

Specimen framework document:

Statutory office holders

July 2022

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Introduction and background

## Purpose of document

* 1. This framework document (the “framework document”) has been agreed between [sponsor department] and [the statutory office holder] in accordance with HM Treasury's handbook Managing Public Money[[1]](#footnote-1) (“MPM”) (as updated from time to time) and has been approved by HM Treasury.

[Approval of the framework document should be via the sponsor department’s Corporate Governance team or Financial Governance team or equivalent first, before seeking approval from HM Treasury spending team and Treasury Officer Accounts team as set out in MPM Annex 7.2. It may be appropriate to seek advice from Cabinet Office Public Bodies Governance Team and UKGI.]

* 1. The framework document sets out the broad governance framework within which [the statutory office holder] and the [sponsor department] operate. It sets out the [statutory office holder’s] core responsibilities, describes the governance and accountability framework that applies between the roles of the [sponsor department], [the statutory office holder], [other parties as relevant, e.g. other department with a policy interest] and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
  2. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
  3. Copies of the document and any subsequent amendments have been placed in the libraries of both Houses of Parliament and made available to members of the public on the [the statutory office holder’s] website/gov.uk.

[It is important ensure that framework documents are both public and easily accessible so should be made available with a similar prominence to other core constitutional and financial reporting documents of the body.]

* 1. This framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer of the sponsor department. The latest date for review and updating of this document is [xxx].

[In respect of review of the framework document the department should consider that the process of review and updating of framework documents can take a significant amount of time. Therefore, to ensure the deadline for updating of the document is met, best practice is that any review should be commenced at least 6 months before the date set out above.]

## Objectives

* 1. The [department] and [the statutory office holder] share the common objective of [specific service]. To achieve this the [the statutory office holder] and the [department] will work together in recognition of each other's roles and areas of expertise, providing an effective environment for the [the statutory office holder] to achieve its objectives through the promotion of partnership and trust and ensuring that [the statutory office holder] also supports the strategic aims and objective of the department and wider government as a whole.

[These objectives should be high level and represent the long-term objectives of an organisation. Departments should bear in mind that framework documents are updated only every three years so shorter-term and more detailed objectives should be detailed in business plans and strategic documents.]

## Classification

* 1. [The statutory office holder] [has been]/[is intended]/[expected] to be classified as a central government organisation by [the ONS]/[HM Treasury] Classifications Team.
  2. [The statutory office holder] has been administratively classified by the Cabinet Office as a statutory office holder.

[If the body is not administratively classified, please discuss with the Treasury Officer of Accounts and the HM Treasury spending team which is the most suitable template to use.]

# **Purposes, aims and duties**

## Purposes

* 1. [The statutory office holder] has been established under the [Name] Act. Its purposes are set out in section [?] of that Act.

## Powers and duties

* 1. [The statutory office holder’s] powers and duties stem from sections [?] and [schedule?] of the [establishing legislation, include both primary and secondary legislation, as necessary].
  2. [The statutory office holder’s] statutory duties and functions are to:
* [short summary of overarching statutory duties]

## Aims

* 1. The [statutory office holder’s] strategic aims are to:

[Explain big picture aims]

* Aim 1
* Aim 2

[This should provide a summary of the bodies aims and explain where they are set out. This may guide the reader to statutory authority, , business plan or strategic documents.]

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# **Governance and accountability**

## Governance and accountability

* 1. The [statutory office holder] shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
  2. In particular (but without limitation), [the statutory office holder] should:
* comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice[[2]](#footnote-2) (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in its annual report
* comply with MPM
* in line with MPM have regard to the relevant Functional Standards[[3]](#footnote-3) as appropriate and in particular those concerning Finance, Commercial and Counter Fraud
* take into account the codes of good practice and guidance set out in Annex A of this framework document, as they apply to statutory office holders
  1. In line with MPM Annex 3.1 [the statutory office holder] shall provide an account of corporate governance in its annual governance statement including the Board’s assessment of its compliance with the Code with explanations of any material departures. To the extent that [the statutory office holder] does intend to materially depart from the Code, the sponsor should be notified in advance.

[It may be that the statutory office holder is included as part of some of the department’s, rather than running its own processes e.g. it may be consolidated within the departments accounts rather than producing its own accounts. If this is the case, 7.3 can be adapted accordingly].

[It may be appropriate to add explicit references to additional standards or guidance in the core text of the framework document where the statutory office holder has a particular area of responsibility that is closely connected to that function. For example, it may be appropriate to draw out reference to the Project Delivery Standard if the statutory office holder is due to deliver large number of projects or alternatively it may be appropriate to refer to the standards in the annex guidance following the framework document.]

