



Department for  
Science, Innovation  
& Technology

# Accounting Officer System Statement 2024

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# 1. Scope of the System

The Department for Science, Innovation and Technology (DSIT) was created by the Prime Minister on 7 February 2023 bringing together the relevant parts of the former Department for Business, Energy and Industrial Strategy (BEIS) and the former Department for Digital, Culture, Media and Sport (DCMS). Our mission is 'to drive stronger growth, better jobs and bold discoveries'. The Department's priority outcomes are to:

1. Optimise public R&D investment to support areas of relative UK strength and increase the level of private R&D to make our economy the most innovative in the world.
2. Promote a diverse research and innovation system that connects discovery to new companies, growth and jobs – including by delivering world-class physical and digital infrastructure (such as gigabit broadband), making the UK the best place to start and grow a technology business and developing and attracting top talent.
3. Put our public services – including the NHS and schools – at the forefront of innovation, championing new ways of working and the development of in-house Science, Technology, Engineering, and Mathematics (STEM) capability to improve outcomes for people.
4. Strengthen international collaboration on science and technology in line with the Integrated Review, and ensure our researchers are able to continue to work with leading scientists in Europe and around the world.
5. Deliver key legislative and regulatory reforms to drive competition and promote innovation, including the Data Protection and Digital Information Bill, the Digital Markets, Competition and Consumer Bill and our pro-innovation approach to regulating AI.
6. Pass the remaining stages of the reformed Online Safety Bill to keep British people, especially children, safe online.

The Secretary of State for DSIT and other departmental ministers have a duty to Parliament to account, and be held accountable, for the policies, decisions and actions of this Department and its partner organisations and wider network bodies. Nothing in this document is intended to be, nor should be interpreted as, inconsistent with this constitutional principle of Parliament holding the executive to account. Instead, this document is intended to explain how this principle of accountability is exercised in practice through the operational landscape of DSIT.

## **Machinery of Government Changes**

Following the UK General Election on 5 July 2024 the Government announced a Machinery of Government (MOG) change with the Central Digital and Data Office (CDDO), the Government Digital Service (GDS), and the Incubator for AI (iAI) transferring from the Cabinet Office into DSIT. The department has determined that the event is a non-adjusting subsequent event and this MOG change will be reflected in the 2025 Accounting Officer Systems Statement, alongside the 2024/25 Annual Report and Accounts once the new permanent accountability arrangements have come into effect.

## **Principal Accounting Officer's Statement**

As Permanent Secretary, I am appointed by HM Treasury as the Principal Accounting Officer for the Department. I am personally responsible for safeguarding all public funds which fall under the auspices of the Department.

This Accounting Officer System Statement describes the accountability relationships and processes within my Department, making clear who is accountable for what at all levels of the system, including where I have appointed additional Accounting Officers, who will have in place their own systems of accountability.

It covers my Core Department, its partner organisations and wider network bodies. It describes accountability for all expenditure of public money through my Department's Supply Estimate, all public money raised as income, and the management of shareholdings, financial investments, and other publicly owned assets for which I am responsible. It helps me ensure that I am fulfilling my responsibilities as an Accounting Officer, in accordance with HM Treasury guidance as set out in 'Managing Public Money', particularly Chapter 3.

The Secretary of State for DSIT and other departmental ministers look to me as the Department's Principal Accounting Officer to delegate within the Department and our partner organisations (and wider network bodies, where appropriate) to deliver their decisions and to support them in making policy decisions and handling public funds. This is a role that involves personal responsibility and accountability on my part.

Parliament is rightly concerned to know not only where public money is spent but who is accountable for it at all levels of the system from the Principal Accounting Officer down. In large government departments this is not always obvious, so this system statement is an attempt to clarify that position in DSIT and its network bodies.

Within the Core Department the line of accountability follows a traditional management cascade of authority from me, as Permanent Secretary, to Director Generals (DG) and the Chief Financial Officers and then onwards through Directors and Deputy Directors as appropriate. Special arrangements exist under the so-called 'Osmotherly Rules' for Senior Responsible Owners of major projects to account directly to Parliament. However, in general, whilst I may delegate responsibility within the Department, primary accountability for the use of public money rests with me.

