

Infected Blood Compensation Authority (IBCA) framework document:

Non-departmental public body

March 2025

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Introduction and background

1. Purpose of document

- 1.1. This framework document (the “framework document”) has been agreed between the Cabinet Office and IBCA in accordance with HM Treasury's handbook Managing Public Money^[1] (“MPM”) (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The framework document sets out the broad governance framework within which IBCA and the Cabinet Office operate. It sets out IBCA's core responsibilities, describes the governance and accountability framework that applies between the roles of the Cabinet Office and IBCA, and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 1.3. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4. References to IBCA include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If IBCA establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and IBCA agreed with the Cabinet Office.
- 1.5. 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 IBCA website and gov.uk.
- 1.6. This framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer of the Cabinet Office. The latest date for review and updating of this document is 31 March 2028.

2. Objectives

- 2.1. The Cabinet Office and IBCA share the common objective of paying compensation in accordance with the Infected Blood Compensation Scheme (the “Scheme”) to eligible individuals infected and affected by contaminated blood or blood products as a result of the infected blood scandal. To achieve this IBCA and the Cabinet Office will work together in recognition of each other's roles and areas of expertise, providing an effective environment for IBCA to achieve these shared objectives through the promotion of partnership and trust.

3. Classification

- 3.1. IBCA is a public sector body, which has been formally classified for economic statistics purposes to the 'Central Government' subsector in line with the rules set out in the relevant UN statistical manual.
- 3.2. It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

Purposes, aims and duties

4. Purposes

- 4.1. IBCA has been established under the [Victims and Prisoners Act 2024](#). Its purposes are set out in part 3 of that Act.

5. Powers and duties

- 5.1. IBCA's powers and duties stem from Part 3, and Schedule 1 of the [Victims and Prisoners Act 2024](#), the Infected Blood Compensation Scheme Regulations 2024 and any further regulations related to the Infected Blood Compensation Scheme.
- 5.2. IBCA's statutory duties and functions in summary are to:
 - administer the Infected Blood Compensation Scheme and determine and make payments to eligible people as set out by the Infected Blood Compensation Scheme Regulations 2024 and any amendments to those regulations or additional regulations made under the Act;
 - decide whether a person applying to the Scheme is eligible for compensation under the regulations and inform the applicant of that decision;
 - review decisions taken under the Infected Blood Compensation Scheme and inform the applicant of the right to review and appeal decisions under the Scheme and the time period these rights must be exercised within;
 - keep proper records and provide the information and reports required by the Minister for the Cabinet Office;
 - retain any payments it recovers and use for the purposes of administering the Scheme or making compensation payments under the Scheme; and
 - have regard to the need to exercise its functions effectively, efficiently and economically.
 - require relevant persons (listed in the [Victims and Prisoners Act](#)) to cooperate with IBCA on any matter connected with the making of payments under the Scheme;
 - appoint employees, committees and subcommittees;
 - determine its own procedure and the procedure of any committees or subcommittees;
 - delegate any of its functions to any member of the IBCA, member of the IBCA's staff authorised for that purpose, or any committee or subcommittee.

6. Aims

6.1. IBCA's strategic aims are:

- to recognise and compensate every eligible person impacted by infected blood with great care and respect and within as short a time frame as is consistent with fair, compassionate and accurate processing of claims; and
- to make it easy for people who are eligible to get the compensation and support they are entitled to.

6.2 IBCA's strategic aims will be published on their website.

Governance and accountability

7. Governance and accountability

7.1. IBCA has been set up to have operational freedom to make the necessary decisions to deliver compensation in line with the Infected Blood Compensation Scheme Regulations 2024 and any further regulations related to the Infected Blood Compensation Scheme. This includes decisions on individual compensation cases. The Cabinet Office will expect to be consulted by IBCA:

- where there is a risk that IBCA will breach its administrative cost controls, or vary significantly from the agreed business plan;
- where decisions on the administration of the scheme might require Accounting Officer approval as defined by MPM, including novel, contentious or repercussive expenditure;
- if IBCA could be at risk of not meeting the public commitment to have begun payments to the affected in 2025, or other objectives for the Scheme which IBCA may subsequently agree with Ministers; and/or
- where decisions on the administration of compensation are likely to result in significant changes to the expected profile of compensation spend agreed between IBCA, the Cabinet Office and HM Treasury. This profile assumes that the bulk of payments to the infected are completed by no later than 2027, and the bulk of payments to the affected are completed by no later than 2029.