# **Role of the department**

## The responsible Minister

* 1. The [name or office of the responsible and successor Minister] is accountable to Parliament for all matters concerning [the statutory office holder].
  2. The Ministers’ statutory powers in respect of [the statutory office holder] are set out in [insert relevant legislation].
  3. These are:

[Insert summary of powers]

#### Appointments

* 1. The [title of statutory office holder] is appointed by the [responsible Minister] under section [x of relevant legislation] [in consultation with/with the approval of x]. [This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.]
  2. [The [responsible minister] also has the following appointment and approval rights in relation to [the statutory office holder]:

[Insert summary of any other appointments, e.g. deputy statutory office holder].

* 1. All such appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint individuals with a balance of skills and backgrounds.

**[This section should reflect any statutory provision governing appointments. The document should be clear about when the appointable role is subject to the Public Appointments Order in Council[[4]](#footnote-4), and the applicability of the relevant Governance Code on Public Appointments[[5]](#footnote-5). It may also be appropriate to consider if term limits on appointments should be agreed as long as this is consistent with any statutory provision.]**

#### Other Ministerial powers and responsibilities

* 1. The Minister is also responsible for:
  + the policy framework within which [the statutory office holder] operates
  + setting the performance framework within which [the statutory office holder] will operate including approving [the statutory office holder’s] Strategy and Annual Plan
  + matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter
  + such other matters as may be appropriate and proportionate

[This section should follow the statutory powers provided to the Minister concerning the body. The above represents an example of such powers but there will be variation between bodies. If the legislation sets out the Secretary of State as holding powers or duties in relation to the body, then it is the Secretary of State that should be referred to as the responsible Minister. It may be appropriate to also detail if the Secretary of State intends to delegate functions to a junior Minister.]

## The Principal Accounting Officer

* 1. The Principal Accounting Officer (PAO) is the Permanent Secretary of the department.

#### PAO’s specific accountabilities and responsibilities

* 1. The PAO of [sponsor department] designates [the statutory office holder] as [the statutory office holder’s] Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.

[If the statutory office holder does not have its own AO, then this section should be adapted to reflect this].

* 1. The respective responsibilities of the PAO and AOs for ALBs are set out in Chapter 3 of MPM.
  2. The PAO is accountable to Parliament for the issue of any grant-in-aid to [the statutory office holder].
  3. The PAO is also responsible, usually via the sponsorship team, for advising the responsible Minister on:
* an appropriate framework of objectives and targets for [the statutory office holder] in the light of the department’s wider strategic aims and priorities
* an appropriate budget for [the statutory office holder] in the light of the sponsor department’s overall public expenditure priorities
* how well the statutory office holder is achieving its strategic objectives and whether it is delivering value for money
* the exercise of the Ministers’ statutory responsibilities concerning [the statutory office holder] as outlined above
  1. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:
* monitor the [statutory office holder’s] activities and performance
* address significant problems in [the statutory office holder], making such interventions as are judged necessary
* periodically and at such frequency as is proportionate to the level of risk carry out an assessment of the risks both to the department and [the statutory office holder’s] objectives and activities in line with the wider departmental risk assessment process
* inform [the statutory office holder] of relevant government policy in a timely manner
* bring ministerial or departmental concerns about the activities of the statutory office holder to the full [statutory office holder] board, and, as appropriate to the departmental Board, requiring explanations and assurances that appropriate action has been taken

## The role of the sponsorship team

* 1. [Named team] in the department is the primary contact for [the statutory office holder]. The responsible senior civil servant for this relationship is [insert name or role]. They are the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of [the statutory office holder]. They also support the PAO on their responsibilities toward [the statutory office holder].
  2. Officials of [named] team in the sponsor department will liaise regularly with [the statutory office holder] officials to review performance against plans, achievement against targets and expenditure against its DEL and AME allocations. The [team] will also take the opportunity to explain wider policy developments that might have an impact on the statutory office holder.

[It may be appropriate to set out the mechanisms for the working relationship in this section of the document or may be more appropriate to cross reference to a supporting document or annex if this will lead to excessive levels of detail for a framework document. This could include a 'service standard' a template and example of this sort of agreement can be found in the Sponsorship Code of Good Practice[[6]](#footnote-6). All sponsors must strike a balance between financial oversight and allowing the sponsored body to operate independently day to day. Oversight is necessary because it is the department that is ultimately accountable to Parliament for the use of public funds by their sponsored statutory office holder. Sponsors are responsible, on behalf of Ministers and the departmental AO, for holding the statutory office holder to account and gaining assurance concerning the proper discharge of their functions. The correct balance between such oversight and operational freedom will vary for each sponsored body and as such sponsorship arrangements may vary. It will be helpful to refer to such guidance as the Partnerships with Arm's Length Bodies: Code of Good Practice[[7]](#footnote-7) and the Sponsorship Code of Good Practice.]

