



Attorney
General's
Office



SFO
SERIOUS FRAUD OFFICE

Framework Document between the Attorney General's Office and the Serious Fraud Office

May 2024

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Introduction and background

1. Purpose of document

- 1.1. The Serious Fraud Office (SFO) is one of several public bodies sponsored by the Attorney General's Office (AGO) and forms one of the Law Officers' Departments (LODs)¹.
- 1.2. This framework document (the "framework document") has been agreed between the AGO and the SFO in accordance with HM Treasury's handbook Managing Public Money² ("MPM") (as updated from time to time) and has been approved by HM Treasury. It replaces the Framework Agreement Between the Law Officers and the Director of the SFO, published on 21 January 2019.
- 1.3. The framework document sets out the broad governance framework within which the SFO and the AGO operate. It sets out the SFO's core responsibilities; describes the governance and accountability framework that applies between the roles of the AGO and the SFO; and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 1.4. The document is not intended to be an exhaustive statement of the relevant functions of the AGO or the Law Officers or of the SFO or its Director.
- 1.5. The document does not confer any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.6. References to the SFO include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If the SFO establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and the SFO agreed with the AGO.
- 1.7. 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 SFO website (www.sfo.gov.uk) and the AGO website (www.gov.uk/government/organisations/attorney-generals-office).
- 1.8. This framework document should be reviewed and updated at least every three years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Director

¹ Alongside the SFO, the AGO sponsors the Crown Prosecution Service, the Government Legal Department, and His Majesty's Crown Prosecution Service Inspectorate. Together with the AGO, these departments are known as the LODs.

²https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000670/MPM_Spring_21_with_annexes_080721.pdf

General of the AGO. The latest date for review and updating of this document is May 2027.

2. Objectives

- 2.1. The AGO and the SFO share the common objectives of delivering justice, upholding the rule of law, and contributing to the economic wellbeing in England, Wales, and Northern Ireland. To achieve this, the SFO and the AGO will work together in recognition of each other's roles and areas of expertise, providing an effective environment for the SFO to achieve its objectives through the promotion of partnership and trust and ensuring that the SFO also supports the strategic aims and objectives of AGO and wider government as a whole.

3. Classification

- 3.1. The SFO has been classified as a central government organisation by the Office for National Statistics/HM Treasury Classifications Team.
- 3.2. It has been administratively classified by the Cabinet Office as a non-ministerial department.

Purposes, aims and duties

4. Purposes

- 4.1. The SFO was created under the Criminal Justice Act 1987. Its purposes are set out in section 1 of that Act.

5. Powers and duties

- 5.1. The SFO is a specialist investigating and prosecuting authority tackling serious and complex fraud, bribery, and corruption. Its principal powers and duties stem from sections 1, 2, 2A, and 3 of the Criminal Justice Act 1987. Section 1(1) of the Act sets out that the SFO has jurisdiction in England and Wales and Northern Ireland.
- 5.2. The SFO's main statutory duties and functions under the Criminal Justice Act 1987 are as follows:
 - section 1(3) provides for the Director of the SFO to investigate any suspected offence which appears to them on reasonable grounds to involve serious or complex fraud,
 - section 1(5) grants the Director of the SFO the power to institute and have the conduct of any criminal proceedings which appear to them to relate to

such fraud; and take over the conduct of any such proceedings at any stage,

- section 1(6) permits the Director of the SFO to deliver other functions in relation to fraud as may from time to time be assigned to them by the Attorney General.

5.3. Furthermore:

- section 10 Bribery Act 2010 permits the Director of the SFO to provide consent to prosecute Bribery Act offences in England and Wales or Northern Ireland,
- section 3 of Schedule 17 of the Crime and Courts Act 2013 permits the Director of the SFO to enter into a Deferred Prosecution Agreement,
- the Proceeds of Crime Act 2002 grants powers to SFO officers to investigate, seize, freeze, restrain and recover the proceeds of crime.

5.4. The SFO is independent in making decisions whether or not to open an investigation or to prosecute a case and in all wider casework decisions.

5.5. The decision whether or not to investigate and prosecute and, if so, for what offence, or whether to seek another measure – such as civil recovery of the proceeds of crime, a Deferred Prosecution Agreement or an out of court disposal – is a quasi-judicial function of the Director which requires evaluation of the strength of the evidence. It is also a judgment about whether an investigation and/or prosecution is in the public interest. The SFO must take such decisions in a fair and impartial way, acting at all times in accordance with the highest ethical and professional standards and in the best interests of justice. This is central to the maintenance of a just, democratic and fair society based on scrupulous adherence to the rule of law.

