



Department for  
Business, Energy  
& Industrial Strategy

**ofgem**

Making a positive difference  
for energy consumers

**Framework Document**

Between

**Department for Business, Energy and Industrial Strategy**

And

**The Gas and Electricity Markets Authority (Operating through Ofgem)**

## 1 INTRODUCTION

- 1.1 This framework document (“**Framework**”) has been agreed between the Department for Business, Energy & Industrial Strategy (“**BEIS**”) and the Gas and Electricity Markets Authority (established under Section 1 of the Utilities Act 2000 (“**UA2000**”) and operating through the Office of the Gas and Electricity Markets, having its principal place of business at 10 South Colonnade, Canary Wharf, London E14 4PU) (“**Ofgem**”) in accordance with [Managing Public Money](#)). For the purpose of this Framework, the board of Ofgem, appointed under Schedule 1 of UA2000 is referred to as GEMA.
- 1.2 This Framework sets out the governance framework within which Ofgem and BEIS operate. The document does not establish, impose or convey any legal powers, obligations or responsibilities and is not intended to compromise Ofgem’s regulatory independence. Copies of the document and any subsequent amendments will be placed in the libraries of both Houses of Parliament and published on the Ofgem.gov.uk website.
- 1.3 The governance framework set out in this Framework reflects a number of other documents which are set out in the Appendix to this Framework. Ofgem shall act in accordance (as far as required and appropriate given its status as an independent regulator established by statute) with those documents and instructions. These documents have primacy over this Framework should any terms conflict. Any other Memoranda of Understanding entered into between BEIS and Ofgem prior to or after the date of this Framework shall not be affected or prejudiced by its terms and will take primacy over this Framework should any of the terms conflict.
- 1.4 This Framework will be reviewed every three years or sooner on the reasonable request of either party.

## 2 PURPOSE OF OFGEM

- 2.1 Ofgem is a non-ministerial government department and an independent economic regulator.
- 2.2 Ofgem is established under UA2000 and has a number of statutory roles and functions. At the date of this Framework, these include (but are not limited to):
- 2.2.1 Ofgem’s statutory functions set out in the Gas Act 1986 (“**GA**”) and the Electricity Act 1989 (“**EA**”), and statutory duties which apply to the majority of these functions, set out in sections 4AA GA and 3A EA. The principal objective of Ofgem under these sections is to protect the interests of existing and future gas and electricity consumers (the “**Principal Objective**”). In carrying out its statutory functions Ofgem must have regard to the principles of transparency, accountability, proportionality and consistency and other regulatory best practice and must target action only where it is needed;
- 2.2.2 Ofgem’s role as a National Competition Authority under the EC Modernisation Regulation (EC 1/2003) and part of the European Competition Network with statutory powers under the Competition Act 1998 and the Enterprise Act 2002 concurrent with the Competition and Markets Authority to investigate and enforce against anti-competitive practices;



- 2.2.3 Ofgem's role as a National Regulatory Authority under the Regulation on Energy Market Integrity and Transparency (EU 1227/2011) ("**REMIT**") with powers under The Electricity and Gas (Market Integrity and Transparency) (Enforcement etc) Regulations 2013 to monitor, investigate and enforce against breaches of REMIT;
- 2.2.4 Ofgem delivers Government renewable energy and social programmes on behalf of BEIS through its delivery directorate E-Serve. These include (but are not limited to) the Renewable Heat Incentive scheme, the Feed-in Tariff scheme and the Renewables Obligation scheme; and
- 2.2.5 Ofgem has powers under consumer protection legislation, including the Consumer Protection Act 2015 and the Business Protection from Misleading Marketing Regulations 2008, to investigate and enforce against breaches of consumer protection law.

