



Office of the
Public Guardian

Office of the Public Guardian Annual Report and Accounts **2018/19**



Office of the Public Guardian Annual Report and Accounts

2018/19

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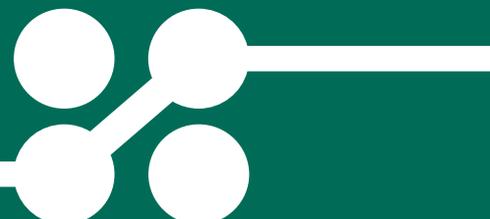
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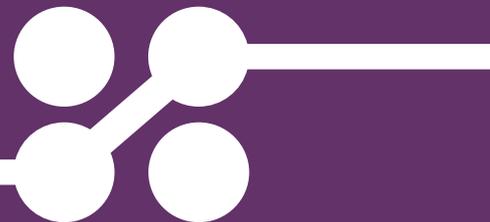
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Performance report



Overview

The purpose of the overview is to give a summary about the Office of the Public Guardian (OPG), our purpose, the main risks to the achievement of our aims and how we have performed during the year.

The overview includes:

- the Chief Executive's statement, giving his perspective on our performance in 2018/19
- a description of OPG's purpose, what we do, our customers and stakeholders, our relationship with the Ministry of Justice (MoJ), and the key risks and issues we managed during the year
- a performance summary, outlining how we performed against our service delivery aims.

Our performance and accountability are explained in greater detail in the remaining pages of the report.

The main risks managed within the OPG in 2018/19 included:

- Making sure that the income and expenditure were aligned
- Preparing for the implementation of the new Missing Persons legislation
- Recruiting and retaining staff
- The level of maturity of its financial processes.

Further detail on these and the other risks managed during the year can be found on page 46.

Chief Executive's Statement

Once again, I have the opportunity to report on another very good year for the OPG. We have continued to deliver for its customers – helping people to plan for a time when they may not be able to make decisions for themselves.

We have handled more work than ever before and against that backdrop we have managed to meet the vast majority of our customer service indicators – showing that we continue to provide a high level of service to our users. We place those users at the heart of all that we do, both for business as usual and for our transformation agenda – ensuring that both our current service and our future services are built around the needs of those users. As part of this we have continued with our digital transformation within OPG – all our deputies can now submit their annual reports digitally and increasing numbers are choosing to do so.

We had a set of delivery priorities for 2018/19 (see page 11) and have delivered against the majority of these – allowing us to improve the service that we provide to our users and to our staff within the Agency. Our staff are key to all that we do – and ensuring they have access to learning and development opportunities and technology that enables them to do their job has been a key deliverable for us in the last year.

Key to us in the years to come is to raise engagement with groups that are currently under-represented in our customer base and as such we launched a pilot of an awareness raising campaign “Your Voice, Your Decision” – in conjunction with our partners such as local authorities and charities. The pilot is currently being evaluated with a view to rolling it out more widely if successful. This will ensure that people know about our services and can make an informed decision as to whether to take them up or not when planning for the future – rather than making decisions based on incomplete knowledge of what they can do.

We have developed a new safeguarding strategy – based on the review of safeguarding undertaken in 2017/18 outlining the role of the agency and the role of others in protecting adults at risk. This will lead to internal change to processes and an emphasis within the agency that safeguarding is a responsibility of all the staff – a more formal recognition of what has always been the case.

I would like to take this opportunity to thank all the staff, users and partners who have worked with us to promote the Mental Capacity Act since it came into force and more personally in the 7 years since I have been the Public Guardian. This is especially so, as this will be my last Annual Report in that role. Two key objectives I had when I joined was firstly to build on the safeguarding already in place to ensure we were doing all we can to safeguard the persons at risk, and secondly to ensure our computer systems were fit for the levels of work coming into the agency – and with the recent launch of the safeguarding strategy and the timetable to switch off our old computer systems over the next couple of years OPG will have achieved those.

But over and above those key objectives we have used that time to ensure that we understand our users and their needs, that these are put at the heart of all that we do and drive the agency forward to always improve its offering. We now receive a similar number of Lasting Powers of Attorney (LPAs) in a month that we were originally forecast to receive in a year – showing the value that we provide to society.

I leave OPG in good hands – with a new Public Guardian appointed and a staff committed to offering the best possible service to all our users.

About the Office of the Public Guardian

Introduction

The Public Guardian is appointed by the Lord Chancellor under Section 57 of the Mental Capacity Act 2005 (MCA). As the Chief Executive and Accounting Officer of the OPG, the Public Guardian is personally responsible to the Lord Chancellor and Secretary of State for Justice for the effective operation of the agency, including the way the agency spends public money and manages its assets.

The Public Guardian is supported by OPG in the delivery of his statutory functions under the MCA.

The Public Guardian's responsibilities extend throughout England and Wales. Separate arrangements exist for Scotland and for Northern Ireland.

The government ministers responsible for OPG in this reporting period are:

- The Right Honourable David Gauke Lord Chancellor and Secretary of State for Justice.
- Dr Phillip Lee MP, Parliamentary Under Secretary of State for Victims, Youth and Family Justice (until June 2018).
- Edward Argar MP, Parliamentary Under Secretary of State for Justice (from June 2018).

As a Ministry of Justice (MoJ) executive agency, alongside HM Courts and Tribunals Service (HMCTS), HM Prison and Probation Service (HMPPS) and the Legal Aid Agency (LAA), our aims are in line with MoJ's single departmental plan. We act to make sure the best possible service for users by working to make our services efficient and more accessible, through policies driven by evidence.

What does OPG do?

OPG was established in October 2007. We support and enable people to plan ahead for both their health and finances to be looked after should they lose capacity. We also safeguard the interests of people who may lack the mental capacity to make certain decisions for themselves.

We are responsible for:

- registering lasting and enduring powers of attorney (LPA and EPA)
- supervising deputies appointed by the Court of Protection (CoP)
- maintaining the public registers of deputies, LPAs and EPAs and responding to requests to search the registers
- investigating complaints, or allegations of abuse, made against deputies or attorneys acting under registered powers.

Our customers and stakeholders

We serve several types of customers and stakeholders, including:

- donors – people who have made an LPA or EPA to protect their welfare or finances should they lose capacity in the future
- attorneys – people who have been appointed by donors to manage their welfare or finances should they lose capacity in the future
- clients (known as ‘P’) – people who have lost capacity and whose welfare or financial affairs are subject to proceedings before the CoP
- deputies – lay or professional individuals or authorities (such as solicitors or local authorities) who have been appointed by the court to manage the welfare or finances of a client
- other stakeholders – relatives of a client or donor, GPs or other health professionals, charities, and the legal sector.

Key issues, risks and uncertainties

- The key risks that faced us in 2018/19 are outlined on page 46. Against this backdrop we continued to deliver our day to day business.
- The biggest uncertainty that we faced in year was the same as that faced by others in government – the continued uncertainty around our departure from the EU (Brexit), its implementation and the knock-on impact on other governmental priorities.



Overarching delivery – summary against business plan objectives

OPG has 5 strategic pillars in its 10 year strategy and the high level delivery against these during the year are given in the table below. More detail on these can be found in the performance analysis.

Strategic Pillar Executive Management team	Improving Services for Our Users	Raising Awareness and Driving Uptake	Safeguarding	Our People	Working More Effectively
	<ul style="list-style-type: none"> ✓ Roll out of “complete your annual report” service to all deputies ✗ Upgrade case management system ✗ Digital representation of the LPA ✗ Digital service in Welsh ✗ 30% of all LPAs created digitally 	<ul style="list-style-type: none"> ✓ Launch of the pilot raising awareness campaign ✓ Update research on LPA awareness ✓ Improved awareness of OPG in the Health and Social Care Sector 	<ul style="list-style-type: none"> ✓ Agree safeguarding strategy ✓ Implement recommendations from internal review ✗ Launch strategy 	<ul style="list-style-type: none"> ✓ Provide better technology ✓ Develop management capability ✗ Learning pathways ✓ Improve induction ✓ Increase the staff engagement scores 	<ul style="list-style-type: none"> ✓ New Supervision fees ✓ New remission and exemption policy ✓ New demand forecasting model

We have delivered on the majority of the milestones outlined in the business plan but changes have been made during the year and priorities have had to change to meet demands that were unknown at the beginning of the year. For those that we have not met work has continued on delivery – and more details are given in the relevant parts of the Annual Report.

In the case of the digital service in Welsh this was not achieved as no new digital services were developed in 2018/19 but we have made the commitment that the next service that is developed will also be in Welsh.

The external launch of the safeguarding strategy was delayed and did not take place in 2018/19 but this has now been launched at the Association of Directors of Adult Social Services (ADASS) Sprint Event. OPG and MoJ continue to work on supervision fees and the remissions and exemptions policy and look to take that work forward at a time when legislative changes can be made.

Performance analysis

Measuring our Performance

We are looking at how we measure performance and work has taken place in 2018/19 to review our performance measures, ensuring the underlying measures drive the day to day business. The key driver is to ensure that we are measuring the right things at the right times in the right way. The new balanced scorecard (the performance measures that the OPG use to drive its business) will also ensure that delivery in OPG is focussed on delivering the OPG2025 transformation programme (see page 22)

In 2018/19 a significant amount of work has been undertaken in relation to our customer satisfaction measures – to ensure they are fit for purpose. This involved splitting the measure into two, so that we now have one for PoA registration and one for supervision.

How have we performed

Over and above the strategic targets outlined on page 11, OPG has an important set of customer indicator targets and performance against these is given below along with the key workload levels for the past financial year. More detail on the full range of targets, performance and how they are measured can be found in the performance annex. Performance has been maintained in most areas against an increase in workload, with a continued focus on delivery to users and making sure that our services are of the level expected. At the same time we have strived to improve our services – both the service itself and the way that people access the services. Some targets have proven harder to meet than others. For instance, we have still not achieved the uptake we would like with our online LPA application tool – with user research showing that the need to append wet signatures to the forms is putting people off using it.

The key uncertainty that we faced in 2018/19 was the continued discussions around how and when the UK would leave the EU. On a day to day basis that did not impact on the delivery of our work – and so had no impact on our ability to deliver our targets. Of greater impact on delivery of those targets was the risk that we carry around recruitment and retention of staff – more detail is given on this in the following pages.





As at 31 March 2019 we were supervising **59,408 deputyship orders**, a **decrease of 0.2%** from the end of 2017/18.



The number of applications to register LPAs and EPAs received in **2018/19** was **835,950** an increase of 8.4% on 2017/18.



We ended the year with **3,847,008** current PoAs on the register.

Against this backdrop we achieved the following*:

aim: 40 days

Average actual clearance time for power of attorney applications

38 days



aim: 5 days

Average time for register searches

5 days



aim: 85%

Deputy first contact

92%



aim: 40 days

Average time to obtain annual reports

42 days



aim: 15 days

Average time to review annual reports

11 days



aim: 95%

% of safeguarding risk assessments carried out within 2 days

95%



aim: 761

Professional and public authority reviews

767



aim: 70 days

Average time to conclude investigations

66 days



*as detailed in the performance analysis

Protecting the vulnerable and empowering decision making

Powers of Attorney

Current work

Powers of attorney (PoAs) are fundamental to empowering people to plan for the future whilst they have the capacity to do so. EPAs were replaced by LPAs when the MCA 2005 came into force and can no longer be made. Those that were made before this time can still be registered with the OPG when necessary. Registration of PoAs is an important service for the general public and so service delivery on a day to day basis is as important as continued improvement and development of those services.

The customer service targets in this area – registering PoAs within 40 days, answering calls to target and ensuring that searches of the register are carried out within 5 days – are all user focussed and performance has been maintained against all of these whilst workloads have increased (as seen on page 14 and more detail on these targets is given in Performance Annex). This has also led to an increase in efficiency meaning that the LPA registration fee is at the lowest level ever. The increase in workload is slower than in previous years (8.42% increase this year compared with 18.9% last year. Our demand models show that this will continue for a number of years to come.

The service has faced two challenges in 2018/19

- downtime due to IT issues
- staff both leaving OPG and moving to other areas of the agency.

To address the second of these issues, we have set up a centralised recruitment team with specialists in this area who can ensure consistency across the recruitment process and help to develop new avenues for recruitment – to help deal with some of the issues we are currently facing in recruiting staff in the right place with the right skills.

However there are other areas of the LPA registration process (not directly covered by targets) that impact on our users such as the LPA casework function. This team works closely with donors to try and get LPAs in the correct state to be able to be registered (when they are not quite right but with work can be made so) – saving the donor the time and cost of having to start the process again. When the LPA cannot be rescued and a new one needs to be submitted they can provide help to make sure that the resubmitted LPA is correct.

An example of the support provided is given below.

- The LPA that the donor had submitted was invalid as section 5 had been witness signed but no name or address provided. The donor contacted the OPG and the casework team worked closely with the Donor to ensure that when they resubmitted the LPA they got it correct – to save them both time and money.
- The caseworker exchanged emails with the donor and had a phone call with them to ensure everything had been completed and all necessary areas signed and importantly all in the correct date order. The customer thanked the caseworker for all their help and said she wouldn't have been able to do it without their help.

Historic Fees Refund Scheme

OPG is administrating, on behalf of MoJ, a historic fee refund scheme (HFRS) for the return of PoA fees to customers for those years where there was an over-recovery. The cost of refunds and administration of the scheme is provided by MoJ.

Service Improvements

At the same time as delivering the day-to-day business we have continued to look at how we can improve our services for our users. A priority has been continued digitalisation of services where possible to reduce the continuing flow of paper into the Agency. One example has been extending the ways in which we can take digital payments to reduce the number of cheques coming in.

We are processing all our new PoA applications through the new SIRIUS case management system and will be transitioning from the old MERIS system in 2019/20 – producing savings on user licences and adding to the stability of the computer systems within OPG.

The Customer relationship management (CRM) team in partnership with MoJ Communications have launched a pilot to raise awareness of our services within groups who do not normally engage with OPG – started in December 2018 in Islington working in conjunction with partners such as the local authority and charities. This pilot is still in the early days and will run for 6 months and then an analysis of the results will take place – with a view to rolling this out more widely.

OPG continues to look at how we can increase the channels by which our users access our services – and as part of this OPG and MoJ policy colleagues worked with the Law Commission on their consultation on the electronic execution of documents. Leading on from this, we will look to develop a paperless LPA and any necessary legislation – working with MoJ policy and digital colleagues and stakeholders, users and the public to design the digital service and ensure that all necessary safeguards are in place.



Supervision

Current Workload

When someone loses capacity and they have not appointed an attorney, the Court of Protection will appoint a deputy to make decisions on their behalf. As the person does not have a say in choosing who acts on their behalf these deputies are supervised by the OPG.

As shown on page 14 the supervision caseload has been very consistent over the year – it ended 2017/18 on 59,528 deputyship orders and has ended 2018/19 on 59,408. Key to the delivery of supervision are introductory and settling-in calls to ensure that new deputies get off to an appropriate start – preventing issues arising later. These calls are well received by deputies.

Excellent initial guidance phone call from my contact.

The tone of the initial contact was unexpectedly warm and constructive, almost welcoming us into the fold, and making it clear that the Office was there to help as well as supervise. Our initial long conversation was quickly followed up by a helpful email clearly recording what we had discussed. The response to problems we have had has been very understanding and supportive.

When I have spoken to my contact she has been very helpful.

I haven't been a deputy for very long, so there are lots of things that I am getting acquainted with. The supervisor, who has been allocated to me, has been really helpful and reassuring, and has answered all my enquiries extremely promptly. He has made me feel much better about the whole situation.

The time taken to receive an annual report from a deputy is higher than we would like (and the target has been narrowly missed). We are working with users to bring this back into target. We are looking at how the deputy report form can be further refined to ensure that it contains the information required but which is easier to complete. We have also taken forward a series of assurance visits with public authorities and professional deputies to ensure they are undertaking their deputyship duties, both in terms of meeting the OPG's professional standards and the requirements of the MCA 2005.

Once we receive an annual report it takes on average 11 days to review that annual report. This review ensures that there are no concerns with the report, the spending and decisions on behalf of the client have been accounted for, and that they were made in their best interests. Where there are concerns the deputy will be contacted for further information and if it is felt necessary a visitor may be sent to gather that information or an investigation may be started. All of this forms part of the OPG safeguarding regime.

Almost 52% of lay deputies are now using the "complete your deputy report" service to submit their annual reports electronically and we have stopped issuing paper reports as the norm for new deputyship cases.

All of this has taken place against a background of ageing systems and new systems that have been, at times, incompatible with the old systems. Whilst these incompatibility issues have now been resolved, they have impacted on the ability to deliver. In 2019/20 the continued roll out of the new SIRIUS system will reduce these issues (see below for more detail).

Service Improvements

In 2018/19, the “complete your deputy report” service has been rolled out to all deputy types – so it is now available to professional and public authority deputies as well as lay deputies. We have worked with these groups to encourage uptake (and will continue to do so in the year ahead) and have also taken on board feedback from existing users to enhance and improve the system.