DSIT has a large and diverse range of partner organisations and wider network bodies. Some have been created specifically by Acts of Parliament, often with statutory provisions as to the degree of independence from government and operational autonomy. Some are simply administrative forms of separation from the Core Department, created in the interests of organisational focus, specialisation, or administrative efficiency.

Unless providing a purely advisory function, each DSIT partner organisation has a board or executive responsible for the proper operation of that entity. The permanent heads of these organisations will normally be appointed by me as a delegated accounting officer with responsibility for stewardship of that organisation's resources. This is the primary tier of accountability for the use of public money in these organisations. However, in most cases, I remain ultimately responsible to Parliament for the use of resources allocated to DSIT even if these are administered through partner organisations.

This statement describes the accountability and governance systems which are in place at the date of this statement, and which will continue to apply until a revised statement is published.

**Sarah Munby**

Permanent Secretary and Principal Accounting Officer  
Department for Science, Innovation and Technology

## 2. The Accountability System

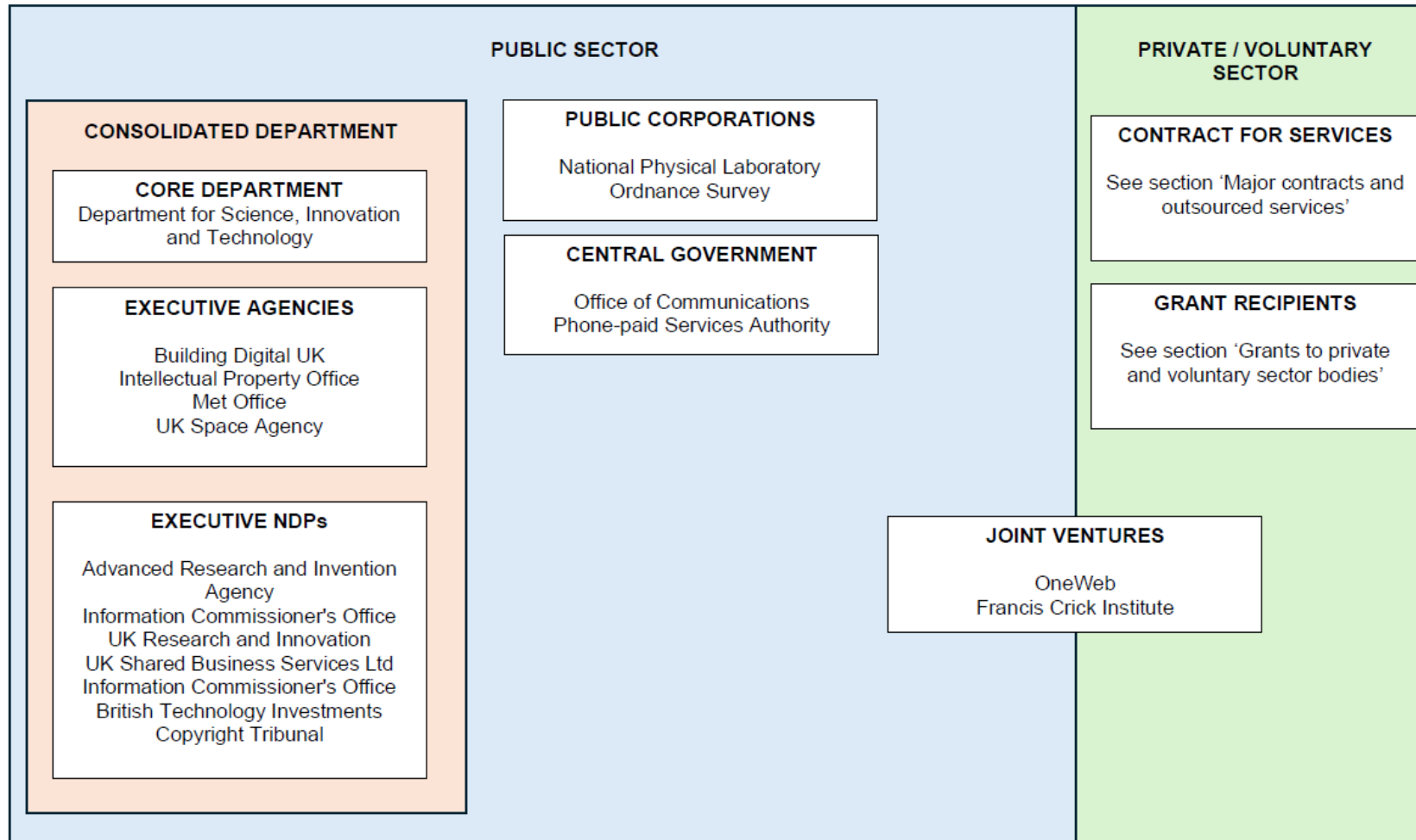


Figure 1: A diagram showing all parts of the accountability system

# 3. Responsibilities within the core department

This section sets out accountability for the spending, resources and outcomes of DSIT and how I gain assurance.

