

GMCA Group

Assurance Framework

Draft - December 2024

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1. About This Document

1.1. Purpose

This Assurance Framework sets out how Greater Manchester Combined Authority (GMCA) will use public money responsibly, with openness and transparency, in a way that achieves the best value for money and contributes to achieving the outcomes defined in the Greater Manchester Strategy (GMS) and Integrated Settlement (IS).

The purpose is to:

- set out the means by which leaders and decision makers can have confidence that the GMCA's governance and control arrangements have been implemented, are operating as intended and remain fit for purpose.
- ensure that the information on which decisions is made is robust.
- provide clarity over roles and responsibilities for decision making, risk management, accountability and assurance.
- enable the public and the government to obtain assurance around the probity, transparency and value for money of the decisions we make.

Local Assurance Frameworks are designed to demonstrate to government that combined authorities have robust assurance, project appraisal and value for money processes in place. There are requirements within the English Devolution Accountability Framework that should be incorporated into such frameworks. Those factors have been designed into this assurance framework.

Notwithstanding specific devolution agreements, establishing an effective assurance framework is part of good governance and enables accountability and transparency to our stakeholders and is therefore applied to everything we do at GMCA, not only the activities funded by the IS.

1.2. Structure

This document is structured to describe the layers of assurance for different stakeholders. The core of the document describes how oversight, scrutiny and assurance will operate **locally** and within the GMCA group organisations. Additional sections then describe how further assurance and accountability will be provided to the **public**, and to central **government**, including Parliament. Each of these sections interact with and reinforce the others to provide a comprehensive framework.

1.3. Scope

This framework covers all spend under GMCA control. It is applicable to all funding regimes available to the GMCA and aims to provide consistency of approach, standards, assurance and decision-making across all funding pots. Some specific governance requirements related to the integrated settlement (IS) are referred to later within this

document, but our principle is to ensure all our activity, decision making and accountability follows the same route, albeit with some proportionality applied based on complexity, flexibility and risk.

1.4. Ownership

Overall responsibility for the Assurance Framework lies with the Group Chief Executive Officer of the GMCA, as Accountable Officer of the organisation. This document is maintained by the Group Assurance Team. It is the responsibility of the Group Chief Executive and their senior team to ensure appropriate sources of assurance are obtained, in line with this framework, proportionate to the risks facing the GMCA Group of organisations as it seeks to execute its strategies.

While various officers and meetings across the GMCA may enact or receive particular assurances referred to within this framework, it is the GMCA Audit Committee that seeks assurance that the entire framework is operating as designed. This is confirmed annually as part of the year-end annual reporting cycle, which informs the Annual Governance Statement, jointly signed off by the Mayor and Group Chief Executive.

1.5. Review

This document is subject to annual review to reflect updated guidance, new funding agreements and changes in governance. The framework is presented to the GMCA Audit Committee on an annual basis, who review and approve the document as part of their terms of reference. It will also be shared annually with MHCLG as part of governance around the Integrated Settlement, specifically to provide assurance to the 'Systems Accountable Officer' within this department as part of devolution governance.

1.6. Development

To ensure the framework remains fit for purpose, it includes a development plan. This sets out specific pieces of work designed to align assurance to the current context and embed continuous improvement. Execution of these actions will lead to periodic updates to the Assurance Framework document.

2. Strategic Context

The Greater Manchester Strategy (GMS) sets out a 10-year vision for Greater Manchester, creating a thriving city region where everyone can live a good life.

The GMS states how we work as a GM system across stakeholders and sectors, through collaboration and partnership to deliver the ambitions of the GMS. The GMS frames the system missions:

- Good homes in safe and strong communities
- A thriving economy built by everyone and benefitting everyone
- A green city region
- Connected people, places and opportunities
- Support to live well

The underpinning Delivery Plan focuses on economic growth and prevention of costs and social harm through public service reform. The actions captured within the Delivery Plan will be delivered cross sector and stakeholders, responsive to the specific opportunities and constraints identified to deliver the shared GMS vision.

As part of the Government's Growth Mission all parts of England are required to develop a 10-year Local Growth Plan. The GM Delivery Plan underpinning the GMS, is wider in scope than the requirements of the Local Growth Plan, the most relevant elements will therefore be distilled for Government rather than risking creation of duplicative plans and causing confusion in their delivery.

Programmes of work are framed and measured against the outcomes set in the GMS and associated performance framework to ensure they are making demonstratable contributions to the outcomes that have been agreed.

This assurance framework is designed to ensure assurance over the activity contained within these strategies and programmes. Each portfolio of programmes has mechanisms for assurance built into its respective governance and oversight arrangements. The assurance requirements of each differs due to the nature of the programmes being delivered.

3. Structure and Governance arrangements

3.1. GMCA Group Structure

In October 2024, the Group Chief Executive presented a paper to the GMCA Resources Committee outlining the concept of the GMCA Group. This Group incorporates Greater Manchester Combined Authority (GMCA), Greater Manchester Fire & Rescue Service (GMFRS) and Transport for Greater Manchester (TfGM). There are no changes to any legal structures but changes have been made to the senior management structure to reflect these changes.

Collectively the GMCA Group of organisations has the following functions:

- Transport
- Economic Development, Housing and Regeneration
- Education, Skills, Training and Culture
- Fire and Rescue Services
- Safer and Stronger Communities
- Waste

In terms of its relationship with local authorities, the GMCA Group of organisations forms “one of the eleven” and is an integral part of the GM system where all parties work together to achieve the city region outcomes as defined in the Greater Manchester Strategy. The group helps develop policy and strategy, administers funding on behalf of GM, delivers programmes and convenes the GM system to deliver, monitor and evaluate progress against our shared ambitions and outcomes.

