Framework Document between the Ministry of Justice and Criminal Cases Review Commission

Effective from September 2019

Contents

1. Introduction

Status of this document

1.1. The Ministry of Justice (MoJ) has drawn up this framework document, in consultation with the Criminal Cases Review CCRC (CCRC), an independent Executive Non Departmental Public Body (NDPB) of the MoJ. This document sets out the broad framework within which the CCRC will operate. This document does not convey any legal powers or responsibilities.

1.2. The document will normally be reviewed by the MoJ and CCRC every three years, immediately after the Tailored Review of the CCRC's status (see section 5). This document review has taken place in 2019.

1.3. The document may, however, be reviewed at any other time. MoJ will manage the provision of amendments, which will be agreed with the CCRC. Major changes or significant departures from the existing document will require the approval of the MoJ's Principal Accounting Officer (PAO) and, as required, Her Majesty's Treasury (HMT).

1.4. The document is signed and dated by MoJ and the CCRC. 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 justice.gov.uk website.

2. Founding legislation and role of the CCRC

Founding legislation and classification

2.1. The CCRC was established as a body corporate under the Criminal Appeal Act 1995 (the Act) from 1 January 1997. The Act specifies that the CCRC does not hold Crown status. Provisions in relation to the composition, functions, powers and duties of the CCRC are contained in sections 8 to 25 and Schedule 1 of the Act. The CCRC's functions extend to England and Wales and Northern Ireland.

Role

2.2. The CCRC was established under the Act to investigate possible miscarriages of justice. Its purpose is to review possible miscarriages of justice in the criminal courts of England, Wales and Northern Ireland, the Court Martial and the Service Civilian Court, and refer appropriate cases to the relevant appeal court.

The statutory duties of the CCRC are to:

- Refer a conviction, verdict, finding or sentence to an appropriate court of appeal whenever the CCRC considers that there is a 'real possibility' that it would not be upheld (sections 9 to 12 of the Act);
- Investigate and report to the Court of Appeal and Court Martial Appeal Court on any matter which the relevant court directs the CCRC to investigate and report (section 15 of the Act);
- Consider any reference from the Secretary of State or Minister in charge of the Department of Justice in Northern Ireland of any matters in relation to the Royal Prerogative of Mercy and give a statement of the CCRC's conclusions (section 16 of the Act);

- Give reasons for the CCRC's opinion in any case where it determines that the Secretary of State or Minister in charge of the Department of Justice in Northern Ireland should consider recommending an exercise of the Royal Prerogative of Mercy (section 16 of the Act);
- Send to the Secretary of State and Department of Justice in Northern Ireland an annual report on the discharge of its functions (paragraph 8 of Schedule 1 of the Act);
- Send a copy of the statement of accounts prepared in respect of each financial year, to the Secretary of State and to the Comptroller and Auditor general (paragraph 9 of Schedule 1 of the Act).

2.3. The CCRC's strategic objectives are to:

- Ensure timely case reviews whilst maintaining quality;
- Increase awareness of the CCRC's role and function;
- Transform its service taking advantage of IT; and
- Influence the criminal justice system.

2.4. The CCRC's purpose is to investigate and identify miscarriages of justice and to promote (public) confidence in the criminal justice system. The CCRC does this by:

- Investigating and reviewing cases proactively, effectively and efficiently;
- Referring appropriate cases to the appellate courts;
- Demonstrating independence and impartiality in all they do;
- Being thorough, proportionate and conscientious;
- Using its unique knowledge and experience;
- Working constructively with stakeholders; and
- Maintaining awareness of and adapting to change in the wider criminal justice system

3. Governance and responsibilities

Corporate governance

Appointments – the Chair and commissioners

3.1. The CCRC commissioners are appointed by the Queen on the recommendation of the Prime Minister. Her Majesty must also, on the recommendation of the Prime Minister, appoint one of the commissioners to be Chair of the CCRC. Appointments shall be for a fixed period of not longer than five years and may be full or part time. No person may hold office as a Commissioner for a continuous period which is longer than ten years. The Act requires that the CCRC must have no fewer than eleven commissioners. In addition:

- at least one third of the commissioners must be legally qualified as defined in section 8(5) of the Act;
- at least two thirds of the commissioners must have knowledge or experience of any aspect of the criminal justice system;
- at least one commissioner must have knowledge or experience of the criminal justice system in Northern Ireland.

Such appointments will comply with the principles of the Code of Practice of the

Office of the Commissioner on Public Appointments (http://publicappointmentscommissioner.independent.gov.uk/...) and be in line with the Cabinet Code of Practice of Corporate Governance in central government departments. http://www.hmtreasury.gov.uk/d/corporate_governance_good_practice_july2011.pdf.

Appointments – the Chief Executive

3.2. The CCRC may appoint a Chief Executive, subject to the consent of the Secretary of State as to terms and conditions of service. In making the appointment, the Board will be acting in the knowledge that the Chief Executive will have to carry the responsibilities of the Accounting Officer, but the decision to designate the chief executive as the NDPB Accounting Officer is the responsibility of the sponsor department's Accounting Officer alone. For this reason, it is highly desirable that the departmental Accounting Officer, or his representative, should be involved in the process of appointing the Chief Executive and consulted about any actions that might lead to his or her removal as such.

Composition of the Board

3.3. In line with the government's Code of Practice on Corporate Governance (http://www.hm-treasury.gov.uk/d/corporate_governance...) the board will consist of the Chairman of the CCRC, three selected Commissioners (who will be deemed Non Independent non-executive directors) and the Senior Management Team, together with three independent non-executive directors (one of whom will be designated a Senior Independent Director) to ensure that executive members are supported and constructively challenged in their role. As far as is possible, due regard will be given in the recruitment process for Commissioners and non-executive directors (known as INEDs) to ensuring the board has a balance of skills and experience appropriate to directing the CCRC's business, including experience of the criminal justice system, operational delivery, corporate services such as HR, IS, technology and communications, and performance management.

