

Board Meeting

Date of Meeting	Monday 28 October 2019
Paper Title	Anti-Fraud Policy
Agenda Item	9
Paper Number	BM1-G
Responsible Officer	Jim Godfrey, Interim Executive Director
Status	Disclosable
Action	For approval

1. Report Purpose

1.1. This paper provides a review of the Anti-Fraud policy for GCRB.

2. Recommendations

2.1. The Board is invited to **approve** this policy.

3. Background

3.1. The Scottish Government is committed to the prevention, detection, reporting and handling of all instances of fraud within the public sector. As such it has set out relevant guidance for all public sector bodies within the Scottish Public Finance Manual (SPFM).

3.2. In accordance with the SPFM, it is a requirement that GCRB maintains a policy statement regarding fraud. The approval of this policy ensures GCRB is compliant with the Financial Memorandum and is consistent with a previous recommendations of the Internal Auditor¹.

3.3. The original policy was approved by GCRB in October 2017. The policy has been reviewed and revised version produced. The policy has been expanded to provide further detail and is consistent with the approach used within the college sector.

3.4. The policy was considered by the GCRB Audit Committee on 8 October 2019 and recommended to the Board for approval.

4. Risk Analysis

4.1. The risk of fraud within GCRB is considered to be low. However, this policy affirms the commitment of GCRB to the highest ethical standards and communicates its position. This policy reduces the risk that 'There is a breach of legislation/guidance/code of practice and this results in a failure of governance' (Risk 013).

¹ Compliance with the Financial Memorandum (May 2017)

5. Equalities Implications

5.1. There are no equalities implications arising from this report.

6. Legal Implications

6.1. Approval of the attached policy will ensure that GCRB is compliant with relevant legislation, good practice and the Scottish Public Finance Manual.

7. Resource Implications

7.1. There are no specific financial implications arising from the proposed policy.

8. Strategic Plan 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 Anti-Fraud.