>• Delays at government level in accepting integration plans has seen a delay in the Local Enterprise Partnership fully moving to its new model of a GM Business Board that will be fully integrated into GMCA with a remit to be as ambitious as possible, maintaining a strong business voice at the heart of city region and maximising economic growth across Greater Manchester.</li> <li>• The integration plan has now been submitted to government with agreement being awaited.</li> </ul>
<p>Ensure that the governance arrangements for the UK Shared Prosperity Fund (UK SPF) Board</p>	<ul style="list-style-type: none"> <li>• The UKSPF Board held its first meeting on 20<sup>th</sup> June 2022. The Board agreed its terms of</li> </ul>

<p>aligns with the Government's requirements around local stakeholder involvement.</p>	<p>reference and agreed its membership of a wide range of Greater Manchester stakeholders.</p> <ul style="list-style-type: none"> <li>• The first key task for the Board was the development of the Investment Plan, which was submitted to government in July 2022, with approval granted in December 2022.</li> <li>• The UK Shared Prosperity Fund Board continues to meet monthly and is now actively delivering on a wide range of the proposals agreed within the investment plan.</li> <li>• An end of first year report was submitted to the government in May 2023.</li> </ul>
<p>Arrangements be made for the GMCA Standards Committee to review:</p> <ul style="list-style-type: none"> <li>• The Code of Corporate Governance</li> <li>• The Officer Code of Conduct</li> <li>• Declarations of Interest</li> <li>• Gifts and Hospitality</li> </ul>	<ul style="list-style-type: none"> <li>• The Code of Corporate Governance – the code falls under the remit of the Audit Committee and was reviewed at the July 2022 meeting.</li> <li>• The Officer Code of Conduct was reviewed by the Standards Committee at their meeting in February 2023.</li> </ul>

	<ul style="list-style-type: none"> <li>• Declarations of Interest were last reviewed by the Standards Committee at their meeting in December 2021.</li> <li>• Gifts and Hospitality were reviewed as part of the Code of Conduct at the meeting of the Standards Committee in February 2023.</li> </ul>
<p>Arrangements be made for the Audit Committee to review and refresh of the GMCA's Counter Fraud Policies and a review of the Local Government Transparency Code to ensure that the GMCA complies with its requirements.</p>	<ul style="list-style-type: none"> <li>• Counter Fraud Policies to be considered during 2023/24 as part of the Audit Committee work programme.</li> <li>• **Further info being sought on review of Local Government Transparency Code.</li> </ul>

## AREAS FOR FOCUS IN 2023/24

<b>Good Governance Principle</b>	<b>Action</b>	<b>Lead(s)/GMCA Officer Lead</b>
B: Ensuring Openness and Comprehensive Stakeholder Engagement	Embed the Bee Network Committee within the GMCA Governance Structure	Assistant Director of Governance & Scrutiny  <i>Monitoring Officer</i>
B: Ensuring Openness and Comprehensive Stakeholder Engagement  C: Defining Outcomes in Terms of Sustainable Economic, Social and Environmental Benefits	Continuing to address the cost-of-living and inflation crisis via governance and work with external partners.	Deputy Chief Executive
C: Defining Outcomes in Terms of Sustainable Economic, Social and Environmental Benefits	Ensuring full understanding across the authority reporting system in terms of addressing climate crisis issues and low carbon targets.	Executive Director of Policy & Strategy
D: Determining the Interventions Necessary to Optimise the Achievement of the Intended Outcomes	Ensure that the appropriate governance and decision-making structure is in place to meet the new responsibilities arising through the trailblazing and single settlement devolution deal.	Monitoring Officer

E: Developing the Entity's Capacity, Including the Capability of its Leadership and the Individuals within it.	Ensure that the next steps and further actions contained within the GMCA Corporate Peer Challenge Action Plan are embedded within the 23/24 Business Plan and delivered wherever possible over the coming year.	Deputy Chief Executive
A: Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values, and Respecting the Rule of Law	In the GMCA's role as the Lead Authority for the delivery of the GM Mayor Elections in May 2024. Ensure a legally compliant and high-quality delivery of the election.	Monitoring Officer  <i>Chief Executive</i>

## SUMMARY

11.1 The GMCA has demonstrated an ongoing commitment to best practice and good corporate governance within the principles of the framework, demonstrated by a pro-active adoption of this framework and delivery of improvements suggested in the Annual Governance Statement 2022/23.

