

## **GMCA Audit Committee**

Date: 23 February 2026

Subject: Risk Management Update Report

Report of: Sarah Horseman, Director – Governance, Risk and Assurance

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### **PURPOSE OF REPORT:**

The purpose of this report is to provide Audit Committee with an update on the risk management activities undertaken since the last meeting.

### **RECOMMENDATIONS:**

Audit Committee is requested to:

1. Review and comment on the progress of corporate risk management activity; and
2. Consider the actions being taken by risk owners to strengthen controls, improve the maturity of risk assessments, and ensure alignment with the GMCA's strategic objectives.

### **CONTACT OFFICERS:**

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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:

**BACKGROUND PAPERS:** N/A

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

# 1 INTRODUCTION AND SUMMARY

This report outlines corporate risk management activities undertaken for the Combined Authority since the last update in November 2025.

The report summarises the challenges currently being faced in the context of the 15 strategic and organisational risks owned by the Combined Authority and the 22 (-3) directorate-level risks that are assessed as significant.

Target assessment risk scores and the progress of key risk actions bring greater visibility of the effect of mitigation on reducing risk exposure down. Risk owners are being challenged to make risk actions 'SMARTER' to better judge effectiveness.

This corporate risk profile is also placed in the context for work underway to capture and manage risks associated with delivery of the GMS Delivery Plan and wider risks within the city-region.

## 1.1 Strategic and organisational risk and the risk environment

A quarterly review has been conducted with risk owners, and the Corporate Risk Register was reviewed by the GMCA Senior Leadership Team on 19<sup>th</sup> January. The review takes place within a challenging and evolving risk environment characterised by macroeconomic and national political uncertainty alongside recent high-profile safety and security incidents.

Of the **15** strategic and organisational risks reported last quarter, **3 (+1)** are now scored at **16 or above** (Cyber-attack, Local & National Emergencies and Bee Network finances).

Internal and external environmental factors arising over the period include: -

- The **Fairer Funding Review** raises different challenges across the 10 local authorities, (*Risk SCA2*);
- Progress of the **Local Transport Plan** through its consultation whose ambitions support delivery across every aspect of the Greater Manchester Strategy, (*Risk SCA3*);
- A continuing need for contract managers to be vigilant for any weakness in **cyber-resilience** amongst 3<sup>rd</sup> party contracts, (*Risk OA4*);
- Teams are following a zero-based approach to ensure their budgets are aligned with the GMS Delivery Plan. Many are also working closely with national departments as devolution facilitates more local responsibility in delivery. (*Risk SCA6*).

Material changes to risk scoring are: -

- **RISING:** The risk '**SC8 Local & National emergencies**' has been re-scored by the GM Resilience Unit to better cover threats within the scope of Local Resilience Forum operation and it rises from high to 'Very high' (4x5=20);
- **IMPROVING:** The score for '**OCA1 - Organisational Governance and Decision Making**' is reduced from 12 to 8, reflecting the ongoing Governance Review and MHCLG approval of the Single Assurance Framework; *and*
- **RE-FOCUS:** the scope of the risk '**OCA3 Data Management**' is being refined to better address poor management of critical datasets. Consideration is also being given to splitting out threats from Artificial Intelligence into a separate risk. This will be taken through the Information and Data Governance Board over the next period. AI risk is already tracked in a directorate risk IGR13.

Material changes to mitigation: -

- Following reflection over results from the recent **b-heard survey** actions will address areas for development and be managed through leadership networks, (*OA4 Organisational development*);
- The GM Resilience Unit is developing a **Risk Reporting Toolkit** as part of the **LRF demonstrator**, (*SCA8 Local and national emergencies*);
- How the **GM Good Growth Fund** and ability to borrow against future **Business Rates open pipeline opportunities**, (*SCA2 Funding & financial*);
- Introduction of a **new AI Learning Module** created by the Information and Data Governance team, (*OCA3 Management of critical datasets and AI*); *and*
- **The multi-year Integrated Settlement** strengthens the ability to establish long-term capacity and capability across directorates; a challenge regularly raised at directorate-level.

