

# **FRAMEWORK DOCUMENT**

Between

The Pensions Advisory Service

&

The Department for Work and Pensions

**Effective from 1 August 2014**

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## **Introduction**

This framework document has been drawn up by the Department for Work and Pensions (DWP) in consultation with The Pensions Advisory Service (TPAS). This document sets out the broad framework within which TPAS will operate. The document does not convey any legal powers or responsibilities. It is signed and dated by DWP and TPAS. 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 TPAS website.

## **1.0 Purpose of TPAS**

1.1 The Pensions Advisory Service (TPAS) was founded in 1983 and is a company limited by guarantee. It became an executive Non Departmental Public Body in 2006. TPAS provides information and guidance to members of the public on pension issues and also helps members of the public who have a problem, complaint or dispute with their occupational or private pension arrangements. It does not have any statutory powers though schemes are obliged to inform their members that TPAS exists as part of their internal dispute resolution.

## **2.0 Overall aims**

2.1 The Secretary of State has agreed that the aims of TPAS should be as follows:

- i) Information and Guidance to the public:
  - a. provide general information on planning and saving for retirement;
  - b. provide general information on occupational and private pensions matters (excluding investment and financial advice).
- ii) Dispute resolutions:
  - a. endeavour to resolve specific problems an individual may have with their pensions provider (excluding state pensions).

## **3.0 Ministerial responsibility**

3.1 The Secretary of State, or the Minister for Pensions DWP, will account for TPAS' business in Parliament.

## **4.0 DWP Accounting Officer's specific accountabilities and responsibilities**

4.1 The Principal Accounting Officer (PAO) of DWP has designated the Chief Executive as TPAS' Accounting Officer. The PAO is accountable to Parliament for the issue of any grant-in-aid to TPAS. The PAO is also responsible for advising the responsible minister:

- on an appropriate framework of objectives and targets for TPAS in the light of DWP's wider strategic aims;
- on an appropriate budget for TPAS in the light of the sponsor department's overall public expenditure priorities; and
- how well TPAS is achieving its strategic objectives and whether it is delivering value for money.

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

- monitor TPAS' activities;
- address significant problems in TPAS, making such interventions as are judged necessary;
- periodically carry out an assessment of the risks both to DWP and TPAS objectives and activities;
- inform TPAS of relevant government policy in a timely manner; and
- bring concerns about the activities of TPAS to the Departmental Board if appropriate requiring explanations and assurances that appropriate action has been taken.

4.3 The Stewardship Team is the primary contact for TPAS. They are the main source of advice to the responsible minister on the discharge of his or her responsibilities in respect of the TPAS. They also support the PAO on his or her responsibilities toward TPAS.

## **5.0 Responsibilities of the Chief Executive as TPAS Accounting Officer**

### *General*

5.1 The chief executive as Accounting Officer is personally responsible for safeguarding the public funds for which he or she has 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 TPAS. In addition, he or she should ensure that TPAS as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 to Managing Public Money.

### *Responsibilities for accounting to Parliament*

5.2 The AO accountabilities include:

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

- ensuring that effective procedures for handling complaints about the body are established and made widely known within TPAS;
- acting in accordance with the terms of this document, Managing Public Money and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office;
- giving evidence, normally with the PAO of the sponsor Department, when summoned before the Public Accounts Committee on TPAS' stewardship of public funds.

### *Responsibilities to DWP*

#### 5.3 Particular responsibilities to DWP include:

- establishing, subject to agreement with DWP, TPAS corporate and business plans in the light of DWP wider strategic aims and agreed priorities;
- informing DWP of progress in helping to achieve the department's policy objectives and in demonstrating how resources are being used to achieve those objectives; and
- ensuring that timely forecasts and monitoring information on performance and finance are provided to DWP; that DWP is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to DWP in a timely fashion.

### *Responsibilities to the board*

#### 5.4 The chief executive is responsible for:

- advising the board on the discharge of TPAS' responsibilities as set out in this document, its articles of association and in any other relevant instructions and guidance that may be issued from time to time;
- advising the board on TPAS' performance compared with its aims and objectives;
- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed;
- taking action as set out in paragraphs 3.8.6 of Managing Public Money if the board, or its chairman, 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.

## **6.0 The TPAS Board**

6.1 The board should ensure that effective 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 is expected to assure itself of the effectiveness of the internal control and risk management systems.

