

LONDON ASSEMBLY

City Hall
Kamal Chunchie Way
London
E16 1ZE

Tel: 020 7983 4000
www.london.gov.uk



Emma Best AM
Chairman of the GLA Oversight Committee

Rt Hon Lord Sadiq Khan
Mayor of London
Greater London Authority
City Hall
(sent by email)

cc. Mary Harpley, Chief Officer, GLA

29 September 2026

Dear Mayor,

I am writing to you as Chairman of the London Assembly's GLA Oversight Committee, to set out findings from recent Committee meetings on countering fraud in the GLA Group.

In June, we met David Esling, Director of Audit, Risk and Assurance at the Mayor's Office for Policing and Crime (MOPAC), which provides the shared internal audit service for the GLA and other functional bodies. Earlier in September, we met Richard Mullings, Head of Counter Fraud and Corruption, and Paul Bromage, Senior Fraud and Corruption Investigation Manager at Transport for London (TfL). We are very grateful for the information and expertise that guests shared with the Committee.

The Committee heard about a range of fraud risks facing the GLA and Functional Bodies. These include fraud in procurement and grants, with Richard Mullings stating:

“One we have just discussed is procurement, which is clearly, I believe, our most significant risk. During any procurement process, pre-contract and post-contract, particularly at tier one and subcontracting levels, is where we believe there is that risk of fraud involving timesheet fraud and invoicing.”¹

Similarly, David Esling told us:

“Fraudsters are out there, no matter what organisation [they] will be looking at where is the money, where can I get the money, where is the biggest pots? The GLA, obviously grants is a big area, and in other organisations it may be contracts and procurement and you will see different players attacking the organisation.”²

We also heard about potential corruption in the receipt of gifts and hospitality,³ the use of Artificial Intelligence by candidates applying for jobs in order to misrepresent themselves,⁴ and pay and benefits-related fraud, such as falsely claiming overtime or sickness benefits.⁵ Referring to a recent case at TfL where an employee used details of TfL colleagues to make fraudulent tax claims, Richard Mullings told us, *“Theft of personal data is extremely important and a significant fraud risk.”⁶*

There has also been an apparent growth in polygamous working, where an employee may be working for more than one employer in the same working hours. David Esling told us:

“There is an area that we identified, which was a result of the COVID [-19 pandemic], was polygamous working... where they have jobs through another number of agencies and local authorities, GLA being one of those, or other public bodies, where they have been paid two, three times for doing a role, of which you would say, if you are doing that in the number of hours in a day, that is quite impossible.”⁷

Our guests provided an overview of counter-fraud policies and procedures in use across the GLA Group, and gave assurances to the Committee that the Group has a robust approach to preventing and responding to fraud.⁸ We heard that counter-fraud training is provided to officers to enable them to identify potential fraud and take steps to prevent it.⁹ We also

¹ [Transcript of GLA Oversight Committee](#), 2 September 2026, pages 3-4

² [Transcript of GLA Oversight Committee](#), 18 June 2026, page 12

³ David Esling, MOPAC, [Transcript of GLA Oversight Committee](#), 18 June 2026, page 4

⁴ David Esling, MOPAC, [Transcript of GLA Oversight Committee](#), 18 June 2026, page 7. Polygamous working is also known as dual working or secondary employment.

⁵ Richard Mullings, TfL, [Transcript of GLA Oversight Committee](#), 2 September 2026, page 4

⁶ [Transcript of GLA Oversight Committee](#), 2 September 2026, page 4

⁷ [Transcript of GLA Oversight Committee](#), 18 June 2026, page 3

⁸ David Esling, MOPAC, [Transcript of GLA Oversight Committee](#), 18 June 2026, page 1; Richard Mullings, TfL, [Transcript of GLA Oversight Committee](#), 2 September 2026, page 1

⁹ David Esling, MOPAC, [Transcript of GLA Oversight Committee](#), 18 June 2026, page 6; Richard Mullings, TfL, [Transcript of GLA Oversight Committee](#), 2 September 2026, page 5

heard about the collaboration and information-sharing across GLA Group bodies that is enabling organisations to learn from each other and work together.¹⁰

There were some specific ideas and initiatives suggested to the Committee, which we believe could be explored as a way of enhancing the GLA Group's fraud defences.

TfL are currently trialling Fraud and Corruption Risk Assessments in one directorate, working with the Public Sector Fraud Authority. Richard Mullings told us:

*"I do think these granular Fraud and Corruption Risk Assessments are key so that we can fully understand with senior management in business areas and subject-matter experts where the fraud risks sit, and how we have mitigated them."*¹¹

He also suggested more effective use of data to identify potential fraud:

*"I had also mentioned the monitoring of system transactions using data-driven reporting. I have called it 'auditing by exception'... That is something within [TfL's] Counter-Fraud and Corruption Plan to 2030 around the use of data in order to identify fraud, as I used to see in the betting industry where we were very heavily involved in data. Everything was around data and identifying fraud by exception."*¹²

More frequent review of internal policies, which may include, for instance, policies on countering fraud, whistleblowing, gifts and hospitality, or a code of ethics. The GLA has a two-year timeframe for most policy reviews.¹³ David Esling stated:

*"You should be looking at it at least annually. That does not mean you are going to change it, it just means it should be reviewed, and is it still reflective of what the organisation needs to do? That is often where there is a disparity or sometimes things fall down in just the length of time that those are reviewed and updated."*¹⁴

He also suggested that collecting information on declined gifts and hospitality may be beneficial in identifying fraud risks:

*"You may be declining them, but why is a particular individual or a company inviting you to lots of things? Having that information, even if you have declined it, because they may pick on a number of people. That, for me, is a good source of data that can say, 'Why are they doing that? What gain are they trying to get?'"*¹⁵

In summary, we believe that a future review of counter-fraud measures could explore the potential benefits of:

¹⁰ David Esling, MOPAC, [Transcript of GLA Oversight Committee](#), 18 June 2026, pages 6-7; Richard Mullings, TfL, [Transcript of GLA Oversight Committee](#), 2 September 2026, page 7

¹¹ [Transcript of GLA Oversight Committee](#), 2 September 2026, page 11

¹² [Transcript of GLA Oversight Committee](#), 2 September 2026, page 12

¹³ See GLA, [Our procedures](#), accessed 18 September 2026

¹⁴ [Transcript of GLA Oversight Committee](#), 18 June 2026, page 5

¹⁵ [Transcript of GLA Oversight Committee](#), 18 June 2026, page 4

- Rolling out Corruption and Fraud Risk Assessments
- Greater use of data analysis to identify potential fraud
- More frequent review of key internal policies
- Collecting information on declined gifts and hospitality

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Emma Best', written in a cursive style.

Emma Best AM

Chairman of the GLA Oversight Committee