A full list of the strategic and organisational risks is presented within appendices 1 and 2, respectively.

## 1.2 Material updates / improvements to directorate risks: -

- **WR10 Emissions Trading Scheme (Residual risk 5x5=25)**

The residual risk assessment remains very high due to the likelihood of substantial costs to Local Authorities and uncertainty whether they feature in

long-term budgets or can be reduced. Costs come in when GM comes under the UK Emissions Trading Scheme from 2028. Proactive actions are in play to try and increase assurance: -

- *CO2 monitoring to quantify cost* - talking with Suez over a two-year, voluntary monitoring, reporting and verification period, as equipment is expensive, (2026-28);
  - *Investigate alternatives e.g. carbon capture and storage* – these feature high costs arising from the technology and processes involved, (Ongoing);
  - *Continued engagement with Waste & Recycling Committees and treasurers*, (Ongoing); and
  - *Lobby government to identify any additional financial support (on new burdens and Extended Producer Responsibility support)*, (Ongoing).
- **NEW RISK:** A new risk '**FIN08 A fully disclaimed set of accounts**' has been created reflecting the potential reputational impact of a disclaimed set of accounts. The risk has been assessed as high (3x4=12) at this stage.
  - **IMPROVING:** Risk '**FIN11 Strategic Analytical Capability**' has improved (from 16 to 8) as a result of supporting teams through introduction of the Integrated Settlement and resulting financial prioritisation.
  - **IMPROVING: exposure within 2 GMFRS risks is falling: -**
    - **RR47 Utilities Pricing** - market conditions are more favourable; and
    - **RR54 Industrial Action** - where scoring fell from 16 to 10.

Of **21 (-4) directorate risks** scored as 16 or over, **11** are very high. Risk Owners continue to be required to identify owners and timelines for each risk action to help track delivery through to completion.

### **1.3 The management of risks to wider strategic goals**

Work is underway to clearly articulate the relationship between the GMCA Corporate Risk Register, the risks associated with the delivery of the GMS Delivery Plan and wider GM City Region risks. Not all the risks within the latter two categories are GMCA risks so it is important to develop a clear understanding of the risks that GMCA has ownership, influence, and control over. This will be brought to future Audit Committee meetings as it is important to ensure the Audit Committee, in seeking assurance over risk management arrangements, is clear in its remit.

The risk **PLACE02 Achievement of net zero / social homes targets** is an example of a risk previously included in corporate risk reporting. The risk of failing to achieve the target will feature in GMS Delivery Plan analysis.

## 2 LEARNING & DEVELOPMENT

- A new '**Introduction to Risk Management**' learning module was launched on Mi-Learning in January. Focusing on growing personal and team confidence in identifying and communicate a risk profile. In parallel, a learning session on risk management was delivered at the **GMCA Festival of Learning**, with 31 people in attendance. The focus was on viewing risk management as a proactive tool that can benefit any member of staff or activity.
- A risk workshop helped the recently re-structured **Economy, Innovation, Culture, International Team** to develop a new risk register.
- Risk Champions across directorates are being actively encouraged to review their risk assessments to confirm that '**Target**' risk scores are realistic. There is some evidence that scores are being reviewed and this will continue to be monitored.

## 3 UPCOMING ACTIVITY

- A pilot exercise is underway with the Digital Team to define an **organisation-wide cyber risk appetite and tolerance**, informed by their current risk register and expertise. With the aim of making clearer decisions as to acceptable performance - such as assessing third-party risk. It may form a model applicable to other areas of organisational risk.
- GMFRS are currently reviewing their risk register to provide an accurate target risk assessment. This will be included in future reporting.

## Appendix 1 – GMCA Strategic Risk Register

A completed quarterly update completed with the GMCA Senior Leadership Team in January 2026. This data will also be used in development of reporting for the Group Leadership team.

Red text denotes change over period.