11.2 As the organisation moves forward in 2023, the Greater Manchester Strategy will continue to be key in leading on its strategic direction and values. There is a strong focus on delivery with robust arrangements put in place to monitor delivery, performance and risk, underpinned by strong governance arrangements, which are designed to support this delivery. Additionally, rising costs of living and other factors such as the ongoing war in the Ukraine are affecting the trajectory and resilience of the GM economy. The GMCA and its partners across the public, private and voluntary, community and social enterprise sectors continue to drive recovery, as well as delivering on its longer-term ambitions to ensure that Greater Manchester is a region in which no resident feels left behind.



11.3 The Trailblazer & Single Settlement Devolution Deal will be a hugely significant development for the region, giving the ability to create the country's first integrated technical education city-region, so it works better for young people and employers, through a new partnership board with the Department for Education. More influence on regional rail services to deliver a London-style integrated public transport system - the Bee Network - by 2030. £150m of brownfield funding and powers to underpin the new Greater Manchester Good Landlord Charter, which aims to raise standards in the social and private rented sectors; and a single funding settlement similar to Scotland and Wales - the first time such a flexible grant has been given to an English region. It will be vital to ensure the most robust governance arrangements in delivering the opportunities within this for the residents of Greater Manchester.

Signed by 

Signed by 

Andy Burnham, Mayor of Greater Manchester and Caroline Simpson, Group Chief Executive, on behalf of Members and Senior Officers of Greater Manchester Combined Authority.

Date 02 December 2024

## Appendix – CIPFA SOLACE – Good Governance Principles

### A. BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES, AND RESPECTING THE RULE OF LAW

The GMCA reviewed and updated its Constitution during 2023 and was agreed by the CA in June 2023, to ensure it remains relevant and appropriate. The Constitution incorporates an Operating Agreement between the GMCA and the ten Constituent Councils, which governs the exercise of concurrent functions.

The GMCA Standards Committee meets twice annually and deals with matters of conduct and ethical standards of GMCA Members.

A Code of Conduct for Officers and for Members form part of the GMCA Constitution. The Code of Conduct for Members is reviewed annually by the Standards Committee, most recently in February 2023. The GMCA Standards Committee has the ability to undertake a review should any member of the GMCA or its committees fail to adhere to the Code. Each member receives an annual reminder of their duties under the Code.

A Whistleblowing Policy and Procedure is in place, which has been reviewed and updated in February 2023. Information on how to report concerns are easily located on both the external facing website and the staff intranet. An Anti-Fraud and Corruption Policy forms part of the Constitution.

The Complaints Procedure was updated in November 2020 to ensure that it remains fit for purpose going forward. Information on how to submit complaints pertaining to each individual area of the GMCA's remit, the process, and relevant FAQs are provided on the external website.

Declarations of Interest is a standard agenda item on all GMCA meetings, minutes from which are published on the external website, and members are asked to complete a register of their personal and pecuniary interests on an annual basis. These are uploaded to each councillor's individual portfolio via the GMCA's governance portal and are also viewable on the website. A review of

member/officer relations also took place during 2022/23 which added further clarity around interactions through social media, impartiality and the rights of members to inspect GMCA documents.