3.2. GMCA Governance arrangements

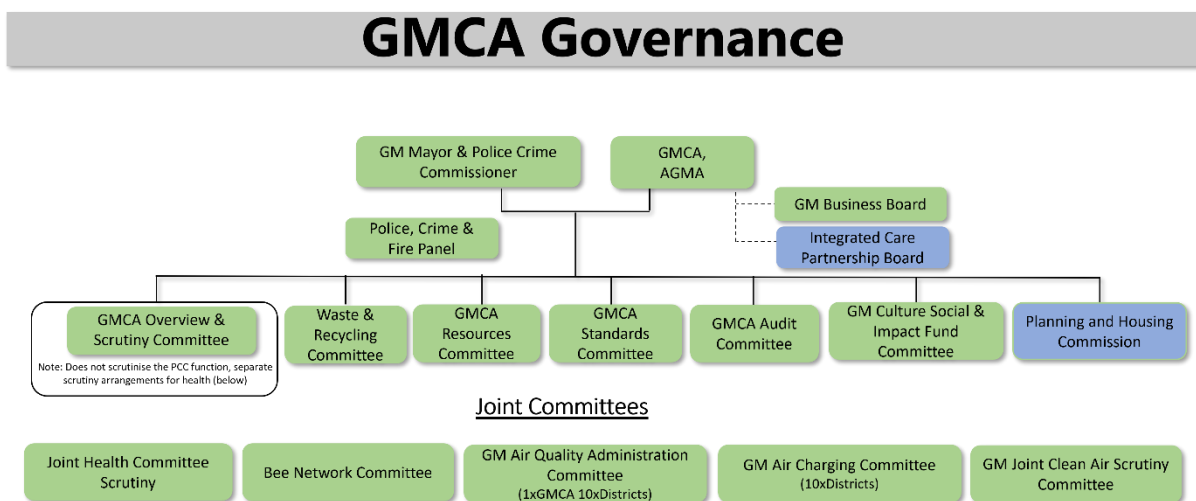


Figure: Summary Current GMCA Governance Structure

3.2.1. The Mayor of Greater Manchester

The Mayor chairs the GMCA which is the Combined Authority's primary decision-making body.

The GM Mayor is directly elected by the electorate across Greater Manchester and is the statutory appointed chair of the GMCA. The GM Mayor is a decision maker in his own right and the functions of the Mayor are detailed in the GMCA Constitution.

3.2.2. Combined Authority

The GMCA provides the political direction, governance and oversight of activities undertaken across Greater Manchester for those areas of responsibility which are jointly owned at GM level or those issues where voluntary pan-GM collaboration has been agreed.

GMCA is made up of the ten Greater Manchester local authorities (Bolton, Bury, Oldham, Manchester, Rochdale, Salford, Stockport, Tameside, Trafford and Wigan) represented by their Leaders and the GM Mayor who is the Chair and the eleventh member. Collectively, GMCA works with other local services, businesses, communities and partners to improve the city region. The GMCA officers translate policy into action.

The GMCA and the Mayor of Greater Manchester are together responsible for the core decision making and a range of functions across the city region as set out in the GMCA Constitution.

The GMCA exercises all its powers and duties in accordance with the law and its Constitution, agreeing policies and delegating responsibilities to conduct its business.

The three statutory officers (Head of Paid Service / Group Chief Executive, Section 73 Officer / Group Chief Finance Officer, and Group Solicitor and Monitoring Officer) of the GMCA ensure that GMCA business and decisions are managed in line with local government legislation concerning finance, conduct and legal matters. They ensure:

- that the decisions and activities of the GMCA conform with all legal requirements, including those with regard to equalities, environmental, subsidy control and procurement.
- that GMCA funds are used appropriately (through the Section 73 Officer).
- that the provisions of the GMCA Group Assurance Framework (this document) are being adhered to.
- that all Access to Information and other transparency requirements are complied with including maintaining a Forward Plan of Key Decisions, minutes of GMCA meetings and records of Key Decisions taken. Decision Records and relevant documents relating to those decisions are held by the GMCA Governance and Scrutiny Team.
- that the expenditure or investment of GMCA funding is subject to appropriate internal and external audit requirements.

3.2.3. Local Authorities

The city-region incorporates the 10 metropolitan district councils in Greater Manchester which are referred to as its constituent councils / local authorities: Bolton, Bury, Manchester, Oldham, Rochdale, Salford, Stockport, Tameside, Trafford and Wigan. The leaders of each of these councils sit on the GMCA alongside the GM Mayor.

Each leader holds a portfolio linked to an element of the GMS and is supported in this role by a Chief Executive from another borough. The approach of having dual portfolio leads drawn from senior politicians and officers is a key part of the combined authorities decision-making approach and these pairings frequently take joint responsibility for authoring briefings and proposals for decisions.

In addition, elected members of the Local Authorities are nominated to be Members of the AGMA Executive Board, GMCA Audit Committee, Overview and Scrutiny Committee, Resources Committee, Standards Committee, Waste and Recycling Committee and Bee Network Committee. They will also sit on non-decision making bodies that are in place to enable the GM local authorities to work collaboratively to advise, guide and support the achievement of the outcomes in the Greater Manchester Strategy. See Section 4 for more information on local scrutiny.

3.2.4. Greater Manchester Business Board

The Greater Manchester Business Board (GMBB) fulfils the role of Local Enterprise Partnership, providing a strong, independent and diverse business voice in the delivery of the GMS. The GMBB consists of a maximum of 15 representatives from the private sector (including any co-opted members as agreed by GMCA) plus the Mayor along with three further GMCA members. One member shall be appointed by the Board as Chair of the GMBB.

The GMBB proposes an annual workplan based on GMS priorities for approval by GMCA. This includes both short term issues and longer-term responsibilities to support Greater Manchester's sustainable economic growth and the resources available to do this.

GMCA is responsible for all functions and monitoring arrangements previously overseen by the GM Local Enterprise Partnership such as Enterprise Zones, Local Growth Fund and Get Building Fund. GMCA will invite the Business Board to endorse any significant funding proposals relating to these functions.

3.3. Other key partners

3.3.1. Greater Manchester Police

The GM Mayor exercises the functions of the Police & Crime Commissioner for GM and has appointed a Deputy Mayor to whom he has delegated those functions¹. Greater Manchester Police (GMP) is led by the Chief Constable, who is a Corporation Sole and has operational responsibility for GMP.

There are specific governance and scrutiny arrangements in place for GMP which are described in the GMCA Constitution.

3.3.2. NHS Greater Manchester

Commissioning of NHS services is not part of the statutory remit of the GMCA. However, arrangements exist to enable some joint oversight of decision-making and performance through a Joint Health Scrutiny Committee. The GM Mayor is also co-chair of the GM Integrated Care Partnership Board, which develops the Integrated Care Strategy.