5.6. The SFO takes casework decisions and conducts individual cases applying the law, and the framework of principles set out in the *Code for Crown Prosecutors*, together with any relevant published guidance issued by the Director of the SFO or the Attorney General.

6. Aims

6.1. The SFO's mission is to fight complex financial crime, deliver justice for victims, and protect the UK's reputation as a safe place to do business. Its strategic objectives are:

- to investigate and prosecute the most serious or complex case of fraud, bribery, and corruption,
- to uphold the rule of law, deliver justice for victims and recover the proceeds of financial crime,

- to deter criminals and require offending companies to reform in order to protect the UK's economy and global reputation as a safe place to invest and do business,
 - to collaborate with partners in the UK and overseas to ensure there is no safe haven for those who commit serious financial crime.
- 6.2. The SFO's multi-year strategic plans and annual business plans are available on the SFO website (www.sfo.gov.uk).
- 6.3. The SFO collaborates with other law enforcement agencies, prosecutors and departments on wider strategic and operational priorities, including the Crown Prosecution Service, National Crime Agency, police, HM Revenue and Customs, wider criminal justice agencies and international networks where appropriate. Where needed, these partnerships will be underpinned by agreements or Memoranda of Understanding.

Governance and accountability

7. Governance and accountability

- 7.1. As a non-ministerial department, the SFO has operational independence in line with its statutory framework and as set out at paragraphs 5.4 to 5.6. The SFO is accountable to Parliament for the performance of its functions and duties.
- 7.2. Corporate governance and accountability arrangements should draw on best practice in the public sector so far as is appropriate given non-ministerial department status.
- 7.3. In particular (but without limitation), the SFO should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice³ (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 Standards⁴ 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 non-ministerial departments.
- 7.4. In line with MPM Annex 3.1, the SFO 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 SFO does intend to materially depart from the Code, the AGO should be notified in advance.

³ <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

⁴ <https://www.gov.uk/government/collections/functional-standards>

Role of the AGO

8. The Law Officers

- 8.1. The Law Officers (the Attorney General and Solicitor General) keep Parliament informed about the SFO's performance in accordance with paragraph 7.9 of MPM and in discharging their obligations in terms of the SFO's statutory functions.

Statutory superintendence

- 8.2. The Law Officers' principal statutory powers in respect of the SFO are set out in section 1(2) of the Criminal Justice Act 1987. Under section 1(2) of the Act, the Director of the SFO discharges their "*functions under the superintendence of the Attorney General*". The Solicitor General may undertake the functions of the Attorney General in accordance with the Law Officers Act 1997.
- 8.3. There is no statutory definition of "*superintendence*". It refers to the Law Officers' role in supporting and holding the Director to account for the running of the SFO and the discharge of the SFO's functions. In practice, this involves the Law Officers' oversight of the SFO's strategy, performance, risks, resources, reputation, and casework. It also includes the Law Officers' responsibility for safeguarding the independent decision-making of the SFO.
- 8.4. The Law Officers are accountable to Parliament for the exercise of their superintendence functions. This includes answering Parliamentary Questions, questions from Select Committees, and correspondence from Members of Parliament about the SFO. The Director of the SFO ensures that the SFO supports the Law Officers in fulfilling this duty.

Superintendence of the SFO's corporate functions

- 8.5. With regards to the SFO's corporate functions, the Law Officers' specific superintendence functions include:
- reviewing and endorsing the SFO's vision, mission, and direction,
 - reviewing and endorsing the SFO's strategic priorities, including its strategic plans and annual business plans, and ensuring these align with wider government strategies,
 - reviewing the SFO's progress against its strategic plans and annual business plans,
 - reviewing and endorsing the SFO's priorities for engaging with other government departments, law enforcement agencies, the wider criminal justice system, and international partners,
 - reviewing and endorsing the SFO policy priorities, particularly where these impact on wider government priorities,