## Resolution of disputes between the [the statutory office holder] and department

* 1. Any disputes between the department and [the statutory office holder] will be resolved in as timely a manner as possible. The department and [the statutory office holder] will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then a formal process, overseen by the senior sponsor, will be used to resolve the issue. Failing this, the senior sponsor will ask the relevant policy Director General to oversee the dispute. They may then choose to ask the Permanent Secretary to discuss with the [title of the statutory office holder], review the dispute, and a agree a joint solution. This could also be in consultation with the Secretary of State.

[It will be important for the framework document or referenced supporting document setting out ways of working to include provisions regarding dispute mechanisms. The above text represents an example of such a mechanism. However, care should be taken that the dispute resolution mechanism does not undermine the respective roles of the Responsible Minster. the respective AOs of the sponsor department and any independence granted to the statutory office holder].

## Freedom of Information requests

* 1. Where a request for information is received by either party under the [Freedom of Information Act 2000](http://www.legislation.gov.uk/ukpga/2000/36/contents), or the [Data Protection Act 1998](http://www.legislation.gov.uk/ukpga/1998/29/contents) or 2018, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party’s responsibilities.

## Reporting on legal risk and litigation

* 1. [The statutory office holder] shall provide a quarterly update to the sponsor on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the sponsor in a timely manner.
  2. In respect of each substantial piece of litigation involving the statutory office holder, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on the status of the litigation and the protection of legally privileged information transmitted to the sponsor to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:
* material developments in the litigation are communicated to the sponsor in an appropriate and timely manner
* legally privileged documents and information are clearly marked as such
* individual employees handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege
* circulation of privileged information within government occurs only as necessary

# **[The statutory office holder] governance structure**

## The Chief Executive

#### Responsibilities of the statutory office holder’s chief executive as accounting officer

* 1. The Chief Executive as AO is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of [the statutory office holder]. In addition, they should ensure that [the statutory office holder] as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management, that are set out in Box 3.1 of MPM. These responsibilities include the below and those that are set in the AO appointment letter issued by the PAO of the sponsor department.

[All statutory office holders will be subject MPM. In some cases it will be appropriate for thethe individual with executive control of the organisation to be appointed as AO. In other cases, it may be possible for the Principal Accounting Officer to maintain oversight of the body without appointing an AO (e.g. if the statutory office holder is in effect part of the parent department). If this is the case, this section should be adapted accordingly. ]

#### Responsibilities for accounting to Parliament and the public

* 1. Responsibilities to Parliament and the public include:
* signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State
* preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts
* ensuring that effective procedures for handling complaints about the statutory office holder in accordance with [Parliamentary and Health Service Ombudsman’s Principles of Good Complaint Handling](https://www.ombudsman.org.uk/about-us/our-principles/principles-good-complaint-handling) are established and made widely known within the statutory office holder and published [on gov.uk/the statutory office holder’s website]
* acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, the Treasury and the Cabinet Office
* ensuring that as part of the above compliance they are familiar with and act in accordance with:
  + any governing legislation
  + this framework document
  + any delegation letter issued to body as set out in paragraph [x]
  + any elements of any settlement letter issued to the sponsor department that is relevant to the operation of [the statutory office holder]
  + any separate settlement letter that is issued to [the statutory office holder] from the sponsor department
* ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents
* giving evidence, normally with the PAO, when summoned before the PAC on the statutory office holder’s stewardship of public funds

[These responsibilities should be adapted based upon the AO arrangements that are in place and whether or not the statutory office holder e.g. prepares its own accounts.]

#### Responsibilities to the [named sponsor department]

* 1. Responsibilities to [named sponsor department] include:
* establishing, in agreement with the department, [the statutory office holder’s] corporate and business plans in the light of the department’s wider strategic aims and agreed priorities
* informing the department of progress in helping to achieve the department’s policy objectives and in demonstrating how resources are being used to achieve those objectives
* ensuring that timely forecasts and monitoring information on performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion

#### Responsibilities to the board

* 1. The Chief Executive is responsible for:
* advising the Board on the discharge of their responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time
* advising the Board on [the statutory office holder’s] performance compared with its aim[s] and objectives
* ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed

[If the statutory office holder has no board, this section can be deleted].