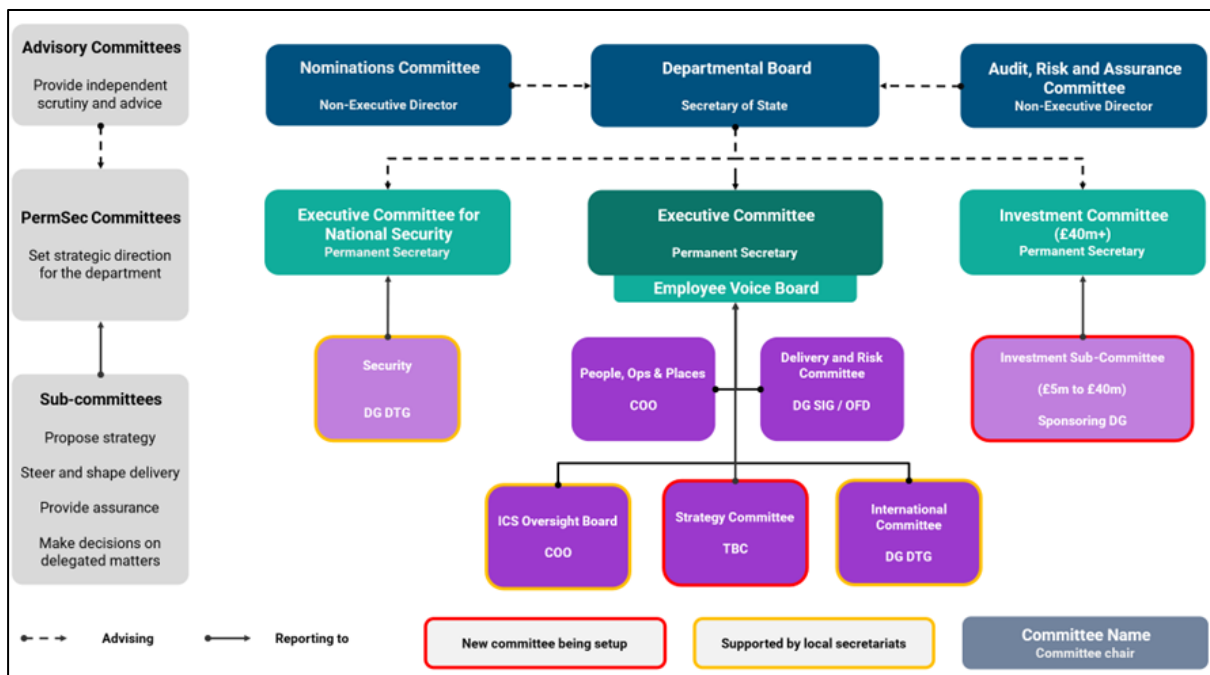
## Governance Framework

As required by the [Corporate Governance in Central Government Departments: Code of Good Practice 2017](#) ('the corporate governance code'), the board operating framework document ('the framework') is published on gov.uk and explains:

- the department's purpose
- the roles and responsibilities of our Departmental Board (the Board) and its members
- how the board delegates responsibility to other committees including mechanisms for feedback and assurance
- a threshold and mechanism for seeking the advice of the Board on the operation and delivery of policy proposals
- any activities of the Board that are undertaken by its non-executive board members
- the wider corporate governance framework of the department

The framework will be reviewed by the board in the first meeting of each financial year.

The department is compliant with the expectations set out in the corporate governance code. A diagram showing the relationships between governance tiers is given below.