- providing context for the SFO about wider government and criminal justice system policies and priorities,
- ensuring other government departments are aware of the SFO's policy and objectives and that these are considered as part of wider policy development,
- reviewing and endorsing the SFO's priorities for Parliamentary, media, and public engagement,
- reviewing the SFO's governance, seeking assurance that sound governance structures are in place,
- reviewing and endorsing the SFO's budget as part of the Spending Review process, including its Spending Review bids,
- reviewing the SFO's financial management, including its management of relations with HM Treasury on financial reporting, budgeting, and funding matters,
- reviewing the SFO's strategic risks, seeking assurance that effective arrangements are in place to provide assurance in identifying, managing, and mitigating these risks,
- reviewing the SFO's strategic resourcing plans, seeking assurance it has the people to deliver current and future needs,
- monitoring the SFO's in-year performance, and improvement actions, with reference to clear, consistent, and comparable performance information,
- reviewing and endorsing the SFO's Annual Report and Accounts,
- reviewing His Majesty's Crown Prosecution Service Inspectorate (HMCPPI) inspection reports relating to the SFO and the SFO's response to these reports.

8.6. The Law Officers are supported by the AGO, and the Director of the SFO and their staff, in the discharge of these responsibilities.

Superintendence of the SFO's casework functions

8.7. Within the context of the SFO's operational independence, the Attorney General's responsibilities for superintendence and accountability to Parliament imply a limited engagement with individual SFO cases beyond the functions set out at paragraphs 8.16 to 8.29.

8.8. The Law Officers are updated on:

- any case the Director of the SFO considers:
 - is particularly sensitive, high risk, or high profile,
 - has potential precedent-setting implications for prosecution or criminal justice policy or practice, or
 - reveals systemic issues for the framework of the law, or the operation of the criminal justice system,
- any case the Director of the SFO or the Law Officers wish to raise for advice or discussion to assist the Law Officers in providing public or

parliamentary assurance that a decision has been carefully and properly taken,

- any case where the Law Officers may be called upon to help prosecutors to resolve cases where they have not reached agreement, for example where different prosecution agencies have overlapping remits over the same case or adopt different approaches to the same legal question or where there is concurrent jurisdiction,
- any case that the Director of the SFO considers may need the Law Officers' assistance in ensuring that processes of securing evidence or disclosure of material by another government department run smoothly, where such processes are in the interests of ensuring a fair trial.

8.9. The Director may seek guidance from the AGO as to whether any case ought to be drawn to the attention of the Law Officers for these or any other reasons. The Law Officers may ask for information about the case, or to be kept informed of developments. The decisions in these cases remain for the Director of the SFO.

8.10. Unless for any reason a decision is required from the Attorney General by law, such as in a consent case, the Law Officers will never be consulted or otherwise engaged on any case which:

- relates to a Member of Parliament (including Peers) or minister,
- relates to a political party or the conduct of elections, or
- gives rise to any question of personal or professional conflict of interest for the Law Officer.

8.11. The AGO may assist the SFO in identifying such cases and provide any relevant context or advice which is agreed to be proper. The AGO does not advise on prosecution decisions.

8.12. The Law Officers are supported in the discharge of their superintendence functions through various governance and oversight arrangements, which are set out at paragraphs 9.1 to 9.5.

Appointments to the Board

8.13. The Director of the SFO is a statutory office holder appointed by the Attorney General under section 1(2) of the Criminal Justice Act 1987, with the approval of the Cabinet Secretary and Prime Minister. The role is at Director General grade (SCS3) within the Civil Service and the appointment process is subject to the relevant Civil Service appointment rules. The AGO manages the appointments process in partnership with the Cabinet Office and Civil Service Commission. The SFO funds all costs in relation to the recruitment of the Director.

8.14. Appointment and approval rights in relation to the SFO Board are as follows:

- the non-executives, including the non-executive chair are appointed by the Attorney General. The appointments are made in consultation with the SFO Director, including on the job description and selection process. The Director General or Director of the AGO will be included in the appointment panels. The SFO funds all costs in relation to the recruitment of the non-executives,
- a suitable number of executive members are appointed by the Director of the SFO. The Director of the SFO appoints executive Board members in consultation with the Law Officers, including on the job description and selection process.

8.15. 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 boards which include a balance of skills and backgrounds.

Other Ministerial powers and responsibilities

8.16. Alongside their superintendence functions, the Law Officers – supported by the Director of the SFO and their staff – have additional responsibilities and powers in relation to the SFO.

8.17. While the SFO is independent in making all casework decisions, including whether or not to open an investigation or to prosecute a case – and the Law Officers are responsible for safeguarding this independent decision-making – the Law Officers may engage in these processes in a limited set of circumstances. These are cases that do or may require:

- the Attorney General’s consent to prosecute,
- an Attorney General direction to safeguard national security,
- consultation across government on relevant public interest considerations, performance of another Law Officer function.