#### Managing Public Money and ministerial directions

* 1. If the Chief Executive considers that a proposed transaction would infringe upon the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical, in their role as AO they should reject that course of action.
  2. If the responsible Minister agrees with the proposed course of action it may be appropriate for the Minister to the direct the AO in the manner as set out in MPM paragraph 3.6.6 onwards.

[Statutory office holders will generally not have boards with non-executives. If the statutory office holder has a board with non-executives, then the text from the NDPB framework document template should be included here. If the board is fiduciary, then the text from the central government companies’ template should be used. Otherwise, the template text should be used].

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## The Board

#### Composition of the Board

* 1. The [statutory office holder] will set up a robust and proportionate governance structure i.e. a board, that will ensure that effective arrangements are in place to provide assurance on risk management, governance and internal controls. In accordance with the Code of Good Practice for Corporate Governance2 and the Audit and Risk Assurance Committee Handbook. The board is expected to assure itself of the effectiveness of the internal controls and risk management systems. The [statutory office holder] shall put in place arrangements for independent scrutiny and advice on audit and risk, through a committee which will include at least one non-executive member.

[If the statutory office holder has no board, this section can be deleted]. If the board is a management board without executives, then the section should be adapted accordingly to reflect this].

#### Duties of the Board

* 1. The Board will specifically be responsible for:
  + establishing and taking forward the strategic aims and objectives of [the statutory office holder], consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State
  + ensuring the financial and human resources are in place for the [the statutory office holder] to meet its objectives
  + ensuring that the Board receives and reviews regular financial and management information concerning the management of [the statutory office holder]
  + ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of [the statutory office holder] Board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible Minister and PAO via the executive team, sponsorship team or directly
  + ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority agreed with the sponsor department, and in accordance with any other conditions relating to the use of public funds
  + ensuring that in reaching decisions, the Board takes into account guidance issued by the sponsor department
  + ensuring that as part of the above compliance they are familiar with:

this framework document,

any delegation letter issued to body as set out in paragraph [x]

any elements of any settlement letter issued to the sponsor department that is relevant to the operation of the statutory office holder

any separate settlement letter that is issued to the statutory office holder from the sponsor department

that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the chief executive and [the statutory office holder] as a whole act in accordance with their obligations under the above documents

* + demonstrating high standards of corporate governance at all times
  + making procedural arrangements for dealing with any conflicts of interest

[If the statutory office holder has no board, this section can be deleted]. If the board is a management board without executives, then the section should be adapted accordingly to reflect this].

## Individual board members’ responsibilities

* 1. Individual board members should:
  + comply at all times with the  [Code of Conduct for Board Members of Public Bodies](https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies), which covers conduct in the role and includes the [Nolan Principles of Public Life](https://www.gov.uk/government/publications/the-7-principles-of-public-life/the-7-principles-of-public-life--2) as well as rules relating to the use of public funds and to conflicts of interest
  + demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate[[8]](#footnote-8)
  + not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations
  + comply with the Board’s rules on the acceptance of gifts and hospitality, and of business appointments
  + act in good faith and in the best interests of [the statutory office holder]

[If the statutory office holder has no board, this section can be deleted]. If the board is a management board without executives, then the section should be adapted accordingly to reflect this].

# **Management and financial responsibilities and controls**

## Delegated authorities

* 1. [The statutory office holder’s] delegated authorities are set out in the delegation letter [attached to this framework document.] This delegation letter may be updated and superseded by later versions which may be issued by the sponsor department in agreement with HM Treasury.
  2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
  3. [The statutory office holder] shall obtain the department’s and where appropriate HM Treasury’s prior written approval before:
  + entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the statutory office holder’s annual budget as approved by the department
  + incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications
  + making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the department
  + making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required
  + carrying out policies that go against the principles, rules, guidance and advice in MPM

[If the statutory office holder has no AO and therefore no delegated authorities, this section should be adapted to explain the financial governance that is in place to ensure that the Principal Accounting Officer can gain assurance over expenditure undertaken by the statutory office holder].

## Spending authority

* 1. Once the budget has been approved by the sponsor department [and subject to any restrictions imposed by statute], [the responsible Minister’s instructions], [this document], [HM Treasury settlement or delegation letters], [the statutory office holder] shall have authority to incur expenditure approved in the budget without further reference to the sponsor department, on the following conditions:
  + [the statutory office holder] shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the sponsor department and as agreed by HM Treasury and Cabinet Office as appropriate
  + the statutory office holder shall comply with MPM regarding novel, contentious or repercussive proposals
  + inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed
  + [the statutory office holder] shall provide the sponsor department with such information about its operations, performance, individual projects or other expenditure as the sponsor department may reasonably require.