## **Risk Management**

The Risk and Issue Management Framework sets out how risks are managed in DSIT, including the risk management process, assurance, escalation and closure. The framework has been revised and aligns with Government best practice, including HM Treasury (Orange Book), HM Treasury (Green Book) and Cabinet Office: Management of Risk in Government – A Non-Executive’s Review. This revised approach entails:

- Formalised the use of the ‘three lines of defence’ approach to risk management.
- Revised the principal risk categories and principal risks register, aligning the register into principal risks together with associated risk appetite statements.
- A more structured approach to risk ownership and risk awareness across the department.

Executive Committee (ExCo) are responsible for managing risks and issues that affect the whole Department and the overall achievement of its objectives. DG’s are ultimately accountable for risk management, but all staff are responsible for identifying and raising risks where they see them, generating a culture of risk management from top to bottom. Groups and Senior Responsible Owners (SROs) are, in turn, accountable for risks in our projects, programmes and portfolios. They have a duty to ensure their staff are fully aware of the importance of risk and issue management and receive a proportional level of training.

The risk appetite statement has been defined by ExCo and all individual risks are required to have risk controls in place to reflect the risk appetite range and mitigate it to the target level. This is documented within Departmental Risk Registers and escalated where necessary to Group Registers for presentation at ExCo and Audit, Risk & Assurance Committee (ARAC).

### **Risk Management for Arm Length Bodies**

DSIT Arm Length Bodies (ALBs) identify and manage their own risks. They have their own governance structure where risk management is embedded, and their own Risk Management Framework which is underpinned by the Orange Book.

ALBs work in partnership with DSIT to identify risk which may impact delivery of the aims of the Department. Policy Sponsors, the Partnerships team, and the DSIT central risk teamwork with their ALBs to ensure that they have appropriate risk management frameworks in place.

Regular discussion on risk appetite both within the department and the ALB take place to ensure they are aligned.

ALBs have their own agreed governance process aligned to their size and structure. If a risk is deemed to need escalating to the Department, this will be managed through the appropriate DG/Sponsor team and discussed at ExCo.

### **Project, Programme & Portfolio Management**

There are a number of sources of assurance to ensure that projects and programmes are being delivered as planned, and that commitments made deliver outputs and outcomes that are achievable.

There are various levels of assurance:

1. Project and programme level assurance
2. Portfolio level assurance



### 3. Assurance of the systems and processes of ALBs, delivery partners and other third parties

An Integrated Assurance and Approval Plan (IAAP) sets out the planning, coordination and provision of all assurance activities and approval points through the policy to delivery lifecycle of a Project. All Projects are required to develop an IAAP and include it as a business case annex when a business case is submitted for approval.

All Projects are categorised into a tier as outlined below:

<b>Tier</b>	<b>Contents</b>	<b>Selection criteria</b>
<b>“1”</b>	Government Major Projects Portfolio (GMPP) programmes and Projects	The GMPP encompasses the most complex and strategically significant (and ‘high-risk’) projects proposed by government departments. Projects on the GMPP receive independent scrutiny and assurance from the Infrastructure and Projects Authority (IPA).
<b>“2”</b>	Projects in the DSIT’s Outcome Delivery Plan (ODP), and other high-profile programmes and projects, not on GMPP	Those having been through Investment Committee and those requiring senior (DG) oversight and reporting, because of an increased risk profile, spend, or where there is a ministerial commitment and / or where poor delivery would lead to significant reputational harm.
<b>“3”</b>	Directorate / ALB level Projects, which are important but where lead oversight can be delegated to directors / ALBs	Defined by DGs, directors and project managers – these could be projects for legislation, delivering spending reviews, local change programmes, where we can offer assurance routes and tools, and a route for escalation, but who do not need to report to the Executive Committee (ExCo)
<b>“Pipeline”</b>	The department’s pipeline will provide a view of planned projects, where assurance requirements can be anticipated with sufficient guidance, capability and resource made available to ensure requirements are met and that projects get off to the best possible start.	

All tiers are subject to assurance based on the three lines of project assurance, see ANNEX A.

### **Audit and Assurance**

As Principal Accounting Officer, I gain comprehensive assurance from various accountability arrangements. The DSIT Board, Executive Committee and the DSIT ARAC are served by the ‘Three Lines of Defence’ model and receive external assurance from the National Audit Office (NAO).