- I can only sing the praises of the inventors of this service. It takes into account the lives of deputies who are coping with many stressful situations on a continual basis (in my case and no doubt many others potential life threatening situations) by not adding more stress to our lives by only requesting necessary information and not asking us to repeat information already given in the past. The questions are clear and simple. I have actually found it a pleasure to complete! Many thanks. You could teach many bureaucratic institutions dealing with parents like myself a great deal about anti oppressive practice. (lay deputy).
- The format has been improved considerably since last year and it is very easy to use with simple clear language and clear examples (lay deputy).

Work has continued on the development of the new case management system for Supervision. New cases have been piloted through the system. The work will continue into next year and the old case management system will be decommissioned once the data has been migrated over to the new system.

Investigations

Investigations have continued to rise within OPG from 1,871 in 2017/18 to 2,883 in 2018/19. Looking at this in the context of the number of PoAs and deputyship orders on the register (which increases every year and at the end of March 2019 was at 3,906,416), investigations account for 0.07% of all registered PoAs and deputyship orders. We had a rise in safeguarding concerns after presenting at a conference – showing a clear link between increased awareness of our work and an increase in concerns received.

Investigations have been completed to deadline and those, where necessary, have been taken to court in a timely manner (see performance annex). The percentage of investigations that result in court action is 25%, in the majority of cases no action is taken (59%) or additional measures – short of court action is used to resolve any issues and get the attorneyship or deputyship back on track (16%). Over the year investigators have been attending in person at the Court of Protection. This has led to improvements in court hearings and ensures that matters are dealt with efficiently and effectively for the client.

Like other areas of the OPG, the investigations team has experienced a high turnover of staff. We are addressing this through the new recruitment processes in place (see page 15) and measures to improve retention of staff.

Below are a couple of examples of the outcome of investigations.

A case that did not go to court

- A case was brought through the case forum after the deputy submitted in their annual report that money had been withdrawn to invest in a property – and so the deputy was asked to show that the property was held in the client’s name and to also provide an address.
- Upon being placed under investigation and receiving the initial letter outlining OPG concerns, evidence was provided that the funds taken from the client had been returned in full, with interest. However, the investigation also found the money had been withdrawn by the deputy for their own use.
- As all the money had been returned, the deputy was permitted to continue, albeit under stricter supervision – and to submit an interim report six months into their reporting period with a much stricter deadline of 20 working days. The deputy submitted the interim report on time and to a significantly higher standard.

A case that involved the court

- The client was in his early twenties and had suffered a brain injury as a minor following a road traffic accident. Concerns had been raised by the court about the management of his financial affairs by his parents (the deputies) and an investigation raised as a result.
- There were serious concerns that the client’s money had been invested inappropriately into property. The in-depth financial analysis showed that the deputies were acting in the best financial interest of the client and had significantly increased the client’s assets. The deputies showed consideration towards the client’s wishes and feelings and had supported him in his desire to provide housing to people in a similar situation to himself. The medical visit found that the client had the capacity to make an LPA and most financial decisions.
- The client was advised of their options going forward however it was clear that they wished things to remain the same as much as possible. The investigation was completed swiftly with the court giving permission for the deputy to buy and sell property – an example of the court upholding the client’s wishes and feelings.

Mediation

We have launched a pilot mediation service as an alternative to court action for attorneys and deputies – and 43 cases have been referred to this service. These cases form the pilot and it will be assessed (once the cases have been completed) and a decision made as to whether to roll it out as a permanent service. This improves outcomes for those who have a PoA or deputyship by focusing on their needs and wishes, and seeks to avoid costly court action.

Safeguarding

Safeguarding is the role of the whole of the OPG and as a result it cuts across all areas of the business. All staff have a duty to highlight any concerns or issues with matters within their area of responsibility and additionally we have specific roles and services in this area.

The OPG review of safeguarding has led to proposals for internal changes to ensure all staff are trained and aware of their safeguarding responsibilities. Work has started on these changes, including the running of a safeguarding awareness week in OPG – with a range of events for all staff to show them the role they play, what safeguarding means and how we all work together to make sure the people at risk of abuse are protected – both in and outside of work. Feedback from this event has been very positive and the activities reached approximately 1,000 members of staff. In 2019/20 we will be piloting an OPG-wide mandatory safeguarding e-learning package, holding quarterly safeguarding forums for staff – and inviting external speakers to raise awareness of safeguarding.

Implementation of the outcomes of this review will continue in the coming years with the appointment of an implementation manager to oversee a comprehensive programme of change and the employment of a senior safeguarding practitioner with responsibility for overseeing, advising and reporting on OPG's safeguarding activity.

The safeguarding team has merged with the investigation administration team to form a new team – the Investigation Triage and Support team. This has allowed for cross training of staff and offers more resilience in the face of the recruitment issues that OPG has to deal with – vital in a team where 60% of the staff have less than 6 months' experience working within the team. This team has risk assessed 95% of all safeguarding concerns within 2 days and 2,883 concerns were taken up for investigation. The impact of staff turnover, IT outages and the cross training to provide resilience in the future impacted on the ability to deliver but all concerns highlighted as safeguarding concerns were dealt with within the target time – ensuring that our clients were protected from possible harm.

We have improved access to the information which assists those such as the police and local authorities in safeguarding clients. This has involved revising forms and guidance and raising awareness of our register search policy – which can be used to see if an attorney or deputy is in place. Our policy is more transparent and the changes have meant that additional information (such as address of the attorney or deputy) can be requested – and this information released to those with justified reasons for needing it, such as local authorities who have a statutory duty to safeguard vulnerable adults.

This is vital as the OPG need to work with a whole range of others to ensure that the vulnerable adults within our remit are safeguarded against possible abuse.

Visits

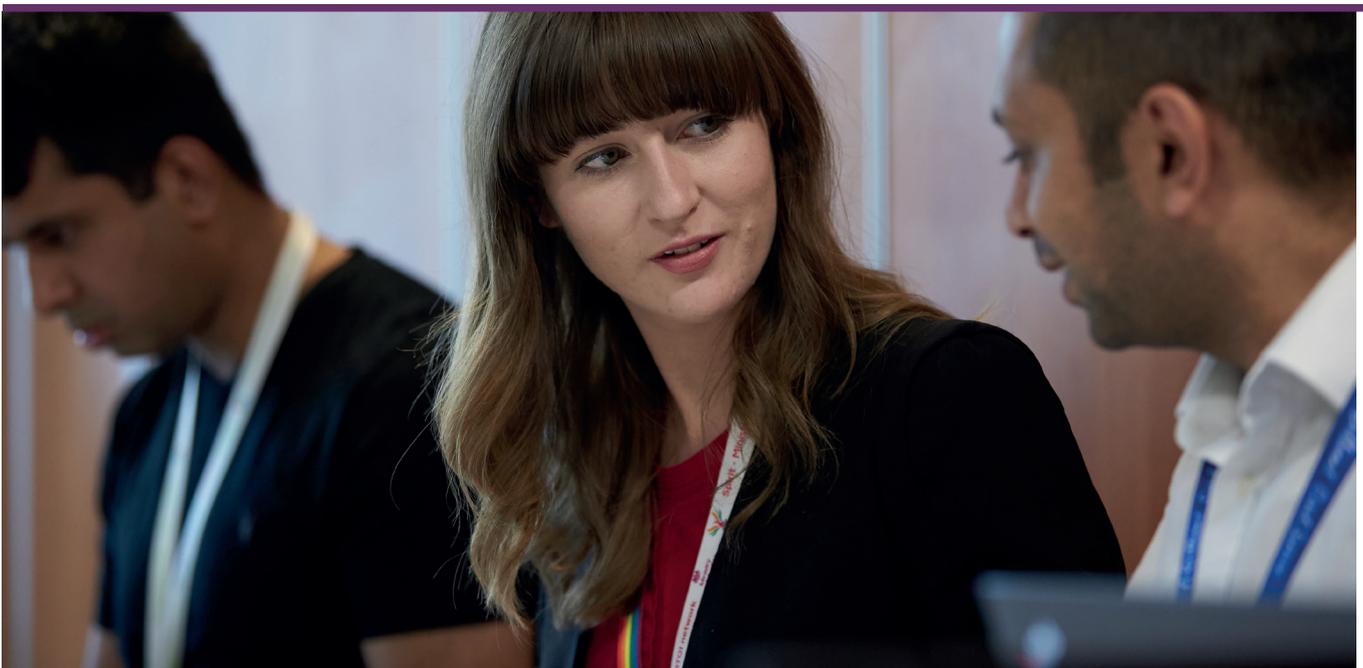
Key to safeguarding are the visits that take place. We currently have a cadre of 104 general visitors, 9 permanent visitors (directly employed by OPG) and 45 special visitors – this is the largest panel of visitors that we have ever had.

The work that they undertake is varied – ranging from medical visits to assess the retrospective capacity of individuals, visits as part of an investigation (both in relation to PoAs and deputyships); to more general visits to help ensure attorneys and deputies are acting in the best interests of the client. All of this helps to ensure that individuals who are potentially at risk are safeguarded.

Given the increasing number of visits OPG is to undertake a review of visits with the objective of “Right Visitor, Right Time, Right Outcome”. This will ensure that it is proportional, cost effective and meet the needs of clients.

Safeguarding Strategy

We have worked on developing a safeguarding strategy in conjunction with key partners and stakeholders and have started on a programme to promote and raise awareness of OPG’s role in safeguarding with our key partners – this was launched in early 2019/20. The launch was slightly later than planned to make sure that it landed properly.



OPG 2025

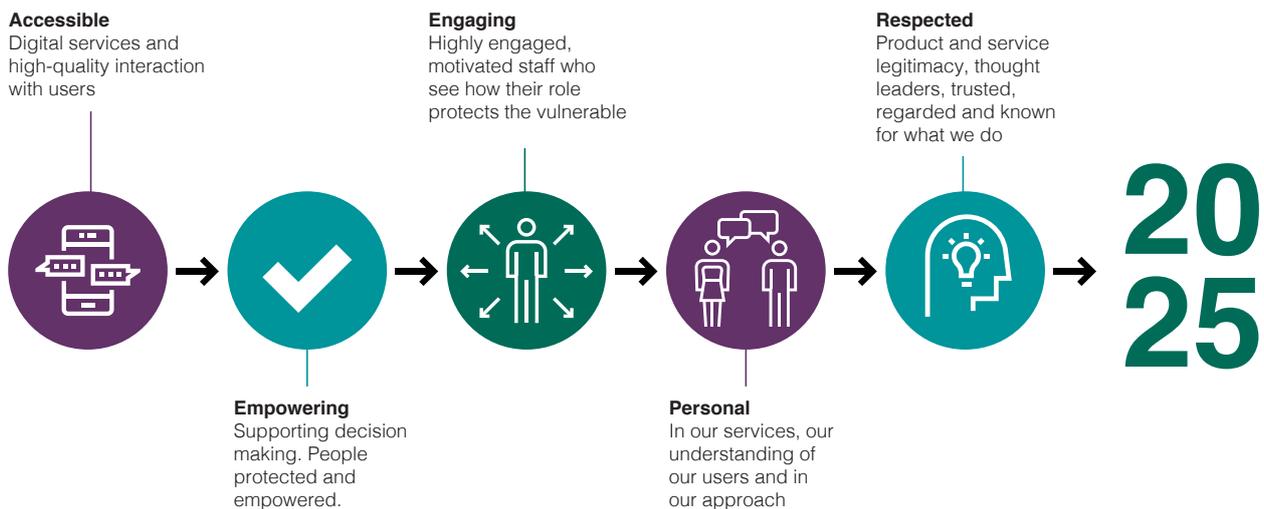
OPG 2025 is the vision for OPG in the future – it builds on and replaces the pillars outlined in the OPG Strategy and Business Plan.

In 2018/19 we have spent time working on the vision for the programme and ensuring that all the change work within the agency is aligned to delivering to it's vision. The programme at a high level has been agreed with MoJ Ministers and OPG have begun the process of engagement with stakeholders – both at bi-lateral meetings and at wider events – such as the stakeholder events held in London, Cardiff and Leeds where it was launched.



Office of the
Public Guardian

OPG's future direction



Missing Persons Guardianship

We have been preparing (in conjunction with MoJ policy and other colleagues) for taking on new responsibilities for the Public Guardian to supervise guardians of missing persons from July 2019 when the Guardianship (Missing Persons) Act 2017 comes into force. This work is well underway and is progressing to plan. Whilst there are similarities between this work and the supervision of deputies there are significant differences, especially in relation to the users of the service and the numbers of cases we are likely to be involved in. Guardians will be appointed by the court to manage the financial affairs of someone who has been missing for at least 90 days should an application for such a guardian be made. The Public Guardian will have a duty to maintain a register of court appointed guardians, and deal with concerns about the action of the guardians. There has been engagement with key stakeholders, including financial institutions, regulators and charities to make sure that the service is developed to meet the needs of this new group of users.



Complaints

We manage customer complaints in accordance with our published complaints policy. This is a tiered complaints process – first tier complaints are considered by the business area responsible. If a customer is unhappy with this response, the complaint can be escalated to the second tier and at this stage the complaint, and the way it was handled, is then reviewed by the Public Guardian. If a customer remains unhappy, they can ask their MP to refer their complaint to the Parliamentary and Health Service Ombudsman (PHSO) for an independent review.

One new case was formally accepted by the PHSO for full investigation this year. One investigation was concluded within the year – the complaint was not upheld.

Our main areas of focus for the year ahead will be to make sure we are resolving complaints at the earliest opportunity, and learning lessons from complaints. To help with this:

- a new peer review process has been set up; complaints are reviewed monthly by a panel of independent staff and marked against a set of criteria. Feedback is then shared.
- a new quality control system has been implemented on the Tier 1 complaints team that has improved overall quality.
- our security breach reporting process has been reduced 10 days to 1 day, in line with new General Data Protection Regulations (GDPR).
- a new quality analyst team has been set up within power of attorney services. A monthly quality report, is distributed and makes sure that robust feedback is given on issues that affect quality.

OPG received



compared with



an **increase**
of **2.6%**

Complaints responded to
in 10 working days was



Aim: **90%**

Average time to respond
to a complaint was



Aim: **10 days**



**4340 complaints in
2017/18**

in relation to LPAs
– 0.6% of the caseload

4722 in 2018/19



**634 complaints in
2017/18**

in relation to deputies fell
at around 1% of caseload

603 in 2018/19

Top 3 LPA complaints



Decisions about the
validity of the LPA

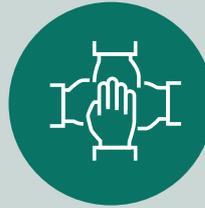


Security
breaches

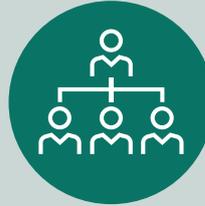


Delays in the
processing of
the LPA

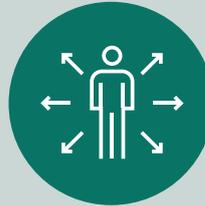
Top 3 Deputyship complaints



Quality of contact with
OPG including the
content of our letters



OPG decisions, including
requesting information
and the supervision level



Concerns about the
actions of a deputy

Our People

We have done a significant amount of work around staffing and working with our staff to make OPG a great place to work. An objective was set to improve the staff engagement figures and although the overarching engagement figure remained the same there were some improvements in key areas. The figures in relation to bullying and harassment have fallen from 19% to 17% and whilst this is a movement in the right direction and good news we realise there is still further work to be done. We have developed and recently rolled out mandatory training in this area and are holding a series of workshops with all staff. We have put a lot of work into engagement with staff during the year, via team meetings, larger staff events, blogs and other communication means.

We regularly undertake engagement with the relevant trade union to discuss appropriate matters, with the trade union being able to raise issues to discuss should they wish to do so.

We have developed a new line management training programme and rolled it out across the Agency with all relevant staff undertaking the training – irrespective of whether they have undertaken such training in the past. Learning pathways have been devised and training will be aligned to those learning pathways; making sure staff have the training necessary to undertake their jobs.

As already mentioned on page 15 we have launched a central recruitment team to take forward OPG recruitment. This is to make sure that we can get both the right level of staffing and with the right level of skills.

We recognise the importance of the well-being of our staff and are committed to making the organisation a better and healthier place for staff to work.

Mental health and well-being strategies have been developed that have included the introduction of mental health first aiders and well-being champions who provide advice and support and promote awareness of local initiatives.

Financial Performance

Demand forecasting

We have built upon our demand forecasting capabilities in the last year, achieving 1% variance against the forecast demand for LPAs following that of 2017/18 (2%). This furthers a robust and sustainable partnership with colleagues in MoJ analytical services directorate using a statistically valid demand forecast model on which to build short term demand forecasts.

We review and update in year demand forecasts as part of the monthly routines for financial and performance management, using the insight gained to model likely impact of publicity from media coverage and increased awareness of LPAs.

Modelling demand for our deputyship services has continued with a model now in place to start to predict the future demand for deputyship services.

Financial performance

This section provides commentary to support the Financial Statements and our performance during the past year. The Financial Statements are set out on pages 70 to 95. Note 2 to the Financial Statements on page 85 details the Fees and Charges for the income below, and notes 3-5 provides further details on the expenditure across OPG. Below are the key balances for OPG in 2018/19.

