

# FRAMEWORK DOCUMENT

MARSHALL AID COMMEMORATION COMMISSION

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# Introduction and Background

## 1. Purpose of the document

- 1.1. This Framework Document (the “Framework Document”) has been agreed between the Foreign, Commonwealth and Development Office (FCDO) and the Marshall Aid Commemoration Commission (MACC) in accordance with HM Treasury’s handbook “Managing Public Money” (as updated from time to time) and has been approved by HM Treasury.
- 1.2. The Framework Document sets out the broad governance framework within which the MACC and the FCDO operate. It sets out the MACC’s core responsibilities; describes the governance and accountability framework that applies between the roles of the FCDO and the MACC; and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters.
- 1.3. The document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4. References to the MACC include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If the MACC establishes a subsidiary or joint venture, there shall be a document setting out arrangements between it and the MACC agreed with the FCDO.
- 1.5. Copies of the document and any subsequent amendments have been placed in the Libraries of both Houses of Parliament and made available to members of the public on the [MACC website](#) and [GOV.UK](#).
- 1.6. This Framework document should be reviewed and updated at least every 3 years unless there are exceptional reasons that render this inappropriate and have been agreed with HM Treasury and the Principal Accounting Officer of the Foreign, Commonwealth and Development Office. The next date for review and updating of this document is March 2025.

## 2. Objectives

- 2.1. The Foreign, Commonwealth and Development Office (FCDO) and the Marshall Aid Commemoration Commission (MACC) share the common objective of delivering strengthened US-UK relations through the provision of scholarships to talented young American students. To achieve this, the MACC and the FCDO will work together in recognition of each other’s roles and areas of expertise, providing an effective environment for the MACC to achieve its objectives through the promotion of partnership and trust and ensuring that the MACC supports the strategic aims and objectives of the FCDO and wider government as a whole.

## 3. Classification

- 3.1. The MACC has been classified as a central government organisation by the ONS/Treasury Classifications team.
- 3.2. It has been administratively classified by the Cabinet Office as an Executive Non-Departmental Public Body.

## Purposes, Aims and Duties

### 4. Purpose of the Marshall Aid Commemoration Commission

- 4.1. The MACC was established by the Marshall Aid Commemoration Act, 1953. Its purposes are set out in Section 2 of the Act.

### 5. Powers and Duties

- 5.1. The MACC's powers and duties stem from Section 2 of the Act and in the regulations pertaining thereto.
- 5.2. The statutory duties, functions and powers of the MACC are to:
- Provide up to 50 scholarships each year to citizens of the United States of America in commemoration of the benefits received by the UK under the European Recovery Programme, known as Marshall Aid.

### 6. Aims

- 6.1. The MACC's Mission Statement is as follows:

To create future leaders, with a lasting understanding of British society, Marshall Scholars will strengthen the enduring relationship between the British and American peoples, their governments and their institutions.

Marshall Scholars are talented, independent and wide-ranging, and their time as Scholars will enhance their intellectual and personal growth. Their direct engagement with Britain through its best academic programmes will contribute to their ultimate personal success.

- 6.2. The MACC's Strategic Aims are:

- i) To enable intellectually distinguished young Americans, their country's future leaders, to study in the UK.
- ii) To help scholars gain an understanding and appreciation of contemporary Britain.
- iii) To contribute to the advancement of knowledge in science, technology, the humanities and social sciences and the creative arts at Britain's centres of academic excellence.
- iv) To motivate scholars to act as ambassadors from America to the UK and vice versa throughout their lives thus strengthening British-American understanding.

- 6.3. To this end the MACC will:

- v) Administer the Grant-in-Aid allocated to it by the Secretary of State for Foreign Affairs for the purpose of providing up to 50 scholarships a year, known as "Marshall Scholarships", to citizens of the USA who are graduates of recognised institutions of higher learning in the USA;
- vi) Select the persons to receive Marshall scholarships;

- vii) Place the holders of Marshall Scholarships in universities or university colleges in the UK;
- viii) Provide administrative support and direction associated with the scholarship, as required, for the holders of scholarships whilst in the UK.
- ix) Promote the personal and academic fulfilment of each Scholar.