[If the statutory office holder has no AO, this section should be adapted to explain the financial governance that is in place to ensure that the Principal Accounting Officer can gain assurance over expenditure undertaken by the statutory office holder. In practice the wording is likely to be the same].

## Banking and managing cash

* 1. [The statutory office holder] must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).
  2. [The statutory office holder] should only hold money outside Government Banking Service accounts where a good business case can made for doing so and HM Treasury consent is required for each account to be established. Only commercial banks which are members of relevant UK clearing bodies may be considered for this purpose.
  3. Commercial accounts where approved should be operated in line with the principles as set out in MPM.
  4. The AO is responsible for ensuring [the statutory office holder] has a banking policy as set out in MPM and ensuring that policy is complied with.

[If the statutory office holder makes use of the sponsor department’s banking facilities this should be made clear here. This section should still make clear the expectations expected of all central government bodies in respect of cash management and banking as set out here].

## Procurement

* 1. [The statutory office holder] shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015.
  2. [The statutory office holder] shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
  3. In procurement cases where [the statutory office holder] is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the department’s sponsor team.
  4. Goods, services, and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited and exceptional, and a quarterly report explaining those exceptions should be sent to the department.
  5. Procurement by [the statutory office holder] of works, equipment, goods, and services shall be based on, a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
  6. [The statutory office holder] shall:
* engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects
* comply with all relevant Procurement Policy Notes issued by Cabinet Office
* co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM
  1. [The statutory office holder] shall comply with the commercial[[9]](#footnote-9) and grants standards[[10]](#footnote-10). These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and ALBs, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

[If the statutory office holder makes use of the sponsor department’s procurement process, this should be made clear here. This section should still make clear the expectations expected of all central government bodies in respect of procurement, as set out here].

[The above expectations regarding procurement represent best practice for central government entities. Departing from such expectations should only occur with the appropriate departmental and HMT consents and with the benefit of legal advice regarding applicable procurement law.]

## Risk management

* 1. The [statutory office holder] shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance Management of Risk: Principles and Concepts[[11]](#footnote-11) .

[If the statutory office holder is incorporated into the sponsor department’s broader risk management processes, this should be made clear here].

## Counter fraud and theft

* 1. [The statutory office holder] should adopt and implement policies and practices to safeguard itself against fraud and theft.
  2. [The statutory office holder] should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in in MPM Annex 4.9 and the Counter Fraud Functional Standard[[12]](#footnote-12). It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.
  3. [The statutory office holder] should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by [the statutory office holder] and notify the sponsor department of any unusual or major incidents as soon as possible. [The statutory office holder] should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in Counter Fraud Functional Standard.

[If the statutory office holder is incorporated into the sponsor department’s broader processes on counter-fraud, this should be made clear here].

## [Statutory officer holder’s that employ their own staff] Staff

#### Broad responsibilities for staff

* 1. Within the arrangements approved by the responsible Minister [and the Treasury] the statutory office holder will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:
  + the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; there is no discrimination against employees with protected characteristics under the Equality Act 2010
  + the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness
  + the performance of its staff at all levels is satisfactorily appraised and the statutory office holder performance measurement systems are reviewed from time to time
  + its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the statutory office holder’s objectives
  + proper consultation with staff takes place on key issues affecting them
  + adequate grievance and disciplinary procedures are in place
  + whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place

[If the statutory office holder does not employ its own staff this section can be adapted to reflect the arrangements that are in place].

#### Staff costs

* 1. Subject to its delegated authorities, [the statutory office holder] shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

[If the statutory office holder does not employ its own staff this section can be adapted to reflect the arrangements that are in place].

#### Pay and conditions of service

* 1. [The statutory office holder’s] staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the sponsor department [and the Treasury]. [The statutory office holder] has no delegated power to amend these terms and conditions.
  2. If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code[[13]](#footnote-13)  and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.
  3. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the department together with subsequent amendments.
  4. [The statutory office holder] shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance[[14]](#footnote-14) and the Public Sector Pay and Terms Guidance[[15]](#footnote-15).
  5. [The statutory office holder] shall operate a performance-related pay scheme [that shall form part of the annual aggregate pay budget approved by the department], [general pay structure approved by the department and the Treasury], where relevant with due regard to the Senior Pay Guidance.

[If the statutory office holder does not employ its own staff this section can be adapted to reflect the arrangements that are in place].