Reflecting linkages between health and transport, plus the responsibilities for public health which rest with local authorities, the GMCA also convenes committees on Air Quality Administration Committee and Clean Air Scrutiny Committee. The Mayor's Housing First strategy also seeks to address health issues related to housing quality, such as damp and mould and chronic homelessness.

¹ With the exception of a small number of functions that he is legally unable to delegate.

4. Guiding Principles & Documents

4.1. Principles

This assurance framework is underpinned by the Seven Standards of Public Life, also known as the Nolan Principles.

The GMCA, its Members and Officers seek to uphold the highest standards of conduct and operation according to these principles and ensure robust stewardship of resources and are held to account by the GMCA Standards Committee. The Principles are:

- **Selflessness:** Holders of public office should act solely in terms of the public interest.
- **Integrity:** Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
- **Objectivity:** Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
- **Accountability:** Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
- **Openness:** Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
- **Honesty:** Holders of public office should be truthful.
- **Leadership:** Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

This framework adds to these principles by providing clarity over the following:

- **Accountability:** specifically, for the GMCA and committees and Group Chief Executive (and direct reports), with accountability links up to the Systems Accountable Officer (AO) at MHCLG in relation to the integrated settlement.
- **Control & Assurance:** appropriate systems and processes to retain control over public funds, demonstrating this for purposes of internal and external assurance.
- **Transparency & Probity:** assurance that decision-making meets the highest standards, demonstrable to scrutiny, the public and to Parliament.
- **Value for Money:** application of consistent methodologies for assessing the VfM of proposed spending and investment decisions, combined with routine evaluation.
- **Proportionality:** efficient deployment of assurance resources to avoid excessive effort in proportion to levels of spend and/or risk and complexity.

4.2. Key Documents

Various documents guide the content of this Assurance Framework. These are referred to as relevant throughout, particularly to avoid duplicating information, or where they take precedence over this document. These are:

- National Local Growth Assurance Framework (2021)
- English Devolution Accountability Framework (2023) or ‘EDAF’
- Local Government Accountability Framework (2024) or ‘LGAF’
- Scrutiny Protocol (2023)
- Memorandum of Understanding – SD-SS v2 (2023)
- Integrated Settlement for Greater Manchester (**once available as final**)

Where these documents are updated, or other Government documents are issued, these will be reflected in updated versions of this Assurance Framework.

This framework document also sits alongside a number of other GMCA documents which provide detailed guidance on specific internal processes and strategies:

- the GMCA Constitution (which includes its Code of Governance);
- the current GMS, the Growth and Prevention Plan and associated delivery plans; plus
- where relevant, documents associated with devolution agreements and particularly the Integrated Settlement which takes effect from 2025.

5. Local Scrutiny, Checks & Balances

5.1. Accountable Body

GMCA is the legal and Accountable Body for all funding devolved to the GMCA, TfGM and the GMFRS. This includes, but is not limited to, all funding devolved under the Integrated Settlement.

The GMCA is responsible for a range of functions detailed in The Greater Manchester Combined Authority Order 2011, as amended, plus subsequent Orders which have conveyed further functions. These are all set out within the GMCA Constitution.

5.2. Annual budgeting and financial reporting cycle

The annual budget is aligned to the GMS and sets the spending envelope for the GMCA with budgets confirmed ahead of the start of each year, linked to funding confirmations and agreements around the treatment of under- and over-spends. The budget is approved by the GMCA.

The annual financial reporting cycle incorporates delivery of the annual report and accounts, incorporating the annual governance statement and head of internal audit opinion. These outputs are subject to external audit as the primary form of external assurance. All related outputs are presented to the Audit Committee.

Final outputs from both the budget and annual financial reporting cycles are presented to the GMCA for approval each year.

5.3. Decision Making

Overarching strategies for the GMCA are agreed on a multi-year basis, linked to wider Government spending reviews and funding agreements. Within the context of these strategic cycles, decision-making takes place annually and in-year.

Detailed guidance on Decision Making is included in **GMCA Decision Making Guidance**, January 2024.

All decisions should be made in accordance with the following principles:

- (a) Proportionality (meaning action must be proportionate to the results to be achieved);
- (b) Due consultation (including the taking of relevant professional advice);
- (c) Respect for human rights;
- (d) Presumption in favour of openness;

- (e) Clarity of aims and desired outcomes;
- (f) Due consideration to be given to alternative options.

5.4. Delegated Authority

The GMCA and the Mayor issue and keep up to date a record (set out in Part 3, and Part 9 for the Mayor’s PCC Functions, of the Constitution) of what part of the GMCA or which individual has responsibility for particular types of decisions or decisions relating to particular functions. This includes a Scheme of Delegations (there is a separate Scheme of Delegations for the Mayor’s PCC Functions). Delegation is primarily defined in terms of financial value.

Primarily, responsibility for the delivery of delegated functions and specific programmes rests with the senior officers of the GMCA. For the purposes of this framework, the senior officers are the Group Chief Executive, Deputy Group Chief Executive and Managing Director of GMCA, Group Chief Finance Officer, Group Solicitor and Monitoring Officer and the Chief Fire Officer.

As Head of Paid Service, the Group Chief Executive is the Accountable Officer of the GMCA and responsible for line managing the other senior officers.



Figure: GMCA Senior Officers

The GMCA and TfGM must both also appoint or designate specific officers responsible for Scrutiny, Data Protection, Internal Audit, and to act as Secretary.

Refer to Annex E for detailed responsibilities of the statutory officers, the Mayor and Deputy Mayors.

TfGM also has in place a Constitution that sets out its delegated authorities.

5.5. Overview & Scrutiny

An effective scrutiny function is a key part of the decision-making and assurance process. The GMCA has established an Overview and Scrutiny Committee (O&SC) to coordinate this process.

Greater Manchester recognises that its ways of working and formal governance need to support transparent and publicly accountable decision making. Effective scrutiny is even more important in the light of the new powers that devolution brings.