### **3 GOVERNANCE AND ACCOUNTABILITY**

- 3.1 Ofgem is the independent regulator for the gas and electricity sectors in Great Britain. [Cabinet Office guidance](#) classifies Ofgem as a Non-Ministerial Government Department.
- 3.2 BEIS is Ofgem's sponsor Government department and sets the wider policy and regulatory framework for the gas and electricity sectors in Great Britain to deliver the Government's objectives.
- 3.3 HM Treasury has principal oversight over Ofgem's finances and Ofgem is directly accountable to Parliament for the performance of its functions and duties.
- 3.4 Ofgem's relationship with Government through the Secretary of State for Business, Energy and Industrial Strategy (the "**Secretary of State**") is primarily set out in Part 1 of the Utilities Act 2000.

#### *Overall Aims and Strategy*

- 3.5 When carrying out its functions, Ofgem is required under section 132 of the Energy Act 2013 to have regard to any strategic priorities set out in a strategy and policy statement designated by the Secretary of State under section 131 of that Act (the "**Strategy Statement**"). Under section 4A of UA2000, as soon as reasonably practicable after the designation of a statement as the Strategy Statement, Ofgem must publish a document setting out the strategy it intends to adopt for the purpose of furthering the delivery of the policy outcomes contained in the Strategy Statement, the things Ofgem intends to do in implementing that strategy and the ways in which Ofgem has had regard to the strategic priorities contained in the Strategy Statement.
- 3.6 Under section 4 of UA2000, Ofgem must, before each financial year, publish a forward work programme containing a general description of the projects it plans to undertake during that year including a description of the objectives of each project and an estimate of overall expenditure which Ofgem expects to incur during the year in exercise of its functions (the "**Forward Work Programme**"). Ofgem's annual Forward Work Programme shall be published on the Ofgem website.

### *Ministerial Responsibility*

3.7 The Secretary of State has a role in keeping Parliament informed about Ofgem's performance in accordance with paragraph 7.9 of Managing Public Money and in discharging his or her obligations in terms of UA2000 including in relation to the appointment of and determination of the terms of appointment of the Chair and members of GEMA.

### *Accountabilities and Responsibilities of Chief Executive as HM Treasury's Accounting Officer*

3.8 As a non-ministerial department, the Principal Accounting Officer ("PAO") of HM Treasury has designated the Chief Executive of Ofgem (the "**Chief Executive**") as its Accounting Officer. The respective responsibilities of the PAO and the accounting officers are set out in Chapter 3 of Managing Public Money which is sent separately to the Accounting Officer on appointment.

## **4 RESPONSIBILITIES OF THE OFGEM CHIEF EXECUTIVE AS ACCOUNTING OFFICER**

### *General*

4.1 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 for the day-to-day operations and management of Ofgem. In addition, he or she should ensure that Ofgem as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 of Managing Public Money.

### *Responsibilities for accounting to Parliament*

4.2 The accountabilities of the Chief Executive include:

- 4.2.1 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 HM Treasury;
- 4.2.2 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;
- 4.2.3 ensuring that effective procedures for handling complaints about Ofgem are established and made widely known within Ofgem;
- 4.2.4 acting in accordance with the terms of his or her appointment letter as Accounting Officer and Managing Public Money and other instructions and guidance issued from time to time by BEIS, HM Treasury and the Cabinet Office as applicable under that appointment;
- 4.2.5 giving evidence, when summoned before the Public Accounts Committee on Ofgem's stewardship of public funds.

### *Responsibilities to BEIS*

4.3 Particular responsibilities of the Chief Executive to BEIS include:



- 4.3.1 informing BEIS of progress in helping to achieve BEIS' policy objectives and in demonstrating how resources are being used to achieve those objectives, and;
- 4.3.2 in relation to the delivery directorate E-serve, ensuring that timely forecasts and monitoring information on performance and finance are provided to BEIS; that BEIS 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 BEIS in a timely fashion.

#### *Responsibilities to GEMA*

4.4 The Chief Executive is responsible for:

- 4.4.1 advising GEMA on the discharge of Ofgem's responsibilities as set out in this Framework, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
- 4.4.2 advising GEMA on Ofgem's performance compared with its aims and objectives;
- 4.4.3 discharging the role of Accounting Officer and ensuring that financial considerations are taken fully into account by GEMA at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed;
- 4.4.4 taking action as set out in paragraph 3.8.6 of Managing Public Money if GEMA, or its Chair, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical.