Power of Attorney Income

POA fee has remained stable at £82, the increase is due to an increased volume of applications



£63.1m
(increase of £8.4m)



Supervision Income

The percentage of General fee payers increase at a similar pace to Minimal fee payers reducing



£11.4m
(decrease of £0.4m)

Staff costs

The organisation has increase in size to match the increase in demand and investigation work



£42.7m
(increase of £5.7m)

Professional Visitor reports

With increasing investigations OPG have procured more visits than before including more, medical evaluations that are more costly



£2.5m
(increase of £0.7m)

Estates costs

Despite increasing staff volumes, OPG has used the Estates more efficiently



£2.3m
(remained constant)

In 2018/19 OPG had a surplus of £524k this was primarily driven by the volume of new Power of Attorney applications. We have implemented IFRS 15 revenue from contracts with customers this year, which has had an impact on our revenue recognition (see Note 1 Accounting Policies for more details). A review of the historic balances in the Statement of Financial Position has resulted in a one off prior period adjustment to ensure a transparent financial position (see Note 1 Accounting Policies for more details).

It is the second consecutive year, and second time OPG has achieved a cost recovery so close to the 100% cost recovery target. We remain committed to achieving a 100% cost recovery and this has been reflected in the 2019/20 budget setting.

Sustainability report

We are committed to reducing our impact on the natural world and to supporting our communities. To do this we measure and reduce our consumption of limited resources and encourage staff to engage in sustainability activities and to volunteer with external partners – allowing 5 days volunteering leave per member of staff per annum.

Data collection and scope of reporting

We report on utilities used, travel, and waste generated. These are measured against previous years and in conjunction with the Greening Government Commitment Targets (GGC). The GGC's targets lapsed in 2014/15 but were revised in March 2018, so we now report against these new commitments, for which MoJ has specific targets.

Our data is taken directly from utility meters, suppliers, and waste disposal contractors. Where we share buildings and utility supplies we base our consumption figures on the space occupied.

We do not have fleet vehicles and mileage of personal vehicles (grey fleet) used for business travel are recorded in expenses claims.

We are only required to report on back office paper use, however the issuing of LPA packs to customers is a significant use of paper and in the spirit of transparency we report on these as well.

At year end our data is collated into the MoJ's departmental annual report and accounts.

Our estates information

The OPG occupies estate in Birmingham and Nottingham. The previous year's figures set the baseline against which future years will be measured, after many years of expansion and changes.

OPG's team of 9 in Petty France is not included in this report as figures for this site are reported by MoJ directly.

Our targets

The new GGC targets and our performance are set out in the table below. Unfortunately we have not met the total waste water, and paper targets due to the ongoing increase in workload and headcount since 2009/10. These areas are discussed below.

We have however met the carbon dioxide emissions and the rate of waste sent to landfill targets. The number of domestic flights made is too low to allow meaningful comparisons between years.

Greening Government Commitment		MoJ target to 2020	Our position 31 March 2019	Outcome
	Greenhouse gas emissions	38% reduction	49% reduction	Met
	Domestic flights	Reduce domestic flights by 30% vs 2009/10	Domestic flights are too few to give meaningful numbers	N/A
	Waste	Total waste 31% reduction against 2009/10	1% reduction	Not met
		<10% to landfill	0%	Met
		60% recycled/reused	100%	Met
	Water	4% reduction against 2014/15	67% increase 70% reduction per case	Not met
	Paper	50% reduction against 2009/10	173% increase in absolute terms, 70% fall in use per case	Not met

Waste

We have no landfill waste disposal contracts in our Birmingham and Nottingham offices, so all of our waste this year was recycled or reused by conversion to fuel oil. 100% of paper and cardboard waste was recycled in a closed loop.

The waste we generate is down 1% on 2009/10 despite the increase in headcount in this period, the overall amount per FTE has fallen by almost three quarters.

Battery recycling facilities are provided at all our offices, and we have recently begun to recycle crisp packets separately, raising a small amount of money for charity in the process. A small trial is ongoing at our Birmingham office to separately collect food waste. If this is successful it will be rolled out on a larger scale.

Water

The previous targets for water use were set on a per-FTE basis. The new targets are for an absolute reduction. Due to continuous expansion of headcount since 2009 our water use has increased by 51% over that period and by 67% since 2014/15 when the new targets were set meaning that we have missed the target.

Water use per FTE is 4.41 m³, only just above the best practice target of 4 m³ per FTE.

Paper usage

As in previous years the OPG has missed the target of 50% reduction in back office paper use, as our workload has increased year on year and we are currently tied to a paper process for registration of LPAs. 2018/19 ended with use up by 173% on the 2009/10 baseline, with a 4% increase on 2017/18. This yearly increase is less than the increase in our workload.

Although we have missed the GGC target our workload has increased approximately nine-fold and our headcount three-fold in that time, while our use of paper per case has fallen by around 70%.

Travel

In 2018-19 travel increased dramatically over previous years, almost doubling to 1.2 million kilometres travelled compared to recent years, with a 42% increase in CO₂. However, a significant amount of the increase was from attendance of the Public Guardian and two members of staff at the International Conference for Public Guardianship in Seoul Korea where OPG were a keynote speaker.

Last year only one domestic flight was made, however a number of international flights were made by OPG executives, generating almost 7 tonnes of carbon dioxide. The international flights were to Belfast and Seoul to attend the 4 Jurisdictions Conference and the International Public Guardian's Conference in Seoul.

We work closely with Nottingham City Council and Nottingham Community Transport to enable our Nottingham based staff to take advantage of heavily discounted bus travel and park and ride facilities. The cycle to work scheme is heavily promoted and changing facilities and a secure cycle store are provided.

Our Birmingham staff are offered regular discounted season ticket bus and rail ticket sales sessions and there are changing and shower facilities for cyclists.

Other Utilities

Overall our CO₂ emissions from utilities have fallen by 55% since 2009/10 due in part to OPG's actions as we moved to newer, more efficient buildings and reduced the number of sites operated as well as using much lower powered IT equipment since March 2018, and partly because of increased decarbonisation of the UK electricity supply.

Embedding sustainability in our work

We give staff regular sustainability updates through internal bulletins, blogs and have a small network of sustainability champions to engage staff and encourage a sustainable approach to all our work. The sustainability champions review ideas from staff on how to reduce our environmental impact and implement suggestions where practical.

Last year the grounds team at our Nottingham office left an area of the grounds unmown from April to October to allow it to grow wild and provide food and cover for birds and insects and constructed a 'bug hotel' from surplus pallets and timber to provide nesting sites for insects.

All OPG staff have been provided with laptops under the technology Transition Project and greater emphasis has been given to flexible working methods such as working from home or commuter hubs and skyping into meetings to avoid unnecessary travel.

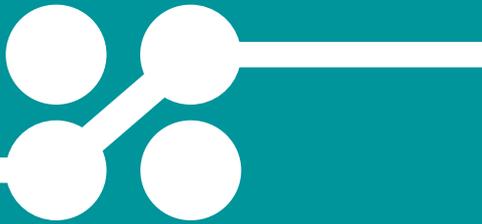
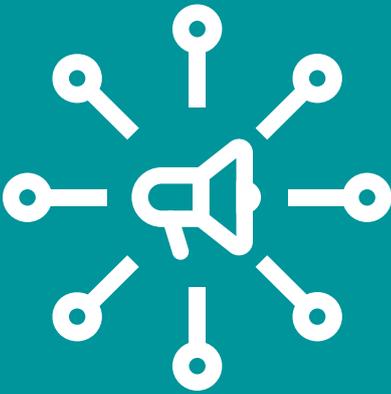


Alan Eccles CBE

Chief Executive and Accounting Officer
25 June 2019



Accountability Report



Corporate governance report

Introduction

The purpose of the corporate governance report is to explain how the organisation is structured and how these arrangements have supported the achievement of our objectives during 2018/19.

Our framework document sets out the arrangements for governance, accountability, financing, staffing and operations. The document can be read in full on GOV.UK, follow the link here: <https://www.gov.uk/government/publications/opg-corporate-framework>

As Chief Executive and Accounting Officer for OPG, I am responsible for OPG's use of resources in carrying out its functions as set out in the framework document. Managing Public Money as issued by HM Treasury also sets out the responsibilities of an Accounting Officer. As Accounting Officer, I am personally responsible for: safeguarding the public funds for which I have charge, ensuring propriety and regularity in the handling of public funds, and day-to-day operations and management of OPG. In addition, I must ensure that OPG as a whole is run in accordance with the standards, in terms of governance, decision making and financial management.

My report outlines the governance arrangements in place to manage risks to the achievement of OPG's agreed objectives and targets. It also provides effective oversight and control over OPG's resources and assets. It includes:

- directors' report
- statement of Accounting Officer's responsibilities
- governance statement

Directors' report

The structure of the OPG board, the audit and risk committee (ARC) and the executive team are given on pages 37-42. They are responsible for setting OPG's strategic direction and monitoring performance against agreed objectives.

Statement of directors' interests

Non-executive directors are required to declare any directorships and conflicts of interest on appointment. All board members are also required to declare any conflicts of interest before the start of each meeting. There were no declarations made during 2018/19.

Personal data incidents

Consideration was given to whether any incident involving personal data was so serious it should be reported to the Information Commissioner's Office. There were no incidents of such severity during the year.

The governance statement considers further information assurance and data security practices in OPG.

Health and safety

OPG acknowledges its legal responsibilities in relation to the health, safety and welfare of its employees and for all people using its premises.

The membership of the OPG Board consists of:

- **Public Guardian/Chief Executive (chair)**
Alan Eccles
- **3 OPG senior civil servants**
Jan Sensier
Julie Lindsay
Sunil Teeluck (from March 2019)
- **3 Non-executive directors (these changed during the year)**
Alison Sansome
Dean Parker (until May 2018)
Dr Anthony Shapira (until May 2018)
Shirnivas Honap (from June 2018)
Karin Woodley (from October 2018)
- **MoJ representative**
Elizabeth Gibby (until September 2018)
Abigail Plenty/Laura Beaumont (jobshare) (from October 2018)
- **MoJ finance representative**
Paul Henson

Statement of Accounting Officer's responsibilities

Under Section 7(2) of the Government Resources and Accounts Act 2000, HM Treasury has directed the Office of the Public Guardian (OPG) to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of OPG and of its income and expenditure, statement of financial position, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Principal Accounting Officer of the Ministry of Justice has designated the Chief Executive as Accounting Officer of OPG. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding OPG's assets, are set out in Managing Public Money published by the HM Treasury. As Accounting Officer, I confirm that I:

- have taken all the steps I ought to have taken to make myself aware of the relevant audit information
- and to establish that the auditors are aware of such information.

As far as I am aware there is no relevant audit information of which the auditors are unaware.



Alan Eccles CBE

Chief Executive and Accounting Officer

25 June 2019

Governance statement

This statement explains how I, as Accounting Officer, have discharged my responsibility to manage and control OPG’s resources during the year. This statement describes OPG’s governance arrangements and provides an assessment of how I have balanced risk, assurance and control throughout 2018/19.

Introduction

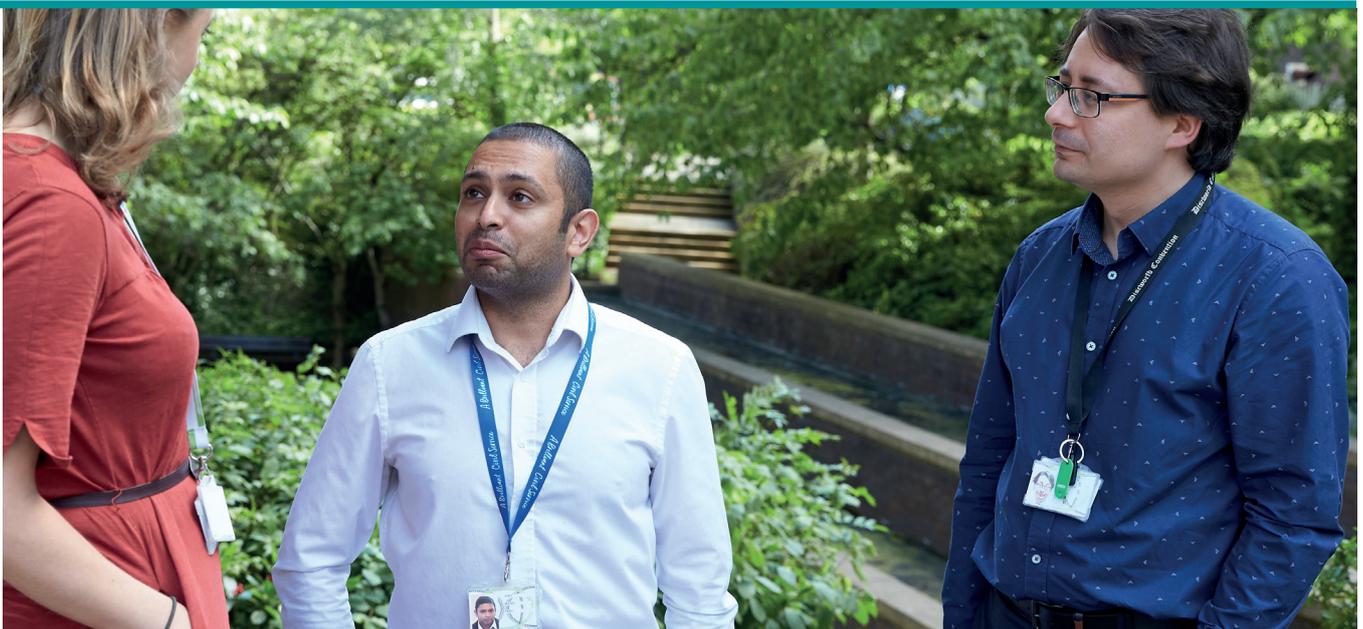
The MoJ Permanent Secretary is the department’s Principal Accounting Officer. The responsibilities of an Accounting Officer are set out in chapter 3 of Managing Public Money, issued by HM Treasury. The Principal Accounting Officer designated me as the Accounting Officer for OPG’s administrative expenditure, defined my responsibilities and the relationship between OPG’s Accounting Officer and the Principal Accounting Officer.

The Public Guardian is a statutory office holder appointed by the Lord Chancellor and Secretary of State for Justice under Section 57 of the MCA 2005. This statutory role is combined with the administrative role of the chief executive of OPG and accounting officer for the agency, as set out in the MoJ/OPG framework document.

Governance framework

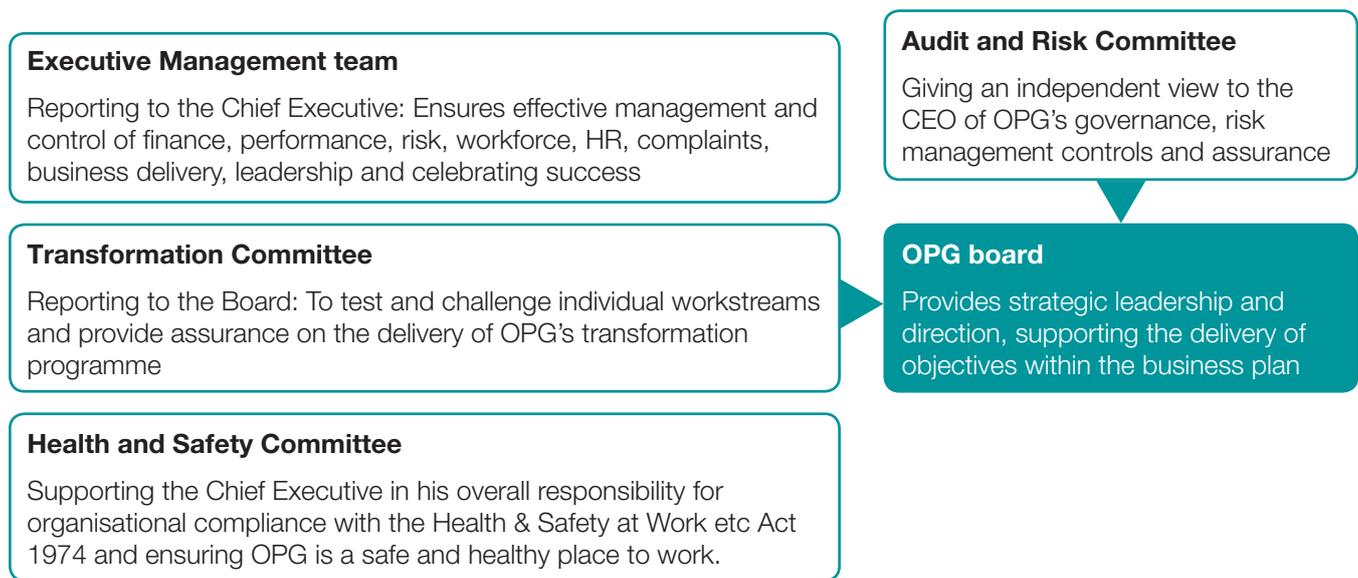
The effectiveness of OPG’s governance arrangements, risk management and the system of internal control are set out within this governance statement.

The statement includes the required assessment of compliance with the Treasury’s Corporate Governance Code. While the focus of the code is on ministerial departments, where applicable, OPG applies the principles that it considers are commensurate with its size, status and legal framework.



OPG governance framework

The current board and committee structures are shown in the diagram below.