The remit of the Overview and Scrutiny Committee is:

- To review and evaluate the performance of the Mayor and GMCA, and the way it works with its partners to deliver for local people;
- To contribute to policy development in respect of high profile, complex issues affecting the whole of Greater Manchester;
- To investigate complex cross-cutting issues with a particular focus on the delivery of the Greater Manchester Strategy.

All funding streams are subject to the GMCA's scrutiny and overview processes which includes internal and external audit processes.

The O&SC is comprised of twenty members and twenty substitute members. They are representative of the ten local authority areas in GM and take responsibility for sustained engagement around specific areas of activity, informed by local knowledge and an understanding of GM-wide strategy and activity. Their work is supported by a dedicated scrutiny function within the GMCA and adheres to the government's Scrutiny Protocol for devolved bodies (see Annex D).

The GM Scrutiny Model provided the template for the Scrutiny Protocol, offering a guideline for other Combined Authority areas seeking further devolution deals. There remains the ambition to continue to seek ways of improving our model, such as the establishment of our first cross-committee task and finish review, inviting collaboration from members of the Police, Fire & Crime Panel and GM Joint Health Scrutiny on a subject which spans their remits.

The role of scrutiny is further strengthened by the seat provided for the Chair of the Committee at the GMCA meeting, where this individual is able to report on the recommendations of the pre-policy scrutiny activity ahead of decisions being taken.

5.6. Audit Arrangements

GMCA's Audit Committee provides high level public accountability and challenge with a remit that covers financial reporting; governance, risk and internal control; and internal and external audit.

The Audit Committee is a key component of corporate governance providing an independent, high-level focus on the audit, assurance and reporting framework underpinning financial management and governance arrangements. Its purpose is to provide independent review and assurance to Members on governance, risk management and control frameworks. It has delegated power to approve the annual accounts and it oversees year-end financial reporting, the Annual Governance Statement process and internal and external audit, to ensure efficient and effective assurance arrangements are in place.

The GMCA Audit Committee oversees all aspects of GMCA including Mayoral functions. In relation to other GMCA Group organisations:

- The Mayor has established a Joint Audit Panel (Police and Crime) which oversees the control environment of the Police and Crime Commissioner and the Chief Constable. The GMCA Audit Committee receives the annual report of the Joint Audit Panel.
- TfGM has an Audit, Risk and Assurance Committee (ARAC) formed of members of its Executive Board

5.6.1. Internal Audit

Internal audit is delivered by internal functions within GMCA and TfGM, under the direction of a Group Deputy Director for Audit, Risk & Assurance (acting as Head of Internal Audit for both organisations). This role reports to the Group Chief Finance Officer but with direct access, as needed, to the Group Chief Executive and to the Chairs of the respective Audit Committees.

Each Internal audit function undertakes a programme of work each year to provide assurance over the arrangements in place for governance, risk management and internal control, in conformance with Global Internal Audit Standards, the Code of Practice on Governance of Internal Audit in Local Government and the Application Note: GIAS in the UK Public Sector.

The results of this work are reported to the Audit Committee at GMCA and the Audit, Risk and Assurance Committee (ARAC) at TfGM and are summarised in the Head of Internal Audit's conclusions to those respective Committees. Quality assurance over the functions is obtained through annual internal and periodic external quality assessments, in line with internal audit standards.

5.6.2. External Audit

External audit services are commissioned via the Audit Committees to provide assurance over the financial statements and value for money. This work takes into consideration the contents of the annual report, including the annual governance statement which describes the processes of governance and assurance in operation over the preceding twelve months. Progress and results of this work are reported regularly to the Audit Committee.

5.7. Counter Fraud Arrangements

Organisational counter fraud strategies exist across the Group to identify, prevent and address fraud risks.

Both GMCA and TfGM have an Anti-Fraud and Corruption Strategies which set out their approach to managing the risk of fraud and corruption. This is underpinned by other related anti-fraud and behaviour policies including the associated Whistleblowing Policy, Anti-Bribery and Corruption Policy, Anti-Money Laundering Policy and employee and Member Codes of Conduct.

Officer responsibilities for ensuring appropriate anti-fraud measures is set out in the policy documents including the role of the Senior Leadership Team, Section 73 Officer and Head of Internal Audit. This is overseen by respective Audit Committees who receive regular reports on the outcome of whistleblowing cases and anti-fraud activity.

5.8. Whistleblowing

The GMCA and TfGM Whistleblowing policies are in place and are a vital element of our governance arrangements. They are designed to allow those employed by the Group organisations to come forward and raise both disclosures and serious allegations of wrongdoing involving the actions of GMCA, GMFRS or TfGM employees, its Members, contractors or any aspect of the group's activities. Officers and elected members are also required to follow our Codes of Conduct.

5.9. Equalities

The GMCA, the Mayor and GMCA officers must comply with the prohibitions on direct and indirect discrimination, harassment and victimisation set out in the Equality Act 2010. In addition, they are subject to the Public Sector Equality Duty set

out in section 149 of that Act. This duty requires public authorities to have due regard to the following equality considerations when exercising their functions:

1. The need to eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act
2. The need to advance equality of opportunity between people who share a protected characteristic and people who do not
3. The need to foster good relationships between people who share a protected characteristic and people who do not.

Within project initiation documents and business cases, project sponsors are required to provide evidence to this end. This will be assessed through an evaluation of the business cases submitted by applicants.

The Equalities, Inclusion and Cohesion portfolio is also led by a nominated council leader and chief executive, with specific links into the work of the Deputy Mayor for Safer and Stronger Communities.

6. Business Case Lifecycle

6.1. Business Case Development

The GMCA aspires to a consistent business case lifecycle to guide the development of projects from initiation, through options appraisal, analysis, approval, delivery/monitoring and evaluation. The aim is to provide clarity to officers preparing cases and members responsible for decision-making, approval and scrutiny. Historically a variety of methods have been used, depending on sources of funding, scale of project and timing. Greater consistency will be enabled by the Integrated Settlement and closer group-wide working.

It will remain appropriate to apply proportionality in the development of cases and based on the size of spend involved, the degree of flexibility in the funding supporting the case and the risk associated with the programme.

Where total spend is expected to exceed the relevant threshold, business case components should align with HMT Green Book guidance on appraising policies, programmes and projects. In addition, where relevant, project steps should reflect further HMT guidance such as:

- Managing Public Money – guidance on the responsible use of public resources
- Aqua Book – standards for analytical modelling and assurance
- Magenta Book – detailed guidance on evaluation methods.