3.4. The Body Corporate will delegate responsibilities to the Board in line with the agreed Terms of Reference, reserving the right to ratify the strategy and agreed appointees to the Board. It will meet twice per annum

- Be Chaired by the Chairman of the CCRC
- Be attended by all Commissioners
- Only meet if quorate (as defined in the Body Corporate terms of reference)
- Appoint from within its members a Deputy Chairman

Governance and accountability

Ministerial responsibility

3.5. The Secretary of State will account for the CCRC's business in Parliament. The Secretary of State for Northern Ireland retains similar policy responsibilities for Northern Ireland cases. The Secretary of State's responsibilities also include:

- those specified in the Act including as regards appointments to the CCRC, approving terms and conditions of commissioners and staff, and laying of the annual report and accounts before Parliament;

- approving the strategic objectives and performance framework within which the CCRC should operate; and

- paying the CCRC such sums, through grant-in-aid, grant or other funds, as deemed appropriate for meeting the CCRC's expenditure and securing Parliamentary approval.

MoJ Principal Accounting Officer's specific accountabilities and responsibilities

3.6. The MoJ's Principal Accounting Officer (PAO) responsibilities are set out in Chapter 3 of Managing Public Money. The Permanent Secretary as PAO of the MoJ is accountable to Parliament for the issue of any grant-in-aid to the CCRC. The PAO also advises the responsible minister on:

- how the CCRC's strategic aims and objectives support the wider strategy and priorities of the MoJ;

- an appropriate budget for the CCRC in the light of MoJ's overall public expenditure priorities; and

- how well the CCRC is achieving its strategic objectives and whether it is delivering value for money.

3.7 The PAO is also responsible for ensuring arrangements are in place in order to:

- monitor the ALB's activities;

- address significant problems in the ALB, making such interventions as are judged necessary;

- periodically carry out an assessment of the risks both to the department and the ALB's objectives and activities;

- inform the ALB of relevant government policy in a timely manner; and

- bring concerns about the activities of the ALB to the (ALB) board, and, as appropriate to the departmental board requiring explanations and assurances that appropriate action has been taken.

3.8 Where the CCRC is engaged in delegating activities within its remit to external providers, whether they be public sector or private providers, the PAO nonetheless retains ultimate accountability for the regularity, propriety and value for money of the application of public money, and will ensure that arrangements are in place with the external provider to ensure that this accountability is supported by effective governance and control.

3.9 The Principal Accounting Officer (PAO) of the Ministry of Justice has designated the chief executive as the CCRC's Accounting Officer.

Responsibilities of the CCRC Chief Executive as Accounting Officer

General

3.10 As a NDPB, the CCRC must have an Accounting Officer. This person is usually its most senior official. The CCRC's AO is the Chief Executive. The Accounting Officer in an organisation should be supported by a board structured in line with the *Corporate Governance Code*. The Chief Executive, as the Accounting Officer, should make the key operational decisions about running the organisation.

3.11 The CCRC's Chief Executive will be personally responsible for the use of the public money for which he or she has charge. Ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and, for the day-to-day operations and management of the CCRC.

3.12 In addition, he or she should ensure that the CCRC 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 *Managing Public Money*.

3.13 In particular, where the CCRC has decided to delegate activities within its remit to external providers, whether they be public sector or private providers, the Chief Executive shall ensure that such delegation is subject to a robust governance regime, evidenced in a statement of accountability, seeking to provide the following:

- clearly defined outcomes for the activity in question;
- robust and transparent mechanisms for information about performance and financial management which permit the provider to be held to account for the regularity, propriety and value for money of the activity delegated;
- where appropriate, a single, recognised Senior Responsible Owner for the activity delegated with a reporting line to the CCRC's AO;
- clear decision-making lines, allocating authority appropriately in the context of the AO's responsibility to the POA;
- a clear system for dealing promptly with failure, including the advance definition of the triggers for intervention; and,
- a funding allocation process that is explicit and independently audited, supported by a thorough evaluation of outcomes.

AO as consolidation officer

3.14 The CCRC shall comply with the Finance and Commercial Instruction on the quarterly MoJ Departmental Accounts, specifying its reporting requirements for consolidation, issued to the CCRC every quarter by MoJ Corporate Finance.

Delegation of duties

3.15 The Chief Executive may delegate the day-to-day administration of his/her Accounting Officer and Consolidation Officer responsibilities to other employees in the CCRC and/or other public or private organisations. However, he/she shall not assign absolutely to any other person any of the responsibilities set out in this document.

Responsibilities for accounting to Parliament

3.16 As AO, the Chief Executive's responsibilities to Parliament include:

- signing the accounts, ensuring they are prepared according to paragraph **4.28 et seq** of this document and laid before Parliament within the agreed timescale;

- signing a Statement of Accounting Officer's responsibilities and a Governance Statement for inclusion in the annual report and accounts;

- ensuring that effective procedures for handling complaints about the CCRC are established and made widely known within the organisation;

- acting in accordance with the terms of this document, Managing Public Money and other instructions and guidance issued from time to time by MoJ, the Treasury and the Cabinet Office; and

- giving evidence, normally with the PAO, when summoned before the Public Accounts Committee on the CCRC's stewardship of public funds.

Responsibilities to the MoJ

3.17 The Chief Executive's particular responsibilities to the MoJ include:

- ensuring the CCRC's corporate and business plans in the light of the CCRC's statutory duties and the MoJ's wider strategic aims; are aligned.

- informing the MoJ of progress in support of its policy objectives and in demonstrating how resources are being used to achieve those objectives;

- ensuring MoJ is provided with timely forecasts and monitoring information on performance and finance, is notified promptly of likely material over or under spends (and of corrective action taken) or of any other significant financial or other risks which could include significant personal data incidents;

- providing MoJ when requested with contributions for its annual Security Risk Management Overview return to the Cabinet Office and for its Governance Statement;

- notifying MoJ at the earliest opportunity if there is a risk of legal challenge against the CCRC other than routine challenges to the lawfulness of case decisions in the Administrative Court; and

- ensuring that recommendations addressed to the CCRC in reports from the PAC or NAO, and recommendations made to the CCRC in Management

Letters or which are attached to the Audit Completion Report from its external auditors, are responded to, addressed and acted upon in a timely manner to ensure that they are cleared promptly. The MoJ will work with the CCRC to support it in this task.