6.2 The board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of TPAS consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
- ensuring that the responsible minister is kept informed of any changes which are likely to impact on the strategic direction of TPAS or on the attainability of its targets, and determining the steps needed to deal with such changes;
- 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 DWP, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account guidance issued by DWP;
- ensuring that the board receives and reviews regular financial information concerning the management of TPAS; is informed in a timely manner about any concerns about the activities of TPAS; and provides positive assurance to DWP that appropriate action has been taken on such concerns;
- 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;
- appointing, with the responsible minister's approval, a chief executive and, in consultation with the department, set 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.

#### *The chairman's personal responsibilities*

6.3 The chairman is responsible to the named minister. Communications between the TPAS board and the responsible minister should normally be through the chairman. He or she is responsible for ensuring that policies and actions support the responsible minister's wider strategic policies and that TPAS' affairs are conducted with probity. Where appropriate, these policies and actions should be clearly communicated and disseminated throughout TPAS.

6.4 In addition, the chairman has the following leadership responsibilities:

- formulating the board's strategy;
- ensuring that the board, in reaching decisions, takes proper account of guidance provided by the responsible minister or the department;
- 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.

6.5 The chairman also has an obligation to ensure that:

- the work of the board and its members is reviewed and is working effectively;
- the board has a balance of skills appropriate to directing TPAS business, as set out in the Government Code of Good Practice on Corporate Governance;
- board members are fully briefed on terms of appointment, duties, rights and responsibilities;
- he or she, 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 TPAS' needs when board vacancies arise;
- he or she assesses the performance of individual board members;
- 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](#).

*Individual board members' responsibilities*

6.6 Individual board members should:

- comply at all times with the *Code of Conduct for Board Members of Public Bodies* and with the rules relating to the use of public funds and to conflicts of interest;
- 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 TPAS.

## **7.0 Annual report and accounts**

7.1 TPAS must publish an annual report of its activities together with its audited accounts after the end of each financial year. TPAS shall provide the department its finalised accounts by a date to be mutually agreed each year in order for the accounts to be consolidated within the DWP's.

7.2 The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the Treasury's Financial Reporting Manual (FReM);
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

7.3 Information on performance against key financial targets is within the scope of the audit and should be included in the notes to the accounts. The report and accounts shall be laid in Parliament and made available on the TPAS website, in accordance with the guidance in the FReM. The accounts should be prepared in accordance with any relevant statutes and specific accounts direction issued by the department as well as the FReM.

## **8.0 Internal audit**

8.1 TPAS shall:

- establish and maintain arrangements for internal audit in accordance with the [Treasury's Public Sector Internal Audit Standards](#) (PSIAS)
- set up an Audit Committee in accordance with the Code of Good Practice for Corporate Governance and the [Audit and Risk Assurance Committee Handbook](#). The Audit Committee should be chaired by an independent member to provide independent advice and assurance on the effectiveness of the internal control and risk management systems;
- forward the audit strategy, periodic audit plans and annual audit report, including the audit opinion on risk management, control and governance as soon as possible to DWP; and
- keep records of, and prepare and forward to the department an annual report on fraud and theft suffered by TPAS and notify DWP of any unusual or major incidents as soon as possible.

8.2 The internal audit service has a right of access to all documents, including where the service is contracted out.

## **9.0 External audit**

9.1 The Comptroller & Auditor General (C&AG) audits TPAS' annual accounts. The C&AG pass the audited accounts to the Secretary of State who will lay the accounts together with the C&AG's report before parliament.

9.2 The C&AG:

- will consult DWP and TPAS 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 TPAS;



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

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

#### *Right of access*

9.4 The department has the right of access to all TPAS records and personnel for any purpose including, for example, sponsorship audits and operational investigations.

## **10.0 Management and financial responsibilities**

### ***Managing Public Money and other government-wide corporate guidance and instructions***

10.1 Unless agreed by the department and, as necessary, HM Treasury, TPAS shall follow the principles, rules, guidance and advice in Managing Public Money, referring any difficulties or potential bids for exceptions to the Pensions Stewardship Team in DWP in the first instance. A list of guidance and instructions with which TPAS should comply is in Appendix 1.