## **5 GEMA**

5.1 Ofgem is led and directed by GEMA whose Chair and members are appointed by the Secretary of State in accordance with Schedule 1 of UA2000.

5.2 GEMA must ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. GEMA must set up an Audit and Risk Assurance Committee chaired by an independent non-executive member to provide independent advice. GEMA is expected to assure itself of the effectiveness of the internal control and risk management systems.

5.3 GEMA is specifically responsible for:

- 5.3.1 establishing and taking forward the strategic aims and objectives of Ofgem consistent with its overall strategic direction;
- 5.3.2 approving Ofgem's annual operating budget;

- 5.3.3 ensuring that the Secretary of State is kept informed of any changes which are likely to impact on the strategic direction of Ofgem or on the attainability of its targets, and determining the steps needed to deal with such changes;
- 5.3.4 ensuring that any statutory or administrative requirements for the use of public funds are complied with; that Ofgem operates within the limits of its statutory authority and in accordance with any other applicable conditions relating to the use of public funds; and that where appropriate, in reaching decisions, GEMA takes into account applicable guidance issued by BEIS;
- 5.3.5 ensuring it receives and reviews regular financial information concerning the management of Ofgem, is informed in a timely manner about any concerns about the activities of Ofgem and provides positive assurance to BEIS that appropriate action has been taken on such concerns;
- 5.3.6 demonstrating high standards of corporate governance at all times, including by using the Audit and Risk Assurance committee (ensuring it maintains an appropriate level of independence) to help GEMA to address key financial and other risks;
- 5.3.7 appointing, with the inclusion of the Civil Services Appointments Commissioner on the appointment panel, the Chief Executive and setting performance objectives and remuneration terms linked to these objectives for the Chief Executive which give due weight to the proper management and use and utilisation of public resources.

#### *The Chair of GEMA's personal responsibilities*

- 5.4 The Chair is responsible to the Secretary of State. Communications between GEMA and the Secretary of State should normally be through the Chair. He or she is responsible for ensuring that GEMA's affairs are conducted with probity.
- 5.5 In addition, the Chair has the following leadership responsibilities:
  - 5.5.1 formulating GEMA's strategy;
  - 5.5.2 ensuring that GEMA, in reaching decisions, takes proper account of guidance provided by the Secretary of State or BEIS or the relevant Strategy Statement if applicable;
  - 5.5.3 promoting the efficient and effective use of staff and other resources;
  - 5.5.4 delivering high standards of regularity and propriety; and
  - 5.5.5 representing the views of GEMA to the general public.
- 5.6 The Chair also has an obligation to ensure that:
  - 5.6.1 the work of GEMA and its members are reviewed and are working effectively;
  - 5.6.2 GEMA has a balance of skills appropriate to directing Ofgem's business, as set out in the Government Code of Good Practice for Corporate Governance;

- 5.6.3 GEMA members are fully briefed on terms of appointment, duties, rights and responsibilities;
- 5.6.4 he or she, together with the other GEMA members, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public-sector practice;
- 5.6.5 the Secretary of State is advised of Ofgem's needs with as much notice as reasonably possible when vacancies on GEMA arise;
- 5.6.6 he or she assesses the performance of individual GEMA members and advises the Secretary of State with as much notice as reasonably possible when they are being considered for re-appointment;
- 5.6.7 there is a GEMA Operating Framework ([Rules of Procedure of GEMA](#)) in place setting out the role and responsibilities of GEMA consistent with the Government Code of Good Practice for Corporate Governance; and
- 5.6.8 there is a code of practice for GEMA members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

#### *Individual members of GEMA's responsibilities*

5.7 Individual GEMA members should:

- 5.7.1 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;
- 5.7.2 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;
- 5.7.3 comply with GEMA's rules on the acceptance of gifts and hospitality, and of business appointments;
- 5.7.4 act in good faith and in the best interests of Ofgem.