Responsibilities to the board

3.18 The Chief Executive is responsible for:

- advising the board on the discharge of the CCRC's responsibilities as set out in this document, the founding legislation or in any other relevant instructions and guidance that may be issued from time to time;

- advising the board on the CCRC's performance against its aims and objectives;

- assisting the board in the development of and oversight of the CCRC's strategic direction.

- taking action as set out in paragraph 3.7.5 of Managing Public Money 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, questionable feasibility, or is unethical.

3.19 The Chief Executive is a full member of the CCRC board.

Responsibilities of the CCRC board

3.20 The board should ensure that effective systems and arrangements are in place to provide assurance on risk management, governance and internal control. The board must set up an Audit Committee chaired by an independent non-executive member to provide independent advice. The board shall also:

- establish and take forward the strategic aims and objectives of the CCRC consistent with the strategic objectives and performance framework approved by the Secretary of State;

- inform the responsible minister of any changes likely to impact on the CCRC's strategic direction, the attainability of its targets or the reputation of the MoJ, determining the steps needed to deal with such changes;

- ensure compliance with any statutory or administrative requirements for the use of public funds. The CCRC board must operate within the limits of its statutory authority and any delegated authority agreed with the MoJ, as well as in accordance with any other conditions relating to the use of public funds. In reaching decisions, the board must take into account guidance issued by the MoJ. The Chief Executive, as Accounting Officer, remains personally accountable for the CCRC's resources and the responsibilities set out in the section above;

- regularly review financial information about the management of the CCRC, ensuring they are informed in a timely manner about any concerns about the activities of the CCRC, and can assure MoJ that appropriate action has been taken on such concerns;

- demonstrate high standards of corporate governance using the independent audit committee to help address key financial and other risks;

- appoint a Chief Executive in consultation with the MoJ. Job objectives should be linked to those of the CCRC, and remuneration should be consistent with that of similar appointees across MoJ, demonstrably provide value for money in the use of public resources and be no more than is necessary to attract, retain and motivate able staff, on a sustainable basis, to deliver public functions;

- ensure that the CCRC complies with the requirements of the Security Policy Framework and relevant Information Assurance Standards, for example IS6; and

- ensure that the CCRC complies with the requirements of the Transparency Agenda with regards to spend, procurement and staff data.

The Chair's personal responsibilities

3.21 The Chair is responsible to the Secretary of State. Communications between the CCRC and the responsible minister should normally be through the Chair. He or she should ensure that policies and actions are in accordance with the CCRC's statutory duties and generally support the responsible minister's wider strategic policies and that the CCRC's affairs are conducted with probity. Where appropriate, these policies and actions should be clearly communicated and disseminated throughout the CCRC. In addition, the Chair has the following leadership responsibilities:

- formulating with the board and executive the board's strategy;

- ensuring that the board, in reaching decisions, gives proper consideration to appropriate guidance provided by the responsible minister or the MoJ;

- 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.

3.22 The Chair shall also ensure that:

- the work of the board and its members is reviewed and is working effectively;

- the MoJ is appraised of specific requirements during the appointment process for Commissioners to ensure, as far as is possible consistent with appointing individuals with the appropriate decision-making capability and understanding of the criminal justice system, that the board has a balance of skills appropriate to directing the CCRC's business, as set out in the Government Code of Good Practice on Corporate Governance and the relevant legislation;

- board members are fully briefed on terms of appointment, duties, rights and responsibilities and receive 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 CCRC needs when board vacancies arise;

- assessments of individual board members are carried out at least once a year throughout the term of appointment, not just prior to a possible reappointment, to ensure the individual continues to develop and add value to the organisation. The records of these appraisals will be kept in the Commissioner's personnel files;

- The Chair will also carry out appraisals for the Chief Executive. Assessments will be linked to objectives for each year of the appointment and to the performance of the CCRC;

- similarly the Chair will be assessed at least once a year against objectives for each year of the appointment and linked to the performance of the CCRC. The appraisal will be carried out by a person of appropriate level within the MoJ, namely the sponsor Director General; and

- there is a code of practice for board members in place consistent with the Cabinet Office model Code.

Individual board member responsibilities

3.23 Individual board members should:

- comply at all times with the Board Members' Code of Practice and with the rules relating to the use of public funds and to conflicts of interest; and

- act in good faith and in the best interests of the CCRC.

MoJ Partnership Responsibilities

3.24 The ALB Centre of Expertise as partner will:

- Provide assurance about the performance and governance of the CCRC to the Executive Committee of the MoJ Departmental Board;
- Support the resolution of issues and difficulties arising from the relationship between the CCRC and the MoJ; and
- Conduct, on behalf of Ministers, the annual performance review of the Chair of the CCRC;

3.25 Director General Policy, Communications and Analysis Group (PCAG) will:

- Facilitate the CCRC's voice being heard across MoJ and Whitehall, where policy development will have an impact on the criminal justice system;

- Inform the CCRC of wider Government policy initiatives which may impact on the criminal justice system in a timely manner so that the CCRC can contribute constructively to consultations on the matter; and
- Discuss with the CCRC which objectives and priorities should be incorporated into the PCAG business plan so that this complements the CCRC's plans.

3.26 The partnership of the CCRC is led by the ALB Centre of Expertise which is part of the Chief Financial Officers Group (CFOG). This interface, undertaken on behalf of the PAO, should be guided by the principles set out in the Cabinet Office Code of Good Practice; Partnerships between departments and arm's length bodies. Policy colleagues will remain responsible for formulating the overall strategic criminal justice policy framework within which the CCRC works and updating Ministers on policy related issues relating to the CCRC.