# GOVERNANCE AND ACCOUNTABILITY

## 7. Governance and Accountability

- 7.1. The Marshall Aid Commemoration Commission shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document or as otherwise may mutually be agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 7.2. In particular (but without limitation), the MACC should:
- comply with the principles and provisions of the Corporate Governance in Central Departments Code of Good Practice<sup>1</sup> (as amended and updated from time to time) to the extent appropriate and in line with their statutory duties or specify and explain any non-compliance in their Annual Report
  - comply with Managing Public Money (MPM)
  - in line with MPM have regard to the relevant Functional Standards<sup>2</sup> as appropriate and in particular those concerning Finance, Commercial and Counter Fraud
  - take into account the codes of good practice and guidance set out in Annex A of this framework document, as they apply to ALBs.
- 7.3. In line with MPM Annex 3.1 the MACC shall provide an account of corporate governance in its annual governance statement including the Board's assessment of its compliance with the Code with explanations of any material departures. To the extent that the MACC does intend to materially depart from the Code, the sponsor shall be notified in advance.

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<sup>1</sup> <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

<sup>2</sup> <https://www.gov.uk/government/collections/functional-standards>

# **Role of the Foreign Commonwealth and Development Office**

## **8. The Responsible Minister**

- 8.1. The Secretary of State for Foreign and Commonwealth Affairs is accountable to Parliament account for all matters concerning the Marshall Aid Commemoration Commission.
- 8.2. The Secretary of State's statutory powers in respect of the Marshall Aid Commemoration Commission are set out in Sections 1 and 2 of the Marshall Aid Commemoration Act (1953).
- 8.3. These are:
  - For the purpose of awarding in each year, up to 50 scholarships, provide the money approved by Parliament to the MACC for the administration of the scholarship programme and appoint the Commissioners.
- 8.4. Through the exercise of these powers, the Secretary of State is responsible for:
  - approving the MACC's strategic objectives and the policy framework within which the MACC will operate (as set out in this Framework Document and associated documents);
  - providing guidance and direction to ensure the strategic aims of the Marshall Aid Commemoration Commission are consistent with those of the department and government;
  - approving the amount of the grant-in-aid, grant or other funds to be paid to the MACC, and secure Parliamentary approval;
  - after the 30<sup>th</sup> September each year, laying the Annual Report on the discharge of the Commission's functions for the preceeding academic year before each House of Parliament (as per Section 2.6 of the governing legislation);
  - On or before the 30<sup>th</sup> November, transmitting to the Comptroller and Auditor General the accounts and Commissioners' Report prepared by the Commission for the previous year (as per Section 2.7a of the governing legislation); and
  - monitoring the performance of the MACC in relation to agreed objectives.

## **Delegation of Functions**

- 8.5. The Secretary of State may choose to delegate his/her functions to a junior Minister.

## **Appointments to the Board**

- 8.6. The Secretary of State for Foreign and Commonwealth Affairs, in accordance with the founding Act of Parliament:
  - has the power of appointment of the Chair of the Marshall Aid Commemoration Commission in line with the Governance Code on Public Appointments;
  - has the power of appointment of the Commissioners and in setting out the terms and conditions of Commissioners, in line with the Governance Code on Public Appointments.

## **Principle governing Appointments**

- 8.7. All such appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking into account of the need to appoint boards which include a balance of the skills and backgrounds necessary to ensure that the Marshall Aid Commemoration Scheme retains its position as one of the most prestigious and successful scholarship schemes in the world.

## **Other Ministerial powers and responsibilities**

- 8.6. The Minister is also responsible for:
- matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter
  - such other matters as may be appropriate and proportionate.

## **9. The Principal Accounting Officer (PAO)**

- 9.1. The Principal Accounting Officer (PAO) is the the Permanent Under Secretary of the Foreign, Commonwealth and Development Office. The principal Accounting Officer is accountable to Parliament for the issue of any Grant-in-Aid to the MACC.