## **6 ANNUAL REPORTS AND ACCOUNTS**

- 6.1 Ofgem is required by section 5 UA2000 to give the Secretary of State its annual report of its activities (the "**Annual Report**") as soon as practicable after the end of each financial year.
- 6.2 Section 5 UA2000 sets out the requirements of the Annual Report.
- 6.3 The Annual Report must comply with HM Treasury's Financial Reporting Manual.
- 6.4 The Annual Report must be laid before the House of Commons by the Secretary of State in accordance with section 5 UA2000. The Annual Report will also be published on Ofgem's website as soon as (but not before) the document has been laid before Parliament.



6.5 The annual accounts of Ofgem are audited and signed by the Comptroller & Auditor General pursuant to section 6 of the Government Resources and Accounts Act 2000.

## 7 INTERNAL AUDIT

7.1 Ofgem shall:

- 7.1.1 establish and maintain arrangements for internal audit in accordance with [HM Treasury's Public Sector Internal Audit Standards](#);
- 7.1.2 set up an Audit and Risk Assurance Committee of GEMA (“**ARAC**”) in accordance with the Code of Good Practice for Corporate Governance, Managing Public Money and the Audit and Risk Assurance Committee Handbook;
- 7.1.3 ensure that operational risks are dealt with in an appropriate manner and develop and maintain a risk management strategy in accordance with HM Treasury guidance: Management of Risk: Principles and Concepts;
- 7.1.4 ensure that an internal audit plan is prepared (including by, if applicable, external contracted auditors) and approved by ARAC and that an end of year report is presented annually to ARAC on how progress has been made against the approved internal audit plan;
- 7.1.5 keep records of, and prepare and forward to BEIS and Cabinet Office quarterly reports on prevented and detected fraud under the Government renewable energy and social schemes administered by Ofgem through E-serve and high-level cases of interest, including but not limited to the Renewable Heat Incentive scheme; and
- 7.1.6 report to Cabinet Office on fraud and theft suffered by Ofgem through the annual self-assessment Government Functional Standard – Counter Fraud Annual Assurance checklist and notify BEIS, HM Treasury and the National Audit Office of any unusual or major incidents as soon as possible.

7.2 The internal audit service has a right of access to documents in accordance with the internal audit plan approved by ARAC, including where the service is contracted out.

## 8 EXTERNAL AUDIT

8.1 The Comptroller & Auditor General (“**C&AG**”) audits Ofgem’s annual accounts and lays them before Parliament together with his or her report.

8.2 The C&AG:

- 8.2.1 will consult BEIS and Ofgem on whom – the National Audit Office or a commercial auditor – shall undertake the audit(s) on his or her behalf, though the final decision rests with the C&AG;
- 8.2.2 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 Ofgem;





- 8.2.3 will share with BEIS 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 BEIS' responsibilities in relation to financial systems within Ofgem, which relate to issues impacting on BEIS' responsibilities;
- 8.2.4 will, where asked, provide BEIS and Ofgem with Regulatory Compliance Reports and other similar reports which BEIS or Ofgem may request at the commencement of the audit and which are compatible with the independent auditor's role.
- 8.3 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which Ofgem has used its resources in discharging its functions. For the purpose of these examinations the C&AG has statutory access to documents under section 8 of the National Audit Act 1983. In addition, Ofgem 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.

## **9 MANAGEMENT AND FINANCIAL RESPONSIBILITIES**

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

- 9.1 Ofgem shall follow the principles, rules, guidance and advice in Managing Public Money as it applies pursuant to the Accounting Officer's appointment letter, referring any difficulties or potential bids for exceptions to HMT for approval, whilst ensuring BEIS is kept informed of any issues in a timely manner and is sighted on any material related correspondence.
- 9.2 Once the budget has been approved by HM Treasury and subsequently by Parliament, Ofgem shall have authority to incur expenditure approved in the budget without further reference to HM Treasury, on the following conditions:
- 9.2.1 Ofgem shall comply with the delegated financial limits as set out in any delegation letter issued by HM Treasury prior to the commencement of a new financial year. These delegations shall not be altered without Ofgem first informing BEIS and without prior agreement of HM Treasury;
- 9.2.2 Ofgem shall comply with Managing Public Money regarding novel, contentious or repercussive proposals;
- 9.2.3 Ofgem shall seek approval from BEIS for any proposed expenditure relating to E-Serve outside budget limits previously agreed with HM Treasury and any proposed increase approved by BEIS must then be agreed by HM Treasury.