To maintain a comprehensive overview of assurance, DSIT employs the following categories to delineate its current assurance initiatives:

- a. First line: Measures of control are established at the front-line to aid stakeholders, ensuring adherence. While this assurance might lack impartiality and objectivity, its significance lies in its origin from individuals familiar with the business, its culture, and the daily hurdles encountered.
- b. Second line: Establishes internal controls and offers assistance to the primary operational units to verify their efficiency and proper functioning. Assurance is delivered by functions dedicated to overseeing compliance and managing risks, aiming to detect evolving concerns and shifting risks for escalation to higher-level managers.
- c. Third line: Internal audit and assurance provided by independent bodies who report into DSIT Boards
- d. External assurance: As an additional line of assurance, DSIT is subject to audits by bodies that sit outside of our governance structure. These are usually accountable to Parliament and conduct audits in accordance with legislation and regulation.

The department's internal audit function is supported by the Government Internal Audit Agency (GIAA) which undertakes a programme of risk-based internal audits and advisory work to provide assurance to the Permanent Secretary and the ARAC.

The Head of Internal Audit provides the ARAC with an annual report on the systems of governance, risk management and control operating in the department, based on work undertaken during the year. In addition, GIAA take into consideration: the outcome of the annual review of corporate governance; their knowledge of the business environment; known instances of fraud; and the work of others such as the NAO.

The NAO is responsible, on behalf of Parliament, for holding DSIT to account for its use of public money. The NAO audits the DSIT Group's Annual Report and Accounts and provides a public audit opinion, as well as carrying out value for money studies and thematic investigations.

### **Financial Delegations**

HM Treasury agrees budget control totals and issues 'Delegation Limits' to each department and is subsequently reviewed on annual basis by the Treasury. This gives me, as the Department's Principal Accounting Officer, standing authorisation to commit resources or incur expenditure from money voted by Parliament without specific approval from HM Treasury, within the agreed framework. This includes a delegation for expenditure on new and on-going projects, programmes, policy proposals and financial transactions.

I delegate within these parameters to the departmental DGs, who delegate budgets on my behalf for our ALBs to the Accounting Officer of those organisations through a Delegated Authority Letter which details the authority limits, responsibilities, accountabilities and expectations associated with budget management that budget holders are required to comply with. ALB delegations sit within the Department's own approved limits, with any that fall outside its authority requiring Treasury consent in line with the rules of Managing Public Money. Therefore, DSIT has the authority to approve expenditure proposals from ALBs, where they do not exceed DSIT's own delegated authority, without requiring Treasury consent.

# 4. Relationships with Arm's Length Bodies

The DSIT group of public bodies vary considerably in size, type, and level of independence, and operate in a complex and often changing environment. These organisations are essential to the successful delivery of the Department's objectives.

As DSIT Permanent Secretary, I am the Principal Accounting Officer and may, where relevant, delegate accounting officer responsibility under 'Managing Public Money' to the chief executive officer (or equivalent) of the organisation in question. Or, as Principal Accounting Officer I may retain accountability directly. The accounting officer of the Meteorological Office was appointed by HM Treasury.

All newly appointed accounting officers receive a letter from me confirming their appointment. This sets out their accountabilities and responsibilities. To support them in their role, on appointment, all accounting officers are recommended to attend the Civil Service-Learning course, an 'Introduction to Accounting Officer Responsibilities', which provides a thorough understanding of propriety and regularity issues, as they affect those in public service. In addition, newly appointed accounting officers can also discuss their roles and responsibilities with the DSIT Finance Director.

Each ALB is overseen by a sponsor team in the Core Department which agrees and captures the organisation's remit in a framework document. The sponsor teams also monitor and challenge performance and work with the public bodies to support their high-level aims. All public bodies are established with governance arrangements that are appropriate to both their mission and legal form, and with processes for engagement with the Department that allow them to function and deliver with the appropriate balance of autonomy and accountability.

DSIT has adopted the 'Arm's Length Body sponsorship code of good practice' which provides common standards for good sponsorship arrangements between government departments and ALBs. In addition, the Cabinet Office launched a new public bodies review programme in April 2022 to evaluate the governance, accountability, efficacy and efficiency of existing ALBs. In financial year 2023/24 the department-initiated reviews of the UK Space Agency and Office of Communications (OFCOM).

Public bodies fall into a few different classification groups, many share similar funding and monitoring arrangements. The following categories provide, as far as possible, an account of the broad arrangements in place.