### **The PAO's specific accountabilities and responsibilities**

- 9.2. The PAO of the FCDO designates the Chair of the Marshall Aid Commemoration Commission as the MACC's Accounting Officer and ensures that he/she is fully aware of his or her responsibilities. The PAO issues a letter appointing the accounting officer, setting out his or her responsibilities and delegated authorities.
- 9.3. The respective responsibilities of the principal Accounting Officer and Accounting Officers for ALBs are set out in Chapter 3 of *Managing Public Money*, which is sent separately to the accounting officer on appointment. The Principal Accounting Officer may withdraw the accounting officer designation if he/she believes that the MACC Chair is no longer suitable for the role.
- 9.4. The PAO of the FCDO is accountable to Parliament for the issue of any grant-in-aid to the Marshall Aid Commemoration Commission.
- 9.5. The PAO of the FCDO is also responsible for advising the Secretary of State on:
- an appropriate framework of objectives and targets for the MACC to support the FCDO's wider strategic aims and priorities;
  - an appropriate budget for the MACC which reflects the FCDO's overall public expenditure priorities
  - how well the MACC is achieving its strategic priorities and whether it is delivering value for money; and
  - the exercise of the Secretary of State's statutory responsibilities concerning the MACC as outlined above.

9.6. The PAO via the sponsorship team is also responsible for ensuring arrangements are in place in order to:

- Monitor the MACC's activities and performance on a continuing basis through an adequate and timely flow of information from the MACC on performance, budgeting, control and risk management, including early sight of the MACC's Governance statements;
- address significant problems in the MACC, making such interventions as necessary;
- periodically, and at such frequency as is appropriate to the level of risk, carry out an assessment of the risks both to the department and the MACC's objectives and activities in line with the wider FCDO risk assessment process;
- inform the MACC of relevant government policy in a timely manner; and
- bring Ministerial or departmental concerns about the activities of the MACC to the Commissioners, and, as appropriate, to the departmental board requiring explanations and assurances that appropriate action has been taken.

## **10. The Role of the Sponsorship Team**

10.1. The FCDO Scholarships Unit, Scholarships, is the primary contact for the MACC. The responsible Senior Civil Servant for this relationship is the Director, Education, Gender and Equality Directorate, in consultation as necessary with the FCDO's Principal Accounting Officer, who is the primary source of advice to the Secretary of State on the discharge of his/her responsibilities in respect of the MACC.

10.2. The FCDO's Scholarships Unit will liaise regularly with the MACC to review performance against plans, achievement against targets and expenditure allocation limits. The financial targets of the MACC are included within the financial settlement for the Education, Gender and Equality Directorate of the FCDO. The team will also explain wider policy developments that might have an impact on the MACC when necessary. The Scholarships Unit will also be responsible for preparing advice to the Secretary of State on:

- An appropriate framework of objectives and targets for the MACC in the light of the FCDO's wider strategic aims;
- An appropriate budget for the MACC in the light of the FCDO's overall public expenditure priorities; and
- How well the MACC is achieving its strategic objectives and whether it is delivering value for money.

10.3. In support of the FCDO's Accounting Officer the sponsoring team shall:

- Monitor the MACC's activities and performance on a continuing basis through an adequate and timely flow of information from the MACC on performance, budgeting, control and risk management, including early sight of the MACC's Governance statements;
- address in a timely manner any significant problems arising in the MACC, whether financial or otherwise, making such interventions in the affairs of the MACC as the FCDO judges necessary;

- at meetings of the MACC Audit and Risk Management Committee, carry out an assessment of the risks both to the FCDO and to the MACC objectives and activities; strengthen these arrangements if necessary; and amend the management statement accordingly;
- inform the MACC of relevant Government policy in a timely manner; advise on the interpretation of that policy; and issue specific guidance to the MACC as necessary;
- Bring any concerns about activities or performance to the attention of all Commissioners, and require explanations and assurances from the MACC that appropriate action has been taken.