3.27 The ALB Centre of Expertise as partner will:

- Support the development of a positive and effective working partnership - underpinned by the principles contained in the Code of Good Practice - between the CCRC and all parts of MoJ, ensuring that the partnership is tailored and proportionate to the needs of both organisations;
- monitor the CCRC's performance on a continuing basis, ensuring that such monitoring is relevant and proportionate and that risks to both the CCRC and MoJ are assessed periodically – risk assessments must take into account the public money at stake; the CCRC corporate governance arrangements; its financial performance; internal and external auditors' reports; the openness of communication between the MoJ and the CCRC and any other relevant matters;
- where appropriate, act as champion of the CCRC in pursuing agreed issues of concern with the MoJ and, where necessary, other departments;
- provide assurance to the MoJ Departmental Board that robust governance arrangements are in place;
- where appropriate provide appropriate corporate advice and support to the CCRC, escalating issues where necessary relating to CCRC recruitment, pay, estates, IT, management etc;
- address significant problems in the governance or management of the CCRC by raising them with the CCRC Chief Executive in the first instance, and if necessary draw them to the attention of the PAO and/or CCRC Board;
- In liaison with the CCRC complete the annual Impact Support Analysis process which assists in providing assurance to the Executive Committee that appropriate assurance and partnership arrangements are in place, reflecting both the needs of the CCRC and the Department;
- Address significant financial or relationship problems in the CCRC making such interventions as are judged necessary. More information on the criteria for intervention is provided at paragraph 4.26;
- Where urgent issues or difficulties arise in the relationships or other activities between the MoJ and the CCRC, the partner will work with relevant officials to resolve matters satisfactorily. Where the issues cannot be fully resolved, matters will be escalated to DG for Policy, Communications and Analysis Group.

- Inform the CCRC of relevant Government policy in a timely manner, determining how ministerial policies in relation to the CCRC's activities can best be delivered in terms of policy and strategy implementation. In doing so, the MoJ will work closely with the CCRC who will determine how any policy can best be delivered in terms of frontline services;
- Bring significant concerns about the activities of the CCRC, such as operation outside of legal limits or evidence that the CCRC is not adhering to the provisions of Managing Public Money, to the CCRC Board, requiring explanations and assurances that appropriate action has been taken; and
- Ensure that Business Assurance Meetings (BAM) take place quarterly between the ALB CoE and the CCRC. Any potential conflicts between policy and operational delivery that cannot be resolved at BAMS should, as relevant, be brought to the attention of the PAO *via* the ALB CoE.

Accountability Meetings

3.26 Accountability meetings (BAMs) will take place quarterly between the MoJ ALB CoE, policy colleagues and CCRC. Any potential conflicts around matters that cannot be resolved at these meetings should, as relevant, be brought to the attention of the PAO via the ALB CoE.

Escalation of issues and non-compliance

3.27 In circumstances where issues need to be escalated, the quarterly BAMs between the CCRC and the MoJ are the means by which such issues should be considered. There may, however, be a need for intervention outside of this monitoring framework, in circumstances where:

- there are early indications that a risk of material failure may occur in the CCRC and the judgement of the CCRC or MoJ is that additional input is needed to prevent the risk materialising;
- the financial performance of the CCRC is deteriorating and there are significant concerns within MoJ Corporate Finance over financial control;
- either party does not comply with the provisions of this Framework Document; and
- broadly, an adverse situation arises which the National Audit Office, on behalf of Parliament, may in the public interest be asked to investigate – this could include a situation beyond poor financial control, poor performance or issues relating to regularity or propriety.

3.28 In such circumstances, the lead partner and Corporate Finance teams will discuss seek to reach a consensus with the CCRC, escalating to the Director General levels within MoJ and to the Chair and Chief Executive of the CCRC as appropriate.

4 Financial planning and reporting

MoJ requirements

4.1 Unless otherwise agreed by the MoJ and, as necessary, HMT, the CCRC shall follow the principles, rules, guidance and advice contained in Managing Public Money, referring any difficulties or potential bids for exceptions to MoJ Group Finance in the first instance. A list of guidance and instructions which supports good governance is attached at Appendix 1. The CCRC should also ensure that it adheres to MoJ's Finance instructions and complies with the requirements of the Spending Control Framework.

4.2 The CCRC has been established as a Non Departmental Public Body. As such, it is not part of the MoJ VAT group and is not eligible for refunds of VAT under section 41(3) of the VAT Act 1994; but is instead subject to normal VAT rules and requirements.

4.3 Corporation Tax provisions apply to the CCRC.

Budgeting procedures

4.4 Each year, in the light of decisions by the MoJ on the updated draft corporate plan, the MoJ will send to the CCRC by as close to the end of the financial year as possible:

- a formal statement of the annual budgetary provision allocated by the MoJ in the light of competing priorities across the MoJ and of any forecast income approved by MoJ. This budget allocation will set out the CCRC's net expenditure limits within Resource Department Expenditure Limits (DEL) (split by administration and programme spend), Capital DEL, Resource Annually Managed Expenditure (AME) and (if relevant) Capital AME. A limit will also be set on cash spend. While the CCRC remains an NDPB this cash payment will be made in the form of grant-in-aid; and

- a statement of any planned change in policies affecting the CCRC.

4.5 The approved annual business plan will take account both of approved funding provision and any forecast receipts, and 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.

Grant-in-aid and any ring-fenced grants

4.6 The MoJ Estimate will include the resource and capital provision of the CCRC within its voted budgetary limits. For the purposes of the CCRC cash requirement, the Estimate will remove this provision and replace it with a cash grant-in-aid (GiA) requirement within the Estimate and be subject to Parliamentary control.

4.7 The GiA will normally be paid in monthly instalments on the basis of written applications showing evidence of need. The CCRC 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 GiA or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of the CCRC. GiA not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where GiA is delayed to avoid excess cash balances at year-end, the MoJ will make available in the next financial year any such GiA that is required to meet any liabilities at the year end, such as creditors.

