

GMCA Audit Committee

Date: 22 September 2025

Subject: Anti-Fraud Policies

Report of: Damian Jarvis, Head of Internal Audit GMCA

PURPOSE OF REPORT

The purpose of this report is to provide the GMCA Audit Committee with details of the updated Anti-Fraud Policies for 2025/26.

RECOMMENDATIONS:

The Audit Committee are requested to comment on the contents of the policies prior to approval.

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Equalities Impact, Carbon, and Sustainability Assessment:

N/A

Risk Management

N/A

Legal Considerations

N/A

Financial Consequences - Capital

N/A

Financial Consequences - Revenue

N/A

Number of attachments included in the report: N/A

BACKGROUND PAPERS: N/A

TRACKING/PROCESS		
Does this report relate to a major strategic decision, as set out in the GMCA Constitution		No
EXEMPTION FROM CALL IN		
Are there any aspects in this report which means it should be considered to be exempt from call in by the relevant Scrutiny Committee on the grounds of urgency?		N/A
TfGMC	Overview & Scrutiny Committee	
N/A	N/A	

1. Introduction

- 1.1 GMCA has a suite of anti-fraud policies which require periodic review and update. There are no major changes to the existing policies or procedures.
- 1.2 The Anti-fraud and corruption policies are a vital part of our governance processes and ensuring there is a sound system of internal control in place to reduce the risk of fraud, corruption and wrongdoing from occurring.
- 1.3 This report provides a copy of the updated policies and a summary of changes.

2. Main Policy Updates

- 2.1 The following changes have been made as part of the review process.

Whistleblowing Policy

- The policy has been simplified to focus on the key aspects of whistleblowing and how to report concerns.
 - Responsibility for maintaining oversight of the policy has been changed from the Group Chief Finance Officer to the GMCA Solicitor and Monitoring Officer.
 - Includes links to other related policies for reporting concerns that fall outside of the whistleblowing reporting process.
 - Refers to the GMFRS Freedom to Speak Up as mechanism for reporting workplace concerns within the Fire Service.
 - Updated external links to relevant bodies to improve accessibility.
 - FAQ section updated.
- 2.2 A new whistleblowing bill is going through Parliament, and which aims to overhaul the UK's whistleblowing framework. We will consider the impact of those proposed changes as part of our next review.

Anti-Money Laundering Policy

- A full refresh of the policy which was last updated in 2017.
- The appointment of the Group Chief Finance Officer and Head of Internal Audit as the Money Laundering Reporting Officer and Deputy.

- Inclusion of a flow chart for reporting.
- Updated external links to relevant bodies to improve accessibility.
- Initial risk assessment of GMCA services and activities that could be targeted to launder money.

Anti-Bribery Policy

- New paragraph added relating to a Failure to prevent fraud which is a new offence created under the Economic Crime and Corporate Transparency Act 2023 (ECCTA) which comes into force from September 2025.
- Reference to the Procurement Act 2023 and contracting authorities restricted from awarding public contracts to excluded suppliers.
- Updated external links to relevant bodies to improve accessibility.

Anti-Fraud and Corruption Strategy

- 2.3 An updated strategy will be brought to the Committee later in the year, which will set out key areas of activity over the next two years including proposed fraud awareness training for officers.

Other

- 2.4 The Economic Crime and Corporate Transparency Act (ECCTA) for UK organisations comes into effect in September 2025. This introduces a new offence of 'failure to prevent fraud' and aims to improve the law by holding authorities to account for serious crimes.
- 2.5 CIPFA have introduced a range of resources to support the implementation of the key requirements, and we will bring a separate report to Audit Committee which sets out the organisational response to this.

Fraud Risk Assessment

- 2.6 It is our intention to conduct a more in-depth corporate fraud risk assessment during quarter 3 to assess current risk, mitigations and any gaps in our procedures. This would inform our statutory defence of 'a failure to prevent fraud' and the adequacy of our procedures. This work will be supported by the Corporate Risk Manager.