Risk Title and Description	Owner	Risk Causes (to address)	Further Actions to Move Us From 'Residual' To 'Target'	Inherent Score	Residual Score	Target Score
<b>SCA1 - Engagement and collaboration with GM Partners</b> <i>GMCA fails to use its role to sufficiently engage the GM system to deliver GMS outcomes</i>	Group Chief Executive	<ul style="list-style-type: none"> <li>Performance issues of anchor partners.</li> <li>Events that cause community tensions.</li> <li>Polarised or fragmented views.</li> <li>Policy/ planning do not reflect all interests.</li> <li>Insufficient engagement with residents.</li> </ul>	<ul style="list-style-type: none"> <li>Support community partners and local authorities as part of continuing delivery and cohesion. Maintain an inclusive engagement built on trust and active listening. <i>(Multiple teams, monthly monitoring and sharing insight).</i></li> <li>Feed into consultation for the Local Transport Plan in support of GM Strategy delivery. <i>(Q4, 25/26)</i></li> </ul>	20	15	10
<b>SCA2 - Funding and financial resilience</b> <i>Insufficient funding to deliver GMCA activity and secure financial resilience.</i>	Group CFO	<ul style="list-style-type: none"> <li>Insufficient strategic investment.</li> <li>Limited local or national.</li> <li>Inability to maximise flexibilities from devolution.</li> <li>High cost of borrowing.</li> <li>Negative outcome from Fairer Funding Review</li> </ul>	<ul style="list-style-type: none"> <li>Secure Integrated Settlement funding for 26/27. <i>(Now received), (Finance, Q4, 25/26).</i></li> <li>Develop additional investment sources and monitor economic borrowing rates to remove unnecessary risk exposure. <i>(Strategic Investment team, Finance, ongoing).</i></li> </ul>	20	15	10
<b>SCA3 – Impact of Bee Network finances on the GMCA</b> <i>Without growth in revenue across the Bee Network there is a risk that the use of GMCA reserves will be required</i>	Group CFO	<ul style="list-style-type: none"> <li>Lower than anticipated patronage and revenue generation.</li> <li>Higher operating costs.</li> <li>Limited scope to increase revenue through fare increases.</li> </ul>	<ul style="list-style-type: none"> <li>To achieve target score delivery of financial (cost and revenue) outcomes through the TfGM Financial Sustainability Plan, 2025-30 Growth Plan, Bee Network, Safety Plan and Operational Excellence Plan to grow revenue, manage costs and increase customer patronage. <i>(TfGM, monthly review of series of actions).</i></li> </ul>	20	16	10
<b>SCA4 - Robust policy &amp; decision making –</b> <i>Decision making is sub-optimal making wrong decisions or not having a robust evidence base.</i>	Group Director of Strategy	<ul style="list-style-type: none"> <li>Challenging prioritisation and need for evidence.</li> <li>Variations in policy between stakeholders.</li> <li>Lack of clear decision framework.</li> <li>Uncertainty in macro environment.</li> </ul>	<ul style="list-style-type: none"> <li>Embed quarterly GMS Delivery Plan performance reporting into quarterly review culture. <i>(Delivery Unit, Q4, 25/26).</i></li> <li>Complete Governance review <i>(Governance, Q4)</i></li> <li>Good Growth Fund investment pipeline methodologies establish clear criteria to assist decision making <i>(Integrated Pipeline, ongoing)</i></li> </ul>	16	12	10
<b>SCA5 – GMCA statutory flagship services and contracts –</b> <i>deliver statutory duties as a Combined Authority (e.g. Waste, Bee Network etc)</i>	Managing Director, GMCA	<ul style="list-style-type: none"> <li>Lack of capability, capacity, or commercial value.</li> <li>Supply chain challenges.</li> <li>Macro-economic factors e.g., inflation.</li> </ul>	<ul style="list-style-type: none"> <li>Embed quarterly GMS Delivery Plan performance reporting into quarterly review culture. <i>(Delivery Unit, Q4, 25/26).</i></li> <li>Implement Fire Plan 2025-29. <i>(GMFRS, ongoing).</i></li> </ul>	20	15	10