10.4. The above activities will be carried out with due regard to the Sponsorship Code of Good Practice.

## **11. Resolution of disputes between the MACC and the FCDO**

11.1. Any disputes between the Scholarships Unit or any other part of the FCDO and the MACC will be resolved in as timely a manner as possible. The Department and the MACC will seek to resolve disputes through an informal process in the first instance. If this is not possible, then a formal process overseen by Senior Responsible Officer will be used to resolve the issue. Failing this, the Senior Sponsor will ask the relevant policy Director General to oversee the dispute. They may then choose to ask the Permanent Under Secretary to nominate a non-executive member of the Department's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Secretary of State.

## **12. Freedom of Information Requests**

12.1. Where a request for information received by either party under the Freedom of Information Act 2000, or the Data Protection Act 1998 or 2018, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's responsibilities.

12.2. The UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA 2018) - When processing personal data the MACC will be the controller of that data for the purposes of the UK GDPR as supplemented by the Data Protection Act 2018 (as revised and superseded from time to time) (DPA 2018)).

12.3. In this regard it will abide by all applicable Data Protection Legislation that for these purposes means the UK GDPR, DPA 2018 and any other applicable laws relating to data privacy. In particular, the MACC will ensure that it:

- (a) Complies with the data protection principles and rights of data subjects as set out in the UK GDPR (Article 12).
- (b) Ensures that its personnel have had appropriate data protection training and only process personal data (as defined by the UK GDPR) in accordance with the applicable Data Protection Legislation.

- (c) Takes all reasonable steps to ensure the reliability and integrity of any personnel who have access to personal data.
- (d) Takes appropriate steps to ensure that the data are kept secure and, in particular, protected against a personal data breach (as defined by Article 4(12) of the UK GDPR) taking account of the nature of the data to be protected, the harm that might result, the state of technological development and the cost of implementing any such measures.
- (e) Ensures that personal data are not transferred outside the EEA save in accordance with Chapter V of the UK GDPR.
- (f) Notifies the Foreign, Commonwealth and Development Office (FCDO) Data Protection Officer (DPO) in the event of a personal data breach as soon as they become aware of the breach and provide the DPO with all reasonable assistance in connection with the investigation and resolution of such event.
- (g) Notify the FCDO DPO immediately if it receives a request from a data subject seeking to exercise their rights under the Data Protection Legislation, (including but not limited to the right of access to personal data, to rectify, block or erase personal data and to complain about the handling of their personal data under the Data Protection Legislation) and shall provide the FCDO DPO with all reasonable assistance in connection with such request.
- (h) Notify the FCDO DPO immediately if it receives any complaint or communication from the Information Commissioner or any other regulatory authority in connection with the processing of personal data by it and co-operate with the FCDO DPO to resolve such complaint.
- (i) Notify the FCDO DPO if it receives a request from any third party for disclosure of personal data where compliance with such request is required or purported to be required by law.
- (j) Allows audits of its data processing by the FCDO or the FCDO's designated auditor.
- (k) Maintains complete and accurate records to demonstrate its compliance with all relevant Data Protection Legislation (Article 30 of the UK GDPR).
- (l) Takes account of any guidance issued by the Information Commissioner's Office.

### **13. Reporting on legal risk and litigation**

- 13.1. The MACC shall provide a quarterly update to the Sponsor on the existence of an active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the Sponsor in a timely manner.
- 13.2. In respect of each substantial piece of litigation involving the MACC, the parties will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting of the status of the litigation and the protection of legally privileged

information transmitted to the Sponsor to facilitate this. Until such time as a protocol is agreed, the parties will ensure that:

- Material documents in the litigation are communicated to the Sponsor in a timely and appropriate manner;
- Legally privileged documents and information are clearly marked as such;
- Individuals handling the legally privileged documents are familiar with principles to which they must adhere to protect legal privilege; and
- Circulation of privileged information within government occurs only as necessary.