7.2 IBCA expect to be consulted:

- In the drawing up of any further regulations and amendments to regulations
- When Ministers are preparing public statements on the scheme, its operational performance, its administration and the work of the Authority.

7.3. IBCA shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.

7.4. In particular (but without limitation), IBCA should:

- comply with the principles and provisions of the [Corporate Governance in Central Government Departments Code of Good Practice](#)^[2] (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in its annual report;
- comply with MPM;
- in line with MPM have regard to the relevant [Functional Standards](#)^[3] as appropriate and in particular those concerning Finance, Commercial and Counter Fraud; and
- take into account the codes of good practice and guidance set out in Annex A of this framework document, as they apply to IBCA.

7.5. In line with MPM Annex 3.1 IBCA 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 IBCA does intend to materially depart from the Code, the sponsor should be notified in advance.

7.6. The senior officers accountable for managing each function in IBCA are accountable to the IBCA Accounting Officer for:

- the delivery of the IBCA business plan objectives relevant to the function and
- the direction and control of associated resources;
- the quality and value for money of the service provision; and
- ensuring IBCA adopts the relevant function's policies, controls and standards, so far as consistent with the other provisions of this framework document.

7.7. As an embedded and integral part of the governance and performance management of IBCA, the senior officers accountable for managing each function in IBCA shall agree a proportionate basis for defining the scope of services, service levels, appropriate milestones and performance criteria, with routine reporting on compliance with defined standards and requirements, the resources deployed and costs, and any gaps in capacity and capabilities.

Role of the Cabinet Office

8. The responsible Minister

8.1. The Minister for the Cabinet Office is accountable to Parliament for all matters concerning IBCA.

8.2. The Minister's statutory powers in respect of IBCA are set out in the [Victims and Prisoners Act 2024](#).

8.3. In summary these are to:

- pay IBCA such sums as are required to meet payments made by IBCA under the infected blood compensation scheme, and such other sums the Minister considers are reasonably sufficient to enable IBCA to carry out its duties;

- appoint the Chair and the first three non-executive members of IBCA;
- to determine the pay and related allowances for the Chair and non-executive members appointed by the Minister;
- approve IBCA's determination as to the remuneration, pensions, allowances gratuities or compensation for its staff; and
- lay IBCA's annual report on the exercise of its functions, the statement of IBCA's accounts and certified statement before Parliament;
- make transfer schemes for the purpose of transferring to the IBCA such property, rights and liabilities of a relevant person as considered appropriate for the purposes of enabling IBCA to carry out its functions under the [Victims and Prisoners Act](#).

Appointments to the Board

- 8.4. The Chief Executive of IBCA is appointed by the chair under Schedule 1(3) of the [Victims and Prisoners Act 2024](#)¹.
- It is expected that the Principal Accounting Officer shall be consulted during the appointment process of IBCA's Chief Executive.
- 8.5. The Minister shall have the following appointment and approval rights in relation to IBCA's Board:
- The chair is appointed by the Minister for the Cabinet Office under Schedule 1 (2) of the [Victims and Prisoners Act 2024](#).
 - The first three other non-executive members are to be appointed by the Secretary of State or the Minister for the Cabinet Office under Schedule 1 (2.2) of the [Victims and Prisoners Act 2024](#). Following these appointments, additional non-executive members, up to a maximum total of six, are to be appointed by the Chair. The Minister for the Cabinet Office has already made the first three non-executive appointments under the Act.
 - 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.
 - It is expected that appointments will be made after a fair and open process.

Other Ministerial powers and responsibilities

- 8.6. The Minister for the Cabinet Office is also responsible for:
- the policy framework within which IBCA operates (as set out in regulation);
 - Approving the performance framework within which IBCA will operate and should be consulted on Business Plan and Strategy;
 - matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter;

¹ An interim Chair was appointed by the Minister for the Cabinet Office in 2024 ahead of the full appointment which will follow this process.

- sending an annual letter to the Chair to inform anything the IBCA Board should have regard to in setting IBCA's yearly priorities, as per the Sponsorship Code; and
- such other matters as may be appropriate and proportionate.