What the board does

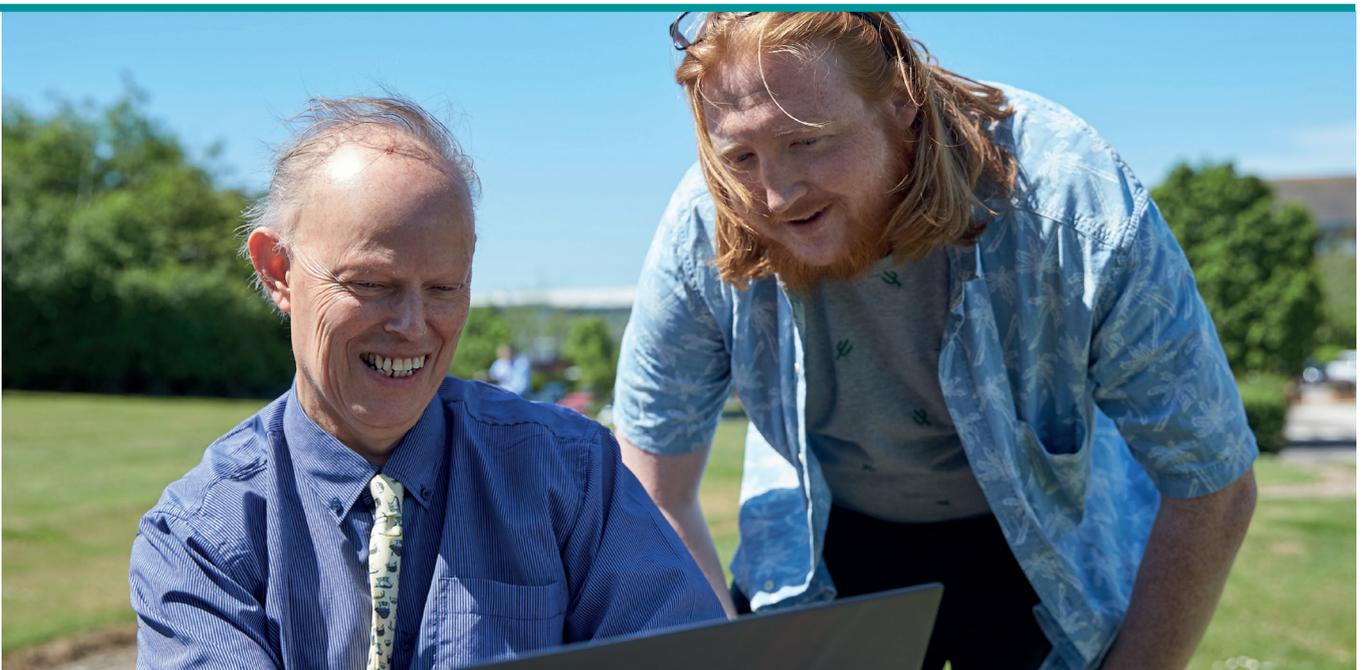
In 2018/19, the board led OPG both strategically and operationally. It also scrutinised and challenged issues affecting our performance and policies. The board has 8 main areas of responsibility:

- to protect and enhance the reputation of OPG. It does so by steering and overseeing the direction of OPG in delivering its aims and objectives
- to operate within the MoJ/OPG framework document agreed with the Minister and the appropriate Director General. Its members take decisions collectively and not as representatives of the business areas which they may lead
- to provide strategic direction, agreeing business aims, objectives and planning, whilst setting targets for the organisation and delivering the vision
- to monitor our performance, communicating with staff on values and behaviour whilst overseeing operations and managing risk
- to approve the allocation of the annual budget and any significant in year changes to it
- to support the maintenance of a strong working relationship between our staff and its partner organisations
- to approve our corporate governance framework and controls, and monitor their operation quarterly
- to ensure that the planning, performance and financial management of OPG is carried out efficiently and effectively and with openness and transparency. Also, contribute to the development of, and approve, our annual business plan.

Key successes and effectiveness

In addition to receiving finance, performance and risk papers at each meeting the board:

- regularly reviewed and held to account those in MoJ responsible for delivery of services to the OPG via functional leadership arrangements to ensure all are working together to deliver the OPG priorities
- embedded the new board membership and ensured that, despite the changes, the board is still delivering the level of challenge/guidance required by the agency to ensure that decisions made push the agency forward
- provided the strategic direction on the OPG2025 programme of work to ensure a clear understanding throughout the agency of the key priorities for delivery
- provided the strategic decisions necessary to ensure the agency finances remained within budget – achieving at the end of year cost recovery of 100.7%.



Our sub-committees and independent advisory committee

The board has two sub-committees: the executive management meeting (EMM) and the Transformation committee (formerly known as the Portfolio Change Committee). OPG’s audit and risk committee is an independent advisory committee to the board. The board delegates work to the committees/executives so smaller groups can examine issues in more detail. The committees then present their findings to the board for discussion and conclusion (following ‘Corporate governance in central government department departments: Code of Good Practice’).

	Executive Management Meeting	Transformation Committee	Audit and Risk Committee
Roles and responsibilities	To focus primarily on the day-to-day operational delivery of OPG’s business, including: finance, performance, risk, workforce change/planning, complaints, HR (attendance management, recruitment), business delivery, leadership, employee engagement and celebrating success.	To bring together the key stakeholders from across OPG and partners to ensure the portfolio of change programmes in OPG are delivered successfully The TC has a delegated governance structure below it to ensure delivery of the portfolio of projects	<ul style="list-style-type: none"> Management and advise on how improvements may be facilitated and determine progress on management responses to risks identified Approve the work of both internal and external audits Agree that accounting policies are correct and applied appropriately to the transactions of the organisation Provide recommendations to the Accounting Officer on all matters the committee consider apt
Chair	The chair rotates around the membership of the Committee	Jan Sensier, Deputy Director: Strategy and Corporate Services	Shrinivas Honap: Non-Executive Director
Key Successes and achievements	<ul style="list-style-type: none"> Day to day management of performance and finance Representation of OPG at external events include the International Conference of Public Guardians in Seoul 	<ul style="list-style-type: none"> Delegation of responsibility for the delivery of the portfolio from the OPG Board Set the framework and strategy for OPG 2025 vision moving forward Clear governance structure for delivery of both the overarching portfolio and the digital transformation programme Ensuring delivery of the portfolio of projects within OPG 	<ul style="list-style-type: none"> Provision of assurance to the Public Guardian in matters in relation to risk, governance and internal audit Sign off of the OPG Annual Report and Accounts Monitoring and delivery of the actions from OPG Internal Audits and the end of year financial audit by the external auditors Ensuring that OPG takes forward the necessary work in relation to counter fraud

OPG Board/Committee Attendance 2018-2019

	OPG Board		Executive Management Meeting		Audit and Risk Committee		Transformation Committee	
	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting
Alan Eccles, CEO and Public Guardian	11	12	11	12	4	4	2	10
Jan Sensier – Deputy Director of Strategy and Corporate Services	12	12	11	12	4	4	7	10
Julie Lindsay – Chief Operating Officer	12	12	12	2			6	10
Sunil Teeluck – Deputy Director of Legal and Information (Feb 2019)	1	1	1	1				
Paul Henson – Deputy Director – Finance (from July 2018)	8	8			2	2		
Dean Parker – Non-Exec Director (to May 2018)	0	2						
Professor Anthony Schapira – Non-Executive Director (to May 2018)	4	6			2	2		
Alison Sansome – Non-Executive Director	12	12					10	10
Shrinivas Honap – Non-Executive Director (from June 2018)	9	10			4	4		
Karin Woodley – Non-Executive Director (from October 2018)	4	6			1	1		
Anne Fletcher, Independent Member Audit and Risk					4	4		
Dr Elizabeth Gibby – Deputy Director, Family Justice (to Sept 2018)	5	6						
Abigail Plenty – Deputy Director, Vulnerability Policy (from Oct 2018)	5	6						
Iain Dougall – Head of Power of Attorney Service			10	12			8	10
Angela Johnson – Head of Policy and Practice			10	12			8	10
Ria Baxendale – Head of Supervision & Investigation Services			8	12			8	10
Chris Jones – Head of Performance, Planning & Business Dev.			10	12			9	10
Helen Journeaux – Head, Public Guardian's Office			10	12	4	4	4	10
Marie Lane – Head of People Development (from Sept. 2018)			6	7			4	4
Sharon O'Toole – People Development Manager (to Sept 2018)			6	6				

	OPG Board		Executive Management Meeting		Audit and Risk Committee		Transformation Committee	
	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting	No of meetings attended	No of eligible meeting
Angela Hall – Legal Team Manager			11	12			5	7
Suzi Carbery – Head of Communications (to December 2018)			9	9			7	7
Lucy Denton – Head of Communications (from November 2018)			5	5			3	3
Meera Bhalla – Senior HR Business Partner (from April 2018)			10	12				
Jane Fallon – Head of Digital (to Feb 2019)			10	11			2	10
Sarah Slack – Head of Digital (from March 2019)			1	1			1	1
Gemma Harvey – Head of Management Accounts and Business Partners			5	6			6	8
Claire Davies – Financial Controller (from June 2018)			4	4	4	4	3	4

Terms of reference

OPG Board and committee terms of reference (ToR) are in line with the Financial Reporting Council's Guidance on Board Effectiveness (March 2011) and Good Governance Standard for Public Services, published by the Chartered Institute of Public Finance and Accountancy (CIPFA)/ Office for Public Management Ltd (OPM), to ensure its governance arrangements are reflected within the ToRs. The ToRs ensure that consistency and clarity of governance is being applied across the business, ensure there are clear lines of decision making and strengthen the ownership and accountability of OPG's overall governance framework.

Internal audit

As accounting officer and chief executive, I have established and maintained arrangements for the provision of internal audit services from the Government Internal Audit Agency (GIAA) within OPG in accordance with the objectives and standards for internal audit set out in the Public Sector Internal Audit Standards (published by HM Treasury). This enables an independent and objective evaluation on management performance in the delivery of effective arrangements for governance, risk management and internal controls.

MoJ receives copies of OPG's annual internal audit plans and annual report from me. MoJ and Cabinet Office are notified of any fraud or irregularity within the definition set out by HM Treasury.

GIAA undertook 8 audits on behalf of OPG during 2018/19. All of the internal audit assignments completed were rated as either Moderate or Substantial.

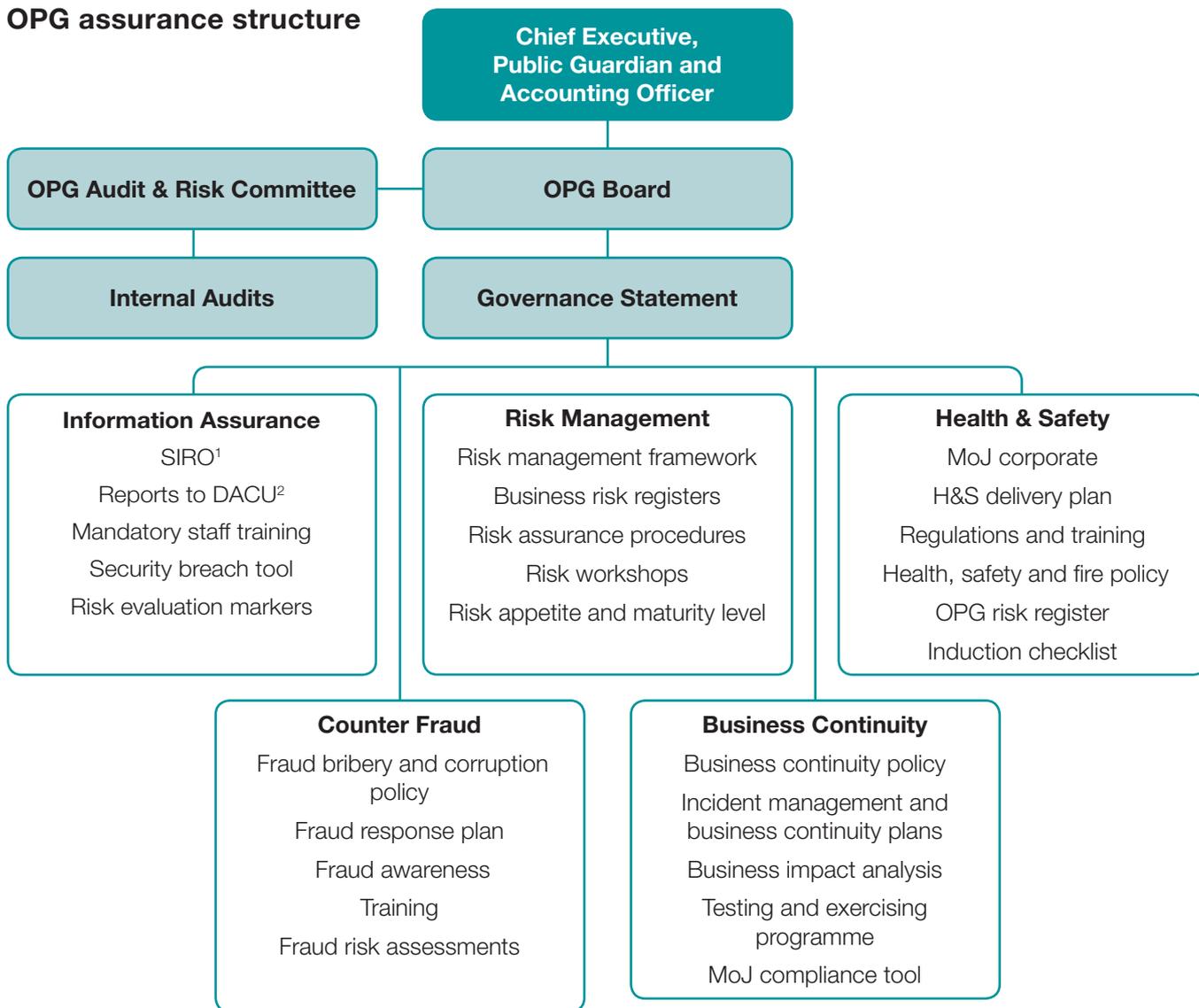
The Head of Internal Audit in her annual report for 2018/19 has given the OPG a Moderate annual opinion on the framework of risk management, governance and control. A Moderate opinion is defined as 'Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.'

Risk management, control and assurance

OPG maintains a consistent approach to the management of risk within the organisation. Risk management is effectively used to alert the business of actual threats or emerging issues likely to impact the achievement of business objectives.

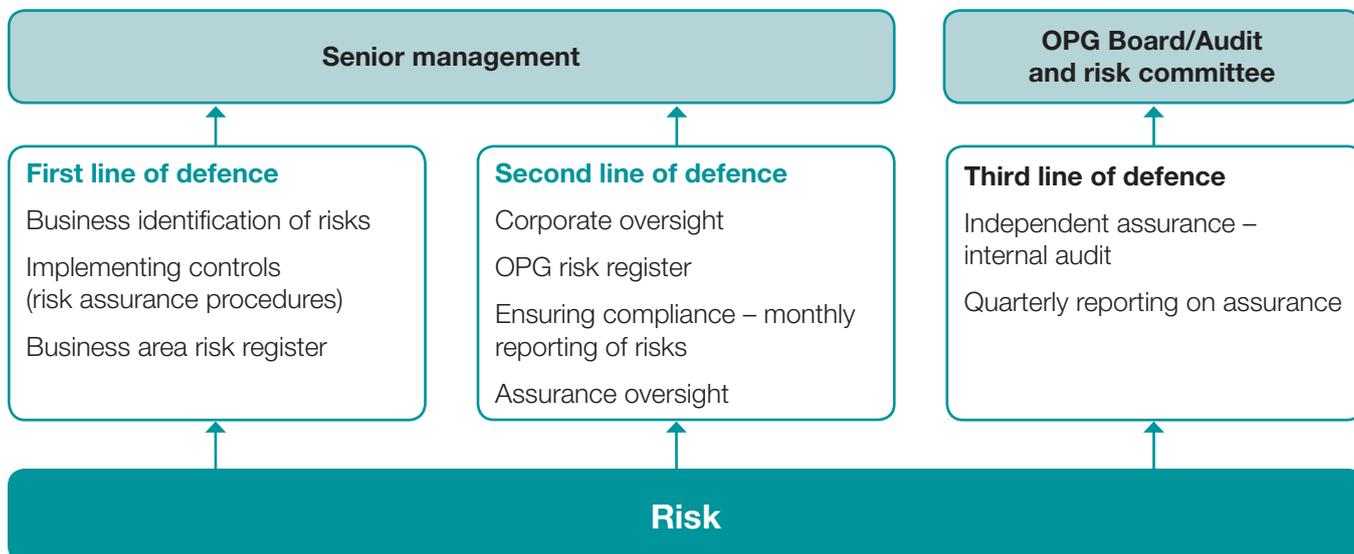
Risks below corporate level are managed within directorates and if necessary risks are escalated to the corporate register. The Governance team liaise monthly with business areas to update registers in preparation for board and committee meetings. Further examination on the management of risk is undertaken at a face to face mid year review meeting with the Accounting officer. This is attended by risk owners who each discuss the management and control of the risks identified and planned action to achieve risk closure by year end.

OPG assurance structure



OPG adopts the ‘three lines of defence’ approach to the way we manage risks, to ensure compliance and enable effective assurance.

Three lines of defence



¹ Senior Information Risk Owner ² Data Access Compliance Unit

OPG encourages innovation with a measured approach to risk. OPG has a balanced approach to risk for example having a great risk tolerance in relation to advancing digital capabilities to improve OPG products but a lower one in areas such as ensuring concerns are assessed and investigated to safeguard vulnerable persons and their assets.