8.18. In addition, and linked to their superintendence functions, the Law Officers have responsibilities in relation to:

- prosecution policy and guidance,
- inspections of the SFO by His Majesty’s Crown Prosecution Service Inspectorate (HMCPIS).

Attorney General’s consent to prosecute

8.19. For a small number of specific offences, Parliament has made statutory provision for the Attorney General’s consent to be legally required before a prosecution is brought in individual cases.

- 8.20. It is a constitutional principle that when taking a decision whether to consent to a prosecution, the Attorney General acts quasi-judicially and independently of government, applying well established prosecution principles of evidential sufficiency and public interest. The Attorney General has regard to, but is not limited by, the public interest factors set out in the *Code for Crown Prosecutors*.
- 8.21. Where consent has been given and a prosecution is commenced, the prosecutor keeps the AGO informed of its progress. Where practicable, the prosecutor consults the Attorney General if the prosecutor is contemplating either dropping the case on public interest grounds or accepting pleas. If the case can no longer proceed for evidential reasons which emerge after a prosecution is started, the prosecutor informs the Attorney General of the decision as soon as it is taken.

Attorney General's directions where necessary to safeguard national security

- 8.22. Exceptionally, and only where in the Attorney General's opinion it is necessary to do so for the purposes of safeguarding national security, the Attorney General will consider the exercise of their power to issue a direction that an investigation or a prosecution is not started or not continued.
- 8.23. The offences most likely to give rise to the exercise of this function are those which require the Attorney General's consent to prosecution in any event. If national security considerations emerge during such an investigation or prosecution, or in cases which do not require consent, the Director must inform the Attorney General as soon as this becomes evident.
- 8.24. The Attorney General consults the Director before contemplating issuing a direction.
- 8.25. The Attorney General reports any such direction to Parliament, in so far as that is itself compatible with the public interest in national security.

Representations on the Public Interest

- 8.26. In a few very exceptional cases the Director may consider that it is desirable to consult within government before making a prosecution decision. The purpose of this is so that the Director can be informed as to all the relevant public interest considerations. This consultation is sometimes referred to as a Shawcross exercise. In a consent case, the Attorney General may decide to seek such representations.
- 8.27. The relevance and weight to be given to such considerations, and the eventual prosecution decision, are matters for the prosecutor (or the Attorney General in consent cases).

- 8.28. The Attorney General ensures that these public interest consultation exercises are conducted with propriety; that consultees are informed that the decision is for the prosecutor alone (or the Attorney General in consent cases); and that the wider Ministerial representations tending to any particular conclusion are probed appropriately.

Other Law Officer functions

- 8.29. The Attorney General may require information about an SFO case in order to perform a wider Law Officer function, such as considering potential contempt of court, making references on a point of law, or deciding whether to refer an unduly lenient sentence. These do not involve consultation on any prosecution decision by the SFO.

Prosecution Policy and Guidance

- 8.30. The Attorney General has ministerial responsibility at Cabinet level for government policy in relation to prosecution functions. The Law Officers' ministerial responsibilities include ensuring that the functions of the SFO are understood and taken account of in the development of government policy more generally.
- 8.31. The Director supports the Law Officers in the exercise of this function by providing information and advice and ensuring that the knowledge and expertise of SFO personnel are made available to those developing Government policy.
- 8.32. The Director ensures that, consistently with maintaining proper independence in taking prosecution decisions, policies and guidance adopted by the SFO are consistent with and give due effect to relevant government policy and guidance. The AGO supports this role.
- 8.33. The Director may promulgate guidance or principles about the selection of cases and the conduct of casework. These should be reviewed at least every three years. The Director ensures that the Law Officers are asked for their views in a timely way about any proposed statement of prosecution policy or guidance that raises difficult or sensitive questions of law or public policy. The Director will accord particular weight to the Attorney General's views where difficult questions arise in balancing competing public interest considerations in prosecution guidance.
- 8.34. The Director must consult the Attorney General about any SFO guidance on matters in which the Law Officers exercise special public interest functions, in relation to contempt of court, public interest immunity, unduly lenient sentences, consent cases or victims' right to review.
- 8.35. The Attorney General may issue guidance on cross cutting legal issues, practice or policy to ensure consistency of approach across public prosecution

or government legal functions. The Attorney General will consult the Director before issuing any guidance affecting the SFO.