9. The Principal Accounting Officer

9.1. The Principal Accounting Officer (PAO) is the Permanent Secretary of the Cabinet Office.

PAO's specific accountabilities and responsibilities

- 9.2. The PAO of the Cabinet Office designates the Chief Executive as IBCA's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities.
- 9.3. The respective responsibilities of the PAO and AOs for IBCA are set out in Chapter 3 of MPM.
- 9.4. The PAO is accountable to Parliament for the issue of any grant-in-aid to IBCA.
- 9.5. The PAO is also responsible, usually via the sponsorship team, for advising the responsible Minister on:
- an appropriate framework of objectives and targets for IBCA in the light of the Cabinet Office's wider strategic aims and priorities;
 - a delegated budget for IBCA in the light of the Cabinet Office's overall public expenditure priorities. This budget is subject to the resources available to the Cabinet Office, and takes into account the annual efficiencies expected of any government organisation and any other timely spending review limitations;
 - how well IBCA is achieving its strategic objectives and whether it is delivering value for money; and
 - the exercise of the Ministers' statutory responsibilities concerning IBCA as outlined above.
- 9.6. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:
- monitor IBCA's activities and performance;
 - address significant problems in IBCA, such as issues which may prevent IBCA from meeting its strategic objectives or those related to the effectiveness of relationships between IBCA and the Cabinet Office, making such interventions as are judged necessary;
 - periodically and at such frequency as is proportionate to the level of risk carry out an assessment of the risks both to the Cabinet Office and IBCA's objectives and activities in line with the wider departmental risk assessment process;
 - inform IBCA of relevant government policy in a timely manner; and

- bring ministerial or departmental concerns about the activities of IBCA to the full (IBCA) board, and, as appropriate to the Cabinet Official Board, requiring explanations and assurances that appropriate action has been taken.

10. The role of the sponsorship team

- 10.1. The Infected Blood Inquiry Response Team (IBIRT) in the Cabinet Office is the primary contact for IBCA. The senior civil servant responsible for this relationship is the Director General of the Public Inquiry's Response Unit. They are the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of IBCA. They also support the PAO on their responsibilities toward IBCA.
- 10.2. IBIRT senior officials in the Cabinet Office will liaise on a monthly basis with IBCA officials to review performance against plans, achievement against targets and expenditure against its DEL and AME allocations. IBIRT will also take the opportunity to explain wider policy developments that might have an impact on IBCA.
- 10.3. In line with the recommendation by the Interim Chair, Ministers have committed to a review of the operation of the Scheme after 1 year. IBCA will need to provide timely, relevant information to inform the review; including relevant feedback from applicants and beneficiaries. IBCA may also need to consider and advise Ministers on the implications for its operations of the findings of the review.

11. Resolution of disputes between IBCA and the Cabinet Office

- 11.1. Any disputes between the Cabinet Office and IBCA will be resolved in a timely manner as possible. The Cabinet Office and IBCA will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then a formal process, overseen by the Senior Sponsor, will be used to resolve the issue. Failing this, the senior sponsor will ask the Permanent Secretary of the Cabinet Office to oversee the dispute. The Permanent Secretary of the Cabinet Office may then choose to nominate a non-executive member of the Cabinet Office Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Minister for the Cabinet Office.

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

The IBCA governance structure

14. The Chief Executive

Responsibilities of IBCA's chief executive as accounting officer

- 14.1. The Chief Executive as AO is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of IBCA. In addition, they should ensure that IBCA 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 those set out below and those that are set in the AO appointment letter issued by the PAO of the Cabinet Office.

Responsibilities for accounting to Parliament and the public

- 14.2. Responsibilities to Parliament and the public include:
- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State;
 - preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts;

- ensuring that effective procedures for handling complaints about IBCA in accordance with [Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling](#) are established and made widely known within IBCA and published at www.ibca.org.uk.
- acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the Cabinet Office and the Treasury;
- 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 IBCA as set out in section 19,
 - any elements of any settlement letter issued to the Cabinet Office that is relevant to the operation of IBCA, and
 - any separate settlement letter that is issued to IBCA from the Cabinet Office;
- ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents; and
- giving evidence, normally with the PAO, when summoned before the PAC on IBCA's stewardship of public funds.

Responsibilities to the Cabinet Office

14.3. Responsibilities to the Cabinet Office include:

- establishing, in agreement with the Cabinet Office, IBCA's corporate and business plans in the light of the Cabinet Office's wider strategic aims and agreed priorities as listed in 6.1;
- informing the Cabinet Office of progress in helping to achieve the Cabinet Office's policy objectives and in demonstrating how resources are being used to achieve those objectives;
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the Cabinet Office; that the Cabinet Office is notified promptly if over or under spends are likely and that corrective action is taken;
- that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the Cabinet Office in a timely fashion; and
- that the Chief Executive provides the Principal Accounting Officer with annual assurance that risks have been managed through the control environment and with appropriate governance.