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

4.9 Once the budget has been approved by the MoJ, and subject to the responsible minister's instructions and this document, the CCRC shall have authority to incur expenditure approved in the budget without further reference to the MoJ, on the following conditions:

- the CCRC shall comply with the delegations and Financial Transaction Limits set out in the prevailing Budget Variation (BV) letter. These shall not be altered without the prior agreement of the MoJ;

- the CCRC shall comply with the principles set out in Managing Public Money, especially with regard to regularity, propriety, value for money and in respect of any proposed payments which may be deemed as novel, contentious, repercussive or which raise doubts about the effectiveness of existing systems;

- the CCRC shall comply with the Treasury rules on the thresholds for and characteristics of payments requiring special Treasury clearance. This includes receiving explicit clearance from Treasury for any novel or contentious payments. Such clearance shall be sought in correspondence with MoJ Corporate Finance, which will action on the CCRC's behalf in this respect;

- 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

- the CCRC shall provide the MoJ with such information about its operations, performance, individual projects or other expenditure as the MoJ may reasonably require.

If the CCRC is in any doubt as to how best to apply the conditions set out above, it should, without delay, contact its sponsorship team to identify an appropriate way forward.

Capital

4.10 If any capital expenditure is needed, this must be agreed in advance and be included as part of the MoJ's capital allocation included in its Supply Estimate. The approval of the MoJ Finance Management Committee will be sought for any requests for capital spend above the CCRC's financial transaction limit based on a submitted business case for this spend. Expenditure and decisions on estates and ICT issues will comply with MoJ strategies in this area.

Cash holding

4.11 The CCRC will use the services of the Government Banking Service (GBS). No more than one month's cash should be held in reserve or be available at year end. Provided that GiA paid into a GBS account is not swept into a commercial bank account to earn interest, it will not be considered as payment in advance for the purposes of the CCRC's cash management performance, even if it is received and held in advance of when it is required. The MoJ will carry out a check of the CCRC's cash holding at the end of each financial year.

Commercial and Contract Management

4.12 The CCRC shall ensure that its commercial and contract management policies are aligned with those of the MoJ, unless there are good reasons not to do so, Cabinet Office (Crown Commercial Service). They should also comply with any relevant EU or other international procurement rules, in particular the Public Contracts Regulations 2006.

4.13 In particular the CCRC shall:

- ensure that its staff are fully aware of relevant procurement policies and guidance, its general procurement delegation and financial transaction limits;
- put in place a procurement framework which sets out it procurement structure, organisation, processes and control mechanisms;
- provide reports of spend against central contracts and other spend metrics as requested by MoJ Procurement Directorate for ongoing reporting to the Cabinet Office and;
- periodically and wherever practicable participate in a benchmarking exercise against best practice elsewhere in the MoJ.

Delegated thresholds

4.14 The CCRC's delegated thresholds and financial transaction limits are set out in the prevailing BV letter and its annexes. The CCRC shall obtain the MoJ's prior written approval before exceeding or varying any of its delegations or financial transaction limits.

Business and Corporate plans

4.15 The CCRC shall submit to the MoJ, on a three-yearly basis, a copy of their corporate plan. The CCRC and MoJ shall agree the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect the CCRC's statutory 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 the CCRC supports the MoJ's or the Government's wider strategic aims.

4.16 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 MoJ. Subject to any commercial considerations, the corporate and business plans should be published by the CCRC on their website and separately made available to staff.

4.17 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 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; and
- other matters as agreed between the MoJ and the CCRC.

Risk management

4.18 The CCRC 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. The CCRC shall also develop a risk management strategy, in accordance with the Treasury guidance, Management of Risk: Principles and Concepts (http://www.hm-treasury.gov.uk/d/orange_book.pdf). For security and information risk, ensuring the strategy meets the requirements of the Government's Security Policy Framework, Information Standard 6 (IS6) and associated MoJ policies. These standards apply where the CCRC exchanges information with MoJ (or other departments) in order to carry out a business role or in delivering services on behalf of Government. A specific reference to the management of security and information risks should be included in the Governance Statement. The CCRC will also be responsible for its management of health and safety. Risks should be subject to regular review at accountability meetings and, where the risk is capable of impacting on the MoJ itself, escalated to MoJ business group or departmental risk registers as appropriate.

4.19 The CCRC should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guide: A guide to managing fraud for public bodies. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or give grant or grant-in-aid.

4.20 The CCRC should maintain an effective business continuity plan, to MoJ standards, which should be reviewed in relation to threats and vulnerabilities at least quarterly, and regularly tested. The CCRC may, by agreement, make use of MoJ command and control structures and service solutions (for property and IT), and shall report on impact and any risks to MoJ during emergencies, via its sponsor team.

Reporting performance to MoJ

4.21 The CCRC shall operate relevant systems that enable timely and effective reviews of financial and non-financial performance against the budgets and targets set out in the corporate and business plans. The CCRC shall report to the MoJ, at a frequency agreed with the MoJ, achievement of objectives and targets and, where relevant, performance on activities which have been decentralised under the Government Localism Agenda. The CCRC shall also inform the MoJ of any changes that make achievement of key stakeholder objectives more or less difficult and where MoJ assistance might be required.

4.22 The CCRC's performance shall be formally reviewed by the MoJ quarterly. The responsible Minister will, unless other arrangements have been agreed, meet the Chair of the CCRC at least once a year to discuss the CCRC's performance and current issues.

Providing financial monitoring information to the MoJ

4.23 The monitoring information required will be proportionate to the CCRC's activities and the risks posed to the MoJ. As a minimum, however, the CCRC shall provide MoJ with information monthly that will enable the MoJ satisfactorily to monitor:

- the CCRC's cash management;
- its draw-down of grant-in-aid;
- forecast outturn by resource headings; and
- other data required for the Combined On-line Information System (COINS).

CCRC/MoJ working level liaison arrangements

4.24 The MoJ will liaise regularly with CCRC to review the CCRC's financial performance against plans, achievement against its targets and expenditure against its DEL and AME allocations. All parties agree to communicate openly and often on an informal basis, ensuring 'no surprises' in their dealings with each other. Arrangements for dealing with urgent issues and problems will be agreed between the MoJ and the CCRC, with the sponsor team being kept informed of any developments in this regard.