HM Crown Prosecution Service Inspectorate (HMCPsi)

- 8.36. The Attorney General may invite HMCPsi to support them in the discharge of their superintendence functions by undertaking inspections of the SFO in relation to any of its operational or corporate functions⁵. The commissioning of and response to HMCPsi reports on the SFO will be considered by the SFO Ministerial Strategic Board (MSB).

9. Ministerial governance and oversight arrangements

- 9.1. The Law Officers are supported in the discharge of their superintendence functions through various governance and oversight arrangements.

The Ministerial Strategic Board

- 9.2. Supporting the Law Officers in the discharge of their superintendence responsibilities set out at paragraphs 8.5, the purpose of the SFO Ministerial Strategic Board (MSB) is to oversee the strategic direction of the SFO and to support and hold the SFO to account for the delivery of its strategic objectives. The MSB is chaired by the Attorney General or the Solicitor General. Alongside the Law Officers, its membership comprises the Director of the SFO, the Chief Operating Officer and/or Chief Capability Officer of the SFO, the non-executive Chair of the SFO Board, and the Director General of the AGO, The Director of the AGO is Board Secretary. The Chief Inspector of HMCPsi attends by invitation. The MSB meets four times a year.

Superintendence meetings

- 9.3. Supporting the Law Officers in the discharge of their superintendence responsibilities set out at paragraphs 8.7 to 8.12, the purpose of superintendence meetings is to keep the Law Officers apprised of – and allow them to scrutinise – relevant SFO casework matters. Superintendence meetings are chaired by the Attorney General or Solicitor General. Alongside the Law Officers, meetings are attended by the Director of the SFO, the SFO's Chief Operating Officer, the SFO's General Counsel, the Director General of the AGO, and the Director of the AGO. Meetings take place at least three times a year.

⁵ HMCPsi have a statutory role as set out in the Crown Prosecution Service Inspectorate Act 2000 (as amended via section 149 of the Anti-social Behaviour, Crime and Policing Act 2014), giving them the power to inspect the SFO.

Law Officer meetings with the SFO non-executive directors

- 9.4. Supporting the Law Officers in the discharge of their superintendence responsibilities set out at paragraph 8.5, the purpose of these meetings is to provide the Law Officers with an independent perspective on the SFO and its business. This includes feedback on the performance of the Director of the SFO. Meetings are chaired by the Attorney General or Solicitor General. Alongside the Law Officers, meetings are attended by all the SFO NEDs and the Director of the AGO. Meetings take place at least twice a year.
- 9.5. Terms of reference for these meetings are set from time to time by the Law Officers in consultation with members/attendees.

10. The role of the sponsorship team

- 10.1. The Policy and Sponsorship Team in the AGO is the primary contact for the SFO. The responsible senior civil servant for this relationship is the Director General of the AGO who also has line management functions in relation to the Director of the SFO. They are the main source of advice to the Law Officers on the discharge of their responsibilities in respect of the SFO.
- 10.2. In supporting the Law Officers in their superintendence functions, the AGO Director General regularly meets the Director of the SFO and the AGO Director regularly meets the SFO General Counsel, SFO Chief Operating Officer, and SFO Chief Capability Officer.

11. Resolution of disputes between the SFO and AGO

- 11.1. Any disputes between the AGO the SFO will be resolved in as timely a manner as possible. The AGO and the SFO 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 Director General of the AGO as the senior sponsor, will be used to resolve the issue. Failing this, the senior sponsor will ask the Director of the AGO to oversee the dispute. They may then choose to ask the AGO Director General to nominate a non-executive member of the SFO Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Law Officers.

12. Freedom of Information requests

- 12.1. Where a request for information is received by either party under the Freedom of Information Act 2000, or the Data Protection Act 1998 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.

13. Reporting on legal risk and litigation

13.1. As part of superintendence regular meetings noted at paragraph 9.3 and/or wider casework-related engagement with the AGO, the SFO shall provide updates to the Law Officers and the AGO on the existence of any active civil litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the Law Officers and the AGO in a timely manner.

13.2. In respect of each substantial piece of civil litigation involving the SFO, 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 department 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 department 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 SFO's governance structure

14. The Director of the SFO

Responsibilities of the Director of the SFO as accounting officer

- 14.1. The Accounting Officer (AO) of the SFO is the Director of the SFO. The Principal Accounting Officer (PAO) of HM Treasury designates the Director of the SFO as the SFO's AO and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities. The responsibilities of the AO are set out in Chapter 3 of MPM.
- 14.2. The Director of the SFO, 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 SFO. In addition, they should ensure that the SFO 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 HM Treasury.