Risk Appetite

The risk appetite of the OPG is driven by and/or constrained by the statutory duties of the Public Guardian and to ensure that those we work with are given a voice.



Corporate risks managed in 2018/19

The main risks for OPG related to financial control, preparation for the implementation of missing persons guardianship, supervision fees refund, recruitment and retention, functional leadership and ensuring appropriate processes to begin GDPR compliance. Detail on these risks are given below.

Key Risk	Impact	Mitigating Actions	Impact on Risk of mitigating actions
OPG has a significant under/over recovery on its end of year budget	OPG's reputation is damaged and in the case of over-recovery OPG have to refund additional fees	Financial reports monitored at EMM and OPG Board Strategic decisions made based on financial data and workload profiles	The risk was successfully mitigated with recovery of fees against costs of 100.7%
Guardianship of Missing Persons: That the ability for responsibility of supervising guardians of missing persons will not be in place by July 2019	Distress for users if legislation not implemented on time or in a way that meets user needs Funding not available to cover implementation costs No bond provider in place for implementation date	Project board set up by OPG and MoJ to take forward necessary secondary legislation Funding agreed for implementation costs	Risk significantly mitigated but risk around bond provider is not yet fully mitigated
Implementation of the Supervision Fees Refund Scheme	Impact on the OPG/MoJ reputation Complaints from users in relation to the scheme Increase in risk of legal challenge if scheme delayed	Work undertaken to determine refund levels and process for reactive and proactive schemes Significant complex work to determine correct refund levels	Risk mitigated to some extent but launch of scheme delayed to 2019/20
Recruitment and Retention of Staffing	That OPG cannot recruit and/or retain staff at the right number and/or capability levels	OPG set up a dedicated recruitment team within the agency and looked at different ways to recruit. More contact with prospective staff between acceptance of job offer and start date. Significant work undertaken on the offer to staff via learning and development once recruited	Time taken to recruit has fallen and turnover rates are down to 10%
Functional Leadership	Key parts of the agency are delivered by areas of the Ministry not under direct control of the agency which could lead to issues around prioritisation of work and speed of delivery	OPG has worked closely with all its functional areas and set up governance structures for the work in these areas. Functional areas are involved in and signed up to the delivery outlined in the OPG business plan each year.	The risk has been lowered due to the work that has taken place and further work is underway in relation to the setting up of memoranda of understanding between OPG and its functional areas

Key Risk	Impact	Mitigating Actions	Impact on Risk of mitigating actions
GDPR Compliance Gap: Following GDPR implementation OPG does not deliver remaining actions identified as non-compliant on the OPG GDPR project plan / dashboard within 12 months.	Whilst OPG meets the original deadlines for implementation there are still significant gaps in compliance Complaints received about the way in which OPG uses customer data Non-compliance leads to complaints and fines	Action plan regularly monitored and reported on Data sharing MOU work taken forward Records and retention policy updated within OPG Work undertaken on IT system compliance	Risk being managed as GDPR compliance is assessed on an on-going basis
Financial team maturity: The ability to interrogate the system to deliver the day to day financial data required to manage finances within OPG and deliver the end of year Audit.	Inability to deliver the required data/ documents on time to complete the end of year audit to schedule. Incomplete/incorrect data provided to executives during the year.	Built robust and resilient quality review and assurance steps within Finance, so ensuring that there is appropriate quality control of information. Creating standardised working papers to ensure that analysis is quick and effort focused on the analysis. Utilised the new forecasting team to build the complex models to allow automation in some of the repeat complex calculations such as income forecasting and unit costing.	The risk was reduced during 2018/19 as the new systems came into use. Some work still required in 2019/20 to fully mitigate the risk

Future Risks

The future risks that the Audit and Risk committee are looking at and managing are:

That the Technology Transformation Programme did not deliver the benefits expected in terms of new technology and new ways of working

That digital delivery is not delivered – through a range of possible reasons

Oversight of the assurance process

Government Internal Audit Agency activity in 2018/19 included (along with any follow up audits) the following risk based audits:

- Corporate governance – substantial.
- Functional Leadership – moderate.
- GDPR – moderate.
- Remissions and Exemptions – substantial.
- Fee Income – substantial.
- Contact Centre – substantial.
- Staff Retention – moderate.
- IT Transition and Technology Programme – moderate.

OPG has maintained operation of a risk assurance procedure (RAP) as an internal process to provide assurance on the management of low level risk, which does not require formal risk management action.

A quarterly submission is presented to the OPG board along with a dashboard certificate to provide assurance that oversight of low level risk is actively and effectively maintained.

Additional reports submitted to MoJ include the annual Department Security Health Check; Corporate Health and Safety annual assurance report; quarterly business continuity returns; a quarterly return on fraud action plan; metrics and reports to MoJ finance group, and quarterly Consolidated Data Requests sent to Cabinet Office/Treasury on any fraud, error or debt.

Counter fraud, bribery and corruption

OPG is aligned to the MoJ fraud, bribery and corruption response plan and is fully embedded within the wider MoJ counter fraud network. There were no reported incidents of fraud committed against OPG for the reporting period. A fraud presentation is delivered to all new starters as part of the induction process and completion of e-learning fraud awareness training is mandatory. OPG is currently building capability towards delivery of the Government counter fraud standards. 8 fraud workshops have been delivered across OPG in preparation for the completion of fraud risk assessments. The risk assessments have been completed and work to formulate the OPG action plan is progressing. This work will be a major undertaking in the forthcoming year and additional resources has been agreed to support delivery. OPG is also engaging with a cross sector regional fraud forum to improve knowledge and intelligence about current trends across the fraud landscape.

Whistle-blowing reports

There were no cases in this financial year and an OPG staff member who is an MoJ whistle blowing nominated officer published a blog in September 18 on the OPG intranet page.

Business Continuity

OPG has developed business continuity arrangements to support the recovery and delivery of its services in response to events that adversely impact operations. The Governance team maintains oversight of the day to day management of business continuity by ensuring that incident management and business continuity plans are regularly updated. This provides a level of assurance that OPG is able to react swiftly and positively to incidents as they occur.

OPG Information security and assurance

There is a designated information assurance team that delivers information assurance and records management activity for OPG. The deputy director of strategy and corporate services performed the role of Senior Information Risk Owner (SIRO) in 2018/19. This arrangement was changed following the appointment of the new head of legal and information directorate in March 2019 who now undertakes this responsibility for OPG.

OPG received 90 freedom of information requests in 2018/19 and completed 98% of these within 20 working days against a target of 90%. OPG received 34 subject access requests in 2018/19 and completed 97% of these against a target of 40 calendar days pre-GDPR and one calendar month post-GDPR.

All new staff attend awareness training on information security, freedom of information, data protection, fraud, cyber security and physical security as part of the induction process. A bespoke OPG data protection e-learning package was developed in-house in 2018/19 and will become part of the mandatory training offering for all OPG staff in 2019/20.

The assessment of privacy risks in OPG is managed by the Information Assurance Team, who advise the business on the completion of Data Protection Impact Assessments (DPIAs). The team actively promotes privacy by design and is routinely consulted about privacy at the inception of a proposal. This has involved engagement on proposals for customer surveys, the development of digital platforms and policy changes.



Information (loss/compromise) incidents

OPG was responsible for 941 information losses and/or breaches of information security in 2018/19, of which 46 were deemed to be 'high harm'. The majority of information losses were as a result of OPG misdirecting post. OPG processed circa 4.8 million pieces of post in 2018/19, meaning that information losses occurred in only 0.02% of cases.

No information losses in 2018/19 were deemed high enough to warrant notification to the Information Commissioner.

OPG's Information Assurance Team continues to work with the business to deliver training, education and awareness to staff in data protection and information security. These activities include the development and delivery of OPG-specific training packages to supplement mandatory Civil Service e-learning and regular communications to staff via OPG intranet and face-to-face awareness sessions.

Records management

As part of a wider MoJ scheme to improve consistency in the management and governance of corporate records, OPG has undertaken work to review and update its Records Retention and Disposal Schedule (RRDS). This work is due for completion in 2019/20 and will inform a programme of follow-up records compliance audits across the business to take place alongside other ongoing information governance activities.

Supplier compliance

OPG's contracts are managed centrally by MoJ and so supplier compliance resides with the central MoJ Commercial team.

Health and safety

The OPG acknowledges its legal responsibilities in relation to the health, safety and welfare of its employees and for all people using its premises.

We comply with the Health and Safety at Work Act 1974 and all other relevant regulations and legislation as appropriate.

The OPG recognises that to have effective health and safety management, key elements need to be in place as outlined within 'HSG65 Plan Do Check Act' (Health and Safety Executive's guidance on managing for health and safety). These elements are policy, organising, planning, measuring performance, auditing and reviewing.

343 health and safety inductions for staff have been conducted this year representing 21% of all staff in post.

OPG health and safety policies are reviewed annually or when changes occur. A health and safety strategy plan is in place that is aligned to business objectives and developed to enhance occupational health and safety and fire safety.

A health and safety risk register approved by the OPG duty holder and informed by local risk assessment is maintained and reviewed at the quarterly Health and Safety Committee. This is used to form decision making and priorities within health and safety.

Health and safety performance is monitored, reviewed, and communicated through production and publication of performance data presented to the Health and Safety Committee and publicised on the OPG internal intranet pages.

The OPG maintains a programme of inspections that includes quarterly inspections carried out in conjunction with trade union representatives and monthly management inspections.

A campaign conducted to promote awareness of the need to report accidents/incidents resulted in 39 accidents recorded in 2018/19 in comparison to 30 in 2017/18.

Continual monitoring and reviewing of work station risk assessments in compliance with the Health and Safety Regulations 1992 (display screen equipment) has seen performance in this area maintained at 98% of all staff in post, despite an influx of 3 yearly reviews generated and an increase in headcount.

Money has been invested to ensure that staff requiring a reasonable adjustment are not disadvantaged.

Accounting Officer

As Accounting Officer, I have responsibility for reviewing the effectiveness of OPG's system of internal control, including the risk management framework. My review is informed by the work of the internal auditors and the executive managers within OPG. They are responsible for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. In their annual report, our internal auditors have given an overall assurance that OPG has a 'moderate' level of assurance. I have been advised on the implications of the results of my review by the board and the audit and risk committee. I am satisfied that a plan to address weaknesses in the system of internal control, and ensure continuous improvement of the system, is in place.

I am also satisfied that all material risks have been identified, and that those risks are being properly managed.



Alan Eccles CBE

Chief Executive and Accounting Officer

25 June 2019

Remuneration and staff report

This report summarises the OPG's policy on remuneration of Executive Board Members and Non Executive Board Members (NEBMs). It also provides details of actual costs and contractual arrangements.

The Remuneration and staff report has been prepared in accordance with the requirements of the Financial Reporting Manual as issued by HM Treasury.

Service Contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk.

Remuneration Policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries.

Salaries for Executive Board members are determined by the Permanent Secretary of MoJ, in accordance with the rules set out in Chapter 7.1 Annex A of the Civil Service Management Code.

In reaching its recommendations, the review body has considered the following:

- the need to recruit, retain, motivate and, where relevant, promote suitably able and qualified people to exercise their different responsibilities
- regional/local variations in labour markets and their effects on the recruitment, retention and, where relevant, promotion of staff
- government policies to improve public services, including the requirement on departments to meet the output targets for the delivery of departmental services
- the funds available to departments as set out in the government's departmental expenditure limits
- the government's inflation target.

The review body takes into account the evidence it receives about wider economic considerations and the affordability of its recommendations.

Total amount of salary and fees

Salary and allowances covers both pensionable and non-pensionable amounts and include gross salaries; overtime; reserved rights to geographical weighting or geographical allowances, recruitment and retention allowances; private office allowances or other allowances to the extent that they are subject to UK taxation and any ex-gratia payments. It does not include amounts which are a reimbursement of expenses directly incurred in the performance of an individual's duties.

All taxable benefits

The monetary value of benefits in kind covers any benefits provided by the Department and treated by HM Revenue and Customs as a taxable emolument.

Bonus Payments

Bonuses are based on performance levels attained and are made as part of the appraisal process. The bonuses reported in 2018/19 relate to performance in 2017/18 and the comparative bonuses reported for 2017/18 relate to the performance in 2016/17.

All pension related benefits

Section 229 of the Finance Act 2004 determines the maximum annual level of pension savings that can be accrued under a defined benefit arrangement before any taxation is charged. The amount of savings shown in Table A is the increase in the value of the individual's promised benefits over the pension input period (which is the financial year for the OPG). Any increase is the difference between the value of the individual's benefits at the start of the pension input period (1 April 2018) and the value of the individual's benefits at the end of the pension input period (31 March 2019); this also incorporates any increase to pensionable pay.

Regulations specify a modification to the HMRC rules for this purpose, in order to value the benefits HM Treasury has advised pension schemes to use a multiplier of 20

.

Table A Senior employees remuneration – Employment costs

	2018/19					2017/18				
	Salary £000	Bonus payments £000	All taxable benefits (to nearest £100) £000	Pension related benefits £000	Total £000	Salary £000	Bonus payments £000	All taxable benefits (to nearest £100) £000	Pension related benefits £000	Total £000
Executive members										
Alan Eccles CBE Chief Executive and Public Guardian	115-120	–	7.9	–	120-125	110-115	–	–	–	110-115
Julie Lindsay Chief Operating Officer (from 7 August 2017)	70-75	–	–	37	105-110	45-50 (FYE 70-75)	–	–	43	85-90
Jan C Sensier² Deputy Director of Strategy and Corporate Services (from 10 October 2017)	80-85	–	12.2	31	120-125	35-40 (FYE 75-80)	–	2.9	14	50-55
Sunil Teeluck Head of Legal and Information (from 4 March 2019)	5-10 (FYE 65-70)	–	–	2	5-10	–	–	–	–	–
Karen Morley Head of Corporate Services (to December 2017) Chief Finance Officer (to 31 March 2018)	–	–	–	–	–	60-65	–	–	10	70-75
MoJ Finance representative										
Paul Henson¹ Deputy Director, Chief Finance Officer Group (from 24 July 2018)	–	–	–	–	–	–	–	–	–	–
Angela Johnson Head of Supervision, Practice and Compliance (to 19 December 2017)	–	–	–	–	–	20-25 (FYE 60-65)	0-5	4.3	–	25-30
Iain Dougall Head of Operations (to 19 December 2017)	–	–	–	–	–	45-50 (FYE 65-70)	0-5	–	15	65-70

	2018/19					2017/18				
	Salary £000	Bonus payments £000	All taxable benefits (to nearest £100)	Pension related benefits £000	Total £000	Salary £000	Bonus payments £000	All taxable benefits (to nearest £100)	Pension related benefits £000	Total £000
Executive members										
Chris Jones Head of Strategy and Business Development (to 19 December 2017)	–	–	–	–	–	40-45 (FYE 60-65)	0-5	–	15	55-60
Ria Baxendale Head of Supervision and Investigations (to 19 December 2017)	–	–	–	–	–	40-45 (FYE 55-60)	0-5	–	14	55-60
Non Executive Members										
Shrinivas Honap (from 1 June 2018)	5-10	N/A	–	N/A	5-10	–	N/A	–	N/A	–
Karin Woodley (from 1 October 2018)	0-5 (FYE 5-10)	N/A	–	N/A	0-5	–	N/A	–	N/A	–
Alison Sansome (from 12 September 2017)	5-10	N/A	–	N/A	5-10	0-5 (FYE 5-10)	N/A	–	N/A	0-5
Dean Parker ³ (until 31 May 2018)	0-5 (FYE 5-10)	N/A	–	N/A	0-5	5-10	N/A	–	N/A	5-10
Prof Anthony Schapira (until 31 May 2018)	0-5 (FYE 5-10)	N/A	–	N/A	0-5	5-10	N/A	–	N/A	5-10
Janet Grossman (until 1 September 2017)	–	–	–	N/A	–	0-5 (FYE 5-10)	N/A	–	N/A	0-5
Anne Fletcher Independent member of ARAC	0-5	N/A	–	N/A	0-5	0-5	N/A	–	N/A	0-5

(subject to audit)

¹ Paul Henson is a MOJ employee, his salary is paid for by MOJ. Paul works with both the OPG and Legal Aid Agency (LAA), sitting on both of their Boards as a member. His salary is disclosed in the LAA Remuneration report available at <https://www.gov.uk/government/publications/legal-aid-agency-annual-report-and-accounts-2018-to-2019>.

² Jan C Sensier has dual workplace agreements. The costs illustrate the benefit in kind for all travel to and from the dual workplace locations for their period on the board.

³ Due to exceptional circumstances we have been unable to receive confirmation to disclose Dean Parker's information.

Pay multiples *(subject to audit)*

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in OPG in the financial year 2018/19 was £115,000-£120,000 (2017/18, £110,000-£115,000). This was 5.9 times (2017/18, 5.7) the median remuneration of the workforce, which was £20,020 (2017/18, £19,725). The increase in the median remuneration has been driven by the increase in the more senior grades of staff.

In 2018/19, four contractors (2017/18, two contractors) received remuneration in excess of the highest-paid director. Remuneration ranged from £15,280 to £126,186 (2017/18, £12,500 to £180,000).