A Greater Manchester [Independent Ethics Committee](#)<sup>4</sup> is in place to help build trust and public confidence in policing. The Committee advises the Deputy Mayor for Policing and Crime, and Greater Manchester Police on the complex dilemmas that policing faces in the modern world. The committee has been given a wide remit, with GMP pledging to give access to the service's systems and people. When established, it was the first of its type in the country. The committee decides which issues it wants to consider, as well as having issues referred in by both GMP and the Deputy Mayor. Members of the public can raise issues with the committee - but it does not consider individual complaints about police. The committee considers both broad thematic issues - such as discrimination, safe drug use, and surveillance - and practical day-to-day issues, such as the use of body-worn cameras by police officers.

'Role of the Monitoring Officer' is a statutory role under section 5 of the Local Government and Housing Act 1989. The Monitoring Officer is to report on matters they believe are, or are likely to be, illegal or amount to maladministration; to be responsible for matters relating to the conduct of members; and to be responsible for the operation of the Constitution.

#### Areas for Focus in 2023/24

- In the GMCA's role as the Lead Authority for the delivery of the GM Mayor Elections in May 2024. Ensure a legally compliant and high-quality delivery of the election.

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<sup>4</sup> [Ethics Committee - Greater Manchester Combined Authority \(greatermanchester-ca.gov.uk\)](#)

## B. ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT

Meetings of the GMCA and its committees are live-streamed and retained for later viewing by all members of the public via the GMCA's YouTube channel/Public-I portal. GMCA Committee agendas, reports, and minutes are published on the GMCA website. Inspection Copies of papers for each meeting are kept in reception at the GMCA's offices at Churchgate House and the entrance foyer to the building.

The GMCA website includes publication of all Key Decisions, Officer and Mayoral Decisions, and Forthcoming Decisions. Reports for GMCA Committees are released into the public domain unless specifically excluded for items that are private and confidential; such reports must be marked Part B, and justification for keeping a decision confidential must be provided.

The GMCA is committed to ensuring that public meetings are DDA compliant, and all venues have now been confirmed as compliant – this includes the use of hearing loops and the ability to produce agenda papers in alternative formats if requested. Work has been taking place to ensure that the GMCA Boardroom is a suitable venue for most Committees of the GMCA going forward – this will allow for consistency in public knowledge of where meetings are taking place. The GMCA meeting however will continue to take place across the ten GM authorities throughout the year, offering the best opportunity to all residents of the region to be able to attend a meeting in their borough.

The GMCA runs a Consultation Hub website to ensure that local residents are able to actively engage with decisions and projects. Recent consultations included topics such as the future of Greater Manchester's Culture Fund, the concept model for the GM Community Wealth Hub, Concessionary Pass Travel and a number of consultations pertaining to new fire stations.

The GMCA is founded on a long-term relationship between local authorities through the previous arrangements under the Association of Greater Manchester Authorities.

The GMHSCP Board was replaced by the GM Integrated Care Partnership (ICP) on 1 July 2022. This is one of two statutory components of an Integrated Care System, alongside the Integrated Care Board.

The ICP contains three key features:

1. The forum that brings the ICB and Local Authorities together and connects them to partners from other sectors
2. Responsible for producing the GM wide health and care strategy and
3. The forum in which partners can hold each other to account for meeting the strategy and improving outcomes.

By law, the ICB and each of the Local Authorities in the area of the Integrated Care System must be represented. The minimum core membership of the GM ICP will consist of the ICB Chair and elected members of 10 Local authorities. New governance arrangements for the implementation of the Health and Care Bill commenced on 1 July 2022 and a statutory integrated care system for GM is now in place with the first meeting of the Integrated Care Partnership Board having taken place on 28 October 2022 with the terms of reference and membership agreed at the meeting. The Board has subsequently agreed the NHS Greater Manchester Integrated Care Partnership Strategy at a meeting on 24 March 2023.

In addition, the GMCA continues to maintain formal and informal partnerships through committees such as the newly integrated Bee Network Committee; Planning and Housing Commission; Police, Fire and Crime Panel; GM Culture and Social Impact Fund Committee; GM Green City Region Partnership; and the GM Business Board.