Responsibilities for accounting to Parliament and the public

- 14.3. Responsibilities to Parliament and the public include:
- signing the SFO's 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 Law Officers and/or HMT,
 - 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 SFO in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling and the Victims' Right to Review Scheme are established and made widely known within the SFO and published on www.sfo.gov.uk. If the complaint concerns the personal conduct of the Director of the SFO, complainants must be notified that they may be referred to the Attorney General. In those instances, the SFO ensures that the Attorney General is provided with all relevant information,
 - acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the AGO, HM 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,
 - any elements of any settlement letter issued to the AGO that is relevant to the operation of the SFO,
- 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 when summoned before the Public Accounts Committee on the SFO's stewardship of public funds.

Responsibilities to the Board

14.4. The Director of the SFO 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 SFO's performance compared with its aims 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.

Managing conflicts

14.5. The Director of the SFO should follow the advice and direction of the Board, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.

14.6. The Director of the SFO must take care that their personal AO responsibilities do not conflict with their duties as a board member. In particular, the AO should vote against any proposal which appears to cause such a conflict; it is not sufficient to abstain.

Managing conflicts – policy matters

14.7. If the Board, or its chairperson, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical the Director of the SFO, in their role as AO, should reject that course of action and ensure that the Board have a full opportunity to discuss the rationale for that rejection.

14.8. Such conflicts should be brought to the attention of the Law Officers as soon as possible.

14.9. Furthermore, and if agreed with the Law Officers, the AO must write a letter of justification to the chair of the Board setting out the rationale for not following

the advice and recommendation of the board and copy that letter to the Treasury Officer of Accounts.

14.10. If the Law Officers agree with the proposed course of action of the Board, it may be appropriate for the Law Officers to direct the AO in the manner as set out in MPM paragraph 3.6.1 onwards.

Managing conflicts – operational matters

14.11. If the Chair or Board of the SFO is minded to instruct the Director of the SFO, as AO, to carry out a course inconsistent with their duties as AO, then the AO should make their reservations clear, preferably in writing. If the Board is still minded to proceed, the AO should then:

- seek the board's written direction to carry it out, and inform HM Treasury,
- proceed to implement without delay,
- follow the routine in paragraph 3.6.6 of MPM.

15. The Board

Composition of the Board

15.1. The SFO will have a Board in line with good standards of corporate governance and as set out in guidance referred to at Annex A. The role of the Board shall be to run the SFO, and to deliver the objectives, in accordance with the purposes as set out above, their statutory, regulatory, common-law duties and their responsibilities under this framework document. Detailed responsibilities of the Board shall be set out in the Board terms of reference. Remuneration of the Board will be disclosed in line with the guidance in the Government Financial Reporting manual (FReM)⁶.

15.2. The Board will consist of a non-executive chairperson, together with the Director of the SFO and an appropriate number of executive members that have a balance of skills and experience appropriate to directing the SFO's business. For the SFO there should be members who have experience of its business, operational delivery, corporate services such as HR, technology, communications and performance management. This will include as an executive and voting board member an appropriately qualified finance director as described in Annex 4.1 of MPM. The Board should include an appropriate number of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

15.3. The Director General or Director of the AGO will normally be invited to observe meetings of the Board. Senior members of the SFO will be invited to attend meetings as and when required.

⁶ <https://www.gov.uk/government/collections/government-financial-reporting-manual-frem>

Board Committees

- 15.4. The Board may set up such committees as necessary for it to fulfil its functions. As is detailed below at a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the Board.
- 15.5. While the Board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration it retains responsibility for, and endorses, final decisions in all of these areas. The Chair should ensure that sufficient time is allowed at the Board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 15.6. The Chair should ensure Board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the Board. The Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the Chairs and membership of committees.