10.2 Once the budget has been approved by DWP and subject to any restrictions imposed by the responsible minister's instructions and this document, TPAS shall have authority to incur expenditure approved in the budget without further reference to the sponsor department, on the following conditions:

- TPAS shall comply with the delegations set out in Appendix 2. These delegations shall not be altered without the prior agreement of DWP;
- TPAS shall comply with Managing Public Money 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;
- TPAS shall provide DWP with such information about its operations, performance individual projects or other expenditure as the sponsor department may reasonably require.

## **11.0 Corporate governance**

### *Board appointments - the chairman*

11.1 The TPAS chairman is appointed by the responsible minister who will determine the chairman's terms and conditions, including on remuneration. The appointment of the Chair will comply with the Commissioner for Public Appointments' [Code of Practice for Ministerial Appointments to Public Bodies](#).

### *Board appointments – board members and the chief executive*

11.2 TPAS will recommend, following open competition, the appointment of a Chief Executive and other board members for the Secretary of State's approval. Their terms and conditions, including on remuneration, will be agreed by the responsible minister.

### *Composition of the board*

11.3 In line with the government's Code of Good Practice <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments>

the Board will consist of a chairman and the chief executive together with a maximum of five independent non executive members. The non-executive members should ensure that the chief executive is supported and constructively challenged in his/her role.

## **Risk management**

11.4 TPAS 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

[http://www.hm-treasury.gov.uk/orange\\_book.htm](http://www.hm-treasury.gov.uk/orange_book.htm)

It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guidance on tackling fraud:

[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing\\_the\\_risk\\_fraud\\_guide\\_for\\_managers.pdf.pdf](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf)

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 to give grant or grant-in-aid.

## **Corporate and business plans**

11.5 TPAS shall submit annually to the Pensions Stewardship Team a draft of the corporate plan covering three years ahead. The draft should be submitted by a date agreed with DWP each year. TPAS shall agree the plan with DWP. The plan shall reflect TPAS' 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 TPAS contributes to the achievement of DWP's wider strategic aims and priorities.

11.6 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 department. Subject to any commercial considerations, the corporate and business plans should be published by TPAS on its website and separately be made available to staff.

11.7 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 two 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 DWP and TPAS.

## **Budgeting procedures**

11.8 Each year, in the light of decisions by DWP on the updated draft corporate plan, the department will send to TPAS a formal statement of the annual budgetary provision.

11.9 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**

11.10 Any grant-in-aid provided by the department for the year in question will be voted in the department's Supply Estimate and be subject to Parliamentary control.

11.11 The grant-in-aid will normally be paid in quarterly instalments on the basis of written applications from TPAS showing evidence of need. TPAS 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 TPAS. 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, DWP 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.

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

### **Reporting performance to the department**

11.13 TPAS 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. TPAS shall inform DWP 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 as agreed. TPAS' performance shall be formally reviewed by the department quarterly.

### *Providing monitoring information to the department*

11.14 As a minimum, TPAS shall provide the department with information quarterly that will enable the department satisfactorily to monitor:

- its 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).

### *TPAS/Department working level liaison arrangements*

11.15 Officials of the Pensions Stewardship Team and Finance Business Partners in DWP will liaise regularly with TPAS officials to review TPAS financial performance against plans, achievement against TPAS targets and TPAS expenditure against funding allocated to TPAS by DWP. The Stewardship Team and Finance Business Partners will also take the opportunity to explain wider policy and financial developments that might have an impact on TPAS.

## Delegated authorities

11.16 TPAS delegated authorities are set out in appendix 2. In addition, the Stewardship Team will issue a statement of the authority delegated to the chief executive by the responsible Minister in relation to the [Cabinet Office spending controls](#). TPAS shall obtain the department'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 TPAS annual budget as approved by the department;
- incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the department;
- making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required; or
- carrying out policies that go against the principles, rules, guidance and advice in Managing Public Money.

## 12.0 TPAS staff

### *Broad responsibilities for staff*

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

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit: there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
- 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 TPAS 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 TPAS'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* [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/80082/PublicBodiesGuide2006\\_5\\_public\\_body\\_staffv2\\_0.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf)

#### *Staff costs*

12.2 Subject to its delegated authorities, TPAS 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*

12.3 TPAS staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by DWP and the Treasury.

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

12.5 TPAS shall operate a performance related pay scheme that shall form part of the annual aggregate pay budget approved by DWP (or the Treasury if applicable).