The GMCA has been tasked as the lead authority for supervising the UK Shared Prosperity Fund (UK SPF) in the GM region – the UK SPF being the domestic replacement for the European Structural and Investment Fund (ESIF). The GMCA

has developed an investment plan with as wide a range of local stakeholders as possible, the Plan went on to be approved by the government in December 2022. The UK Shared Prosperity Fund Board continues to meet monthly with a diverse board of local stakeholders and is now actively delivering on a wide range of the proposals agreed within the investment plan. An end of first year report was submitted to the government in May 2023.

The GM VCSE Accord ensures that there is a shared commitment and close partnership working with Greater Manchester's 16,000 VCSE organisations.

Community engagement events regularly take place (including the GM Youth Combined Authority; the Mayor's Disabled Peoples Panel; LGBTQ+ Panel; and the Faith, Race & Women's Panel). Regular feedback mechanisms are offered through the proactive use of social media platforms and the supporting of surveys such as the 'GM Big Disability Survey' – which provided important insight into the issues faced by disabled people across GM during the Covid-19 pandemic.

#### Areas for Focus in 2023/24

- Embed the Bee Network Committee within the GMCA Governance Structure
- Continuing to address the cost-of-living and inflation crisis via governance and work with external partners.

### C. DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL AND ENVIRONMENTAL BENEFITS

The coronavirus pandemic had highlighted more than ever the importance of securing Greater Manchester's long-term ambition to create a green and prosperous city-region. The Clean Air Plan, Spatial Framework and Minimum Licensing Standards plans form part of this vision, looking to offer a better quality of life for everyone living and working in the city-region.

The GM Strategy and Implementation Plan have been agreed as the overarching Strategy for all GM work. Performance against the Strategy's priorities and performance is reported to Scrutiny on a 6-monthly basis. The GM Strategy and information graphics used in the GM performance report describe the anticipated impacts of the delivery of the GM Strategy.

The GMCA Business Plan further defines GMCA's vision, objectives and outcomes in relation to economic, social and environmental developments within GM. The GMCA Business Plan and subsequent publications have been developed with stakeholders to ensure the organisational priorities and objectives are in line with shared ambitions.

The Greater Manchester Strategy refresh was finalised and agreed in September 2021 with a progress report provided in July 2022. The refreshed Strategy incorporates the objectives and actions from the Living with Covid plans and also the Mayoral Manifesto commitments – in particular relating to Transport. There is a strong focus on delivery with robust arrangements put in place to monitor delivery, performance and risk, underpinned by strong governance arrangements, which are designed to support this delivery. There will be a continued focus on ensuring the effective delivery of the GMS priorities through strong governance arrangements, which are designed to support this delivery.

Greater Manchester's long-term ambition to create a green and prosperous city region is more vital than ever given the increasing detrimental impact of climate change. Brought together, the developing Greater Manchester Spatial Framework,

Clean Air Plan and Minimum Licensing Standards provide a holistic view of the city region's economic, social and environmental ambitions, looking to offer a better quality of life for everyone living and working in the city-region. Greater Manchester's Five-Year Environment Plan sets out a further suite of actions that will support the conurbation's goal of carbon neutrality by 2038.

Capital programmes for both transport and economic development schemes are assessed using a fully rounded appraisal mechanism which includes deliverability alongside social, economic and environmental considerations.

The GMCA Social Value Policy is actively applied in commissioning and procurement activities. This Policy has been updated to reflect the revised objectives in the Greater Manchester Strategy Our People, Our Place and will support commissioners to set out their procurement and contract management requirements to maximise relevant social value, and providers to develop and submit proposals.