**In drafting this section, the department should have regard to chapter 5 of the Cabinet Office’s *Public Bodies: A Guide for Departments[[16]](#footnote-16)* that provides guidance on staff issues in public bodies.]**

#### Pensions, redundancy and compensation

* 1. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
  2. [The statutory office holder] staff shall normally be eligible for a pension provided by [its own scheme], [state second pension], [PCSPS], [LGPS], [other]. Staff may opt out of the occupational pension scheme provided by [the statutory office holder], but that employers’ contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.
  3. Any proposal by [the statutory office holder] to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM.

[If the statutory office holder does not employ its own staff this section can be adapted to reflect the arrangements that are in place].

# **Financial reporting and management information**

## Budgeting procedures

* 1. Each year, in the light of decisions by the department on the updated draft corporate plan, the department will send to [the statutory office holder] by [date]:
  + a formal statement of the annual budgetary provision allocated by the department in the light of competing priorities across the department and of any forecast income approved by the department
  + a statement of any planned change in policies affecting [the statutory office holder]
  1. The approved annual business plan will take account both of approved funding provision [where this applies] and [where this applies] any forecast receipts. It will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

[This section of the template can be adapted to reflect the procedures that are in place if the statutory office holder is incorporated into the department’s budgeting and planning processes].

## Grant-in-aid and any ring-fenced grants

* 1. Any grant-in-aid provided by the department for the year in question will be voted in the department's Supply Estimate and be subject to parliamentary control.
  2. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. [The statutory office holder] will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of [the statutory office holder]. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where grant-in-aid is delayed to avoid excess cash balances at the year-end, the department will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end, such as creditors.
  3. [In the event that the department provides the statutory office holder separate grants for specific (ring-fenced) purposes, it would issue the grant as and when the statutory office holder needed it on the basis of a written request. The statutory office holder would provide evidence that the grant was used for the purposes authorised by the department. The statutory office holder shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.]

**[Note that statutory office holders may receive their income via Grant in Aid, through income received directly via taxation such levies or via commercial income. For central government entities the source of funding does not detract from the expectations in the framework document or within guidance for central government entities such as MPM].**

## Annual report and accounts

* 1. The [statutory office holder] must publish an annual report of its activities together with its audited accounts after the end of each financial year. [The statutory office holder] shall provide the department its finalised (audited) accounts by [date] each year in order for the accounts to be consolidated within the [named department’s]. A draft of the report should be submitted to the department [two weeks] before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as the Treasury’s Financial Reporting Manual (FReM).
  2. The annual report must:
  + cover any corporate, subsidiary or joint ventures under its control
  + comply with the FreM
  + outline main activities and performance during the previous financial year and set out in summary form forward plans.
  1. Information on performance against key financial targets is included within the annual report and subject to the auditor’s consistency opinion. The report and accounts shall be laid in Parliament and made available on [the statutory office holder] website, in accordance with the guidance in the FReM.

**[This section should be adapted accordingly if the statutory office holder is consolidated into the sponsor departments accounts].**

## Reporting performance to the department

* 1. The statutory office holder shall operate management, information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in the corporate and business plans.
  2. [The statutory office holder] shall inform the sponsor department of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver Ministers’ policies, and the achievement of key objectives regularly [specify].

**[These paragraphs should be adapted accordingly if the statutory office holder is incorporated into the sponsor departments processes].**

* 1. [The statutory office holder’s] performance shall be formally reviewed by the department twice a year.

**[It may be appropriate to give more detail as to how this will occur.]**

* 1. The responsible Minister will meet the [title of the statutory office holder] once a year.
  2. The PAO will meet the [Chief Executive] at least once a year.

**[This section might include more detail and variation in terms of frequency and mechanism on how performance is to be monitored. It should marry the expectations concerning the role of the sponsorship team as set above with the reporting requirements necessary to perform their sponsorship function. Care should be taken not to overburden the statutory office holder with reporting requirements where existing reporting will perform the necessary function, and to ensure that drafting here is consistent with legislative provision].**

## Information sharing

* 1. The department has the right of access to all [the statutory office holder] records and personnel for any purpose including, for example, sponsorship audits and operational investigations.
  2. [The statutory office holder] shall provide the sponsor department with such information about its operations, performance, individual projects or other expenditure as the sponsor department may reasonably require.
  3. The department and HM Treasury may request the sharing of data held by [the statutory office holder] in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.
  4. As a minimum, [the statutory office holder] shall provide the department with information monthly that will enable the department satisfactorily to monitor:
  + [the statutory office holder’s] cash management
  + its draw-down of grant-in-aid
  + forecast outturn by resource headings
  + other data required for the Online System for Central Accounting and Reporting (OSCAR)
  + data as required in respect of its compliance with any Cabinet Office Controls pipelines or required in order to meet any condition as set out in any settlement letter