4.25 A MoJ representative may attend CCRC Audit & Risk Committee meetings and may attend CCRC board meetings at the invitation of the CCRC.

Consequences of failure to comply with MoJ requirements

4.26 The routine accountability meetings between the CCRC and the MoJ are the means by which performance, financial performance and the financial position of the CCRC are evaluated. This monitoring framework and the application of MoJ risk management procedures by the CCRC should be sufficient to avoid the need for MoJ intervention in the affairs of the CCRC. There may, however, be a need for intervention in circumstances where:

- there are early indications that a risk of material failure may occur in the CCRC and the judgement of the MoJ is that additional input is needed to prevent the risk materialising;
- external or MoJ decisions mean that the activities of an entity need to be transferred, altered or stopped quickly;

- operational performance is compromised and the risk to the MoJ requires urgent intervention;

- the financial performance of the CCRC is deteriorating and there are concerns within corporate finance over financial control; and

- broadly, an adverse situation arises and it appears that the attention of the NAO is likely – this could include a situation beyond poor financial control, poor performance or issues relating to regularity or propriety.

4.27 In such circumstances the MoJ sponsor and Corporate Finance teams will discuss with the Chair and the Chief Executive, escalating to senior levels within MoJ as appropriate.

Annual report and accounts

4.28 The CCRC must publish an annual report of its activities together with its audited accounts after the end of each financial year. The CCRC shall provide the ALB Centre of Expertise and MoJ Corporate Finance with its finalised (audited) accounts in line with the timetable set out in MoJ Finance and Commercial Instructions (FCI) on the production of Consolidated Departmental Accounts. It shall also submit a draft report to the MoJ sponsor at least four weeks before the proposed publication date.

4.29 The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;

- be delivered against MoJ Finance and Commercial Instruction requirements;

- comply with the Treasury's Financial Reporting Manual (FReM) and any requirements set out in the founding legislation;

- set out any major control risks; and

- outline main activities and performance during the previous financial year and set out in summary form forward plans.

4.30 The report and accounts shall be laid in Parliament and made available on the CCRC website, in accordance with the guidance in the FReM. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the MoJ as well as the FReM.

Internal audit

4.31 The CCRC shall:

- establish and maintain arrangements for internal audit in accordance with the Treasury's Public Sector Internal Audit Standards (PSIAS) (https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/641252/PSAIS_1_April_2017.pdf setting up an audit committee of its board in accordance with the Cabinet Office's Guidance on Code of Practice for Public Bodies and the Audit Committee Handbook. The Chair of the Audit & Risk Committee shall have access to the MoJ Audit

Committee Chair network and his or her performance shall be subject to annual review;

- consult the MoJ to ensure it is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with current PSIAS;

- forward the audit strategy (including details of coverage/audit days), periodic audit plans and annual audit report, including the CCRC's Head of Internal Audit opinion on risk management, control and governance as soon as possible to the MoJ. The annual audit report should also be provided to the MoJ Audit Committee;

- keep records of, and prepare and forward to the MoJ, including the MoJ Audit Committee, an annual report on fraud and theft suffered by the CCRC and notify the MoJ of any unusual or major incidents as soon as possible; and

- establish suitable working relationships with colleagues in the MoJ Internal Audit Department to ensure that advice on audit matters can be obtained flexibly so that issues can be avoided through timely remedial action.

4.32 The MoJ's internal audit service has a right of access to all documents prepared by the CCRC's internal auditor, including where the service is contracted out.

External Audit

4.33 The Comptroller & Auditor General (C&AG) audits the CCRC annual accounts.

4.34 The C&AG:

- will consult the MoJ and the CCRC 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. For audit purposes, 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, those held by another party in receipt of payments or grants from the CCRC;

- share with the MoJ at the end of the audit, 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 MoJ's responsibilities in relation to financial systems within the CCRC. The C&AG has also agreed, where asked, to provide departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which departments may request at the commencement of the audit and which are compatible with the independent auditor's role.

4.35 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the CCRC has used its resources in discharging its functions. For the purpose of these examinations, the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, the CCRC 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.

5 Organisation management

Broad responsibilities for CCRC staff

This section does not apply to Commissioners, who are Crown appointments and therefore are office holders and not employees of the CCRC. The appointment process for Commissioners is the responsibility of MoJ, who will consult with the CCRC on requirements and terms.

5.1 Within the arrangements approved by the responsible minister the CCRC is responsible for the recruitment and retention of its staff. To this end the CCRC will ensure that:

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; there is no discrimination on grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, religion and belief, sex or sexual orientation;

- there is an effective equality and diversity policy and statement in place;

- Equality is embedded into business planning processes and can demonstrate how the CCRC is meeting the legal duty to pay due regard to the public sector equality duty including carrying out proportionate equality impact assessments where appropriate;

- it complies with the statutory requirements to publish information and set equality objectives as required by the Equality Act 2010 (Specific Duties) Regulations 2011;

- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness;

- the performance of its staff at all levels is satisfactorily appraised and the CCRC performance measurement systems are reviewed from time to time;

- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the CCRC'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; and

- 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 (http://www.civilservice.gov.uk/Assets/5_public_body_staffv2-word_tcm63414.doc).

Staff costs

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

5.3 The MoJ may direct the CCRC to join MoJ and/or Government shared services to make the best use of resources, following discussion of the consequences and any cost changes being reflected in the financial allocation made to the CCRC. Such directions may take the form of restrictions on recruitment or the requirement to protect front line services at the expense of administrative overhead. Directions would be provided within a defined framework according to arrangements agreed between the CCRC and MoJ.

Pay and conditions of service

5.4 CCRC staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the MoJ and the Treasury. The CCRC has no delegated power to amend these terms and conditions.

5.5 The CCRC's pay strategy should be submitted for approval by MoJ.

5.6 In line with the current policy outlined in the Treasury Civil Service pay and remit guidance, the pay remit of the CCRC will be subject to the approval of the Lord Chancellor and Secretary of State for Justice and determined in line with the current year Treasury Pay guidance.