## **10 CORPORATE GOVERNANCE**

### *GEMA appointments - the Chair and GEMA members*



- 10.1 The Secretary of State appoints the non-executive members of GEMA after consulting the Chair in accordance with Schedule 1 of UA2000. The executive members of GEMA are appointed in line with the Civil Service Management Code. They hold their positions for as long as they hold their senior posts at Ofgem, subject to maximum periods of tenure set out in the EU's Third Energy Package and its rules covering appointments to national regulatory authorities in member states.
- 10.2 The Chair and members of GEMA are appointed for a period of not less than five and not more than seven years in accordance with section 3 of Schedule 1 of UA2000. Such appointments must comply with the Commissioner for Public Appointments Code of Practice for Ministerial Appointments to Public Bodies.

#### *Board appointments – the Chief Executive*

- 10.3 The Chief Executive is appointed by GEMA. The Commissioner for Public Appointments should be included in any appointment panel appointing the Chief Executive.

#### *Composition of GEMA*

- 10.4 GEMA will have a Chair and no fewer than two other non-executive members that have a balance of skills and experience appropriate to directing Ofgem's business.

## **11 DISPUTE RESOLUTION**

- 11.1 BEIS and Ofgem will take a pragmatic and issue-based approach to dispute resolution.
- 11.2 This Framework and other governance documents and guidance should be used as a reference point for agreement between the two parties. A resolution should be agreed upon in a timely manner and in such a way that any potential disruption to on-going projects or operations is limited as much as possible.
- 11.3 The parties should endeavour to identify emerging issues as early as possible, and to communicate these to each other through the most appropriate route of engagement. This could include routine sponsorship meetings for more day-to-day issues, or direct conversations between the senior management for more urgent matters. The parties will ensure they come to a shared understanding of risk and take action accordingly.
- 11.4 Both parties will agree clear routes of escalation for addressing both routine issues and urgent matters arising. In the first instance, issues should be escalated within the organisation at a working level and in a timely manner. Where this does not resolve the dispute, the issue should be escalated within BEIS to the relevant director and subsequently to the director general for the Energy & Security (E&S) Group, the Permanent Secretary and, where appropriate, to the Secretary of State. Within Ofgem, the issue should be escalated within the organisation at working level, then to the relevant director and/or committee chair, and ultimately to the Chief Executive as Accounting Officer and/or the Chair (as appropriate).
- 11.5 Once the dispute is resolved, both parties should endeavour to learn the lessons from this process, and guidance should be recorded and communicated within each organisation to aid future deliberations.

11.6 Nothing in this Clause 11 is intended to or shall operate to affect or compromise Ofgem's independence.

## 12 RISK MANAGEMENT

- 12.1 Ofgem 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 HM Treasury guidance [Management of Risk: Principles and Concepts](#).
- 12.2 Ofgem shall adopt and implement policies and practices to safeguard itself against fraud and theft, in line with any applicable HM Treasury guidance on tackling fraud.
- 12.3 Ofgem shall 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 a grant or grant-in-aid.

## 13 OFGEM STAFF

### *Broad responsibilities for staff*

- 13.1 Within the arrangements approved by the Minister for the Civil Service, Ofgem shall appoint such staff as it shall determine. The broad responsibilities toward its staff are to ensure that:
- 13.1.1 the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement are based on merit;
- 13.1.2 there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
- 13.1.3 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;
- 13.1.4 the performance of its staff at all levels is satisfactorily appraised and the Ofgem performance measurement systems are reviewed from time to time;
- 13.1.5 its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve Ofgem's objectives;
- 13.1.6 proper consultation with staff takes place on key issues affecting them;
- 13.1.7 adequate grievance and disciplinary procedures are in place;
- 13.1.8 whistle-blowing procedures consistent with the Public Interest Disclosure Act 1998 are in place;

13.1.9 a code of conduct for staff is in place based on the [Civil Service Code](#).