Duties of the Board

- 15.7. The Board is specifically responsible for:
- establishing and taking forward the strategic aims and objectives of the SFO, consistent with its overall strategic direction and within its policy and resources framework,
 - providing effective leadership of the SFO within a framework of prudent and effective controls which enables risk to be assessed and managed,
 - ensuring the financial and human resources are in place for the SFO to meet its objectives,
 - reviewing management performance,
 - ensuring that the Board receives and reviews regular financial and management information concerning the management of the SFO,
 - ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of the SFO 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 Law Officers 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 as part of the above compliance they are familiar with:
 - this framework document,
 - any delegation letter issued to body,

- any elements of any settlement letter issued to the AGO that is relevant to the operation of the SFO,
 - 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 Director of the SFO and SFO as a whole act in accordance with their obligations under the above documents,
- demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the board to address key financial and other risks,
 - putting in place mechanisms for independent appraisal and annual evaluation of the performance of the chairperson by the independent non-executives, taking into account the views of relevant stakeholders. The outcome of that evaluation should be made available to the Law Officers,
 - determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by the SFO of its objectives.
- 15.8. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.
- 15.9. The Board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The Board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the Management of Risk – Principles and Concepts (The Orange Book)⁷. The Board must set up an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the SFO's Audit and Risk Assurance Committee are provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

16. The Chair's role and responsibilities

- 16.1. The Chair is responsible for leading the Board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their contract of employment/appointment letter, the statutory authority governing the SFO, this document and the documents and guidance referred to within this document.
- 16.2. Communications between the SFO Board and the responsible Minister should normally be through the Chair.

⁷ <https://www.gov.uk/government/publications/orange-book>

16.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies⁸, which covers conduct in the role and includes the Nolan Principles of Public Life⁹.

16.4. In addition, the Chair is responsible for:

- ensuring including by monitoring and engaging with appropriate governance arrangements that the SFO affairs are conducted with probity,
- ensuring that policies and actions support the Law Officers and, where relevant, other Ministers' wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout the SFO.

16.5. The Chair has the following leadership responsibilities:

- formulating the Board's strategy,
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible Minister or the sponsor department,
- promoting the efficient and effective use of staff and other resources,
- delivering high standards of regularity and propriety,
- representing the views of the Board to the general public.

16.6. The Chair also has an obligation to ensure that:

- the work of the Board and its members are reviewed and are working effectively including ongoing assessment of the performance of individual Board members with a formal annual evaluation and more in-depth assessments of the performance of individual Board members when being considered for re-appointment,
- that in conducting assessments that the view of relevant stakeholders including employees and the sponsorship team are sought and considered,
- that the Board has a balance of skills appropriate to directing the SFO's business, and that all directors including the Chair and the Director of the SFO continually update their skills, knowledge and familiarity with the SFO to fulfil their role both on the Board and committees. This will include but not be limited to skills and training in relation to financial management and reporting requirements, risk management and the requirements of board membership within the public sector,
- Board members are fully briefed on terms of appointment, duties, rights and responsibilities,
- they, together with the other Board members, receive appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice,
- the Law Officers are advised of the SFO's needs when Board vacancies arise,

⁸ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

⁹ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- there is a Board Operating Framework in place setting out the role and responsibilities of the Board consistent with the Government Code of Good Practice for Corporate Governance,
- there is a code of practice for Board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

17. Individual Board members' responsibilities

17.1. Individual Board members should

- comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life 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 appropriate¹⁰,
- 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 SFO,
- ensure they are familiar with any applicable guidance on the role of public sector non-executive directors and boards that may be issued from time to time by the Cabinet Office, HM Treasury or wider government.

¹⁰ <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

Management and financial responsibilities and controls

18. Budgeting

- 18.1. The AGO negotiates the SFO's budget with HM Treasury, in partnership with the SFO, as part of the Spending Review process. The SFO will negotiate the annual Main and Supplementary Estimates process in consultation with the AGO. The SFO has its own estimate and the Director of the SFO and the SFO Board determine the SFO's approach on corporate and financial matters, in accordance with applicable guidance and with the Director's responsibilities as AO.
- 18.2. The SFO is responsible for seeking Parliament's consent to spend or commit resources through the Estimates process. Any adjustments to the SFO's baseline will be settled through the standard Supplementary Estimates process (once annually). During the year, the SFO is expected to operate within the control totals framework for resource, capital, annual managed expenditure (AME) and for its net cash requirement. HM Treasury will monitor the SFO's in-year budget spend through its monthly Online System for Central Accounting and Reporting (OSCAR) returns.
- 18.3. Any requests for budget exchange into the following financial year will be coordinated by the SFO in the discussions with HM Treasury, consulting with the AGO throughout the process.
- 18.4. As agreed between the SFO, AGO and HM Treasury, the SFO may apply for additional funding from the Reserve when the cost of an individual case exceeds 4% of the SFO's core budget. This funding is provided by HM Treasury directly to the SFO as part of its supplementary funding. Reserve funding is subject to ongoing monitoring and regular reporting to ensure value for money by the SFO to the AGO and HM Treasury.