Total remuneration includes salary, non-consolidated performance related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value (CETV) of pensions.

Pension Benefits *(subject to audit)*

Table B: Executive Board Members – Pension costs for the year ended 31 March 2019					
Executive board members	Accrued at pension age as at 31/3/19 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/19 £000	CETV at 31/3/18 £000	Real increase in CETV £000
Alan Eccles CBE¹ Chief Executive and Public Guardian	N/A	N/A	N/A	N/A	N/A
Julie Lindsay Chief Operating Officer	Pension 30-35 Lump sum 75-80	Pension 0-2.5 Lump sum 0-2.5	613	522	23
Jan C Sensier Deputy Director of Strategy and Corporate Services	0-5	0-2.5	37	11	19
Sunil Teeluck Head of Legal (from 4 March 2019)	15-20	0-2.5	187	186	0

¹ Alan Eccles was not an active member of the pension scheme during the reporting period.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher).

From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

Partnership Pension Account

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff report

Staff costs *(subject to audit)*

Staff costs	2018/19			2017/18
	Total £000	Permanently employed staff £000	Others £000	Total £000
Wages and salaries	35,145	29,303	5,842	30,493
Social security costs	2,593	2,593	0	2,192
Other pension costs	5,112	5,112	0	4,303
Total gross costs	42,850	37,008	5,842	36,988
Less recoveries in respect of outward secondments	(176)	(176)	0	(29)
	42,674	36,832	5,842	36,959
Non-Executive Members (fees and benefits)	22	22	0	28
Total net costs	42,696	36,854	5,842	36,987

The government introduced the Apprenticeship Levy from 1 April 2017. Payment of the levy is considered a form of taxation and is therefore accounted for as a tax expense as part of staff costs.

Staff numbers *(subject to audit)*

The average number of whole-time equivalent persons employed during the year was as follows:

Staff costs	2018/19			2017/18
	Total £000	Permanently employed staff £000	Others £000	Total £000
Directly employed	1,210	1,210	0	1,085
Other	180	0	180	172
Total	1,390	1,210	180	1,257

Staff composition

The staff composition table shows the number of staff in post at 31 March 2019.

	Male	Female
Board members*	3	3
OPG employees (excluding SCS)	762	616

* Board members include everyone with membership, whereas the OPG employees is only staff paid for by OPG and doesn't include Functional Leadership teams.

Senior Civil Servant (SCS)

The board members include the following directly paid OPG staff – one male SCS2, and two females and one male at SCS1.

Sickness absence

Average working days lost (AWDL) this year was 8.2 days (2017/18 9.2 days).

Staff policies applied in year

OPG complies with the MoJ disability policy in relation to the recruitment, training and development of staff with disabilities. We recruit, train and develop people on the basis of their skills, aptitude and ability to do the job.

As part of the MoJ, we operate according to a range of human resource policies, procedures and practices, which include:

- flexible working
- bullying and harassment
- mediation
- recruitment and selection
- equality and diversity
- managing attendance (we have a number of staff with a disability where reasonable adjustments have been agreed in order to enable them to carry out their duties)
- performance management
- training.

Off-payroll engagements

During the financial year 2018/19, OPG has reviewed all off-payroll engagements using HMRC's guidance and online status indicator. Where engagements have been assessed as being within scope of the intermediaries, (IR35), legislation, the paying agency has been advised of this determination so that appropriate tax deductions are made at source from payments made in respect of the engagement. Further details of off-payroll engagements in OPG can be found in the MoJ departmental resource accounts.

Reporting of Civil Service and other compensation schemes – exit packages

(subject to audit)

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year the exit package is confirmed.

Where the government department has agreed early retirements, the additional costs are met by the department and not by the Principal Civil Service Pension Scheme.

No exit packages were paid in 2018/19 (2017/18: no exit packages paid).

Expenditure on consultancy

OPG did not employ any consultants during 2018/19 (2017/18: nil).

Compensation for loss of office *(subject to audit)*

No compensation payments were made in 2018/19 (2017/18: nil) for early retirement or loss of office.



Alan Eccles CBE

Chief Executive and Accounting Officer

25 June 2019

Parliamentary accountability and audit report

Statement of parliamentary supply

OPG is funded by MoJ from its parliamentary supply, and by income derived from fees and charges from external customers.

In common with other government agencies future funding has to be approved by our sponsor department, MoJ, and by Parliament. Approval has already been given for 2019/20 and there is no reason to question OPG's future funding. Financial statements have therefore been prepared on a going concern basis for financial reporting and asset valuation purposes.

Regularity of expenditure *(subject to audit)*

The Principal Accounting Officer for MoJ has designated the Chief Executive of OPG as the Accounting Officer for the agency. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding OPG's assets, are set out in Managing Public Money published by HM Treasury. There are no regularity issues to report. The Comptroller & Auditor General confirms this in his opinion on regularity on page 66.

Fees and charges *(subject to audit)*

In April 2017 the fee for registering a Power of Attorney reduced to £82.00. This is an enhanced fee under Section 180 of the Anti-Social Behaviour, Crime and Policing Act 2014, which permits the Lord Chancellor, with the consent of the Treasury, to prescribe a fee that exceeds the cost of providing that service. We have used this power to charge an enhanced fee for power of attorney registration to cover the costs of exemption and remission of fees and to subsidise the operating costs of delivering the supervision service. The use of this power has resulted in a surplus of £13.8m during 2018/19, this equates to around £16.72 per application, but would equate to an additional £232.36 per Supervision case in 2018/19.

The full cost of providing the agency's services and the fees charged in relation to this is given in the table below.

	Total income £000	Full cost £000	Unit cost £	Over charge/ cross subsidy £000
Lasting Powers of Attorney	(62,693)	48,889	60	(13,804)
Enduring Powers of Attorney	(378)	612	60	234
Appointment of Deputy	(931)	2,474	215	1,543
Supervision	(10,493)	22,267	380	11,774
Office copies	(245)	213	33	(32)

Fees remitted

There were 110,172 cases where fees were remitted or exemptions applied. The total value was £7,526k (2017/18: 81,188 cases – £7,584k as described in Note 2).

Cost Recovery

We have for a second year achieved our objective of full cost recovery, with only a slight over recovery of costs. This is despite continually increasing demand for our services and demonstrates the success of the improvements made to the way in which demand and associated costs are forecast (see note 6 in financial statements).

Historic Fee Refund Scheme

We announced in 2016/17 that the MoJ would be launching a scheme for refunding a portion of the fee to customers who may have paid more than they should have during a 4-year period. OPG was appointed to deliver the scheme, which was launched on 1 February 2018, since the launch over 232,000 cases have been processed leading to £12.4m of refunds paid out by MOJ. Financial information relating to the scheme has been recorded within the Ministry of Justice Annual Report and Accounts.

Losses and special payments *(subject to audit)*

	2018/19		Restated 2017/18	
	Volume	£000	Volume	£000
Special payments	–	–	27	4
Special Severance payments ²	–	–	1	40
Fee Waivers	5,058	525	4,348	508
Non-fee Write offs	180	18	–	–
Ex-gratia	39	32	–	–

¹ All losses and special payments have been reported on an accruals basis.

² One special severance payment was made in 2018/19 however this was agreed in 2017/18 and should be reported in the prior period.

Discretionary fee waivers

A fee waiver is granted either in accordance with the statutory instrument when the donor/client does not qualify for an exemption or remission but in the judgment of the Public Guardian, payment of the fee would cause undue hardship in recognition of maladministration.

Remote contingent liabilities *(subject to audit)*

There are no remote contingent liabilities.

Gifts made *(subject to audit)*

23 gifts have been made £885.20 – a presentation of 20 OPG business cardholders were presented to foreign visitors, as well as hospitality to a contractor (2017/18: 1 gift, £25, vase to foreign visitors).

**Alan Eccles CBE**

Chief Executive and Accounting Officer

25 June 2019

The certificate and report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I certify that I have audited the financial statements of the Office of the Public Guardian for the year ended 31 March 2019 under the Government Resources and Accounts Act 2000. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion:

- the financial statements give a true and fair view of the state of the Office of the Public Guardian's affairs as at 31 March 2019 and of net operating surplus for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate. Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2016. I am independent of the Office of the Public Guardian in accordance with the ethical requirements that are relevant to my audit and the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

We are required to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Public Guardian's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I have nothing to report in these respects.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Public Guardian's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises information included in the Annual Report, other than the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's report

thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Secretary of State directions made under the Government Resources and Accounts Act 2000;
- in the light of the knowledge and understanding of the Office of the Public Guardian and its environment obtained in the course of the audit, I have not identified any material misstatements in the Performance Report or the Accountability Report; and
- the information given in Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

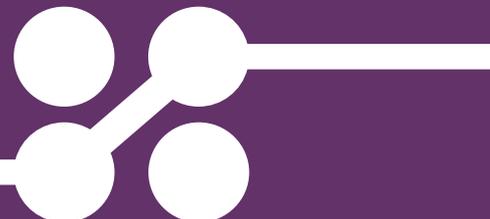
I have no observations to make on these financial statements.

Gareth Davies

Comptroller and Auditor General
27 June 2019

National Audit Office
157-197 Buckingham Palace Road
Victoria, London
SW1W 9SP

Financial statements



Office of the Public Guardian

Statement of Comprehensive Net Expenditure for the year ended 31 March 2019

	Note	2018/19 £000	Restated 2017/18 £000
Staff costs	3	42,696	36,987
Other expenditure	4 & 5	31,759	28,992
Revenue from contracts	2	(74,979)	(66,651)
Net operating surplus		(524)	(672)
Other comprehensive net expenditure for the year ended 31 March 2019	Note	2018/19 £000	Restated 2017/18 £000
Items which will not be reclassified to net operating surplus			
Net gain on revaluation of property, plant and equipment	7	(20)	(151)
Net gain on revaluation of intangibles	8	(20)	(76)
Total comprehensive income and expenditure		(564)	(899)

The notes on pages 75 to 95 form part of these accounts.

Statement of Financial Position as at 31 March 2019

	Note	31 March 2019 £000	Restated 31 March 2018 £000	Restated 1 April 2017 £000
Non-current assets				
Property, plant and equipment	7	2,673	3,159	3,538
Intangible assets	8	7,004	6,668	6,312
Total non-current assets		9,677	9,827	9,850
Current assets				
Trade and other receivables	9	14,347	14,046	49,966
Cash and cash equivalents	10	9,747	5,357	12,276
Total current assets		24,094	19,403	62,242
Total assets		33,771	29,230	72,092
Current liabilities				
Trade and other payables	11	(19,575)	(7,589)	(35,914)
Provisions	12	(21)	(13)	(27)
Total current liabilities		(19,596)	(7,602)	(35,941)
Total assets less current liabilities		14,175	21,628	36,151
Non-current liabilities				
Trade and other payables	11	(550)	(943)	(1,336)
Provisions	12	(620)	(776)	(826)
Total non-current liabilities		(1,170)	(1,719)	(2,162)
Total assets less total liabilities		13,005	19,909	33,989
Taxpayers' equity				
General fund		(12,598)	(19,337)	(33,503)
Revaluation reserve		(407)	(572)	(486)
Total taxpayers' equity		(13,005)	(19,909)	(33,989)

The notes on pages 75 to 95 form part of these accounts.



Alan Eccles CBE

Chief Executive and Accounting Officer

25 June 2019

Statement of Cash Flows for the year ended 31 March 2019

	Note	2018/19 £000	Restated 2017/18 £000
Cash flows from operating activities			
Net operating surplus	SoCNE	524	672
Non-cash charges	5	15,190	8,498
		15,714	9,170
(Increase) / decrease in trade and other receivables	5 & 9	(1,144)	35,213
Increase / (decrease) in trade and other payables	11	11,490	(28,698)
IFRS 15 adjustment		(8,499)	0
Utilisation of provisions settled by OPG	12	(9)	(64)
Net cash inflows from operating activities		17,552	15,621
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(182)	(71)
Purchase of intangible assets	8	(1,691)	(1,929)
Net cash outflow from investing activities		(1,873)	(2,000)
Cash flows from financing activities			
Ministry of Justice transfer		(11,289)	(20,540)
Net cash flow from financing		(11,289)	(20,540)
Net increase/(decrease) in cash and cash equivalents		4,390	(6,919)
Cash and cash equivalents at the beginning of the year		5,357	12,276
Cash and cash equivalents at the end of the year		9,747	5,357

The notes on pages 75 to 95 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2019

	Note	General fund £000	Revaluation reserve £000
Balance at 1 April 2018		(19,337)	(572)
IFRS 15 adjustment		8,499	0
Adjusted balance at 1st April 2018		(10,838)	(572)
Auditor's remuneration	5	(58)	0
Net operating surplus for the year	SoCNE	(524)	0
Reserves movement Ministry of Justice		11,289	0
Net gain on revaluation of:			
Property, plant and equipment		0	(20)
Intangible assets		0	(20)
Revaluation transfer		(205)	205
Notional element of departmental recharge	5	(12,262)	0
Balance at 31 March 2019		(12,598)	(407)

	Note	Restated General fund £000	Revaluation reserve £000
Balance at 1 April 2017		(33,503)	(486)
Auditor's remuneration	5	(56)	0
Net operating surplus for the year	SoCNE	(672)	0
Reserves movement Ministry of Justice		20,540	0
Net gain on revaluation of:			
Property, plant and equipment		0	(151)
Intangible assets		0	(76)
Revaluation transfer		(141)	141
Notional element of departmental recharge	5	(5,505)	0
Balance at 31 March 2018		(19,337)	(572)

The notes on pages 75 to 95 form part of these accounts.

Notes to the financial statements for the year ended 31 March 2019

1. Statement of accounting policies

1.1. Basis of preparation

These accounts have been prepared in accordance with the 2018/19 Government Financial Reporting Manual (FReM) issued by HM Treasury under the Government Resources and Accounts Act 2000 and Secretary of State directions issued there under. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for public sector context.

Where FReM permits a choice of accounting policy, the accounting policy which has been judged to be the most appropriate to the particular circumstances of the agency for the purpose of giving a true and fair view has been selected. The Office of the Public Guardian's (OPG) accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

The Statement of Comprehensive Net Expenditure (SoCNE) is not split between administration and programme net expenditure, as OPG net expenditure is classified as 100% programme. This is based on assessment of the work carried out by OPG, which is mainly frontline services. This classification has been agreed with HM Treasury.

1.2. Changes in accounting policy and disclosures

Changes in accounting policies and standards

There have been the below changes in accounting policies for the period 31 March 2019:

New accounting standards adopted

The following new standards are applicable from 1st April 2018:

IFRS 9: Financial Instruments (replacing IAS 39) aimed to simplify financial instrument accounting and more closely align accounting and practices with how instruments are used in the business. IFRS 9 has been assessed and has not had a material impact on the Accounts. We hold receivables initially at their gross amount, and subsequently to initial recognition, these assets are carried at amortised cost using the lifetime expected credit loss, based on the historical credit loss.

IFRS 15: Revenue from contracts with customers following the adoption of IFRS 15 by HM Treasury's Financial Reporting Manual (FReM) the Agency undertook an exercise to identify the impact of implementing the new standard on revenue.

Previously OPG recognised both income and remissions and exemptions when a POA application was deemed complete, rather than at the point the application was registered, which under IFRS 15 is deemed to be the performance obligation. Retrospective remission and exemption applications from customers are recognised immediately.

The public sector interpretation of IFRS 15 removes the option to retrospectively restate prior year comparative information, instead requiring changes to be reflected in the year of the application along with additional disclosures of the impact of adopting the new standard.

In accordance with FReM, the difference between the previous carrying amount of trade payables and other liabilities and the carrying amount at 1st April 2018 of £8.5m has been recognised in the opening general fund balance within taxpayers equity.

Statement of Comprehensive Net Expenditure

31 March 2019 £'000	Balances without adoption of IFRS 15	Adjustments	As reported
OPG Fee revenue			
Lasting Powers of Attorney	(66,123)	(1,539)	(67,662)
Enduring Powers of Attorney	(518)	(129)	(647)
Exemptions & Remissions			
Lasting Powers of Attorney	4,279	165	4,444
Enduring Powers of Attorney	287	(18)	269

Statement of Financial Position

31 March 2019 £'000	Balances without adoption of IFRS 15	Adjustments	As reported
Contract liabilities	(821)	(10,020)	(10,841)
Trade and other payables	(9,555)	(10,020)	(19,575)
Total Current Liabilities	(9,576)	(10,020)	(19,596)
General Reserve	(22,618)	10,020	(12,598)
Total Equity	(23,025)	10,020	(13,005)

Statement of Cashflows

31 March 2019 £'000	Balances without adoption of IFRS 15	Adjustments	As reported
Net operating surplus	2,045	(1,521)	524
Increase/(decrease) in trade and other payables	1,470	10,020	11,490
IFRS 15 adjustment	0	(8,499)	(8,499)

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 April 2018 and not early adopted.

IFRS 16: Leases will change the way OPG recognises, measures, presents and discloses leases that it holds. The standard provides a single lessee accounting model, requiring lessees to recognise assets and liabilities for all leases unless the lease term is short term (less than 12 months) or the underlying asset has a low value. The full impact of IFRS 16: Leases on OPG has not yet been determined, but will be completed in advance of the effective date 2020/21.