## **Executive Agencies**

Executive Agencies have an accounting officer responsible to Parliament. They are appointed by me or in the case of Met Office by the Treasury. I receive assurance on the executive agency's delivery through a sponsor team in the Core Department, which monitors financial and performance data. Executive Agencies are operationally independent of DSIT, with the chair or chief executive officer having accountability for the operation and budget of the organisation.

## **Non-departmental public bodies**

Non-departmental public bodies (NDPBs) receive grant-in-aid from the Core Department and may charge for the services they provide to their customers. They vary significantly in size and scope, from organisations with thousands of employees and multi-billion-pound budgets (e.g., UK Research and Innovation), to small organisations that receive minimal funding (e.g., British Technology Investments). Therefore, their sponsorship and engagement with DSIT also vary greatly.

Each NDPB has an independent board to oversee its delivery and provide assurance of financial probity and an accounting officer (normally the chief executive officer) who is formally responsible to Parliament for the funds allocated to them. This provides the primary tier of accountability for the organisation's use of public funds. In addition, respective sponsor teams in the Core Department monitor financial and performance data, engaging as necessary in matters relevant to the DSIT Principal Accounting Officer.

### **Central Government but not ALBs**

Some bodies are classified to central government but are not administratively classified as Executive Agencies or NDPBs. OFCOM is a central government body but has distinct characteristics set out in its Framework Document. OFCOM's Board is independent with the Chairman and NEDs appointed by the Secretary of State.

### **Public Corporations**

Any public entity that is at least 50% funded through commercial activities may be classified in the ONS National Accounts system as a Public Corporation. These have substantial day to day operating independence and should be seen as an institutional unit separate from its parent department. The Chair of the Board is appointed by the Secretary of State. There is a sponsor team in DSIT which oversees the department's engagement with each of its public corporations and the department has a shareholder representative on the Board.

## **5. Local funding arrangements**

Higher Education Research Capital (HERC) is a core science capital contribution provided by DSIT from the R&D Budget. HERC supports the maintenance of university research infrastructure associated with the overall Research Council grant portfolio at individual higher education providers (referred to here as universities).

DSIT provides a funding contribution to HERC which is match-funded by the Devolved Government in each nation. Allocations for each of the devolved funding bodies are underpinned by a memorandum of understanding (MoU) which requires that each devolved government at least matches the DSIT annual capital allocation and reports to DSIT on how HERC has been allocated to individual Higher Education Providers (HEPs).

Devolved funding bodies/councils are;

- Department for the Economy, Northern Ireland (NI DfE)
- Higher Education Funding Council for Wales (HEFCW)
- Scottish Funding Council, Scotland (SFC)

The MoUs outline how the Principal Accounting Officers for DSIT, and the respective devolved funding body are liable to answer questions from Parliament and Public Accounts Committees covering the management of HERC.

## **Department for the Economy, Northern Ireland (NI DfE)**

The Perm Sec is the Accounting Officer for the Department and therefore ultimately responsible for DfE's budget. DfE's Finance Division is responsible for the overall management and reporting actual spend against budget for the Department. NI DfE finance is the named budget holder for DSIT income and HERC spend and is required to submit monthly forecasting returns to Central Finance to monitor spend against these budget lines. The HERC budget is administered to the HEIs via Higher Education Research and Knowledge Exchange Branch (HERKEB)

## **Higher Education Funding Council for Wales (HEFCW)**

Operational responsibility for the HERC line is within HEFCW's overall budget. It sits with a Responsible Officer who manages the funding on a day-to-day basis, including liaison with DSIT, Welsh Government and higher education providers, and a Budget Holder who oversees the funding line and approves payments. As part of HEFCW's budget, HERC allocations are approved by HEFCW's Council, and accountability to Welsh Government as HEFCW's sponsor body sits with the Interim Chief Executive as Accounting Officer.

## **Scottish Funding Council, Scotland (SFC)**

SFC is a Non-Departmental Public Body. SFC Board are appointed by Scottish Ministers and have a collective responsibility for the proper conduct of SFC's affairs. The Chief Executive has overall accountable officer has responsibility for maintaining a sound system of internal control that supports the achievements of SFC's objectives. The Director of Research & Innovation oversees the internal control arrangements relating to the HERC funding. Funding is distributed to institutions in line with the payment profile set out in the MoU. This is confirmed to DSIT on a quarterly basis and in the annual report to DSIT which confirms all funds have been allocated to institutions, the method of allocation and total amounts received by each institution.