Responsibilities to the board

14.4. The Chief Executive is responsible for:

- advising the Board on the discharge of their responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Board on IBCA's performance compared with its aims and objectives; and

- 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 Chief Executive 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. If the Board, or its chair, 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 Chief Executive 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.
- 14.7. Such conflicts should be brought to the attention of the PAO and the responsible Minister as soon as possible.
- 14.8. Furthermore, and if agreed with the responsible Minister, 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.
- 14.9. If the responsible Minister agrees with the proposed course of action of the Board it may be appropriate for the Minister to direct the AO in the manner as set out in MPM paragraph 3.6.6 onwards.

15. The Board

Composition of the Board

- 15.1. IBCA will have a board in line with good standards of corporate governance and as set out in its establishing statute and in guidance as set out in Annex A. The role of the Board shall be to run IBCA, and to deliver its 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 \(FReM\)](#).
- 15.2. The Board will consist of a Chair, together with the Chief Executive and between 3-6 other non-executive members and 2-5 executive members (who must be fewer in number than non-executive members) that have a balance of skills and experience appropriate to directing IBCA's business. For IBCA there should be members who have experience of its business, operational delivery, corporate services such as:
- HR,

- finance and assurance,
- counter-fraud,
- technology,
- property asset management,
- estate management,
- 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 a majority of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

Board Committees

- 15.3. The [Victims and Prisoners Act 2024](#) (Schedule 1, 9, 1) enables IBCA to set up committees or subcommittees as it may consider 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.
- 15.4. 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.
- 15.5. Where there is disagreement between the relevant committee and the Board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to the sponsor team, PAO and responsible Minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual report.
- 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 overburdened when deciding the chairs and membership of committees.
- 15.7. IBCA will have an Audit and Risk Committee (ARC) that supports the Board and Chief Executive, by providing assurance based on appropriate independent advice, scrutiny and constructive challenge in respect of:
- risk policy and the management of risk,
 - internal controls,
 - governance,
 - internal audit,
 - external audit, and

- annual report and accounts.
- 15.8. The Board will establish a Remuneration Committee (REMCO) as a sub committee of the IBCA board. REMCO will be an advisory committee and will not have the authority to make decisions.
- It will guide and advise the Board on whether IBCA's systems and plans regarding its people, talent management, succession planning and for rewarding senior executives are effective to ensure that IBCA has the right skills and leadership in place to achieve its goals.
 - REMCO will also review remuneration, benefits and allowances of the Chief Executive Officer and Executive Management Team on an annual basis and provide advice to the Chair

Duties of the Board

- 15.9. The Board is specifically responsible for:
- establishing and taking forward the strategic aims and objectives of IBCA, consistent with its overall strategic direction and within the policy and resources framework determined by the Minister for the Cabinet Office and relevant legislation;
 - providing effective leadership of IBCA 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 IBCA to meet its objectives;
 - reviewing regular financial and management information concerning the management of IBCA;
 - ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of IBCA Board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible Minister and PAO via the executive team, sponsorship team or directly;
 - ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority agreed with the Cabinet Office, and in accordance with any other conditions relating to the use of public funds;
 - ensuring that in reaching decisions, the Board takes into account guidance issued by the Cabinet Office;
 - ensuring that as part of the above compliance they are familiar with:
 - this framework document,
 - any delegation letter issued to body as set out in paragraph 18.1,
 - any elements of any settlement letter issued to the Cabinet Office that is relevant to the operation of IBCA,
 - any separate settlement letter that is issued to IBCA from the Cabinet Office,
 - that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the chief executive and IBCA 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 chair by the independent non-executives, taking into account the views of relevant stakeholders (including the Sponsor Team). The outcome of that evaluation should be made available to the responsible Minister;
- determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by IBCA of its objectives; and
- ensuring that the Board prepares and provides the required reports for the responsible Minister to lay before Parliament.

15.10. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.

15.11. 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 \(The Orange Book\)](#)^[8]. As set out in 15.7, 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 routine assurances with escalation of any significant limitations or concerns to the Board. The Committee should support the Board in assuring 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 priorities in the Chair's letter issued to them by the sponsor team, the statutory authority governing IBCA, this document and the documents and guidance referred to within this document.