Procurement thresholds may also apply, driving requirements for specific controls and safeguards. Where the GMCA's **key decision threshold** is met, a specific process guides approvals and information requirements.

6.2. Use of evidence

A distinctive feature of GM's approach has been its long-standing commitment to developing a robust evidence base to inform its policy interventions and decision making. Key aspects of GM's strategic approach to evidence include:

- The 2019 [Greater Manchester Independent Prosperity Review](#), which underpinned the [Greater Manchester Local Industrial Strategy](#). The Review was led by a panel of economic experts, who undertook a detailed and rigorous assessment of the current state and future potential of GM's economy. The work built on the nationally ground-breaking 2009 [Manchester Independent Economic Review](#) (MIER); it was revisited in 2020 with a '[One Year On](#)' return to the key recommendations, and in a [2022 update](#) to refresh the evidence in light of COVID, inflation and the energy crisis.

- Development of the supporting evidence for [Places for Everyone](#), the long-term statutory development plan for nine GM local authority districts.
- Production of the evidence base to support the [Greater Manchester Transport Strategy 2040](#) and [Right Mix target](#).
- The 2021 [Greater Manchester Independent Inequalities Commission report](#), which examined inequalities across the city-region, considered how they should be tackled and outlined specific, ambitious recommendations.
- Developing a nationally-leading [Greater Manchester cost benefit analysis \(CBA\) model](#) that was incorporated as [supplementary guidance to the HM Treasury Green Book](#) in April 2014. The CBA model is supported by a [unit cost database](#) that is recognised internationally as best-in-class.
- Development of [MappingGM](#), which provides open-access maps to explore GM housing, planning, infrastructure, socio-economic and demographic data.
- Production of the [Digital Exclusion Risk Index \(DERI\)](#) tool, providing open-access national data to support identification of areas at risk of digital exclusion.
- Development of the [ESPRESSO tax and expenditure tool](#) (currently being updated), which provides national-level data on public sector expenditure and tax generation at the local level, to support an understanding of whether areas are net contributors to the national exchequer or not.
- An ongoing commitment to understanding progress against our priorities, most particularly through regular [GMS progress reporting](#), and development of a suite of dashboards that track performance against the metrics included in the GMS Performance Framework. Perceptions of GM residents are tracked through the [GM Residents' Survey](#), undertaken at two-monthly intervals, alongside other local surveys such as the GM Policing and Community Safety Survey and Victims' Survey. We also produce a range of thematic tools including the [GM Economy Factbook](#), [Housing Market Monitor](#) and [Labour Market and Skills Review](#).

This evidence base underpins the principles of GM decision making by ensuring that investment is targeted towards key outcomes as set out in the GMS and accompanying strategies and plans.

6.3. Business Case assessment

Business case assessment may be commissioned externally for higher-profile, large scale and riskier intervention or undertaken by the appropriate GMCA officers.

The following factors are key considerations for this assessment:

- Strategic fit (with the GMS, Growth Plan and relevant GM thematic strategies)
- Inputs and activities
- Outputs, outcomes and wider impact
- Equality perspectives, by place and population group (identifying the spatial and demographic variations common across the city region)

- Value for money (including investment leverage)
- Deliverability, viability and timeline.

GMCA uses national guidance to inform business case assessment. GMCA may also use local methodologies for this purpose and will present these alongside national approaches for decision-makers to consider when making investment decisions. The approach to value for money assessment draws on the CBA methodology developed by the GMCA and informed by the HM Treasury Green Book, alongside the ‘three Es’ methodology set out below.

Analysis takes into account standard approaches to assessing additionality (including deadweight, displacement, leakage and substitution), whilst recognising that non-additionality can be challenging to evidence.

6.4. Value for money assessments

For the purposes of value for money, the GMCA is covered by the Code of Audit Practice 2010. This outlines our responsibilities to put in place proper arrangements to:

- secure economy, efficiency and effectiveness in use of resources (**the ‘three Es’**)
 - economy – minimising the cost of inputs used, and the relation between inputs and the activities they ‘buy’
 - efficiency – the ratio of inputs to outputs delivered, expressed in terms of cost per output
 - effectiveness – the extent to which outputs lead to desired outcomes, and relationship of outcomes to stated objectives and rationale for intervention
- ensure proper stewardship and governance
- regularly review the adequacy and effectiveness of these arrangements.

As required by the Code, GMCA will always take into account value for money when considering whether or not to approve an intervention. The GMCA’s assessment process includes consideration of CBA outputs, most notably the Benefit to Cost Ratio (BCR), and an assessment of any non-monetised impacts that should be brought in to an overall assessment of value for money.

GM will usually fund projects with high value for money. However, interventions that deliver lower value for money may still be funded in exceptional circumstances, if there is a compelling strategic case. For instance, the broader strategic value of potential investments should be considered, particularly with regard to their potential to deliver equality objectives and/or social benefits that are challenging to monetise (e.g. improved social mobility), or to contribute to GM environmental priorities. These decisions are set out clearly and transparently, and fully evidenced across the business case as a whole.

6.5. Monitoring and evaluation

All GMCA business cases must set out clear monitoring arrangements to ensure that resources are deployed in line with investment profiles set out in the business case, that activities are delivered as agreed, and that associated output achievement is as planned.

Monitoring and evaluation is undertaken throughout (and potentially beyond) the lifetime of projects, with a robust audit trail developed. An assessment of the counterfactual should be made, to understand attribution to the intervention as fully as possible, not withstanding that this can be methodologically challenging.

GMCA is committed to the dissemination of learning, both within the organisation and amongst GM partners, to inform future policy and investment decisions; furthermore, there is considerable value in wider dissemination to external partners, including to other mayoral combined authorities that may be developing similar devolution propositions.

6.6. Performance Framework

An integrated performance framework has been established, which provides oversight through higher-level GMS outcome measures and the ability to monitor the impact of Delivery Plan activities. This will be expanded to cover IS outcomes once agreed.