The MoUs set out various requirements including that the HE funding bodies have to provide a yearly report to DSIT on how HERC has been allocated to individual HEPs, that they must participate in any DSIT commissioned evaluation, and to provide any information required for DSIT Accounting Officers, Ministers etc. In addition, because they are also required to "match fund", they have to report and are accountable to their respective Accounting Officer and Ministers.

The MoUs also state that if DAs are unable to match-fund DSIT's HERC contribution, the remaining balance will be deducted from their HERC payments for that financial year, or from their HERC allocation for the following financial year.

In order to ensure that all budget management, forecasting and monitoring arrangements set out in the MoU are followed, DSIT's Research Funding policy team engages regularly with DA policy leads and funding bodies who have individual processes and requirements to follow.

## 6. Grants to private and voluntary sector bodies

The Department publishes the grant schemes it operates on the Government grants register which is published annually by the Cabinet Office. The Department provides grants in a range of sectors including Telecommunications and Research and Development.

Grants are awarded for specific purposes to private and voluntary sector organisations by the Department including ALBs. These are made under statute and with specific conditions, for example, project terms.

This section sets out the accountability and assurance arrangements in place to ensure that I, as Principal Accounting Officer, gain certainty over regularity, propriety and value for money.

Grants form a significant part of the Department's expenditure at circa £12.9 billion, the annual budget for 2023/2024 financial year. This is made up of £1.4 billion delivered within DSIT and £11.5 billion by our ALBs. As Principal Accounting Officer, I am responsible for ensuring that:

- any grant awarded contributes to and achieves value for money on behalf of the taxpayer.
- the recipient is competent to manage the grant.
- the funds are allocated and spent as per the grant funding agreement.
- the Department has evidence that the works or services provided have been completed satisfactorily.

A governance process is in place as part of a framework including the completion of a business case to determine who should be awarded a grant. The Business Case process helps determine how the grant will work and includes other key considerations such as value for money, subsidy control, match funding and leveraging and fraud risk checks. This includes a delegation of authority depending on the value of grants i.e. where a grant is required to be approved by a committee.

All grants are signed with standard grant funding agreements/memorandum of understanding in place and are delivered in accordance with the approvals given. Should delivery deviate materially from this, subsequent re-approval is required.

Each letter of award sets out the responsibilities and conditions under which the applicant can make a claim, including approved activities and categories of eligible and ineligible expenditure, along with the documentation required as supporting evidence. The letter also contains a statement about the weight the Department places on investigating and dealing with any actual or suspected fraud.

The Cabinet Office has a set of minimum standards, which promote effective grant making in central government grant schemes. The standards focus on gaining assurance of regularity, propriety and value for money before awarding any grant, and monitoring of outcomes against the purposes for which it was awarded. Grants within the Department are issued in line with the Functional guidance and the minimum grant standards are applied to our grant schemes, where possible.

## 7. Major contracts and outsourced services

The Commercial Director is responsible for oversight of Commercial procurement on behalf of the department. The Commercial framework is based on securing goods and services through compliant contracting routes, or relevant grant funding models to ensure effective management of the contract or agreement is in place, and to ensure value for money is achieved. Integrated Corporate Services (ICS) work with the DSIT commercial team and provide a shared service commercial policy and assurance provision.

DSIT has robust processes in place for entering major contracts. These have been assessed against the Government Commercial Function Commercial Continuous Improvement Assessment Framework (CCIAF), which cover the lifecycle from identifying the need, through procurement and contracting to subsequent management. CCIAF drives continuous improvement in our commercial practices, including ensuring value for money is achieved through a number of ways:

- Market engagement prior to large contracts ensures that the market is understood and requirements for goods and services that are fit for purpose can be set without attracting undue cost.
- Procurement regulations require competitive procurement wherever possible. Depending on the requirement, this may be by use of a Crown Commercial Service or other framework that has been pre-competed or by undertaking a Find a Tender Service (FTS) procurement. FTS is the publication in which all tenders valued above a certain financial threshold from the UK's public and utilities sectors must be published.
- If it is proposed instead to extend a contract, this requires specific commercial and financial approval depending on value to ensure that this is the most appropriate option.
- Commercial transactions with a value of £10m or above or deemed novel, contentious, or repercussive are subject to scrutiny by the Commercial Assurance Board (CAB). CAB seeks to ensure best practice and alignment to procurement policies and DSIT strategy, as well as to manage commercial risk and maximise commercial outcomes. Both core DSIT cases and in-scope partner organisations are required to seek CAB approval. Cases of £20m+ also require Cabinet Office Commercial spend control approval, unless otherwise delegated.
- Commercial transaction with a whole life value of £70m or over or where novel, contentious or repercussive require approval from HMT.
- Any commercial transaction between £10k and £10m in DSIT Core Department is approved by DSIT Commercial Team in line with commercial delegations.