<b>SCA6 - Deliver strategic programmes and pipeline.</b> <i>Failure to deliver intended outcomes and to expectations (e.g. Growth Pipeline, Adult Education, Investment Zones etc)</i>	Group Director of Strategy	<ul style="list-style-type: none"> <li>Ineffective planning and / or performance management. Limitations in funding.</li> <li>Supply chain challenges.</li> <li>Lack of take up by beneficiaries.</li> <li>Insufficient powers to, for example acquire sufficient land for development.</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of the Contract Management Framework with training and development of accurate data. (<i>Commercial Team, continuing</i>).</li> </ul>	20	15	10
<b>SCA7 - GMCA carbon targets.</b> <i>Loss of ability to influence and secure behavioural change by others to achieve carbon targets.</i>	Director of Environment	<ul style="list-style-type: none"> <li>Failure to deliver GMCA outcomes.</li> <li>Non-compliance with ISO14001.</li> <li>Affordability challenges for citizens and organisations to change behaviour.</li> </ul>	<ul style="list-style-type: none"> <li>Deliver GMCA commitment for GM 5 Year Environment Plan including an Environmental Sustainability Strategy. (<i>Environment, quarterly reporting</i>).</li> <li>A refresh of the Cobenefits Decision Tool is underway to align with the new GMS, consider new LA socio-economic duties, and frame more around cobenefits than 'sustainability'. (<i>April 26</i>).</li> </ul>	20	15	10
<b>SCA8 - Local or national emergencies / events/ shocks</b> <i>Do not respond effectively to local or national emergencies/ events/ shocks.</i>	Chief Resilience Officer	<ul style="list-style-type: none"> <li>Ability to keep pace with threats from cyber, extreme weather, terrorism, technological change etc. Failure to anticipate potential external and internal threats together with a lack of testing.</li> </ul>	<ul style="list-style-type: none"> <li><b>Develop Resilience Risk Toolkit as part of</b> Local Resilience Framework Trailblazer, (<i>GM Resilience Unit, Q1,26/27</i>).</li> <li>Promote resolution of any gaps in Business Continuity and Resilience Planning (All teams, continuing).</li> </ul>	25 (+5)	20 (+5)	15 (+5)
<b>SCA9- Maximising devolution</b> <i>Do not maximise opportunities that current and future devolution offers</i>	Group Director of Strategy	<ul style="list-style-type: none"> <li>Failure to <b>maximise use of spend</b> 25/26 Integrated Settlement allocation.</li> <li>Failure to utilise funding flexibilities.</li> </ul>	<ul style="list-style-type: none"> <li>Track opportunities in the upcoming Devolution Bill including the CA gaining access to data to support the Economic Inactivity Trailblazer. (<i>IDG, Q4, 25/26</i>).</li> <li><b>Note; permission from 1 of 2 govt. departments received in Q3. Lobbying next for DWP to follow suit.</b></li> </ul>	16	12	8

## Appendix 2 – Organisational Risk Register

A completed quarterly update completed with the GMCA Senior Leadership Team in January 2026. This data will also be used in development of reporting for the Group Leadership team.

Red text denotes change over period.

Risk	Owner	Risk Causes (to address)	Further Actions to Move Us From 'Residual' To 'Target'	Inherent Score	Residual Score	Target Score
<b>OCA1 - Organisational Governance and Decision Making</b>	Group Director of Strategy	<ul style="list-style-type: none"> <li>Governance and procedures not fit for scale of current ambition.</li> <li>Inconsistent practice across the organisation.</li> <li>Lack of awareness of process.</li> </ul>	<ul style="list-style-type: none"> <li>Complete Governance review and implement actions. (<i>Governance, Q4, 25/26</i>).</li> <li>Implementation of Local Assurance Framework. (<i>Governance, Q4, 25/26</i>).</li> </ul>	16	8 (-4)	4
<b>OCA2 – Programme management.</b> <i>Grow programme management capability and capacity to meet challenge</i>	Group Director of Strategy	<ul style="list-style-type: none"> <li>Siloed skills and capability.</li> <li>Large volume and complexity of pipeline. Pace of transition to Group working.</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of Local Assurance Framework. (<i>Governance, Q4, 25/26</i>).</li> <li>Identify optimum approach to managing scale of programmes required in the pipeline and the GMS Delivery Plan. (<i>Place, ongoing</i>).</li> <li>Address any resource challenges within GMCA programmes which are dependent on Integrated Settlement funding. (<i>People Services, Q4, 25/26</i>)</li> </ul>	16	12	8
<b>OCA3 – Data Management - better management and application</b>	Deputy Director,	<ul style="list-style-type: none"> <li>Lack of senior focus on management of critical data.</li> </ul>	<ul style="list-style-type: none"> <li>Secure <b>higher</b> completion of data, information, &amp; security training (<i>All teams, ongoing</i>).</li> </ul>	20	15	10

