

Audit Committee Meeting

Date of Meeting	Monday 20 February 2017
Paper Title	Update on whistleblowing and fraud disclosures
Agenda Item	11
Paper Number	AC3-G
Responsible Officer	Robin Ashton, Executive Director
Status	Disclosable
Action	For noting

1. Report Purpose

- 1.1. This paper provides for Committee members an update on whistleblowing and fraud in respect to GCRB.

2. Recommendations

- 2.1. The Committee is invited to **note** this report.

3. Background

- 3.1. GCRB is required to have adequate procedures in to implement the recommendations of the Committee of Standards in Public Life.
- 3.1. The Committee’s terms of reference give it an advisory role in relation to “whistle-blowing processes” and in relation to “anti-fraud policies”.
- 3.2. At its meeting on Monday 31 August 2015, the Committee approved GCRB procedures relating to:
- Corporate Governance & Public Interest Disclosure; and
 - Fraud, Losses, Special Payments & Gift
- 3.3. Members should note that revisions to the above procedures are being considered as part of the development of a GCRB Financial Procedures Manual for fully-operational status.

4. Update on Whistleblowing and Fraud Disclosures

- 4.1. The procedure on corporate governance and public interest disclosure (commonly referred to as ‘whistleblowing’) describe five stages to the process of declaring a disclosure. The initial stage requires an individual to make a disclosure to the Board Secretary. GCRB management can confirm that to date, no such disclosures have been made to the Board Secretary.

4.2. All instances of actual or suspected financial malpractice, where the involvement of staff is suspected, must be reported immediately to the Executive Director and the Board Secretary to the GCRB. GCRB management can confirm that to date, no such disclosures have been made to either the Executive Director or the Board Secretary.

5. Risk Analysis

5.1. GCRB's policies and procedures relating to whistleblowing and fraud are intended to reduce the risk poor governance occurring.

6. Legal Implications

6.1. GCRB's procedures provide guidance on how to respond to whistleblowing and fraud disclosures.

7. Financial Implications

7.1. There are no specific financial implications arising from the draft paper.

8. Regional Outcome Agreement Implications

8.1. Through the conditions of grant associated with the Regional Outcome Agreement, GCRB is required to conduct its affairs in accordance with the expected standards of good governance, which include establishing appropriate arrangements in relation to public interest disclosure and fraud.