12.6 TPAS shall comply with the EU Directive on contract workers – the Fixed-Term Employees (Prevention of Less Favourable Treatment) Regulations.

#### *Pensions, redundancy and compensation*

12.7 TPAS staff shall normally be eligible for a pension provided by PCSPS.

12.8 Any proposal by TPAS 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 Managing Public Money.

### **13.0 Review of TPAS status (and winding-up arrangements)**

13.1 TPAS will be reviewed every 3 years or in line with any Cabinet Office requirement should this cycle change. The next review will be held in the financial year 2016/17.

#### **Arrangements in the event that TPAS is wound up**

13.2 The sponsor department shall put in place arrangements to ensure the orderly winding up of TPAS. In particular it should ensure that the assets and liabilities of TPAS are passed to any successor organisation and accounted for properly. In the event that there is no successor organisation, the assets

and liabilities should revert to the sponsor department. To this end, DWP shall:

- ensure that procedures are in place in TPAS 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 TPAS assets and liabilities;
- ensure that arrangements are in place to prepare closing down accounts and pass 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 ALB takes on the role, responsibilities, assets and liabilities, the succeeding AO should sign the closing accounts. In the event that DWP inherits the role, responsibilities, assets and liabilities, the DWP's AO should sign.

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

Signed



Date.....

(On behalf of the department)

Signed



Date.....

(On behalf of TPAS)

## **LIST OF APPENDICES TO THE SPECIMEN DOCUMENT**

Appendix 1 - List of government-wide corporate guidance instructions

Appendix 2 - List of delegated authorities

## APPENDIX 1

### Compliance with government-wide corporate guidance and instructions

TPAS shall comply with the following general guidance documents and instructions:

- 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>
- *Code of Conduct for Board Members of Public Bodies*  
[http://www.civilservice.gov.uk/wp-content/uploads/2011/09/code-of-conduct\\_tcm6-38901.pdf](http://www.civilservice.gov.uk/wp-content/uploads/2011/09/code-of-conduct_tcm6-38901.pdf)
- *Code of Practice for Ministerial Appointments to Public Bodies*  
<http://publicappointmentscommissioner.independent.gov.uk/wp-content/uploads/2012/02/Code-of-Practice-2012.pdf>
- *Managing Public Money (MPM)*;  
<https://www.gov.uk/government/publications/managing-public-money>
- Public Sector Internal Audit Standards,  
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Management of Risk: Principles and Concepts:  
<https://www.gov.uk/government/publications/orange-book>
- HM Treasury Guidance on Tackling Fraud  
[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing\\_the\\_risk\\_fraud\\_guide\\_for\\_managers.pdf.pdf](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf)
- *Government Financial Reporting Manual (FReM)*  
<https://www.gov.uk/government/publications/government-financial-reporting-manual>
- Fees and Charges Guide, Chapter 6 of MPM;
- Departmental Banking: A Manual for Government Departments, annex 5.6 of MPM;
- relevant Dear Accounting Officer letters;
- Regularity, Propriety and Value for Money,  
[http://webarchive.nationalarchives.gov.uk/20130129110402/http://hm-treasury.gov.uk/psr\\_governance\\_valueformoney.htm](http://webarchive.nationalarchives.gov.uk/20130129110402/http://hm-treasury.gov.uk/psr_governance_valueformoney.htm)



- The Parliamentary and Health Service Ombudsman's Principles of Good Administration <http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples>
- 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 (Cabinet Office)  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/80082/PublicBodiesGuide2006\\_5\\_public\\_body\\_staffv2\\_0.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf);
- other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
- other relevant instructions and guidance issued by the central Departments;
- specific instructions and guidance issued by the sponsor Department;
- recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the NDPB.

## **APPENDIX 2**

### **Delegated Powers**

The delegated powers of the TPAS in respect of grant in aid are set out below.

TPAS has personal authority to write off individual losses under £2,500 without prior consultation with the department and an overall limit of £10,000 in any financial year. Losses are defined monies or items of monetary value which have been erroneously expended or removed in the normal course of business and are deemed irrecoverable. This does not include losses arising from the disposal of fixed assets that are disposed of through the normal course of business, but does include losses arising from the theft or loss of fixed assets.