**[These paragraphs should be adapted accordingly if the statutory office holder is incorporated into the sponsor departments processes].**

# **Audit**

## Internal audit

* 1. [The statutory office holder] shall:
  + [establish and maintain arrangements for internal audit]/[ensure that the sponsor department’s internal audit team have complete access to all relevant records] [delete as appropriate]
  + ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury[[17]](#footnote-17).
  + [in the event that the body has its own internal audit service] Ensure the sponsor department is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with PSIAS
  + [set up an audit committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook, or be represented on the [named] sponsor department’s Audit Committee]
  + forward the audit strategy, periodic audit plans and annual audit report, including [the statutory office holder] Head of Internal Audit opinion on risk management, control and governance as soon as possible to the sponsor department
  + keep records of and prepare and forward to the department an annual report on fraud and theft suffered by [the statutory office holder] and notify the sponsor department of any unusual or major incidents as soon as possible
  + will share with the sponsor department information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, in particular on issues impacting on the department's responsibilities in relation to financial systems within [the statutory office holder]

**[These paragraphs should be adapted accordingly if the statutory office holder is incorporated into the sponsor departments processes].**

## External audit

* 1. [The Comptroller & Auditor General (C&AG) audits [the statutory office holder’s] annual accounts and lays them before Parliament, together with their report/The C&AG passes the audited accounts to the Secretary of State who will lay the accounts together with the C&AG’s report before parliament.] [Delete as applicable.]
  2. The C&AG:
  + will consult the department and the statutory office holder on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG
  + has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from [the statutory office holder]
  + will share with the sponsor department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to financial systems within [the statutory office holder]
  + will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement of the audit. Consistent with the C&AG’s independent status, the provision of such reports is entirely at the C&AG’s discretion

The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the statutory office holder has used its resources in discharging its functions. For the purpose of these examinations the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, [the statutory office holder] shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

**[These paragraphs should be adapted accordingly if the statutory office holder is incorporated into the sponsor departments processes].**

# **Reviews and winding up arrangements**

## Review of [the statutory office holder’s] status

* 1. [The statutory office holder] will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department’s ministers and their PAO. [The date of the next review will be in 20[?].]

## Arrangements in the event that the statutory office holder is wound up

* 1. The sponsor department shall put in place arrangements to ensure the orderly winding up of [the statutory office holder]. In particular it should ensure that the assets and liabilities of [the statutory office holder] are passed to any successor organisation and accounted for properly. (In the event that there is no successor organisation, the assets and liabilities should revert to the sponsor department.) To this end, the department shall:
* have regard to Cabinet Office guidance on winding up of ALBs[[18]](#footnote-18)
* ensure that procedures are in place in [the statutory office holder] to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body
* specify the basis for the valuation and accounting treatment of [the statutory office holder’s] assets and liabilities
* ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that, for non-Crown bodies funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his report on the accounts
* arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the sponsor department’s AO should sign

* 1. [The statutory office holder] shall provide the department with full details of all agreements where [the statutory office holder] or its successors have a right to share in the financial gains of developers. It should also pass to the department details of any other forms of claw-back due to [the statutory office holder].

**[These paragraphs should be adapted accordingly if the statutory office holder is incorporated into the sponsor departments processes].**

# **Annex A: Guidance**

[The statutory office holder] shall comply with the following guidance, documents and instructions:

**[The following is a guide and should be adapted based on the classification of the body, other applicable guidance and any agreed exemptions].**

#### Corporate governance

* This framework document
* Corporate Governance Code for Central Government Departments (relevant to Arm’s Length Bodies) and supporting guidance: <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>
* Code of conduct for Board members of Public Bodies: <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>
* Code of practice for partnerships between Departments and Arm’s Length Bodies: <https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice#:~:text=This%20code%20of%20good%20practice,partnership%20approach%20to%20shaping%20relationships>.

#### Financial management and reporting

* Managing Public Money (MPM): <https://www.gov.uk/government/publications/managing-public-money>
* Government Financial Reporting Manual (FReM): [www.gov.uk/government/collections/government-financial-reporting-manual-frem](http://www.gov.uk/government/collections/government-financial-reporting-manual-frem)
* Relevant Dear Accounting Officer (DAO) letters: [www.gov.uk/government/collections/dao-letters](http://www.gov.uk/government/collections/dao-letters)
* Relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts: <https://www.gov.uk/government/collections/whole-of-government-accounts>
* The most recent letter setting out the delegated authorities, issued by the parent department.