5.7 Staff terms and conditions should be set out in an Employee Handbook, which should be provided to the MoJ together with subsequent amendments.

Pensions, redundancy and compensation

5.8 CCRC staff shall normally be eligible for a pension provided by the PCSPS. Staff may opt out of the occupational pension scheme provided by the CCRC but the employers' contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.

5.9 Any proposal by the CCRC to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of MoJ. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money.

Corporate service provision

5.10 A number of support functions may be provided to the CCRC by the MoJ. Such functions may include:

- Legal Services
- Information and Communications Technology

- Human Resources
- Finance
- Facilities
- Procurement
- Estates
- Information Assurance
- Data incident handling (for significant incidents involving personal data)

5.11 Some of these support functions, for example, facilities, estates and ICT, will include management of aspects of risk on behalf of the CCRC, notably elements of health and safety, fire safety and security risk management. The sharing of risk will depend on the particular mix of support provided. The CCRC will remain responsible for its operational and people related risks but may obtain specialist advice from MoJ where it lacks technical competence.

5.12 The MoJ and CCRC will discuss and agree provision and management of the service as appropriate. In doing so, the functions of the CCRC and the need for the services to be fit for purpose and cost effective will be taken into account in determining the extent of take-up of services.

Complaints

5.13 Where complaints are received by the MoJ about the CCRC or matters within the CCRC's remit, the MoJ will refer these to the CCRC to deal with using its own established complaints procedure. MoJ retains the authority, however, to manage a complaints process directly in the most serious cases other than in respect of complaints regarding the conduct of a specific case. Complaints about the personal conduct of the Chairman will be considered by the responsible Minister. If the responsible Minister decides the complaint should be investigated, he will appoint an independent person to investigate the issues and make recommendations to him about the complaint resolution.

5.14 Responsibility for handling any matters concerning the CCRC's services will fall to the CCRC Chief Executive. The Chief Executive of the CCRC should ensure appropriate learning and feedback mechanisms are in place and that difficult or contentious matters are brought to the attention of the MoJ at an appropriate stage. In addition, the CCRC will manage any litigation arising from its operational activities, involving MoJ lawyers and other officials at the earliest appropriate stage.

Access

5.15 The MoJ will have a right of access to all the CCRC's non-casework records as required to discharge the obligations of the MoJ and the PAO and for any other purpose, including, for example, sponsorship audits and operational investigations.

Security and information assurance

5.16 The CCRC is required to comply with Government's standards for the management of security and information risk as set out in the Government Information Standards (and where the CCRC is covered by the Security Policy Framework it complies with its requirements) where they exchange information with the MoJ or other departments in carrying out a business role, or in delivering a service on behalf of Government. If requested by the MoJ, information relating to a significant weakness in meeting these standards will be provided for inclusion in the MoJ's annual Security Risk Management Overview return to the Cabinet Office and if particularly serious in the MoJ's Governance Statement. MoJ's Departmental Security Officer and Senior Information Risk Owner will commission supporting details from the CCRC having regard to the assessed level of risk.

Sustainable development

5.17 The Government wants to mainstream sustainable development so that it is central to policy making and delivery, estate management and the purchasing of goods and services. The CCRC will comply with policies and guidance issued by the MoJ, the treasury or other relevant bodies in relation to sustainable development, contributing to the Government's vision for Mainstreaming Sustainable Development and to MoJ's results under Greening Government Commitments Operations and Procurement.

Occupational health and safety

5.18 The CCRC should determine and operate its own Occupational Health and Safety (OHS) policies and documentation, ensuring the proportionate management of OHS risks across the CCRC. In doing so the CCRC should comply with relevant legislation and MoJ corporate Health and Safety policy. The CCRC's overarching governance arrangements should include:

- determining documentation and operating its own OHS policies (local delivery plans) and arrangements for the proportionate management of OHS risks across its own organisation in order to meet its legal duties (using the MoJ corporate Health and Safety policy as the overarching policy);

- appointing and/or having access to a competent person with the CCRC (to assist duty holders) and to advise on health and safety management. This person may obtain specialist advice from MoJ, as necessary;

- nominating and training local health and safety co-ordinators or equivalent (within management structures) to assist in/undertake local activity based risk assessments, provide scheduled updates on OHS Risk Registers to MoJ Corporate Health and Safety (in line with approved MoJ assurance processes), and establishing/maintaining arrangements for appointment of local floor wardens for fire and evacuation purposes, and ensuring that there are adequate arrangements for first aid;

- developing procedures for addressing specific health and safety concerns affecting the CCRC's business and the health and safety of all its service users and visitors;

- undertaking self regulatory health and safety audits and providing annual assurance on compliance to the CCRC Accounting Officer, copied to MoJ Corporate Health and Safety for inclusion in the assurance reports to the Permanent secretary; and

- collecting and maintaining a system of incident reporting relating to health and safety accident/incident/near miss reports, investigating and ensuring

RIDDOR reporting as appropriate and managing the impact of work related lost time absences.

Freedom of information and data protection

5.19 The CCRC will carry out its obligations under the Freedom of Information (FOI) Act, the Data Protection Act (DPA) and the Environmental Information Regulations, including ensuring requests are answered in a timely way, are compliant with the relevant legislation and, where applicable, are provided in line with agreed MoJ internal processes for request handling. In addition, where applicable, in line with agreed MoJ internal processes for request handling.

5.20 Additionally, the CCRC will maintain a central monitoring record of FOI and DPA requests received and dealt with. The MoJ may require this information for inclusion in the departmental statistics.

Parliamentary business

Parliamentary questions

5.21 MoJ Ministers are responsible for answering Parliamentary Questions about the CCRC. In discharging this responsibility, the relevant minister or Departmental officials may seek advice and information from the CCRC. When replying to a Parliamentary Question or speaking in a Parliamentary debate on an issue that falls within the remit of the CCRC, the Minister will make it clear that they are answering on behalf of the CCRC and on the basis of information supplied by the CCRC. The CCRC will provide such information and, where necessary, advice in a timely manner and to the best of its ability.