## **14. The British Embassy, Washington DC and the British Consulates General in the USA**

- 14.1. The British Embassy, Washington DC and the British Consulates General in the seven regions are responsible for the promotion of the Marshall Scholarship across their regions through outreach to US academic institutions. They also provide the administration for the selection process and, in collaboration with the MACC, are responsible for the appointment of Regional Selection Committee members and identifying potential candidates. The Consul-General in each of these regions represents the FCDO on their local Regional Selection Committee, and the Embassy is responsible for overseeing the committees' work as a whole.
- 14.2. The British Embassy in Washington coordinates the efforts of the Consulates General, providing support and guidance to their staff. The Embassy also provides direction and monitors and reports on outreach work, with a particular focus on increasing the reach of the Marshall Programme and the diversity of applicants.

## **15. Regional Selection Committees**

- 15.1. The eight Regional Selection Committees (Atlanta, Boston, Chicago, Houston, Los Angeles, New York, San Francisco, and Washington), sometimes supported by separate Reading Committees, are responsible for reading applications, shortlisting, interviewing, and then making the final selection of successful candidates. The number of Scholarships allocated to each Region will be decided by the MACC in consultation with the FCDO and communicated to the Regional Selection Committee Chairs annually.

## **The MACC Governance and Structure**

### **16. Governance and Accountability**

- 16.1. The MACC shall operate corporate governance arrangements that, so far as practicable and in light of the other provisions of this Framework Document or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 16.2. In particular (but without limitation), the MACC should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice (as amended and updated from time

- to time) to the extent appropriate and line with their statutory duties or specify and explain any non-compliance in its annual report;
  - comply with Managing Public Money;
  - in line with Managing Public Money, have regard to the relevant Functional Standards<sup>2</sup> as appropriate and in particular those concerning Finance, Commercial and Counter Fraud; and
  - take into account, the codes of good practice and guidance set out in Annex A of this Framework Document as they apply to Arms-length-Bodies.
- 16.3. In line with Managing Public Money Annex 3.1, the MACC shall provide an account of corporate governance in its annual governance statement including the Commission's assessment of its compliance with the Code with explanations of any material departures. To the extent that the Commission does intend to materially depart from the Code, the FCDO should be notified in advance and their agreement sought to this approach.

## **17. The Chair of the MACC**

### **Appointment**

17.1. The Chair of the MACC is appointed by the Secretary of State under Section 2 of the Marshall Aid Commemoration Act 1953. The initial appointment of the Chair is for three years, with a possible extension for a further three years. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.

### **Responsibilities**

17.2. The Chair is responsible to the Secretary of State for Foreign Affairs. The Chair will ensure that the MACC's policies and actions support the wider strategic policies of the Secretary of State; and that the MACC's affairs are conducted with probity. The Chair shares with other Commissioners the corporate responsibilities set out in paragraph 7.2, and in particular for ensuring that the MACC fulfils the aims and objectives set by the Secretary of State. He or she is responsible for ensuring that policies and actions support the responsible Minister's wider strategic policies and that its affairs are conducted with probity. Where appropriate, these policies and actions should be clearly communicated and disseminated throughout the MACC.

17.3 In addition, the Chair has the following leadership responsibilities:

- formulating the MACC's strategy;
- ensuring that the MACC, in reaching decisions, takes proper account of relevant 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.

17.4. The Chair also has an obligation to ensure that:

- the work of the MACC is reviewed and it and its members are working effectively including ongoing assessment of the performance of individual commissioners with a formal annual evaluation and more in-depth assessments of the performance of individual commissioners when being considered for reappointment

- that in conducting assessments that the view of relevant stakeholders including employees and the sponsorship team are sought and considered
- that the MACC has a balance of skills appropriate to directing its business, and that as set out in the Government Code of Good Practice for Corporate Governance; Commissioners are fully briefed on terms of appointment, duties, rights and responsibilities;
- he/she, together with the other MACC 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 the MACC's needs when MACC vacancies arise;
- there is an Operating Framework in place setting out the role and responsibilities of the MACC consistent with the Government Code of Good Practice for Corporate governance
- There is a code of practice for MACC Commissioners in place, consistent with the Cabinet Office *Code of Conduct for Board Members of Public Bodies*.