The rising costs of living, inflation and other factors such as the ongoing war in the Ukraine are affecting the trajectory and resilience of the GM economy - therefore the Authority also reports to the GMCA with the monthly 'GM Economic Resilience Dashboard' to understand how these factors are impacting. The Dashboard summarises the latest responses to insights, as the GMCA, Greater Manchester Business Board and other partners across the public, private and voluntary, community and social enterprise sectors continue to drive the ambitions set out in the Greater Manchester Local Industrial Strategy and Greater Manchester Economic Vision. The rising cost-of-living has emerged as a key issue for the GM economy and the Authority is working to provide greater intelligence to support the analysis of the impact.

#### Areas for Focus in 2023/24

- Continuing to address the cost-of-living and inflation crisis via governance and work with external partners.



- Ensuring full understanding across the authority reporting system in terms of addressing climate crisis issues and low carbon targets.

#### D. DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES

The strategic, crosscutting nature of much of the GMCA's work means that delivery is often achieved through collaboration with GM partners including GMP, TfGM, the GM Integrated Care Partnership and GM Councils.

A strong evidence base is developed to underpin all decisions of the GMCA, including a robust evaluation of service delivery. One example of this is the devolved Working Well: Work and Health Programme, which helped approximately one in five of its clients into a job and the principles of which are now being used in nationally commissioned programmes.

Internal and external stakeholders are engaged through consultation on key strategies and plans – for instance the GM Strategy, Culture Strategy, and the GM Spatial Framework – to help determine how services and other courses of action are planned and delivered. The GM Good Employment Charter which launched in January 2020 was co-designed with employers, trade unions, professional bodies and academics; and the GM Good Landlord Charter was now being developed in conjunction with Greater Manchester Housing Providers (GMHP) to deliver a scheme that will reaffirm Greater Manchester's commitment to deliver safe, decent, and affordable housing for all residents, and acknowledge that housing is fundamental to people's health and wellbeing. Additionally every stage of the development of Destination: Bee Network involves a series of public events, surveys and engagement workshops to ensure that the Network will provide the best standard of customer experience.

To ensure robust planning that covers strategy, plans, priorities and targets, the GMCA operates a Budget Timetable including peer scrutiny from Leaders and Treasurers on each of the GMCA budgets.

Following on from the publication of the Greater Manchester Independent Inequalities Commission Report – all reports submitted to GMCA meetings must now include an equalities impact assessment.

The GMCA seeks to achieve ‘social value’ through service planning and commissioning. A Procurement Strategy is part of the GMCA Constitution, and this is supported by a GMCA Social Value in Procurement Policy. The GM Procurement Hub offers a centralised procurement service that can support joint commissioning across GM organisations.

An updated social value policy has been developed, with closer links to the Greater Manchester Strategy. The new policy will ensure social value plays a key role in the city region’s public procurement and wider priorities, sitting at the heart of work to tackle inequalities and build a better, fairer and greener economy in Greater Manchester. The updated framework will guide delivery of social value within public sector contracts across the GMCA, individual local authorities and NHS organisations. It will support commissioners to set out their procurement and contract management requirements to maximise relevant social value, and providers to develop and submit proposals.

#### Areas for Focus in 2023/24

- Ensure that the appropriate governance and decision-making structure is in place to meet the new responsibilities arising through the trailblazing and single settlement devolution deal.

## E. DEVELOPING THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT

Each Member has a clear role profile in relation to their portfolio. The assigned portfolios are published through the GMCA website, so members of the public are aware of which member of the GMCA has strategic responsibility for which area. Leaders meet regularly with senior officers in relation to their portfolio.

Member Induction Sessions are held at the beginning of each year, and Member capabilities and skills are supported through the Member development programmes. Informal briefings are provided to Members in advance of all Audit Committees and the Overview and Scrutiny Committee.

The Chief Executive Officer's role includes oversight of Transport for Greater Manchester. Part 3 of the GMCA Constitution sets out a Scheme of Functions Delegated to Chief Officers and those exercisable only by the GMCA to ensure clarity over the types of decisions that are delegated and those that are reserved for collective decision making of the Board.