The performance framework includes higher-level, contextual GMS ‘state of the city region’ outcome measures, achievable in the longer-term, and to which cross-cutting activity from across the system will contribute (whilst acknowledging that wider factors that are not necessarily within our control will also influence performance). These measures are underpinned by key performance indicators relating to the principal building blocks within the Delivery Plan, which will enable progress to be tracked over the shorter term, and which effectively act as proxies to demonstrate progress towards the state of the city region outcomes. The GMS and Delivery Plan measures also align to the Integrated Settlement outcomes metrics that are reported to Government.

Outcome delivery associated with the range of supporting strategies and plans that sit alongside the GMS and Delivery Plan will continue to be captured and interrogated through specific thematic reporting approaches, tools and governance processes.

6.7. Assurance

The assurance requirements for programmes are determined based on risk and complexity and applied proportionately.

For larger, more complex programmes, for example transport infrastructure programmes, sequential gateway reviews by senior management and relevant panels and/or

committees provide periodic opportunities to obtain assurance around the need for projects, the appropriateness of options selected, and the delivery and impact of projects as they are delivered.

For less complex schemes and programmes, assurance may be provided at a programme level. Similarly, non-capital programmes may require bespoke assurance mechanisms.

Some projects may be required to adhere to additional guidance relevant to the type of project or funding. For example Transport projects and programmes may need to conform to Transport Business Case guidance, TAG (transport analysis guidance) and the DfT Value for Money Framework. Adult Skills and Housing projects may also need to follow specific assurance requirements linked to eligibility of spend, particularly where grants and recycling loan funds are deployed.

7. Risk Management

There are established Risk Management practices within the GMCA Group of organisations. These provide the overarching framework for the management of risk, in accordance with best practice from the HM Treasury Orange Book.

This assurance framework supports the consistent identification, assessment, management and escalation of risks at all levels: Strategic, Organisational, Programme and Project. Work to align risk management practice and ensure consistency and combined reporting will continue to improve oversight and grip.

7.1. Enterprise Risk Management

The Group risk management frameworks are aligned with mechanisms in place to escalate risks from GMFRS, TfGM and GMCA directorates and projects to the GMCA Group Corporate risk register. This generates a consolidated view of our risk landscape, which helps us focus on how we can mitigate the more significant risks we face, no matter where they are within the Group

Our strategic risks are aligned with our Corporate Objectives, which helps to bring the risk register to life by showing how these risks may have a direct impact on what we want to achieve. We also regularly review our “organisational risks” which are those that we collectively need to address as GMCA.

Strategic risks are monitored by the Group Leadership Team and by the Leadership Teams within each organisation. A corporate risk register is maintained which comprises strategic risks and any high rated risks from within the organisational risk registers that meet the defined escalation rules within the framework. These can be organisational, functional or programme/project related risks.

The Corporate Risk Register is presented to the GMCA Audit Committee on a quarterly basis and drives agendas and assurance work commissioned by the committee.

7.2. Programme and Project Risk Management

All business cases include relevant risk considerations / analysis in the respective sections. A risk register should be developed from the beginning of the project (included in the Management Case), updated and reviewed on a regular basis. The risk register is used as the source for:

- Identifying the key risks in the Strategic case section;
- Quantifying and appraising risks in the Economic case section; and
- Explaining allocation in the Commercial case section alongside steps to mitigate and manage risks over the entire lifecycle of the scheme.

All Projects / activities are expected to demonstrate effective risk management arrangements are in place, including appropriate review and reporting.

Where systems risks are identified, these are linked to the GMS and actions identified to mitigate them based on partnership working and collective action.

8. Accountability to the public

In addition to providing assurance through the governance arrangements outlined above in Local Scrutiny, Checks and Balances above, additional measures are in place to provide transparency and maintain accountability to the public.

8.1. Communication Routes

The GMCA and GM Mayor are committed to regular and transparent communication around strategies, delivery and decision-making. Comprehensive information is available on the GMCA website, alongside regular news items which are also transmitted on multiple channels of social media. The Communication function within the GMCA works to ensure messaging is consistent and accurate.

8.2. Question Time

Directly elected Mayors provide greater democratic accountability by having a single leader directly accountable to the public at the ballot box for their performance and the decisions they make. One specific requirement of the government's Scrutiny Protocol is that the Mayors of Combined Authorities make themselves available to take questions from the public, chaired by an independent person (examples can include a local journalist or businessperson). These should be held at least every three months.

The GM Mayor currently satisfies this requirement by holding regular Question Time events, moderated by various regional journalists, open to the public via free ticketing. All events are livestreamed with recordings available on the GMCA website.

In addition, the Mayor attends regular radio phone-ins with BBC Manchester. In line with devolution legislation, constituent councils may request the GM Mayor to attend full council meetings at least once a year.

8.3. Equality Panels

The GM Mayor has also established a range of Equality Panels and networks to engage with our diverse communities. These comprise nominated representatives of each community of interest, drawn from the public. The panels are invited to set priorities to improve equality and inclusion, and involved and engaged during the process of setting strategies and scoping projects and programmes of work.

8.4. Website publications:

In line with the principle of transparency in government and compliance with legal requirements, records of key meetings and foundational documents are available on the GMCA website. Specific examples of documents available include:

- Meeting Agendas & Papers
- Financial Statements & Annual Reports
- Annual Assurance / Governance Statement & Assurance Framework
- Application Guidelines for specific Funds
- Registers of Interest, Gifts & Hospitality
- Remuneration of officers and members
- Policies, including those relating to Complaints, Whistleblowing, Confidentiality and Freedom of Information
- Code of Conduct

8.5. Information Requests

Requests for Information are dealt with in line with the Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR). There are processes in place to enable requests to be made for information and to respond to them ([Freedom of Information \(FOI\)](#)). There are also processes in place to respond to Subject Access Requests in line with General Data Protection Regulation (GDPR).

8.6. Complaints

Complaints from stakeholders and members of the public are dealt with and resolved in line with the GMCA complaints process ([GMCA Complaints](#), [TfGM Complaints](#)).

9. Accountability to government

Under the various Orders and legislative instruments that guide the status, functions and operation of the GMCA, accountability is provided to government through a variety of routes. The primary relationship is with MHCLG with specific assurances also provided to other departments of state, and to the Treasury. Parliamentary oversight is exerted both centrally and through liaison with local MPs.