### Responsibilities of the MACC's Chair as accounting officer

- 17.5. The Chair as Accounting Officer is personally responsible for safeguarding the public funds for which he/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 the MACC. In addition he/she should ensure that the MACC 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. These responsibilities include the below and those that are set in the Accounting Officer appointment letter issued by the Principal Accounting Officer of the FCDO.
- 17.6. As set out in Managing Public Money (Box A5.4B): A Commissioner who has acted honestly and in good faith will not have to meet out of his or her personal resources any personal civil liability which is incurred in the execution or the purported execution of his or her functions, save where the Commissioner has acted recklessly.

### Responsibilities for accounting to Parliament and the Public

- 17.7. Responsibilities to Parliament and the public include:
- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State;
  - preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts;
  - ensuring that effective procedures for handling complaints about the MACC in accordance with Parliamentary and Health Service Ombudsman Principles of Good Complaint Handling are established and made widely known within the MACC and published on the MACC's website;
  - acting in accordance with the terms of *Managing Public Money* and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office;
  - ensuring that as part of the above compliance, they are familiar with and act in accordance with:

- any governing legislation
- this framework document
- any delegation letter issued to the MACC
- any elements of any settlement letter issued to the FCDO that is relevant to the operation of the MACC; and
- any separate settlement letter that is issued to the MACC from the FCDO;
- ensuring they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding compliance and any conditions arising from the above documents;
- giving evidence, normally with the PAO, when summoned before the PAC on the MACC's stewardship of public funds.

### Responsibilities to the Foreign, Commonwealth and Development Office

17.8. Particular responsibilities to the FCDO include:

- establishing, in agreement with the department, the MACC's Corporate and Business Plans in the light of the FCDO's wider strategic aims and agreed priorities;
- informing the FCDO 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 the department; that the department 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 the department in a timely fashion.

### Responsibilities to the Marshall Aid Commemoration Commission

17.9. The Chair is responsible for:

- advising the Commissioners on the discharge of the MACC's responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Commissioners on the MACC's performance compared with its aims and objectives;
- ensuring that financial considerations are taken fully into account by the MACC at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed.

### On managing risk and resources

17.10. The Commission, under direction of the Chair, must:

- Ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
- Ensure that an effective system of programme and project management and contract management is maintained;
- Ensure that all public funds made available to the MACC, including any approved income or receipts, are used for the purpose intended by Parliament, and that such monies together with the MACC's assets, equipment and staff, are used economically, efficiently and effectively;
- Ensure that adequate internal management and financial controls are maintained by the MACC, including effective measures against fraud and theft;

- 17.11. In relation to the delivery contract in place with the Association for Commonwealth Universities, and in the event that the MACC decides to employ staff, the Commission will:
- Maintain a comprehensive system of internal delegated authorities which are notified to staff, together with a system for regularly reviewing compliance with these delegations;
  - Ensure that effective personnel management policies are maintained.

### **Delegation of Duties**

- 17.12. The Chair may delegate the day-to-day administration of his Accounting Officer responsibilities to the Executive Secretary of the Marshall Scholarship programme and Secretariat. However, they will not assign absolutely to any other person any of the responsibilities set out in this document.

### **Managing conflicts**

- 17.13. The Chair should follow the advice and direction of the Commission, except in very unusual circumstances with a clear cut and transparent rationale for not doing so.
- 17.14. If the Commission is contemplating a course of action involving a transaction which the Chair considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical, the Chair, in his/her role as Accounting Officer should reject this course of action and ensure that the Commission has a full opportunity to discuss the rationale for that rejection.
- 17.15. Such conflicts should be brought to the attention of the Principal Accounting Officer and the Responsible Minister as soon as possible.
- 17.16. Furthermore, if agreed with the Responsible Minister, the Accounting Officer must write a letter of justification to the Commission setting out the rationale for not following their advice and recommendation and copy the letter to the Treasury Office of Accounts.
- 17.17. If the Responsible Minister agrees with the proposed course of action of the Commission, it may be appropriate for the Minister to direct the Accounting Officer in the manner as set out in Managing Public Money, paragraph 3.4 onwards.