Strategic management oversight and direction is provided through the Chief Executives Management Team, which is also the Incident management Group for emergencies, the Senior Leadership Team. The wider Leadership Team, Senior Leadership Team and Extended Leadership Teams meet regularly to discuss and share knowledge.

An increased focus on leading the delivery of system change through the Greater Manchester Strategy with improved co-ordination the GMCA and with Place has required:

- A wider range of Directors coming together to pull the 'professional specialisms' from across the CA together to lead/drive the organisation as a whole to meet agreed priorities. No one team can deliver system change
- A generic 'Director' role with a specialist portfolio – to show role is about working cross the organisation with 'blocks of activity' grouped under

Directors. By definition these 'Directorates' will rely on each other to deliver 'whole system change'.

- Corporate/Enabling Services are integral part of driving forward overall outcomes of the CA and the work of individual Directorates

These renewed directorates have been based on what the CA is trying to achieve:

- We want everyone to be Life Ready with the skills needed throughout live to succeed (Edn/Skills block)
- We want people to have good jobs in a prosperous economy (Economy block)
- We want people to live in vibrant and safe places (Place Making and Police/Fire/Criminal Justice blocks)
- We want GM to be a Low Carbon city region at the forefront of the 4<sup>th</sup> Industrial Revolution (Green and Digital blocks)
- We want joined-up public services that support individuals' holistically, focussing on prevention and the promotion of the best life chances (Public Service Reform block)

A comprehensive GMCA Business Plan is in place and can be found on the GMCA's [website](#)<sup>5</sup>. The Business Plan provides insight into the city region and the related devolution arrangements; how the GMCA works in terms of its staff, partnerships, business and governance; its business model, resources and funding arrangements; achievements and most importantly the key priorities looking forward. All the priorities are drawn from the GMS and monitoring performance against the GMS is delivered through the Implementation Plan whose performance dashboard is reported through the Scrutiny Committee, and to the GMCA, on a six-monthly basis.

During 2022/23, the GMCA had put itself forward as the first Combined Authority to go through the Local Government Association's Corporate Peer Challenge. The authority sought an external view on what it was doing well and what needed to improve on in order to help the authority meet its organisational objectives and

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<sup>5</sup> [Corporate Plan 2022-2025 \(greatermanchester-ca.gov.uk\)](https://www.greatermanchester-ca.gov.uk/corporate-plan-2022-2025)

make a difference to the lives of the people in Greater Manchester. In February 2023 the independent LGA peer challenge team published its final report. The report was overwhelmingly positive recognising the many strengths of GMCA, and by extension Greater Manchester as a whole. The report made 15 core recommendations where the reviewers felt there was opportunity for development, exploration of additional activities, or where collectively Greater Manchester could do something different or further than currently. It also highlighted some of the significant risks and future funding challenges. These have been captured within an action plan that will subsequently feed into the GMCA Business Plan.

The GMCA has developed a GM Good Employment Charter which has continued to expand its membership and support throughout 2022/23. The GMCA itself has achieved Member status through its own excellent employment practices.

The integrated staff Personal Development Plans first developed through 2017/18 as part of enhanced HR and organisational development service for overall GMCA continue to take place. Further initiatives include:

- The launching of a health and wellbeing area on the intranet that includes a comprehensive suite of online support, virtual learning and opportunities to have face to face support
- An expanded portfolio of e-learning modules for staff and manager including equality and diversity awareness
- The launch of Mi Learning with a suite of new and improved managerial support tools to help people managers improve their knowledge and skills
- Leadership Development Programme procured and being rolled out across GMFRS
- Specialist recruitment strategies - Firefighter and Senior Recruitment - utilising Digital Technology

In order for GMCA staff to be able to work in a way that allows them to do their job effectively whilst supporting health and wellbeing needs – a Hybrid Working Policy has been introduced that focussed on two key pillars:

- Hybrid working is a form of flexible working where working in the office is used in combination with remote working, mostly from home to deliver the business.
- The location of work is primarily dictated by the needs of the business.