9.1. Accountability for the Integrated Settlement

In 2025 the GMCA will receive additional devolved flexibility around its use of funds covered by the Integrated Settlement. Integrated Settlement funding arises from successive Devolution Deals form part of the totality of the funding received by GMCA. The GMCA will monitor and evaluate decisions made as to how to use that funding, through continual monitoring and evaluation against the defined IS outcomes framework.

Expectations around assurance over the IS are set out within a Memorandum of Understanding (MoU) agreed in 2024. This document sets out the principles under which the integrated settlement with GMCA will be agreed and implemented at the next Spending Review. It also outlines the process for agreeing and monitoring outcomes associated with the IS, plus accountability arrangements.

The integrated settlement will include HMG funding falling under five thematic policy areas. These are: local growth and place; local transport; housing and regeneration; adult skills; and buildings' retrofit. The GMCA will have specific functional responsibilities in each of these thematic policy areas. Where HMG funds are in scope of the MCAs' functional responsibilities, they will be included in the IS.

The MoU sets out a framework for delivering the following elements of the settlement:

- System accountability, including the role of MHCLG as 'System Accountable Officer';
- Funding quantum for each thematic area;
- Flexibilities for transfers between themes;
- Spending controls between years, including treatment of over- and under-spends;
- Outcomes and targets agreed as part of the IS for each theme;
- Monitoring and evaluation arrangements.

9.2. Investment Funds

Many of the funds available to the GMCA originate in grants and loans made available by Government, and historically the EU. Each of these carries specific conditions, some of which have evolved over time. The GMCA finance function operates

a range of processes and controls to ensure these funds are spent in accordance with relevant conditions.

Where funds are distributed to external parties, including through open competition, decision-making criteria are published in advance. Decisions about running funds in-house or via external fund managers are based upon criteria set out in the funding agreements and an assessment of internal capability. In some circumstances GMCA has made the decision to use funding received to deliver investment funds with the intention that the funding is recycled. In doing this the funds adhere to investment strategies which evolve over time, but are always focused at least on achieving the conditions within govt funding agreements. Expenditure may be subject to regular audit, both internally and through the work of funding departments.

Annex A) Assurance Framework Development Plan

The environment in which the GMCA operates is dynamic, and its assurance framework requires continuous improvement. In the coming year, the following are priorities for improvement which will be incorporated into the current framework when it is presented for review and approval prior to the start of the next year:

- **Structure:** Reflecting any changes emerging from the embedding of the new GMCA Group Structure, including senior roles, governance routes and directorate structures.
- **Business Cases:** Alignment of business case guidance, with particular reference to consistency across the thematic areas within the Integrated Settlement and formal thresholds for proportionate levels of detail within these cases.
- **Risk Management:** Evolution of the Risk Management Framework to become the “GMCA Group Risk Management Framework” to demonstrate how “system” risks to the achievement of GMS outcomes are identified, managed, mitigated and assured.
- **Assurance:** Baselining and streamlining Assurance activities to provide clear and consistent routeways for assurance based on risk and complexity criteria.
- **Transparency:** Increased transparency around governance mechanisms below committee level and above the delegated thresholds of statutory officers. This will include thematic groups for specific portfolios linked to the IS themes.

Annex B) Outcomes Framework

To be added once agreed with MHCLG, set out by thematic area

Local Growth & Place
<i>Add details of specific outcomes once confirmed/agreed</i>
Local Transport
Adult Skills
Housing & Regeneration
Buildings Retrofit

Annex C) Governance Structure

Current Structure

The governance structure of the GMCA and its associated bodies has evolved since inception in 2011 to reflect changing guidance and responsibilities. Currently it operates as follows:

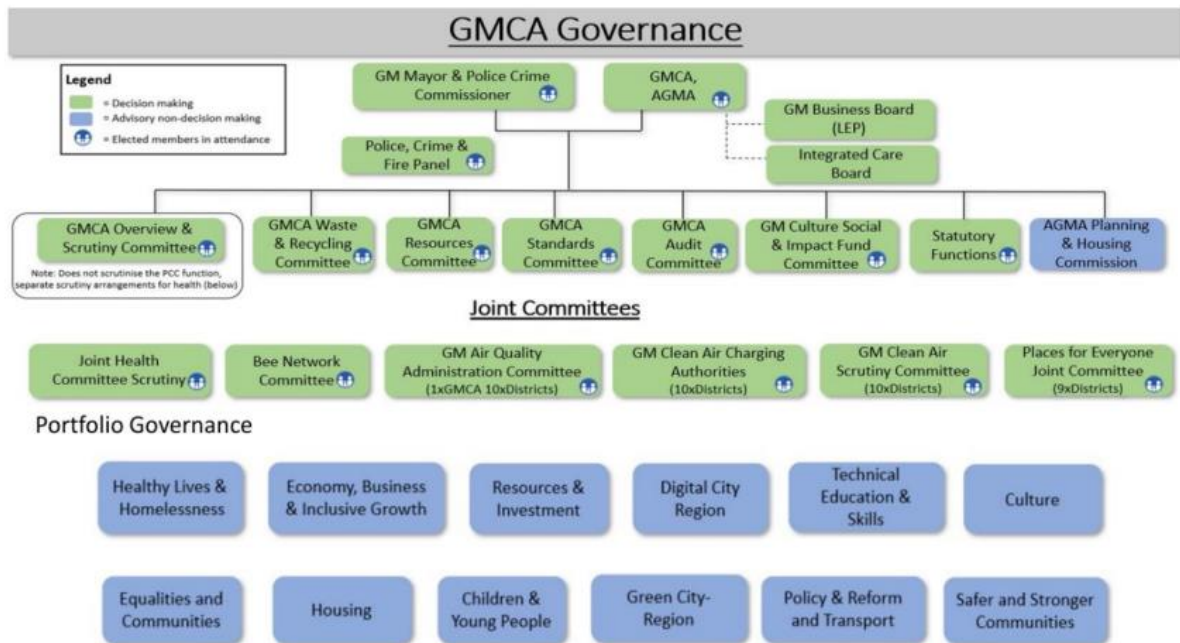


Figure: Comprehensive GMCA Governance Structure

To be replaced with a more comprehensive diagram of latest governance structure, reflecting group arrangements and showing flows up to government (via MHCLG then across to DfE, DESNZ etc), across to NHS and business and into 10 constituent councils (plus wider Northern bodies, e.g. Northern Powerhouse transport etc) once Integrated Settlement governance confirmed.