#### *Staff costs*

13.2 Ofgem 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*

13.3 Ofgem shall have regard to the Cabinet Office's [Public Bodies: A Guide for Departments](#) that provides guidance on staff issues in public bodies. Ofgem's staff are subject to levels of remuneration (including pensions) within the general pay structure approved by Cabinet Office. Ofgem has no delegated power to amend these.

13.4 The Civil Service terms and conditions of service apply to the rates of pay and non-pay allowances paid to Ofgem staff and to any other party entitled to payment in respect of travel expenses or other allowances and payment shall be made in accordance with the [Civil Service Management Code](#) except where prior approval has been given by HM Treasury to vary such rates.

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

13.6 Ofgem shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget agreed with HM Treasury and approved by Parliament.

13.7 The travel expenses of GEMA members shall be tied to the rates allowed to senior staff of Ofgem. Reasonable actual costs shall be reimbursed.

13.8 Ofgem shall comply with the EU Directive on contract workers – the Fixed-Term Employees (Prevention of Less Favourable Treatment) Regulations 2002.

#### *Pensions, redundancy and compensation*

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

13.10 Any proposal by Ofgem to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, will require the prior approval of Cabinet Office. Proposals on severance must comply with the rules in chapter 4 (and Annex 4) of Managing Public Money.



Signed

Date 9 September 2019

Joanna Whittington  
Director General, Energy & Security  
(On behalf of BEIS)

Signed

Date 10 September 2019

Dermot Nolan  
Chief Executive  
(On behalf of Ofgem)

## Appendix

### List of government-wide corporate guidance and instructions referred to in paragraph 1.3 of this Framework

#### **Corporate Governance**

- Corporate Governance Code for Central Government Departments (relevant to Arm's Length Bodies) and supporting guidance, [www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017](http://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017)
- Code of conduct for Board members of Public Bodies, [www.gov.uk/government/publications/board-members-of-public-bodies-code-of-conduct](http://www.gov.uk/government/publications/board-members-of-public-bodies-code-of-conduct)
- Code of practice for partnerships between Departments and Arms' Length Bodies, [www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice](http://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice)

#### **Financial Management and Reporting**

- Managing Public Money (MPM): [www.gov.uk/government/publications/managing-public-money](http://www.gov.uk/government/publications/managing-public-money)
- Departmental Banking: A Manual for Government Departments, annex 5.6 of Managing Public Money: [www.gov.uk/government/publications/managing-public-money](http://www.gov.uk/government/publications/managing-public-money)
- Government Financial Reporting Manual (FReM) – updated annually: [www.gov.uk/government/collections/government-financial-reporting-manual-frem](http://www.gov.uk/government/collections/government-financial-reporting-manual-frem)
- Relevant Dear Accounting Officer (DAO) letters: [www.gov.uk/government/collections/dao-letters](http://www.gov.uk/government/collections/dao-letters)
- Regularity, Propriety and Value for Money: [www.gov.uk/government/publications/accounting-officers-appointed-by-hm-treasury-july-2013](http://www.gov.uk/government/publications/accounting-officers-appointed-by-hm-treasury-july-2013);
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts: <https://www.gov.uk/government/collections/whole-of-government-accounts>

#### **Management of Risk**

- Management of Risk: [www.gov.uk/government/publications/orange-book](http://www.gov.uk/government/publications/orange-book)  
[www.gov.uk/government/publications/management-of-risk-in-government-framework](http://www.gov.uk/government/publications/management-of-risk-in-government-framework)