## **18. The Commissioners**

### **Appointments to the Marshall Aid Commemoration Commission**

- 18.1. The Commissioners are appointed by the Secretary of State under Section 2 of the Marshall Aid Commemoration Commission Act 1953. These appointments are subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
- 18.2. The FCDO will administer the appointments process.
- 18.3. The initial appointment term for MACC commissioners is three years, with a possible extension for a further three years. MACC appointments are made in line with the Code of Practice issued by the Commissioner for Public Appointments.

- 18.4. Commissioner appointments should have regard to the principle that appointments should reflect the diversity of the society in which we live, and appointments should be made taking account of the need to appoint commissioners which include a balance of the skills and backgrounds necessary to ensure that the Marshall Aid Commemoration Scheme retains its position as one of the most prestigious and successful scholarship schemes in the world.
- 18.5. The Commissioners advise the FCDO and Ministers on the management and finances of MACC. The MACC will meet three to four times a year, and there will be at least two annual MACC events including the end of year dinner. The Chair may convene additional meetings as necessary. In line with the *Corporate governance code for central government departments*, and the stipulations of Section 2 of the Marshall Aid Commemoration Commission Act 1953, the Marshall Aid Commemoration Commission will comprise:
- The Chair
  - The Deputy Chair
  - Up to eight additional Commissioners

### Duties of the Commissioners

- 18.6. The Commissioners are specifically responsible for:
- establishing and taking forward the strategic aims and objectives of the MACC consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
  - providing effective leadership of the MACC within a framework of prudent and effective controls which enables risk to be assessed and managed;
  - ensuring that the responsible Minister is kept informed of any changes which are likely to impact on the strategic direction of the MACC 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 Commission operates within the limits of its statutory authority and any delegated authority agreed with the sponsor department, and in accordance with any other conditions relating to the use of public funds; and
  - Ensuring that when reaching decisions, the MACC takes into account guidance issued by the sponsor department; ensuring that the FCDO receives and reviews regular financial information concerning the management of the MACC and is informed in a timely manner about any concerns about the activities of the MACC; and provides positive assurance to the department that appropriate action has been taken on such concerns;
  - Demonstrating high standards of corporate governance at all times, including by using the MACC Audit and Risk Management Committee to help the MACC to address key financial and other risks.

### Individual Commissioners' Responsibilities

- 18.7. Individual Commissioners should:
- Comply at all times with the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life as well as rules relating to the use of public funds and to conflicts of interest;

- 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 MACC's rules on the acceptance of gifts and hospitality, and of business appointments;
  - Act in good faith and in the best interests of the MACC.
- 18.8. The Chair will ensure that Commissioners have a balance of skills and experience appropriate to directing the MACC's business and that they are supported and constructively challenged in their role. Individual Commissioners will chair the Audit & Risk Management Committee; the Scholar Experience Committee and the Education Committee. The Chair will appoint the Deputy Chair from the Commissioners.

## Management and financial responsibilities and controls

### 19. Delegated authorities

- 19.1. The delegated authorities for the MACC are set out below and additionally as may be set out in the annual Grant-in-Aid letter from the FCDO.
- 19.2. In line with the MOM Annex 2.2 these delegations will be reviewed on an annual basis.
- 19.2. The MACC will obtain the FCDO's, and where appropriate HM Treasury's prior written approval before:
- Entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the MACC's 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 FCDO;
  - 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*.
  - Contracting for any service or good, where the total value of the contract exceeds £80,000.