Risk	Owner	Risk Causes (to address)	Further Actions to Move Us From 'Residual' To 'Target'	Inherent Score	Residual Score	Target Score
Note: AI is being split into a separate risk to be considered at Information Data Governance Board	Information & Data Governance	<ul style="list-style-type: none"> <li>Lack of Data Strategy.</li> <li>No unified, accessible data standard.</li> </ul> Preventable data breaches.	<ul style="list-style-type: none"> <li>Contribute to data analysis within Economic Inactivity Trailblazer (Q4, 25/26, <i>measured by access to data</i>).</li> <li>Implementation of Data Sensitivity Labelling. (IDG, Q4, 25/26). NOTE: part delivered with further work on encryption in progress.</li> </ul>			
<b>OCA4 - Organisational development –</b> <i>the capability, capacity in place alongside a supported workforce.</i>	Director of People Services	<ul style="list-style-type: none"> <li>Uncertainty over Group approach</li> <li>Capability &amp; capacity not in right places</li> <li>Uncertainty over fixed term contracts</li> <li>Pace of change.</li> <li>Survey result uncovers challenges.</li> </ul>	<ul style="list-style-type: none"> <li>Organisation Development Strategy for use by GLT, (<i>Director of Organisational Development, Q4 25/26</i>).</li> <li>3 -year People Plan (and actions) aligned to GMS Delivery Plan. (<i>All, March 26</i>).</li> <li>Review B-Heard survey findings identifying further actions (<i>People, Q4, 25/26</i>).</li> </ul>	16	12	8
<b>OCA5 - Enhancing our capability in contract management.</b> <i>Successfully deliver a high volume of complex and commercially challenging contracts.</i>	Head of Commercial Services	<ul style="list-style-type: none"> <li>Limited resource within teams to manage volume and complexity of contracts.</li> <li>Lack of resilience and up to date continuity plans.</li> <li>Inability to anticipate market change.</li> </ul>	<ul style="list-style-type: none"> <li>Use Quarterly Assurance Report to investigate / build assurance over contracts and compliance with Procurement Regulations. (<i>Commercial Services, quarterly</i>).</li> <li>Continue to embed the Contract Management Framework through the cross-Group Champions Group refreshed in Q3. (<i>Commercial Team, Q4, 25/26</i>).</li> </ul>	20	15	10
<b>OCA6 - Cyber-attack or other major resilience event</b> <i>Note: Critical National Infrastructure like GMFRS more make us more of a target.</i>	Assistant Director, Digital Solutions	<ul style="list-style-type: none"> <li>Malicious intent from third parties.</li> <li>Lack of capability and capacity across teams in charge of key operations.</li> <li>Legacy technologies or software.</li> <li>Complacency or failure to complete essential training.</li> </ul>	<ul style="list-style-type: none"> <li>Managed Detection Service (additional Cyber Security) (<i>Digital, Q4, 25/26</i>).</li> <li>Keep the GMCA Cyber Resilience Response Plan up to date and in people's minds. (<i>With GM Resilience Unit, ongoing</i>).</li> <li>Continuing Cyber Security Programme and assurance from business continuity and disaster recovery planning (<i>Digital team, ongoing</i>).</li> </ul>	25	20	15

### Appendix 3 - Escalated / “Top” Directorate Risks

There are a number of high scoring directorate risks, some of these links directly to Strategic or Organisational risks but some are discrete and specific to the directorate. The table below shows the 21 (-4) with a residual risk score of 16 or more. Risk owners are being challenged to track the impact completed and ‘in-flight’ mitigation is and can have on the risk exposure.