The DSIT Commercial Team utilise the Government Commercial Function's best practice advice, including the Sourcing Playbook <https://www.gov.uk/government/publications/the-sourcing-and-consultancy-playbooks>.

DSIT has implemented the Government Commercial Function's contract and supplier tiering approach, which categorises the necessary levels of contract management based on a

risk/value assessment. Each tier (gold, silver, and bronze) features tailored processes and due diligence criteria outlined in the DSIT contract management toolkit, drawing from public sector and Cabinet Office standards. The objective is to ensure appropriate levels of management oversight and resources are assigned to each contract.

A Commercial Business Partner model is in place within the DSIT core commercial teams, aligned to business areas to provide directorates with appropriate levels of commercial support to drive and enable strategies and policy delivery priorities for the directorates and the Department as a whole.

## 8. Investments, joint ventures and other assets

As the Principal Accounting Officer for the Group's investment portfolio, I am ultimately accountable for oversight of the department's financial exposures. The original reasons for establishing these companies and retaining these stakes vary but were broadly:

- to enhance value for money by facilitating the transformation and commoditisation of existing services;
- to improve service price and quality by aggregating demand for services across the public sector; and
- to unlock value by enabling greater commercialisation of services and their sale to a wider customer base.

The department recognises its investments into associates and joint ventures and these investments are managed through the lead sponsor teams.

### **Subsidiaries**

- UK Shared Business Services Limited (UKSBS): The company is a specialist business services organisation that provides finance, procurement, grants, information systems and HR and payroll services to the public sector. Its main objective is to provide economic, efficient and effective corporate services to its owners and customers to its owners and customers.
- Ordnance Survey Limited (OSL): The principal objective of OSL is to produce mapping products and mapping data information.
- National Physical Lab Management Limited (NPLML): NPLML has been set up to manage and operate the National Physical Laboratory.

### **Joint Ventures**

A joint venture is a joint arrangement whereby the parties have that have joint control of the arrangement have rights to the net assets of the arrangement.

- OneWeb: Provider of low-latency connectivity services to government and enterprise customers worldwide.
- Francis Crick Institute: To deliver a world class interdisciplinary biomedical research centre.



## **Associate**

An associate is an entity where the Department has “significant influence” but not control over the entity.

- Eutelsat Group: Geostationary Equatorial Orbit-low Earth orbit (GEO-LEO) operator in satellite communications that provides connectivity service.

## **Public Dividend Capital**

- Intellectual Property Office: Responsible for intellectual property rights in the UK
- The Meteorological Office: The United Kingdom's national weather service

## **Assurance**

The relationship between DSIT, partners and associates are provided for in shareholder agreements and associates' articles of association. The Principal Accounting Officer receives assurance from the delivery of the internal audit plan by GIAA and the statutory audit by NAO for each company respectively. Assurance is also provided through the Framework Document for public entities which sets out the relationship with the department.

**ANNEX A: PROJECT ASSURANCE**

	1 <sup>st</sup> Line		2 <sup>nd</sup> Line			3 <sup>rd</sup> Line				
	Internal		Independent			External				
Event*	Project health checks, Project Boards, DG oversight and review of projects (e.g. quarterly reviews)	Project Management Office (PMO) reviews.	Subject Matter Expert review	Portfolio Office Review	Independent Board Member	Infrastructure & Projects Authority Review	SIT Arranged Gate / Other Reviews	Government Internal Audit Agency (GIAA)	National Audit Office (NAO)	Complex Grants Advice Panel (CGAP)
Tier 1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tier 2	✓	✓	✓	✓	✓	X	✓	✓	✓	✓
Tier 3	✓	✓	Recommend	Recommend	Recommend	X	✓	X	X	X