1.3. Accounting convention

These Accounts have been prepared on an accruals basis under the historical cost convention, modified to account for the revaluation of non-current assets.

1.4. Going concern

OPG is primarily funded from fees and charges from external customers, but also receives funding for capital investment from Ministry of Justice, from its Parliamentary Supply. In common with other government agencies, future funding has to be approved by the sponsor Department and by Parliament.

Approval has already been given for 2019/20 and these accounts have been prepared on a going-concern basis for financial reporting and asset valuation.

1.5. Revenue from contracts with customers

Revenue from contracts with customers comprises of fees for services which are set based on an OPG full cost recovery basis. Fee income consists of amounts for services rendered from Power of Attorney (POA), Supervision and copies of POA certificates. Income is recognised in accordance with IFRS 15 (Revenue from contracts with customers).

Power of Attorney fees

POA income is recognised at the point of completion of the service provided, either at the registration of the POA, or earlier at the conclusion of the actions available for an application. Where POA payments are received before a valid application, funds are held in contract liabilities until a complete application is received. If a valid application is not received, the amount is refunded.

Supervision and deputyship fees

Supervision income is due in arrears on an annual cycle, or pro-rated to the next annual cycle. Income is recognised in the Statement of Financial Position (SoFP) as contract assets. A bad debt provision is calculated, based on the expected credit loss model, and is netted off contract assets.

Exemptions and Remissions

Fee income is recognised net of fee remissions and exemptions. The remissions scheme is prescribed in the Office of the Public Guardian (Fees, etc.) (Amendment) Regulations 2017 approved by Parliament and remitted fees are not collected by OPG.

An application for a fee exemption or remission must be made with the initial POA registration application, or for supervision fees, submitted within 6 months of fee demand date.

In those cases where an application for an exemption or remission is not made on receipt of the fee demand there is a limitation that a completed exemption or remission application must be received within 6 months of the invoice being raised.

Where a fee is paid and a subsequent exemption or remission is agreed, a refund is issued.

1.6. Employee benefits

Employee leave and performance bonus accrual

An accrual is made for untaken employee annual leave and flexi-leave. Performance bonuses are not accrued, for the final quarter's appraisal process, which determines performance pay, is not finalised at the time these Accounts are prepared.

Early departure and injury benefit costs

OPG is required to pay the additional cost of benefits beyond the normal PCSPS benefits in respect of employees who retire early. The total cost is provided in full when the early departure programme has been announced and is binding on OPG.

Pensions

The provisions of the Principal Civil Service Pension Scheme (PCSPS), which is described in the remuneration and staff report, cover past and present employees. The defined benefit schemes are unfunded. OPG recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services, by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. OPG accounts for the schemes as defined contribution schemes as sufficient information is not available to account for them as defined benefit schemes. OPG therefore recognises the contributions payable for the financial year.

1.7. Leases

OPG's leases are regarded as operating leases and the rentals are charged to the SoCNE on a straight-line basis over the term of the lease. In accordance with the principles of IAS 17 (Leases) and the supplementary guidance specified in SIC 15 (Operating lease incentives), OPG has spread the value of the rent-free period for occupation of space at Axis, Birmingham and at Embankment House, Nottingham over their initial 10 year terms.

1.8. Notional charges

Notional charges are included in the SoCNE to reflect the full cost of the agency's services. These charges include:

- NAO's remuneration for audits of OPG's accounts.
- OPG's usage of corporate services provided by Ministry of Justice, including Functional Leadership services.

Intra-departmental activities

Intra-departmental activities relate to the settlement between OPG and the Ministry of Justice:

- Ministry of Justice settles some expenditure incurred by OPG on

the agency's behalf.

- OPG generates net cash inflows, these are periodically surrendered to Ministry of Justice.

Intra-departmental activities do not give rise to any entries in the SoCNE and are recognised directly in the general fund via the Statement of Taxpayers' Equity.

1.9. Property, Plant, and Equipment

Initial recognition and capitalisation threshold

Property, plant and equipment, including subsequent expenditure on existing assets, are initially recognised at cost. The capitalisation threshold for individual assets is £10,000.

Where significant purchases of individual assets, which are separately below the capitalisation threshold, arise in connection with a single project, they are treated as a grouped asset. All thresholds include irrecoverable VAT.

Subsequent valuation method

Subsequent to initial recognition, all assets other than assets under construction are stated at current value in existing use and revalued at each reporting date using the Producer Price Index (PPI) prepared by the Office for National Statistics (ONS).

Revaluation

Gains arising on revaluation are credited to the Revaluation Reserve and shown in Other Comprehensive Net Expenditure, unless they reverse a revaluation decrease on the same asset. Reversals are credited to the SoCNE to the extent of the previous amount expensed, and any excess is credited to the Revaluation Reserve.

A revaluation decrease (other than as a result of a permanent diminution) is reversed against any existing amount held in the Revaluation Reserve in respect of that same asset, with any residual decrease taken to net operating costs in the SoCNE.

Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the SoCNE and depreciation based on the asset's original cost is transferred from the Revaluation Reserve to the General Fund.

Depreciation

Depreciation is charged on a straight-line basis at rates calculated to write-off the value of the assets, less estimated residual value evenly over their estimated useful lives.

The useful lives of assets or asset categories are reviewed annually.

If an item of property, plant and equipment comprises two or more significant components, with substantially different useful lives, then each component is treated separately for depreciation purposes and depreciated over its individual useful life.

Estimated useful asset life is within the following ranges:

- leasehold improvements – remaining lease period
- furniture and fittings – 10 years

- plant and equipment – 5 to 7 years
- information technology – 3 to 7 years

Disposal of non-current assets

Gains and losses on disposal of non-current assets are determined by comparing the proceeds with the carrying amount and are recognised in the SoCNE.

When revalued assets are sold, the amounts included in the Revaluation Reserve are transferred to the General Fund.

Assets under construction

Assets under construction are valued at historical cost within property, plant and equipment and intangible assets, and are not depreciated or amortised until completed. On completion, the asset's carrying value is transferred to the respective asset category.

Expenditure is capitalised where it is directly attributable to bringing an asset into working condition, such as external consultant costs, relevant employee costs and an appropriate portion of relevant overheads.

1.10. Intangible assets

Intangible assets comprise of internally developed software for internal use (including such assets under construction), software developed by third parties, and purchased software licences.

Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by OPG are capitalised when they meet the criteria specified in the FReM, which has been adapted from IAS 38 Intangible Assets.

Other expenditure that does not meet this criteria is recognised as an expense as incurred. Costs previously recognised as an expense are not recognised as an asset in a subsequent period.

Amortisation is charged on a straight line basis at rates calculated to write off the value of the assets, less estimated residual value, evenly over their estimated useful lives.

The useful lives of internally developed software range from 2 to 7 years.

In accordance with IAS 38 (Intangible Assets) OPG reviews the useful economic lives of its intangible assets each financial year.

Purchased software licences are recognised when it is probable that future service potential will flow to OPG and the cost of the licence can be measured reliably. Such licences are initially measured at cost. Purchased software licences are amortised over the licence period.

The OPG's capitalisation threshold for software projects is £10k (including irrecoverable VAT). Subsequent to initial recognition, intangible assets are recognised at current value in existing use. As no active market exists for OPG's Intangible assets, current value in existing use is assessed as replacement cost less any accumulated amortisation and impairment losses. Intangible assets are revalued at each reporting

date using the Producer Price Index (PPI) produced by the Office for National Statistics (ONS).

1.11. Impairment

Each year, OPG performs an impairment review across all significant asset categories. If indicators of impairment exist, the assets in question are tested for impairment by comparing the carrying value of those assets with their recoverable amounts.

1.12. Cash and cash equivalents

Cash and cash equivalents recorded in the SoFP and Statement of Cash Flows include deposits held in the Government Banking Service.

1.13. Value added tax (VAT)

The agency does not have an individual VAT registration with HM Revenue and Customs, but falls under Ministry of Justice's registration, which advises the agency of any recoverable input VAT.

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.14. Segmental reporting

Management review the performance of OPG as a single directorate due to the similar nature of all activities. Further breakdown of these activities would not provide a meaningful analysis as intended by IFRS 8 (Operating Segments).

1.15. Critical accounting estimates and judgments

OPG makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Impairment of contract assets

We hold receivables initially at their gross amount, and subsequently to initial recognition, these assets are carried at amortised cost using the lifetime expected credit loss, based on the historical credit loss. We use judgements to assess whether there are any future economic impacts that we need to adjust the historical credit loss.

Exemptions and remissions provision

A provision is recognised within payables based on a detailed assessment of the extent to which supervision fee exemptions and remissions have been granted in the year

following recognition of the income. This represents the anticipated amount of exemption and remission that may be received in the following year.

Provisions

Provisions are recognised when OPG has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and for which a reliable estimate can be made for the amount of the obligation.

1.16. Financial instruments

OPG's cash requirement is met through the estimate process, financial instruments play limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the agency's expected purchase and usage requirements and the agency is therefore exposed to little credit, liquidity or market risk. All financial assets and liabilities are stated at their amortised cost.

1.17. General Reserve

The General Reserve summarises the net parliamentary funding drawn down for the current financial year and any Supply from prior years that hadn't been spent and was available in the current financial year. We also use the General Reserve to settle notional charges that are reported in the accounts as expenditure but are never settled in cash.

1.18. Revaluation Reserve

The revaluation reserve shows any gains or losses on values of property, plant and equipment, or intangible assets where a prior revaluation has been recorded.

1.19. Prior period adjustment

IAS 8 Accounting policies, changes in accounting estimates and errors requires the retrospective correction of all material prior period errors. During 2018/19 OPG identified three errors that were not individually material, but are in aggregate. Therefore we have completed a prior period adjustment to reflect the aggregate impact of the three errors

In addition, we have reviewed and updated the comparatives for Note 11 Other Payables to achieve a consistent approach for the treatment of the rent free period in the current year, transferring £943k other payables from current to non-current payables at 31 March 2018.

Income and Cash recognition

Following a review of our bank reconciliation process, we identified a number of opportunities to improve the process that identified historical balances that had not been appropriately captured as part of the income and cash accruals for the activity in previous years, totalling a £863k variance to year end position in 2017/18.

Shared Services charges

During 2017/18 the accrual for the Shared services cost was £435k lower than the volumetric charge should have been, due to an oversight in the year end close down process. The impact in 2017/18 being that expenditure and the accruals were £435k

lower than they should have been.

Receivables adjustment

We have reviewed a receivables code that has £331k of balances from 2016/17 or earlier that we are not able to support, therefore we have reversed the entry in the opening balances in 2017/18.

Statement of Financial Position as at 1 April 2017

	As previously reported	Adjustment	Re-stated
Trade and other receivables	50,297	(331)	49,966
Cash and cash equivalents	12,432	(156)	12,276
Current trade and other payables	(37,250)	1,336	(35,914)
Non-current trade and other payables	0	(1,336)	(1,336)
General fund	(33,990)	487	(33,503)

Statement of Financial Position as at 31 March 2018

	As previously reported	Adjustment	Re-stated
Trade and other receivables	14,377	(331)	14,046
Cash and cash equivalents	6,220	(863)	5,357
Current trade and other payables	(8,097)	508	(7,589)
Non-current trade and other payables	0	(943)	(943)
General fund	(20,966)	1,629	(19,337)

Statement of Comprehensive Net Expenditure for the year ended 31 March 2018

	As previously reported	Adjustment	Re-stated
Other expenditure	28,557	435	28,992
Revenue from contracts with customers	(67,358)	707	(66,651)

Statement of Changes in Taxpayer's Equity for the year ended 31 March 2018

	As previously reported	Adjustment	Re-stated
Balance at 1 April 2017	(33,990)	487	(33,503)
Net operating surplus	1,814	(1,142)	672
Balance at 31 March 2018	(20,966)	1,629	(19,337)

Statement of Cashflows for the year end 31 March 2018

	As previously reported	Adjustment	Re-stated
Balance at 1 April 2017	12,432	(156)	12,276
Increase / (decrease) in trade and other payables	(29,133)	435	(28,698)
Net operating surplus for the year (SoCNE)	1,814	(1,142)	672
Balance at 31 March 2018	6,220	(863)	5,357

2. Fees and charges breakdown

	2018/19 £000	Restated 2017/18 £000
OPG fee revenue		
Lasting powers of attorney	(67,662)	(58,905)
Enduring powers of attorney	(647)	(993)
Supervision	(13,085)	(13,309)
Appointment of deputy	(1,152)	(1,380)
Other	(484)	(156)
	(83,030)	(74,743)
Exemptions and remissions		
Lasting powers of attorney	4,444	4,439
Enduring powers of attorney	269	295
Supervision	2,592	1,904
Appointment of deputy	221	946
Discretionary fee waivers	525	508
	8,051	8,092
Total revenue from contracts with customers	(74,979)	(66,651)

3. Staff Costs

Staff costs	2018/19 £000			2017/18 £000
	Total	Permanently employed staff	Others	Total
Wages and salaries	35,145	29,303	5,842	30,493
Social Security costs	2,593	2,593	0	2,192
Other pension costs	5,112	5,112	0	4,303
Total gross costs	42,850	37,008	5,842	36,988
Less recoveries in respect of outward secondments	(176)	(176)	0	(29)
	42,674	36,832	5,842	39,959
Non-Executive Members (fees and benefits)	22	22	0	28
Total net costs	42,696	36,854	5,842	36,987

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) –known as ‘alpha’ are unfunded multi-employer defined benefit schemes but OPG is unable to identify its share of the underlying assets and liabilities. In accordance with the FReM, the OPG accounts for these as a defined contribution scheme.

The OPG recognises contributions payable to defined contribution schemes as an expense in the year in which it is incurred, and the legal or constructive obligation is limited to the amount that it agrees to contribute to the fund.

For 2018/19, employers’ contributions of £5,106k were payable to the PCSPS (2017/18: £4,233k) at 1 of 4 rates in the range 20% to 24.5% of pensionable earnings, based on salary bands. The Scheme Actuary reviews employer contributions usually every 4 years following a full scheme valuation. The expected contribution for 2019/20 is £7,995k.

The contribution rates are set to meet the cost of the benefits accruing during 2018/19 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £6k (2017/18: £80k) were paid to 1 or more of the panel of 3 appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% of pensionable earnings.

Employers also match employee contributions up to 3% of pensionable earnings.

A further summary on staff costs is available within the Accountability Report.

4. Other operating costs

Other operating costs	2018/19 £000	Restated 2017/18 £000
Accommodation, maintenance and utilities	2,257	2,256
Functional Leadership costs*	1,008	0
Internally generated research	346	348
Lease Charges	1,560	1,304
Office Consumables	333	365
Postage	3,525	3,150
Professional services	367	416
Shared services	2,770	2,651
Training and other staff related costs	830	858
Travel, subsistence and hospitality	463	297
Visitor services	2,491	1,821
Other running costs	619	555
Total operating costs	16,569	14,021

* There was a change in 2018/19 agreements between MoJ and OPG that resulted in the Finance Functional Leadership team costs being paid directly by OPG rather than by MoJ, as such it is no longer a non-cash charge and has moved from Note 5 to Note 4.

We have reclassified the expenditure categories to provide greater insight to the user of the accounts.

5. Non-cash charges

Non-cash charges	2018/19 £000	2017/18 £000
Ministry of Justice recharges	5,503	5,505
Functional leadership costs*	6,759	6,473
Impairment & depreciation – property, plant and equipment	688	703
Impairment & amortisation – intangible assets	1,478	1,527
External auditor's remuneration**	58	56
Provision for liabilities		
Provided in the year	21	0
Provisions written back	(160)	0
Movement in impairment of trade and other receivables	578	(41)
Uncollectable trade and other receivables	265	748
Total non-cash charges	15,190	14,971

* There was a change in 2018/19 agreements between MoJ and OPG that resulted in the Finance Functional Leadership teams costs being paid for directly by OPG rather than MoJ, as such it is no longer a non-cash charge and has moved from Note 5 to Note 4.

** There were no non-audit services provided by the C&AG during 2018/19 (nil: 2017/18).

6. Fees and charges

OPG is required, in accordance with Managing Public Money, to disclose results for the areas of its activities undertaken throughout the financial year, where fees and charges were made. For details about the OPG fees and subsidies available to external customers please see: <https://www.gov.uk/government/organisations/office-of-the-public-guardian>.

A subsidy is provided as planned to ensure clients are not denied access to services through the inability to afford the requisite fees.

Fees and charges	2018/19 £000	Restated 2017/18 £000
Total income	(74,979)	(66,651)
Total expenditure	74,455	65,979
(Surplus)	(524)	(672)
Cost recovery (%)	100.7%	101.0%

Section 180 of the Anti-social Behaviour, Crime and Policing Act 2014 permits the Lord Chancellor, with the consent of the HM Treasury, to prescribe a fee that exceeds the cost of providing that service. Since April 2017, OPG has used this power to charge an enhanced fee for POA registration to cover the costs of exemption and remission of fees and to subsidise the operating costs of delivering the supervision services.

The financial objective, agreed with HM Treasury, for OPG to achieve full cost recovery within 5%, and in accordance with the budget delegation from Ministry of Justice was met, achieving 100.7% (2017/18: 101.0%). Further information is given in the Parliamentary accountability and audit report on pages 63 to 64.