16.2. Communications between IBCA's Board and the responsible Minister should normally be through the Chair.

16.3. The chair is bound by the [Code of Conduct for Board Members of Public Bodies](#), which covers conduct in the role and includes the [Nolan Principles of Public Life](#).

16.4. In addition, the Chair is responsible for:

- Appointing a Chief Executive and executive and non-executive (barring the initial 3 appointments) members and in consultation with the board and department, setting performance objectives and remuneration terms linked to these objectives for the Chief Executive which give due weight to the proper management and use and utilisation of public resources.

- ensuring including by monitoring and engaging with appropriate governance arrangements that IBCA's affairs are conducted with probity; and
- ensuring that policies and actions support the responsible the Minister's wider strategic policies and where appropriate, these policies and actions should be clearly communicated and disseminated throughout IBCA.

16.5. The Chair has the following leadership responsibilities:

- Ensuring the Board formulates a strategy
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible Minister or the Cabinet Office;
- promoting the efficient and effective use of staff and other resources;
- delivering high standards of regularity and propriety; and
- 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 IBCA's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with IBCA 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, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
- the responsible Minister is advised of IBCA's needs when board vacancies arise;
- 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; and
- 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 appropriate;
- 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 IBCA; and
- 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.

Management and financial responsibilities and controls

18. Delegated authorities

- 18.1. IBCA's delegated authorities are set out in the delegation letter attached to this framework document. This delegation letter may be updated and superseded by later versions which may be issued by the Cabinet Office in agreement with HM Treasury.
- 18.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
- 18.3. IBCA shall obtain the Cabinet Office' and where appropriate HM Treasury's prior written approval before:
- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in IBCA's annual budget as approved by the Cabinet Office;
 - incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
 - making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the Cabinet Office;
 - 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; and
 - carrying out policies that go against the principles, rules, guidance and advice in MPM.

19. Spending authority

- 19.1. Once the budget has been approved by the Cabinet Office and subject to HM Treasury settlement or delegation letters, IBCA shall have authority to incur expenditure approved in the budget without further reference to the Cabinet Office, on the following conditions:
- IBCA shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the Cabinet Office and as agreed by HM Treasury and Cabinet Office as appropriate;
 - IBCA shall comply with MPM regarding novel, contentious or repercussive proposals;
 - inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed; and
 - IBCA shall provide the Cabinet Office with such information about its operations, performance, individual projects or other expenditure as the Cabinet Office may reasonably require.

20. Banking and managing cash

- 20.1. IBCA must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).
- 20.2. IBCA 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 IBCA has a banking policy as set out in MPM and ensuring that policy is complied with.

21. Procurement

- 21.1. IBCA 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](#) and the [Procurement Act 2023](#).
- 21.2. IBCA shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 21.3. In procurement cases where IBCA is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the Cabinet Office's sponsor team.

- 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 Cabinet Office.
- 21.5. Procurement by IBCA 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. IBCA shall:
- engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects;
 - comply with all relevant Procurement Policy Notes issued by Cabinet Office; and
 - cooperate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 21.7. IBCA shall comply with the commercial and grants standards. These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and IBCAs, 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. IBCA shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance [Management of Risk: Principles and Concepts](#).

23. Counter fraud and theft

- 23.1. IBCA should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 23.2. IBCA should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set out in MPM Annex 4.9, the [GovS 013 Counter Fraud Functional Standard](#) and the [Public Sector Fraud Authority Mandate](#). 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. IBCA should keep records of and prepare and forward to the Cabinet Office an annual report on fraud and theft suffered by IBCA and notify the Cabinet Office of any unusual or major incidents as soon as possible. IBCA should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the Public Sector Fraud Authority in line with the agreed government definitions as set out in [GovS Counter Fraud 013 Functional Standard](#).