Red text denotes change over period.

Owner	Risk	Further Risk Actions (to progress risk to Target Score)	Inherent Score	Residual Score	Target Score
Digital	DIGR166 Cyber-attack - that impacts CA ability to function and is unable to recover within a suitable period.	Implementation of Managed Detections and Response Capability ( <i>by 29 March</i> ) to support incident monitoring, improve detection, response, and recovery. Collaborate with Commercial Services to support Contract Managers to challenge the level of cyber resilience in their 3 <sup>rd</sup> party contracts. A significant risk shared across Group and now an element of Contract Management Framework. ( <i>Continuing, with weaknesses escalated in reporting</i> )	25	20	15

Owner	Risk	Further Risk Actions (to progress risk to Target Score)	Inherent Score	Residual Score	Target Score
	<b>DIGR162 Digital Services capacity pressures</b> - to meet GMCA and GM demand for project related support.	Drive through remaining recruitment to fill capacity gaps, enhance effectiveness of joint planning and prioritisation with directorates, and ensure re-charging is in place to manage demand. <i>(Digital, all teams, continuing)</i>	20	16	6
<b>Education, Work &amp; Skills</b>	<b>EWS03 Risk around delivery of EWS programmes</b> - scope and scale of work requires greater governance and accountability as further devolution commences.	<p>With CA budgets confirmed for 26/27, EWS will:</p> <p>Progress and finalise service design to achieve soon to be agreed GMS / Integrated Settlement (IS) outcomes. <i>(EWS, Q4, 25/26)</i>.</p> <p>Work with local/national partners to streamline governance and reporting aligned to GMS/IS. Regular reviews with new GMS Programme Board to identify and progress key (systemic) challenges. <i>(EWS, ongoing)</i>.</p> <p>Work with providers/local authorities to track and mitigate risks arising from service delivery plans. <i>(EWS, ongoing)</i>.</p>	20	16	12 (+4)
	<b>EWS04 Cessation of current Inclusive Employment (Working Well) and NEET Programmes</b> – with a reduction in support many residents without action.		20	16	12 (+4)
	<b>EWS05 Ensuring EWS has the right staff in place to deliver commitments</b> – where there is devolution and changing work e.g. around policy development and case making.		20	16	12 (+4)
<b>Finance</b>	<b>FIN03 Contract management</b> - failure to optimise commercial performance, guarantee compliance with regulations, support project outcomes or anticipate supplier collapse.	Continue to support Contract Managers (to work to Procurement Regulations), using the Contract Management Framework, <b>with a Group Champions Group operating to uncover challenges and use best practice</b> . (Commercial team + all teams, continuing).	20	16	12
<b>GMFRS</b>	<b>RR4 Capital Programme Funding</b> - future capital investment needs independently sourcing to support organisational requirements that put additional pressures on our future budget.	Investment opportunities captured within case for change. Monitoring costs of borrowing and Inflationary pressures (RR22) particularly in construction.	20	20	<p>Note: GMFRS currently assessing target scores for all their risks.</p>
	<b>RR53 NWFC Mobilisation System Procurement</b> - potential delay to new mobilising system where delay could exceed current maintenance period of the existing system. <b>NOTE:</b> GMFRS alerted to discrepancy with the Inherent Score.	Contract extension signed to June 2026 with the current suppliers providing some mitigation. Project Team are to open up negotiation with supplier to extend further. <b>Note: risk owner error in inherent risk score corrected.</b>	20 (+5)	20	
	<b>RR39 Spending Review and Funding - Funding supporting 2026/27 Budget was a multi-year settlement, confirmation of one-off funding (Pension Grant &amp; Protection) not yet given.</b>	Medium Term Financial Planning included a prudent approach to pressures and assumptions. Local Government Settlement means a balanced budget for 26/27 subject to approval of precept and confirmation of grants for pensions and protection. <b>Risk score to DECREASE once the outstanding grants are confirmed.</b>	20	20	
	<b>RR40 FF Pensions</b> - there is a risk that the Home Office grant may be insufficient to cover increased costs, resulting in financial pressure if no further funding commitment is made.	Continuing actions to cover the a) age discrimination case, b) remedy benefits ahead of retrospective legislation and tax issues; and the 2020 Pension Valuation. This has been raised with Home Office. Risk score has been increased. <b>Note: risk owner error in inherent risk score corrected.</b>	20 (+5)	20	
<b>Information Data Governance</b>	<b>IGR14 Cyber-attack (loss or corruption of sensitive data) causing</b> exposure to reputational damage, legal sanction and/ or inability to operate.	Regular testing and phishing simulations. Review Business Continuity / Contingency and Disaster Recovery Planning. Address weaknesses in data.	20	20	15
	<b>IGR13 Uncoordinated and unacceptable use of AI</b> - proliferation and uncoordinated use of AI weakens assurance over data capture and processing.	The AI Forum <b>and Knowledge Transfer Partnership</b> inform the use of Co-Pilot, application of the AI Policy <b>(currently under review)</b> , and development of an AI Assessment Framework across GMCA / GMFRS & TfGM. <b>A new AI Learning Tool was launched to staff in January 2026.</b>	16	16	8