7. Property, plant, and equipment

2018/19	Leasehold improvements £000	Information Technology £000	Plant & Machinery £000	Furniture & Fittings £000	Assets under Construction £000	Total £000
Cost or valuation b/f 1 April	1,527	2,154	123	1,097	0	4,901
Additions	0	170	0	0	12	182
Reclassifications	120	(120)	0	0	0	0
Revaluation	(381)	16	1	(1)	0	(365)
Total cost 31 March	1,266	2,220	124	1,096	12	4,718
Depreciation b/f April	0	(1,450)	(120)	(172)	0	(1,742)
Charge in year	(398)	(195)	(3)	(92)	0	(688)
Revaluation	398	(12)	(1)	(0)	0	385
Total depreciation 31 March	0	(1,657)	(124)	(264)	0	(2,045)
Net carrying value at 1 April	1,527	704	3	925	0	3,159
Net carrying value 31 March	1,266	563	0	832	12	2,673

* All property, plant and equipment disclosed above are owned outright by OPG.

2017/18	Leasehold improvements	Information Technology	Plant & Machinery	Furniture & Fittings	Assets under Construction	Total
Cost or valuation b/f 1 April	1,753	1,990	122	1,029	0	4,894
Additions	67	4	0	0	0	71
Reclassifications	(81)	120	0	63	0	102
Revaluation	(212)	40	1	5	0	(166)
Total cost 31 March	1,527	2,154	123	1,097	0	4,901
Depreciation b/f 1 April	0	(1,166)	(111)	(79)	0	(1,356)
Charge in year	(347)	(256)	(8)	(92)	0	(703)
Revaluation	347	(28)	(1)	(1)	0	317
Total depreciation 31 March	0	(1,450)	(120)	(172)	0	(1,742)
Net carrying value at 1 April	1,753	824	11	950	0	3,538
Net carrying value 31 March	1,527	704	3	925	0	3,159

* All property, plant and equipment disclosed above are owned outright by OPG.

8. Intangible Assets

2018/19	Software Licences	Internally generated software	Assets under Construction	Total
Cost or valuation b/f 1 April	478	13,115	2,695	16,288
Additions	0	39	1,755	1,794
Reclassifications	(322)	586	(254)	0
Revaluation	1	102	0	103
Total cost 31 March	147	13,842	4,196	18,185
Amortisation b/f 1 April	(146)	(9,474)	0	(9,620)
Charge in year	0	(1,478)	0	(1,478)
Revaluation	(1)	(82)	0	(83)
Total amortisation 31 March	(147)	(11,034)	0	(11,181)
Net carrying value at 1 April	332	3,641	2,695	6,668
Net carrying value 31 March	0	2,808	4,196	7,004

* All intangible assets disclosed above are owned outright by OPG.

2017/18	Software Licences	Internally generated software	Assets under Construction	Total
Cost or valuation b/f 1 April	143	12,672	1,402	14,217
Additions	0	0	1,909	1,909
Reclassifications	332	182	(616)	(102)
Revaluation	3	261	0	264
Total cost 31 March	478	13,115	2,695	16,288
Amortisation b/f 1 April	(143)	(7,762)	0	(7,905)
Charge in year	0	(1,527)	0	(1,527)
Revaluation	(3)	(185)	0	(188)
Total amortisation 31 March	(146)	(9,474)	0	(9,620)
Net carrying value at 1 April	0	4,910	1,402	6,312
Net carrying value 31 March	332	3,641	2,695	6,668

* All intangible assets disclosed above are owned outright by OPG.

9. Trade and other receivables

Amounts falling due within one year	31 March 2019 £000		Restated 31 March 2018 £000	
Balances with other central government bodies				
Amount due from Ministry of Justice		967		9
VAT recoverable		66		126
Amount due from other government departments		163		163
		1,196		298
Balances with bodies external to other government bodies				
	Trade receivables	14,199		5,836
	Less: impairment	(1,980)		(1,402)
	Net trade receivables		12,219	4,434
	Prepayments		147	307
	Staff receivables		632	413
	Contract Assets		150	8,593
	Other receivables		3	1
			13,151	13,748
Total trade and other receivables			14,347	14,046

The annual Supervision invoice run was successfully completed prior to 31st March 2019, resulting in a movement from contract assets to trade receivables, as the equivalent invoices were not raised until April 2018 for prior year.

10. Cash and cash equivalents

Cash and cash equivalents	31 March 2019 £000	Restated 31 March 2018 £000
Balance at 1 April	5,357	12,276
Net cash (outflow) / inflow	4,390	(6,919)
Balance at 31 March	9,747	5,357

The above balance is all held with the Government Banking Service

11. Trade Payables and Other Liabilities

Amounts falling due within one year	31 March 2019 £000	Restated 31 March 2018 £000
Amount due to other central government bodies		
Amount due to Ministry of Justice	(111)	(321)
Amounts due to other government departments	(113)	(122)
Taxation and social security	(1,234)	(1,056)
	(1,458)	(1,499)
Balances with bodies external to government		
Accruals	(6,030)	(4,225)
Contract liabilities	(10,841)	(627)
Trade payables	(757)	(508)
Other payables*	(489)	(730)
	(18,117)	(6,090)
Total trade and other payables within one year	(19,575)	(7,589)
Amounts falling due after one year		
Amounts falling due after one year	31 March 2019 £000	Restated 31 March 2018 £000
Balances with bodies external to central government		
Other payables*	(550)	(943)
Total trade and other payables after one year	(550)	(943)
Total trade and other payables	(20,125)	(8,532)

* We are recognising the non-current element of the lease incentives for the operating leases disclosed in Note 13

12. Provisions for liabilities and charges

2018/19	Early departure £000	Dilapidations £000	Other £000	Total £000
Balance at 1 April	(79)	(620)	(90)	(789)
Provided in the year	0	0	(21)	(21)
Provisions written back	70	0	90	160
Provisions utilised in the year	9	0	0	9
Balance at 31 March	0	(620)	(21)	(641)

Analysis of expected timings of cashflow				
Not later than 1 year	0	0	(21)	(21)
Later than 1 year and not later than 5 years	0	0	0	0
Later than 5 years	0	(620)	0	(620)
	0	(620)	(21)	(641)

Dilapidations

The agency created a dilapidations provision in 2016/17 of £620,000, arising from the occupancy of the leasehold office property in Nottingham.

13. Commitments under operating leases

OPG leases two properties, Birmingham and Nottingham, under non-cancellable operating lease arrangements. These lease terms are between 4-10 years. The leases do not have purchase options and no contingent rents are payable on operating leases. Renewals are negotiated with the lessor in accordance with the provision of the individual lease agreements.

OPG also has a lease for one corporate vehicle under non-cancellable operating lease arrangements. The lease term is for 4 years from 2016.

Total future minimum lease payments under non-cancellable operating leases are given in the table below for each of the following periods:

	2018/19 £000	2017/18 £000
Land and buildings		
Not later than 1 year	1,347	1,347
Later than 1 year and not later than five years	3,168	3,917
Later than five years	894	1,491
Total land and buildings	5,409	6,755

The comparatives have been restated to achieve a consistent approach for the treatment of the rent free period in the current year.

The minimum lease payments are determined from the relevant lease agreements and do not reflect possible increases as a result of market based reviews. The lease expenditure charged to the SoCNE during the year is disclosed in Note 4.

14. Related party transactions

The agency is an executive agency of Ministry of Justice. Ministry of Justice is regarded as a related party. During the period the agency had various material transactions with Ministry of Justice. In particular staff costs associated with functional leadership are managed by Ministry of Justice and recharged back to OPG (Note 5).

Ministry of Justice manages the lease arrangements and associated accommodation costs of OPG's occupancy of its offices.

Ministry of Justice recharge methodology calculations is the documented basis applied transparently and consistently to apportion overheads including HR and IT to all Ministry of Justice departments and agencies on a notional basis. In addition, the Government Internal Audit Agency also provides internal audit services to the agency.

The agency also had transactions with other government departments and entities.

None of the members of the board of the agency, key managerial staff or other related parties has undertaken any material transactions with the agency during the financial year.

15. Contingent Liabilities

At 31 March 2019, OPG were investigating one employment tribunal (2017-18: nil). The values of the contingent liabilities are not disclosed given the sensitive nature of this case.

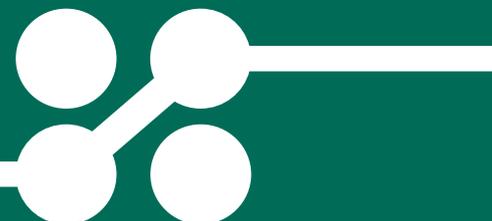
16. Financial Instruments

As OPG's cash requirements are met through the estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with agency's expected purchase and usage requirements and the agency is therefore exposed to little credit, liquidity or market risk. All financial assets and liabilities are stated at their amortised cost.

17. Events after the reporting period

Events after the reporting period are considered up to and including the date on which the accounts are authorised for issue. This is interpreted as the date of the Comptroller and Auditor General's certificate and report.

Annex: Performance Targets



Impact Indicator: Lasting Powers of Attorney

An EPA must be registered when the donor loses capacity. An LPA, although similar in principle, requires the Public Guardian to have a more active role in the notification process. There is a 20-day statutory waiting period for the registration of an LPA, once OPG sends out notification to the party or parties who did not make the application.

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This indicator calculates the average number of working days taken to register and dispatch all PoAs in a given reporting period.</p> <p>This is the time taken between the date of application and the date of dispatch.</p>	<p>Of all PoAs, with a date of dispatch within a reporting period, the number of working days (excluding bank holidays and weekends) between the 'date of dispatch' and the 'date of receipt' are summed and then averaged between the number of applications.</p> <p>'Date of receipt' is the day the application is received by OPG supported by a valid payment received or, alternatively, the date of decision for a successful remission or exemption application. This is the point OPG begins processing the application.</p> <p>'Date of dispatch' is the date the registered PoA is dispatched as the last part of the application process which then shows an application as registered within our internal case management systems.</p>	<p>OPG's internal case management systems.</p>	<p>Average Actual Clearance Time (AACT) of 38 working days against a target of 40 working days.</p>

Impact indicator: searches of the register

Average time to clear tier 1 searches of the register is within 5 working days

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>OPG has a statutory duty to hold a register of PoA and deputyships.</p> <p>This indicator measures OPG’s service aim to provide accurate search responses within a 5 day target.</p>	<p>Sum of working days to undertake search requests completed within the month divided by total number of requests completed within the month.</p>	<p>Casework support team.</p>	<p>Average clearance time of 5 working days.</p>

Customer service indicator: customer contact centre

Target average caller wait time for calls to OPG’s customer contact centre is 150 seconds

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This indicator measures timely and accurate support and guidance for all of OPG’s services, and signposting to CoP services where appropriate.</p>	<p>Total call wait time* divided by total calls presented.</p> <p>Calls that are re-directed, as they do not relate to our services are deducted from our total calls to avoid double counting.</p> <p>*wait time does not include the time the caller listens to the pre-recorded introductory message.</p>	<p>OPG’s telephony data management system.</p>	<p>Average wait time was 82 seconds against a target of 150 seconds</p>

Impact indicator: OPG digital customer satisfaction surveys

Target percentage of customers ‘very’ or ‘fairly satisfied’ with OPG digital services is 80%

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This impact indicator helps to ensure we are developing our digital services to meet our customer’s needs.</p>	<p>Number of customers who are ‘very’ or ‘fairly satisfied’ with digital services divided by number of survey responses received answering this question.</p>	<p>LPA digital tool customer satisfaction survey.</p>	<p>Customer satisfaction survey score at year end was 96%.</p>

Customer service indicator: OPG customer satisfaction survey – LPA and Deputyships

Target percentage of customers ‘very’ or ‘fairly satisfied’ with OPG services is 80%. Two targets – one for POA and one for Deputyships

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This indicator helps us to understand our customers’ needs. It also helps us to identify trends so we can continually improve services.</p>	<p>Number responding ‘very’ or ‘fairly satisfied’ divided by number of survey responses.</p>	<p>LPA and deputyship customer satisfaction surveys.</p>	<p>Customer satisfaction survey score at year end was.</p> <p>85% for POA and 75% for Deputyships.</p>

Impact indicator: supervising deputies

Target average time to conclude first contact support within 35 days is 85%

Target average time to obtain annual reports within 40 working days

Target average time to review annual reports within 15 working days

Target to review 33% of all professional and public authority deputyships using the standards

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>These indicators help us to ensure that we provide proportional and appropriate support for all deputies.</p>	<p>The average number of working days between the date the deputy is notified in writing of their supervision level and the date personal contact is concluded.</p> <p>We record:</p> <ul style="list-style-type: none"> the date introductory and settling-in calls are completed the date of a completed returned questionnaire the date a successful visit takes place the date we decide to refer a case for action that could include discharge of the deputy for non-compliance <p>b) The average number of working days between the 'due date' of the report (40 working days after the anniversary of the court order) and the date which the report was received in OPG.</p> <p>c) The average number of working days between the date on which an annual report is received and the date it was reviewed.</p> <p>d) This is measured by recording a count of assurance visits or a desk based review. This can be a telephone review, a full review of the financial reports or a case review.</p>	<p>OPG's internal case management systems.</p>	<p>92% of deputies were contacted within 35 working days.</p> <p>Average time to obtain annual reports was 42 days.</p> <p>All annual reports were reviewed within 15 days at an average of 11 days.</p> <p>767 deputyships were reviewed, which is 1% more than the 761 planned.</p>

Impact indicator: investigations

Target is to risk assess 95% of concerns raised within 2 working days

b) Target is to conclude all investigations within 70 working days

ci) Target is average time taken to implement OPG owned actions within Public Guardian (PG) recommendations, where court action has been deemed necessary within 35 working days

cii) Target is average time taken to implement OPG owned actions within PG recommendations, where court action has not been deemed necessary within 25 working days

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>These indicators centre on OPG's responsibility to safeguard vulnerable adults.</p> <p>a) OPG will carry out a risk assessment process to determine:</p> <ul style="list-style-type: none"> • whether the Public Guardian has jurisdiction to investigate concerns and, if not, signpost the concern to the relevant agency • whether the vulnerable person is at immediate risk in terms of their personal welfare or finance/property and what immediate action is required • whether the concern can be investigated over a longer period <p>b) An investigation is classed as concluded if:</p> <ul style="list-style-type: none"> • a formal written report is signed off by the Public Guardian • approval of a court application is agreed (where this pre-dates a Public Guardian report) • a compliance manager agrees to conclude an investigation as a report to the Public Guardian is deemed unnecessary • the client dies (where the compliance manager judges sufficient work had been done on the case to merit classification) 	<p>a) Two working days start from the date that the concern is received by OPG. Day 1 is the next working day after the concern is received.</p> <p>b) The 70 working day period starts the date that the concern leading to an investigation is received by OPG. Day 1 is the next day after the concern is received.</p> <p>ci) The 35 working day period starts from the date the Public Guardian approves the report. Day 1 will be the next day after the report is approved.</p> <p>cii) The 25 working day period starts from the date the Public Guardian approves the report. Day 1 will be the next day after the report is approved.</p>	<p>All complaints and concerns are risk assessed and the Public Guardian's jurisdiction is considered.</p> <p>Referrals are recorded and include:</p> <ul style="list-style-type: none"> • date of concern received by OPG • date of concern received by investigations team • risk assessment date • risk assessment time period (working days) • investigation completion date • outcome of application to the CoP • investigation (pre-report) time period • investigation (post report) time period • recommend-ations closure approvals date. 	<p>a) 95% of concerns were risk assessed within 2 working days.</p> <p>b) Average time to conclude investigations was 66 working days.</p> <p>ci) Average time to conclude all recommendations where court action has been deemed necessary was 34 working days.</p> <p>cii) Average time to conclude all recommendations where court action has not been deemed necessary was 11 working days.</p>

<p>A recommendation is classed as concluded if:</p> <p>i) an application is made to the CoP, where this was as a result of a recommendation approved by the Public Guardian</p> <p>ii) a case is approved for closure where:</p> <ul style="list-style-type: none"> • court action is not deemed necessary • the investigator shares the outcome of the investigation and any further requirements to the attorney/ deputy. This will not include any subsequent monitoring of the case • the deputy makes an application to the CoP 			
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Customer service indicator: complaints

Target is to respond to 90% of all customer complaints within 10 working days of receipt

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This indicator plays an important part in helping OPG understand to what extent we are achieving our customers' expectations.</p>	<p>Performance is measured by adding together the total time to answer all of the complaints answered in a month divided by the total number of complaints.</p> <p>This indicator is measured on a monthly basis.</p>	<p>Management information from each individual business area.</p>	<p>80% of complaints were responded to within 10 working days of receipt.</p>

Customer service indicator: correspondence

Target is to respond to 90% of correspondence within 10 working days

Purpose	Calculation method	Data source	Achieved to 31 March 2019
<p>This indicator helps to ensure we respond to our customers in a timely way. It also informs continuous improvement to the way we work and the way we deliver services.</p>	<p>Number of items of customer correspondence responded to within 10 working days divided by number of items of customer correspondence responded to in month.</p>	<p>OPG's internal case management systems and postal data.</p>	<p>97% of correspondence received a response within 10 working days.</p>