Annex D) Scrutiny Protocol

Devolution relies on local leaders and institutions that are transparent and accountable, seek the best value for taxpayer’s money and maintain strong ethical standards. The EDAF sets out how the institutions with devolved powers are accountable to local people and the UK government, and how their decisions will be scrutinised and made transparent for local politicians, business leaders and local communities of their area.

The government has also produced a Scrutiny Protocol as a key part of making sure that institutions’ overview and scrutiny arrangements are of the highest possible standards for holding them to account for delivery as well as for playing a critical role in policy and strategic development. This sets out a series of principles to guide the work of institutions and their scrutiny functions. GMCA’s adherence to the Scrutiny Protocol is set out below:

Principle	Evidence of Adherence
Pool of members	Forty members (20 core, 20 substitutes)
Politically balanced membership	Membership reflects political balance of Greater Manchester
Geographically balanced membership	Members nominated from all ten constituent councils and appointed by the GMCA, ensuring every local authority is represented
Appointment of chair	Chair is appointed by the Committee and must be an ‘appropriate person’ i.e. not of the same political party as the Mayor
Sustained appointments made on interest and skills	Local Authorities are asked to nominate the same members for at least two years, as far as possible
Well-resourced training	Members are provided with a full induction programme, regular information briefings and access to specific scrutiny training from a number of partner organisations
Inviting technical expertise	Portfolio Leads, lead officers and ‘expert witnesses’ are invited to attend alongside reports to the Committee and also to contribute to task and finish activities
Remuneration and status	Since June 2023, the GMCA has remunerated its GMCA Overview & Scrutiny members, however The Combined Authorities (Mayoral Elections) Order 2017 (Amendment) Regulations 2024 made the provision for the GMCA to directly remunerate
Holding the mayor or	The GM Mayor attends the Committee as often as required and in line with his portfolio responsibilities, as do other members of the GMCA

directly elected leader and the institution to account	
Participation in pre-policy and pre-decision scrutiny	Our scrutiny model ensures that the Committee are engaged in all policy development at an early stage so they can actively undertake pre-policy scrutiny
Provision to call in	The provision to call-in decisions of the GMCA, Mayor or Officers remains within our scrutiny model
Regular performance monitoring including agreed outcomes	Performance monitoring against the ambitions of the Greater Manchester Strategy is undertaken regularly and the Committee are also involved in developing the outcomes framework for the Integrated Settlement which will form a future basis for this activity
Robust work programming	Annual work plan established at the start of the municipal year and reviewed at each meeting
Focused task and finish exercises	Regular task and finish opportunities for the Committee, who have recently determined their next topic
Strong relationships with stakeholders	Many partner organisations, such as the Good Landlord Charter and Housing Associations actively support the work of the Committee. There are also strong connections to the work of local authority scrutiny committees through elected members and officers
Regular self-evaluation and reflection	In 2022 an independent review of our scrutiny model was undertaken and a further evaluation as to how the recommendations had been taken forward was completed in 2023. Regular performance monitoring is undertaken through our annual reporting process
Access to data, research, and analysis	Members have complete access to all data, research and analysis that they require to undertake their function, this is often included in reports to Committee, or requested for task and finish activities
Strong relationship with audit committees	Work Programmes for both committees are aligned to ensure sharing of key issues within their respective terms of reference. We are also progressing joint training & joint briefings for the Chairs

Annex E) Statutory Officer Responsibilities

Mayor

The Mayor chairs the GMCA which is the Combined Authority's decision-making body. The GM Mayor is directly elected by the electorate across Greater Manchester and is the statutory appointed chair of the GMCA. The GM Mayor is a decision maker in their own right and the functions of the Mayor are detailed in the GMCA Constitution.

The elected Mayor is also responsible for the GM Fire and Rescue service and the functions of the GM Police and Crime Commissioner and holds the Chief Constable and Chief Fire Officer to account for the effective and efficient delivery of services.

Deputy Mayor

The Deputy Mayor for Safer and Stronger Communities is appointed by the Mayor in respect of their PCC functions, pursuant to Section 18 of the Police Reform and Social Responsibility Act 2011, as modified by the PCC Order. The Deputy Mayor is authorised by the Mayor to exercise any (with the exception of a limited number of functions that cannot be delegated) of the PCC functions.

Statutory Officers - GMCA appoints three Statutory Officers with a formal role of discharging the duties and obligations on their behalf. The roles are fully defined in the constitution but briefly comprise:

Head of Paid Service

The Group Chief Executive fulfils the role of the Head of Paid Service. The Head of Paid Service discharges the functions in relation to the Combined Authority as set out in section 4, Local Government and Housing Act 1989.

Treasurer / Section 73 Officer

The Group Finance Officer fulfils the role of Section 73 Officer in accordance with the Local Government Act 1985 to administer the financial affairs of the Combined Authority.

Monitoring Officer

The Group Solicitor & Monitoring Officer fulfils the role of Monitoring Officer and discharges the functions as set out in section 5 Local Government and Housing Act 1989.

Glossary

AEB	Adult Education Budget
AGS	Annual Governance Statement
AO	Accountable Officer
FBC	Full Business Case
IS	Integrated Settlement (formally known as the Single Settlement)
GMFRS	Greater Manchester Fire & Rescue Service
GMP	Greater Manchester Police
HMT	His Majesty's Treasury
MHCLG	Ministry for Housing, Communities and Local Government
OBC	Outline Business Case
SOC	Strategic Outline Case
TfGM	Transport for Greater Manchester

References

[English Devolution Accountability Framework - GOV.UK](#)

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[Office for Local Government: Understanding and supporting local government performance - GOV.UK](#)

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[Home | Greater Manchester Business Board](#)

[How we deal with complaints - Greater Manchester Combined Authority](#)

[GMCA Whistleblowing Policy](#)

[Freedom of Information \(FOI\) - Greater Manchester Combined Authority](#)