#### Management of risk

* Management of Risk: [www.gov.uk/government/publications/orange-book](http://www.gov.uk/government/publications/orange-book) and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
* Public Sector Internal Audit Standards: [www.gov.uk/government/publications/public-sector-internal-audit-standards](http://www.gov.uk/government/publications/public-sector-internal-audit-standards)
* HM Treasury approval processes for Major Projects above delegated limits: <https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>
* The Government cyber-security strategy and cyber security guidance: <https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

#### Commercial management

* Procurement Policy Notes: <https://www.gov.uk/government/collections/procurement-policy-notes>
* Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
* Transparency in supply chains - a practical guide: <https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf>

#### Public appointments

The following are relevant where public bodies participate in public appointments processes.

* Guidance from the Commissioner for Public Appointments: <https://publicappointmentscommissioner.independent.gov.uk/>
* Governance Code on Public Appointments: [www.gov.uk/government/publications/governance-code-for-public-appointments](http://www.gov.uk/government/publications/governance-code-for-public-appointments)
* Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees: <https://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees>

#### Staff and remuneration

* HM Treasury guidance on senior pay and reward: [www.gov.uk/government/publications/senior-civil-service-pay-and-reward](http://www.gov.uk/government/publications/senior-civil-service-pay-and-reward)
* Civil Service pay guidance (updated annually): [www.gov.uk/government/collections/civil-service-pay-guidance](http://www.gov.uk/government/collections/civil-service-pay-guidance)
* Public sector pay and terms: <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>
* Whistleblowing Guidance and Code of Practice: <https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
* The Equalities Act 2010: [www.gov.uk/guidance/equality-act-2010-guidance](http://www.gov.uk/guidance/equality-act-2010-guidance)

#### General

* Freedom of Information Act guidance and instructions: [www.legislation.gov.uk/ukpga/2000/36/contents](http://www.legislation.gov.uk/ukpga/2000/36/contents) and <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
* The Parliamentary and Health Service Ombudsman’s Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>
* Other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)
* Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and are relevant to [the statutory office holder].
* Guidance from the Public Bodies team in Cabinet Office: [www.gov.uk/government/publications/public-bodies-information-and-guidance](http://www.gov.uk/government/publications/public-bodies-information-and-guidance)
* The Civil Service diversity and inclusion strategy (outlines the ambition, to which Arm’s Length Bodies can contribute): <https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
* Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects: [www.gov.uk/government/organisations/infrastructure-and-projects-authority](http://www.gov.uk/government/organisations/infrastructure-and-projects-authority)
* The Government Digital Service: [www.gov.uk/government/organisations/government-digital-service](http://www.gov.uk/government/organisations/government-digital-service)
* The Government Fraud, Error, Debt and Grant Efficiency function; [www.gov.uk/government/collections/fraud-error-debt-and-grants-function](http://www.gov.uk/government/collections/fraud-error-debt-and-grants-function) and [www.gov.uk/government/publications/grants-standards](http://www.gov.uk/government/publications/grants-standards)
* Code of Practice for Official Statistics: <https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy>.
* Accounting Officer System Statements (AOSS are produced by departments with input from ALBs): [www.gov.uk/government/publications/accounting-officer-system-statements](http://www.gov.uk/government/publications/accounting-officer-system-statements)

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1. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/1000670/MPM\_Spring\_21\_with\_annexes\_080721.pdf [↑](#footnote-ref-1)
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4. <https://publicappointments.cabinetoffice.gov.uk/wp-content/uploads/2019/11/Public-Appointments-No.-2-Order-in-Council-2019.pdf> [↑](#footnote-ref-4)
5. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/578498/governance\_code\_on\_public\_appointments\_16\_12\_2016.pdf [↑](#footnote-ref-5)
6. [↑](#footnote-ref-6)
7. https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice [↑](#footnote-ref-7)
8. https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds [↑](#footnote-ref-8)
9. https://www.gov.uk/government/publications/commercial-operating-standards-for-government [↑](#footnote-ref-9)
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15. https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note [↑](#footnote-ref-15)
16. https://www.gov.uk/government/uploads/system/uploads/attachment\_data/file/80082/PublicBodiesGuide2006\_5\_public\_body\_staffv2\_0.pdf [↑](#footnote-ref-16)
17. https://www.gov.uk/government/publications/public-sector-internal-audit-standards [↑](#footnote-ref-17)
18. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\_data/file/690952/Public\_Bodies\_-\_a\_guide\_for\_departments\_-\_chapter\_10.pdf [↑](#footnote-ref-18)