24. Staff

Broad responsibilities for staff

24.1. Within the arrangements approved by the responsible Minister and the Treasury, IBCA will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:

- a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies
- 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 IBCA 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 IBCA'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 Bodies](#)

Staff costs

24.2. Subject to its delegated authorities or any additional agreement with the Cabinet Office, IBCA 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. IBCA's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the Cabinet Office and the Treasury. IBCA 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 Code](#) and the 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 on IBCA Intranet or in an Employee Handbook, which should be provided to the department together with subsequent amendments.
- 24.6. IBCA shall abide by public sector pay controls, including the relevant approvals process dependent on the organisation's classification as detailed in the [Senior Pay Guidance](#) and the [Public Sector Pay and Terms Guidance](#).
- 24.7. IBCA shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by the department, general pay structure approved by the department and the Treasury, where relevant with due regard to the Senior Pay Guidance.
- 24.8. The travel expenses of board members shall be tied to the rates allowed to senior staff of IBCA. 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. IBCA staff shall normally be eligible for a pension provided by the Civil Service pension arrangements. There is a choice between the Defined Benefit Career Average Revalued Earnings Scheme, Alpha or the Defined Contribution Scheme, the Partnership Pension Account.
- 24.11. Any proposal by IBCA to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM and any supplementary HM Treasury guidance on severance payments.

Business plans, financial reporting and management information

25. Corporate and business plans

- 25.1. IBCA shall submit annually to the Cabinet Office a corporate plan covering three years ahead. IBCA and Cabinet Office shall agree on the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect IBCA's statutory and/or other duties and, within those duties, the priorities set from time to time by the responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how IBCA plans to meet its objectives and priorities and aligned performance metrics and milestones.
- 25.2. The first year of the corporate plan, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the Cabinet Office. Subject to any commercial considerations, a digest of the corporate and business plans should be published by IBCA on its website and separately be made available to staff.
- 25.3. The following key matters should be included in the plans:
- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives
 - key non-financial performance targets
 - a review of performance in the preceding financial year, together with comparable outturns for the previous 2-5 years, and an estimate of performance in the current year
 - alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast
 - other matters as agreed between the Cabinet Office and IBCA

26. Budgeting procedures

- 26.1. Each year, in the light of decisions by the Cabinet Office on the updated draft corporate plan, the Cabinet Office will send to IBCA by an agreed date:
- a formal statement of the annual budgetary provision allocated by the Cabinet Office in the light of competing priorities across the Cabinet Office and of any forecast income approved by the Cabinet Office
 - There will be frequent forecasts of compensation and support payments
 - a statement of any planned change in policies affecting IBCA

26.2. The annual business plan will take account both of approved funding provisions and any forecast receipts. It will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

27. Grant-in-aid and any ring-fenced grants

27.1. Any grant-in-aid provided by the Cabinet Office for the year in question will be voted in the Cabinet Office's Supply Estimate and be subject to parliamentary control.

27.2. The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. IBCA will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of IBCA. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where grant-in-aid is delayed to avoid excess cash balances at the year-end, the Cabinet Office will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end, such as creditors.

27.3. In the event that the Cabinet Office provides IBCA separate grants for specific (ring-fenced) purposes, it would issue the grant as and when IBCA needed it on the basis of a written request. IBCA would provide evidence that the grant was used for the purposes authorised by the Cabinet Office. IBCA shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

28. Annual report and accounts

28.1. The IBCA Board must publish an annual report of its activities together with its audited accounts after the end of each financial year. IBCA shall provide the Cabinet Office its finalised (audited) accounts in line with Cabinet Office's timetable for the accounts to be consolidated within Cabinet Office. A draft of the report should be submitted to the department 2 weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the Cabinet Office as well as the Treasury's Financial Reporting Manual ([FReM](#)).

28.2. The annual report must:

- cover any corporate, subsidiary or joint ventures under its control
- comply with the FReM and in particular have regard to the illustrative statements for an NDPB
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

28.3. 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 IBCA website, in accordance with the guidance in the FReM.

29. Reporting performance to the Cabinet Office

29.1. IBCA shall operate management, information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in the corporate and business plans.

29.2. IBCA shall inform the Cabinet Office of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver Ministers' policies, and the achievement of key objectives regularly.

29.3. IBCA's performance shall be formally reviewed by the Cabinet Office twice a year.

29.4. The responsible Minister will meet the Chair and Chief Executive once a quarter.

29.5. The PAO will meet the Chief Executive at least once a quarter.

30. Information sharing

30.1. The Cabinet Office has the right of access to all IBCA records (other than those which relate to the private records of those making claims) and personnel for any purpose including, for example, sponsorship audits and operational investigations.

30.2. IBCA shall provide the Cabinet Office with such information about its operations, performance, individual projects or other expenditure as the Cabinet Office may reasonably require.