19. Delegated authorities

- 19.1. The SFO'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 HM Treasury.
- 19.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
- 19.3. The SFO shall seek 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 SFO's annual budget,

- 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 HM Treasury,
- 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.

20. Banking and managing cash

- 20.1. The SFO must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).
- 20.2. The SFO should only hold money outside Government Banking Service accounts where a good business case can be 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.
- 20.3. Commercial accounts where approved should be operated in line with the principles as set out in MPM.
- 20.4. The AO is responsible for ensuring the SFO has a banking policy as set out in MPM and ensuring that policy is complied with.

21. Procurement

- 21.1. The SFO 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.
- 21.2. The SFO shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 21.3. In procurement cases where the SFO is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the AGO sponsor team or Cabinet Office, as appropriate.
- 21.4. 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.
- 21.5. Procurement by the SFO 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).

21.6. The SFO shall:

- engage fully with 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.

21.7. The SFO shall comply with the commercial¹¹ and grants standards¹². These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and non-ministerial departments, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

22. Risk management

22.1. The SFO 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 Concepts¹³.

23. Counter fraud and theft

23.1. The SFO should adopt and implement policies and practices to safeguard itself against fraud and theft.

23.2. The SFO 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 Managing Public Money Annex 4.9 and the Counter Fraud Functional Standard¹⁴. 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.

23.3. The SFO should 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.

¹¹ <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

¹² <https://www.gov.uk/government/publications/grants-standards>

¹³ http://www.hm-treasury.gov.uk/orange_book.htm

¹⁴ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

24. Staff

Broad responsibilities for staff

24.1. Within the arrangements approved by HM Treasury, the SFO 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 SFO 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 SFO'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,
- a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies¹⁵.

Staff costs

24.2. Subject to its delegated authorities, the SFO shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them.

Pay and conditions of service

24.3. The SFO's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by HM Treasury. The SFO has no delegated power to amend these terms and conditions.

24.4. 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 Code¹⁶ and the

¹⁵https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf

¹⁶ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.

- 24.5. Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the department together with subsequent amendments.
- 24.6. The SFO shall abide by public sector pay controls, including the relevant approvals process as detailed in the Senior Pay Guidance¹⁷ and the Public Sector Pay and Terms Guidance¹⁸.
- 24.7. The SFO shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by HM Treasury, general pay structure approved by HM Treasury, where relevant with due regard to the Senior Pay Guidance.
- 24.8. The travel expenses of Board members shall be tied to the rates allowed to senior staff of the SFO. Reasonable actual costs shall be reimbursed.

Pensions, redundancy and compensation

- 24.9. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 24.10. The SFO's staff shall normally be eligible for a pension provided by a relevant scheme. Staff may opt out of the occupational pension scheme provided by the SFO, but that employer's contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.
- 24.11. Any proposal by the SFO to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the AGO. Proposals on severance must comply with the rules in chapter 4 of MPM.

¹⁷ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

¹⁸ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

Financial reporting and audit

25. Annual report and accounts

- 25.1. The SFO must publish an annual report of its activities together with its audited accounts after the end of each financial year. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as HM Treasury's FReM.
- 25.2. 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.
- 25.3. 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 SFO's website (www.sfo.gov.uk), in accordance with the guidance in the FReM.

26. Internal audit

- 26.1. The SFO shall:
- establish and maintain arrangements for internal audit,
 - ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury¹⁹,
 - 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.

27. External audit

- 27.1. The Comptroller & Auditor General (C&AG) audits the SFO's annual accounts and lays them before Parliament, together with their report.
- 27.2. In the event that the SFO has set up and controls subsidiary companies, the SFO will, in the light of the provisions in the Companies Act 2006, ensure that the C&AG has the option to be appointed auditor of those company subsidiaries that it controls and/or whose accounts are consolidated within its own accounts.
- 27.3. The C&AG:

¹⁹ <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

- will consult the SFO on which entity – 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 SFO,
- 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.

27.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the SFO 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 SFO 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.

Annex A: Guidance

The SFO shall comply with the following guidance, documents and instructions:

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
- Relevant Dear Accounting Officer (DAO) letters: 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 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
- 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
- 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
- Civil Service pay guidance (updated annually):
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

General

- Freedom of Information Act guidance and instructions:
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 SFO].
- Guidance from the Public Bodies team in Cabinet Office: 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
- The Government Digital Service: 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 and 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