Owner	Risk	Further Risk Actions (to progress risk to Target Score)	Inherent Score	Residual Score	Target Score
Stronger Safer communities	<b>SSC25 Asylum Seekers</b> - GMP unsighted on the locations of asylum seeker accommodation across Greater Manchester	GMP and partners monitoring tensions and prepared to respond quickly. GMP is engaging with the Border Force looking for further measures.	20	20	15
	<b>SSC07 SARC contracting, funding and therapeutic support</b> - no contract in place, and financial allocation disputed. Significant waiting list for support.	Seeking further external support around a business case. <i>Issues resolved with Trust, with draft decision notice awaiting agreement from NHSE in anticipation of legal advice to create contract by March 2026</i>	20	16	12 (-3)
	<b>NEW: SSC11 Resourcing of Strategic priorities identified through the POAP Programme Plan.</b>	Additional strategic expertise brought into GMP - alterations to in year POAP progress made as a result of finance pressures. <i>(SSC, continuing).</i>	20	16	9
	<b>SSC15 Confidence in GMP (vulnerable groups and communities)</b> - declining confidence particularly among people experiencing inequality (race, gender).	<i>Deep dive into trust and confidence with actions agreed and new mechanisms for engaging with new panel.</i>	20	16	8 (-8)
	<b>SSC20 Indemnity for legally qualified people and independent panel members</b> - Provision to Legally Qualified Chairs and Independent Panel Members in the case they are subject to legal proceeding from challenges to their decision-making.	GMCA provides an indemnity to LQPs and IPMs. This is underwritten by the GMCA and is not an insured risk. The 25/26 indemnity is in place.	25	20	9
	<b>SSC22 Remand courts</b> - Lack of consensus regarding the nature of demand at the Magistrates court and how this should be remedied.	<i>New plan being developed to create a virtual remand court in a GMP custody suite. This links to the Whole System Approach to Diversion and local problem-solving partnership model being tested in Wigan.</i>	20	16	12
	<b>SSC23 Victim attrition and feeling of safety</b> - High level of attrition compared to the national average.	<i>Victim services SNA to consider additional support. (Victim Services, ongoing)</i>	25	20	15
	<b>SSC24 Racial Discrimination and Disproportionality</b> - results from double Discrimination Report of Black males in the Youth Justice System and a CPS Report.	CPS currently considering the findings and will report into LCJB as part of the National Programme. <i>Whole System Approach to consider disproportionality in its problem-solving model as will Youth Justice Transformation which has a dedicated PhD student on racial disparity.</i>	25	20	15
Waste	<b>WR10 Emissions Trading Scheme</b> - Future cost of Trading Scheme may not be in GMCA or LAD medium to long term budgets.	<i>Four actions in play: CO2 monitoring to quantify cost / Investigate alternatives e.g. carbon capture and storage / Engagement with Waste &amp; Recycling Committees and treasurers / Lobby government to identify any additional financial support. All are ongoing, led by the Waste directorate and aim to find a way of reducing the inherent exposure.</i>	25	25	25