As an employer, the GMCA wants to become an organisation where staff are managed through their performance and contribution to organisational objectives rather than the time they are at their desk.

The GMCA is moving away from traditional methods of management by trusting and empowering our staff to deliver its organisational objectives in the best way that suits the business and their individual needs.

#### Areas for Focus in 2023/24

- Ensure that the next steps and further actions contained within the GMCA Corporate Peer Challenge Action Plan are embedded within the 23/24 Business Plan and delivered wherever possible over the coming year.

## F. MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT

The Audit Committee is responsible for overseeing the effective operation of the systems of governance, risk and Internal control arrangements. Through the delivery of a risk-based Internal Audit Plan, Internal Audit provide assurance to the Committee around the effectiveness of the arrangements for governance, risk management and the effectiveness of the internal control environment.

The Internal Audit Plan is approved by Audit Committee, and Internal Audit provide quarterly progress reports to Audit Committee. In line with Public Sector Internal Audit Standards (PSIAS), the Deputy Director, Audit and Assurance produces an Annual Head of Internal Audit Opinion.

GMCA has a risk management framework in place. The Deputy Director, Audit and Assurance is responsible for the development and implementation of the framework but ownership of risk lies within GMCA Leadership and within Directorates. The Corporate Risk Register consists of the Strategic Risks faced by GMCA as well as the high scoring cross-organisational and Directorate risks. This provides an organisation-wide view of the risks that require management. The GMCA Audit Committee receives quarterly updates on the CRR and any significant movement and changes in the risk profile.

There is an established scrutiny / call-in process whereby any Member of Constituent Councils can refer items for possible scrutiny. Areas for the scrutiny committee to are also proposed by the Chair and other members of the committee who are the owners of the committee's work programme.

The Information Governance Transformational Change Programme has been developed to delivers transformational change across Greater Manchester. Project areas range from organisational interventions to pan GM work. All outcomes delivered by the Change Programme are aligned to the fulfilment of the Vision of the GM Information Strategy. The GMCA Information Governance team is running



this project to improve the existing processes of fulfilling information rights and transparency requirements requests in line with legislative, regulatory and best practise recommendations, as laid out with the Freedom of Information Act 2000, Environmental Information Regulations 2004. The success of the project will build upon the developments around Information Asset Management, and will depend on management and staff across GMCA, GMFRS and TfGM (the organisations supported by the IG shared service) being receptive to, contributing to and eventually adopting the changes and activities delivered as part of this project.

GMCA's Revenue and Capital Budget and Monitoring Reports; Mayoral General Revenue and Capital Budget and Monitoring Reports; Mayoral Police and Crime Revenue and Capital Budget and Monitoring Reports; Treasury Management Strategy and Treasury Management Outturn Reports are all subject to appropriate reviewing, scrutiny and challenge where appropriate through the Corporate Issues & Reform Scrutiny Committee and via the Audit Committee.

**G. IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING, AND AUDIT, TO DELIVER EFFECTIVE ACCOUNTABILITY**

Transparency of decision-making is achieved through live streaming key meetings, a centralised FOI process, and through the GMCA Communications Strategy.

In terms of reporting: the annual accounts with narrative introduction; GMCA Annual Performance Report; Police and Crime Annual Report; Head of Internal Audit Annual Opinion; Annual Governance Statement; and Statement of Accounts are considered by the GMCA Audit Committee and the GMCA and contained within publicly viewable agendas.

External Auditors (Mazars) produce annual reports upon the conclusion of their work. The Audit Committee has oversight on the final accounts process. Actions taken to implement External Audit Recommendations will be reported as part of a combined audit recommendations tracker for 2023/24 as part of a revised audit action tracking process.

The Annual Internal Audit Opinion sets out compliance with the Public Sector Internal Audit Standards (PSIAS) and for 2022/23 confirmed that work had been undertaken in line with PSIAS.

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