- Public Sector Internal Audit Standards,  
[www.gov.uk/government/publications/public-sector-internal-audit-standards](http://www.gov.uk/government/publications/public-sector-internal-audit-standards)
- Guidance on audit, risk assurance and fraud (see links at bottom of webpage),  
[www.gov.uk/government/publications/accounting-officers-appointed-by-hm-treasury-july-2013](http://www.gov.uk/government/publications/accounting-officers-appointed-by-hm-treasury-july-2013)
- HM Treasury approval processes for Major Projects above delegated limits,  
[www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects](http://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects)
- The Government cyber-security strategy and cyber security guidance,  
[www.gov.uk/government/publications/national-cyber-security-strategy-2016-to-2021](http://www.gov.uk/government/publications/national-cyber-security-strategy-2016-to-2021)  
[www.gov.uk/government/collections/cyber-security-guidance-for-business](http://www.gov.uk/government/collections/cyber-security-guidance-for-business)

### **Commercial Management**

- Procurement Policy Notes,  
[www.gov.uk/government/collections/procurement-policy-notes](http://www.gov.uk/government/collections/procurement-policy-notes)
- Cabinet Office spending controls,  
[www.gov.uk/government/publications/cabinet-office-controls](http://www.gov.uk/government/publications/cabinet-office-controls);
- Transparency in supply chains - a practical guide,  
[www.gov.uk/government/publications/transparency-in-supply-chains-a-practical-guide](http://www.gov.uk/government/publications/transparency-in-supply-chains-a-practical-guide)

### **Public Appointments**

The following are relevant where public bodies participate in public appointments processes.

- Guidance from the Commissioner for Public Appointments,  
<https://publicappointmentscommissioner.independent.gov.uk/>
- Governance Code on Public Appointments,  
[www.gov.uk/government/publications/governance-code-for-public-appointments](http://www.gov.uk/government/publications/governance-code-for-public-appointments)
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees,  
[www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees](http://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees)

### **Staff and Remuneration**

- HM Treasury guidance on senior pay and reward,  
[www.gov.uk/government/publications/senior-civil-service-pay-and-reward](http://www.gov.uk/government/publications/senior-civil-service-pay-and-reward)
- Civil Service pay guidance (updated annually),  
[www.gov.uk/government/collections/civil-service-pay-guidance](http://www.gov.uk/government/collections/civil-service-pay-guidance)
- Public sector pay and terms,  
[www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note](http://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note)
- Whistleblowing Guidance and Code of Practice,  
[www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers](http://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers)



## **General**

- Freedom of Information guidance and instructions, <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration, <https://www.ombudsman.org.uk/about-us/our-principles>
- Other relevant instructions and guidance issued by the central Cabinet Office and HM Treasury;

## **Wider public policy**

- Guidance from the Public Bodies team in Cabinet Office, [www.gov.uk/government/publications/public-bodies-information-and-guidance](http://www.gov.uk/government/publications/public-bodies-information-and-guidance)
- The Civil Service diversity and inclusion strategy [www.gov.uk/government/publications/a-brilliant-civil-service-becoming-the-uks-most-inclusive-employer](http://www.gov.uk/government/publications/a-brilliant-civil-service-becoming-the-uks-most-inclusive-employer)
- The Government response to the Taylor review on modern working practices (published by BEIS), [www.gov.uk/government/publications/government-response-to-the-taylor-review-of-modern-working-practices](http://www.gov.uk/government/publications/government-response-to-the-taylor-review-of-modern-working-practices)
- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects, [www.gov.uk/government/organisations/infrastructure-and-projects-authority](http://www.gov.uk/government/organisations/infrastructure-and-projects-authority)
- Guidance from the Government Digital Service, [www.gov.uk/government/organisations/government-digital-service](http://www.gov.uk/government/organisations/government-digital-service)
- Guidance from the Government Fraud, Error, Debt and Grant Efficiency function, [www.gov.uk/government/collections/fraud-error-debt-and-grants-function](http://www.gov.uk/government/collections/fraud-error-debt-and-grants-function)
- Code of Practice for Official Statistics (where applicable) [www.statisticsauthority.gov.uk/code-of-practice/](http://www.statisticsauthority.gov.uk/code-of-practice/)