30.3. The Cabinet Office and HM Treasury may request the sharing of data held by IBCA in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include requiring the appointment of a senior official to be responsible for the data sharing relationship.

30.4. As a minimum, IBCA shall provide the Cabinet Office with information monthly that will enable the Cabinet Office satisfactorily to monitor:

- IBCA's cash management;
- its draw-down of grant-in-aid;
- forecast outturn by resource headings;
- other data required for the Online System for Central Accounting and Reporting (OSCAR); and

- data as required in respect of its compliance with any Cabinet Office Controls pipelines or required in order to meet any condition as set out in any settlement letter.

30.5 The IBCA shall provide the Cabinet Office with regular, evidence based forecasts of the anticipated costs of compensation on at least a five year time horizon, in order to support the Office for Budget Responsibility in developing forecasts of government expenditure. The Cabinet Office will provide HM Treasury with monthly reporting to inform anticipated costs.

Audit

31. Internal audit

31.1. IBCA 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 Treasury;
- ensure that any internal audit arrangements utilise the Government Internal Audit Agency;
- ensure the Cabinet Office is satisfied with any internal audit arrangements and the requirements for approving appointments in accordance with PSIAS;
- set up an audit committee of its board in accordance with the [Code of Good Practice for Corporate Governance](#) and the [Audit and Risk Assurance Committee Handbook](#);
- forward the audit strategy, periodic audit plans and annual audit report, including the IBCA Head of Internal Audit opinion on risk management, control and governance as soon as possible to the Cabinet Office;
- keep records of and prepare and forward to the Cabinet Office an annual report on fraud and theft suffered by IBCA and notify the Cabinet Office of any unusual or major incidents as soon as possible; and
- will share with the Cabinet Office information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Cabinet Office's responsibilities in relation to financial systems within IBCA.

32. External audit

32.1. The Comptroller & Auditor General (C&AG) audits IBCA's annual accounts and passes the audited accounts to the Secretary of State or Minister for the Cabinet Office who will lay the accounts together with the C&AG's report before parliament.

32.2. In the event that IBCA has set up and controls subsidiary companies, IBCA 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. IBCA shall discuss with the Cabinet Office the procedures for appointing the C&AG as auditor of the companies.

32.3. The C&AG:

- will consult the Cabinet Office and IBCA on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG;
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the [Government Resources and Accounts Act 2000](#), held by another party in receipt of payments or grants from IBCA;

- will share with the Cabinet Office information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Cabinet Office's responsibilities in relation to financial systems within IBCA; and
- 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.

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

Reviews and winding up arrangements

33. Review of IBCA's status

33.1. IBCA can be reviewed at the request of Cabinet Office Ministers or the PAO.

34. Arrangements in the event that IBCA is wound up

34.1. The Cabinet Office shall put in place arrangements to ensure the orderly winding up and or transfer of IBCA once compensation has been either paid or continuing payments agreed. In particular it should ensure that the assets and liabilities of IBCA are passed to any successor organisation and accounted for properly. (In the event that there is no successor organisation, the assets and liabilities should revert to the Cabinet Office.) To this end, the Cabinet Office shall:

- have regard to Cabinet Office guidance on winding up of Arm's Length Bodies (ALB)^[23];
- ensure that procedures are in place in IBCA to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- specify the basis for the valuation and accounting treatment of IBCA's assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that, for non-Crown bodies funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his report on the accounts; and
- arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding department and or ALB AO should sign the closing accounts. In the event that the Cabinet Office inherits the role, responsibilities, assets and liabilities, the Cabinet Office's AO should sign.

34.2. IBCA shall provide the Cabinet Office with full details of all agreements where IBCA or its successors have a right to share in the financial gains of developers. It should also pass to the Cabinet Office details of any other forms of claw-back due to IBCA.

Annex A: Guidance

IBCA 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](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 IBCA.
- 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

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tel: 020 7270 5000

Email: public.enquiries@hmtreasury.gov.uk

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

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

[3] <https://www.gov.uk/government/collections/functional-standards>

[4] <https://publicappointments.cabinetoffice.gov.uk/wp-content/uploads/2019/11/Public-Appointments-No.-2-Order-in-Council-2019.pdf>

[8] <https://www.gov.uk/government/publications/orange-book>

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

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

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

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

[13] <https://www.gov.uk/government/publications/grants-standards>

[14] http://www.hm-treasury.gov.uk/orange_book.htm

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

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

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

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

[20] https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf

[21] <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>

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