Ministerial correspondence

5.22 Members of Parliament shall be encouraged to write directly to the Chair about specific activities and the administration of the CCRC. When Ministers receive correspondence from Members of Parliament on these matters, they shall normally ask the Chair to reply (sending a copy of the reply to the relevant sponsorship team). Where a Minister decides to reply personally, for example, where the correspondence involves wider policy considerations, advice will be sought from the Chair or other CCRC staff on aspects relating to the activities or administration of the CCRC.

Parliamentary Select Committees

5.23 Where a Select Committee decides to take evidence on the specific activities of the CCRC, the Lord Chancellor [responsible Minister] may decide to nominate the Chair or Chief Executive or a representative of the CCRC to attend the hearings. Where a representative of the CCRC has been called to give evidence, Ministers may also wish to attend or to require MoJ officials to do so. In all cases it is entirely at the discretion of the Select Committee to decide from whom it shall hear evidence. The Chief Executive may be required to give evidence to the PAC, normally with the Principal Accounting Officer, on the stewardship and use of public funds by the CCRC.

Review of CCRC status

5.24 The status of the CCRC will be reviewed every at least once during the lifetime of Parliament (once every five years) in line with the Cabinet Office's Tailored Review Guidance or as per Cabinet Office requirements.

Arrangements in the event that the CCRC is wound up

5.25 The MoJ shall put in place arrangements to ensure the orderly winding up of the CCRC where this results from a Tailored Review or in other circumstances. In particular it should ensure that the assets and liabilities of the CCRC 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 MoJ). To this end, the MoJ shall:

- ensure that procedures are in place in the CCRC to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;

- specify the basis for the valuation and accounting treatment of the CCRC's assets and liabilities;

- make appropriate arrangements for the payment of pensions under the broadly-by-analogy schemes for which the CCRC has a continuing liability;

- ensure that arrangements are in place to prepare closing accounts and pass these to the C&AG for external audit, and that funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his report on the accounts;

- arrange for the most appropriate person to sign the closing accounts. In the event that another NDPB takes on the role, responsibilities, assets and liabilities, the MoJ's PAO should sign; and

- make arrangements for the appropriate transfer or retention of cases, records and other information relevant to the CCRC's activities.

5.26 The CCRC shall provide MoJ with full details of all agreements where the CCRC or its successors have a right to share in the financial gains of developers. It should also pass to the MoJ details of any other forms of clawback due to the CCRC.

Signed:

Chief Financial Officer	Chief Executive
Date: 11 September	Date: 18 Sep. 19
(On behalf of MoJ)	(On behalf of the CCRC)

Appendix 1

Compliance with Government-wide corporate guidance and instructions

The CCRC shall comply with the following general guidance documents and instructions except in so far as they conflict with the CCRC's independence in discharging its statutory functions:

- this document;
- appropriate adaptations of sections of Corporate Governance in Central Government Departments: Code of Good Practice https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017
- Managing Public Money (Managing Public Money) https://www.gov.uk/government/publications/managing-public-money;
- Public Sector Internal Audit Standards https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/641252/PSAIS_1_April_2017.pdf
- Management of Risk: Principles and Concepts: https://www.gov.uk/government/publications/orange-book
- A guide to managing fraud for public bodies https://www.gov.uk/government/publications/a-guide-to-managing-fraud-for-public-bodies;
- Government Financial Reporting Manual (FReM), https://www.gov.uk/government/publications/government-financial-reporting-manual-2019-20;
- Fees and Charges Guide, Chapter 6 of Managing Public Money;
- Departmental Banking: A Manual for Government Departments, Annex 5.6 of Managing Public Money;
- relevant Dear Accounting Officer letters;
- Regularity, Propriety and Value for Money, https://esrc.ukri.org/files/about-us/governance-and-structure/regularity-propriety-and-value-for-money-hm-treasury-see-annex-21/
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration https://www.ombudsman.org.uk/about-us/our-principles/principles-good-administration;
- Consolidation Officer Memorandum, and relevant DCO letters;
- relevant Freedom of Information Act guidance and instructions (Ministry of Justice);
- Model Code for Staff of Executive Non-departmental Public Bodies, Public Bodies: A Guide for Departments, Chapter 5 Annex A https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690948/Public_Bodies_-_a_guide_for_departments_-_chapter_5.pdf (Cabinet Office);
- other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
- other relevant instruction and guidance issued by the central Departments;

- specific instructions and guidance issued by the MoJ as sponsor department;
- recommendations made by the CCRC's external auditors, or by other Parliamentary authority, that have been accepted by the Government or the MoJ and are relevant to the CCRC.

Appendix 2

Financial Memorandum

The CCRC, though not required to comply with Governmental policies and guidelines to the same extent as the MoJ itself, is strongly encouraged to regard such policies and guidelines as best practice, and endeavour to observe them where possible.

In addition, the MoJ requires the CCRC to observe and comply with its own policies, where relevant to the CCRC and its activities, in particular in the following areas:

- Finance Policy

Please see the material available on the MoJ intranet under Finance (http://intranet.justice.gsi.gov.uk/guidance-support/finance/), especially – The chart of accounts, the Financial Controls & Restrictions, the Process Library and the Finance management guide.

- HR

Please see the material available on the MoJ intranet under HR (http://intranet.justice.gsi.gov.uk/guidance-support/my-services/), especially – Pay, Recruitment and Conduct and Behaviour.

- Procurement

Please see the material available on the MoJ intranet under Procurement (http://intranet.justice.gsi.gov.uk/guidance-support/procurement/index.htm), especially – How to obtain goods and service and the Procurement guide.

- Risk Management

Please see the material available on the MoJ intranet under Risk (http://intranet.jsutice.gsi.gov.uk/guidance-suport/risk-management/), especially the Risk handbook and the risk reporting structure.

Should access to the MoJ intranet be an issue for the CCRC, the finance governance team would be happy to forward electronic copies of any document required. Please email MoJFinanceQueries@justice.gsi.gov.uk.