### 20. Spending authority

- 20.1. Unless agreed by the FCDO and, as necessary, HM Treasury, the MACC will follow the principles, rules, guidance and advice in *Managing Public Money*, referring any difficulties or potential bids for exemptions to the Scholarships Unit in the Education, Gender and Equality Directorate of the FCDO in the first instance. A list of guidance and instructions with which the MACC should comply is in Annex A.
- 20.2. Once the budget has been approved by the FCDO, and subject to any restrictions imposed by the responsible Minister's instructions and this document, the MACC will have the authority to incur expenditure approved in the budget without further reference to the FCDO, on the following conditions:

- The MACC will comply with the delegations set out above and in the Grant-in-Aid letter. These delegations will not be altered without the prior agreement of the FCDO and as agreed by HM Treasury and Cabinet Office as appropriate
- The MACC will comply with the MPM regarding novel, contentious, repercussive proposals
- Inclusion of any planned and approved expenditure in the budget will not remove the need to seek formal FCDO approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed;
- The MACC will provide the Scholarships Unit in the FCDO with such information about its operations, performance, individual projects or other expenditure as the FCDO may reasonably require;

## 21. Banking and Managing Cash

- 21.1. The MACC must maximise the use of publicly procured banking services (accounts with central government commercial banks, managed centrally by Government Banking).
- 21.2. The MACC should only hold money outside Government Banking Service accounts where a good business case can be made for doing so and HM Treasury consent is required for each account to be established. Only commercial banks, which are members of relevant UK clearing bodies may be considered for this purpose.
- 21.3. Commercial accounts, where approved should be operated in line with the principles set out in Managing Public Money.
- 21.4. The Accounting Officer is responsible for ensuring the MACC has a Banking Policy as set out in Managing Public Money and ensuring that policy is complied with.
- 21.5. The MACC's Accounting Officer is responsible for ensuring that the MACC's banking arrangements are in accordance with the requirements of *Banking and Managing Cash, annex 5.6 of Managing Public Money*. In particular he/she will ensure that the arrangements safeguard public funds and are carried out efficiently, economically and effectively.
- 21.6. He/she will therefore ensure that these arrangements are suitably structured and represent value-for-money, and are reviewed at least every two years, with a comprehensive review, usually leading to competitive tendering, at least every three to five years
- 21.7. The AO will ensure that :
  - sufficient information about banking arrangements is supplied to the FCDO's Accounting Officer to enable the latter to satisfy his own responsibilities (Section 3.6 of the Management Statement);
  - The MACC's banking arrangements will be kept separate and distinct from those of any other person, MACC or organisation; and

- Adequate records are maintained of payments and receipts and adequate facilities are available for the secure storage of cash.
- 21.8. The MACC will comply with the general principle, that there is no payment in advance of need.
- 21.9. Cash balances accumulated during the course of the year from grant-in-aid shall be kept to a minimum level consistent with the efficient operation of the MACC. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where grant-in-aid is delayed to avoid excess cash balances at the year-end, the department will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end.

## 22. Procurement

- 22.1. The MACC shall ensure that its procurement policies are aligned with and comply with any relevant UK or international procurement rules and in particular the Public Contracts Regulations 2015.
- 22.2. The MACC shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.
- 22.3. In procurement cases where the MACC is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the FCDO's Scholarships Unit.
- 22.4. Goods, services and works should be acquired by competition. Proposals to let single-tender or restricted contracts shall be limited and exceptional, and a quarterly report explaining those exceptions should be sent to the FCDO.
- 22.5. Procurement by the MACC of works, equipment, goods and services shall be based on a full option appraisal and value for money (VfM), i.e. the optimum combination and whole life costs and quality (fitness for purpose).
- 22.6. The MACC shall:
- engage fully with FCDO and government-wide procurement initiatives that seek to achieve VfM from collaborative projects
  - comply with all relevant Procurement Policy Notes issued by Cabinet Office
  - co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.
- 22.7. The MACC shall comply with the Commercial (10) and Grants Standards (11). These standards apply to the planning, delivery and management of government commercial activity, including the management of grants in all departments and arm's length bodies, regardless of commercial approach used and form part of a suite of functional standards that set expectations for management within government.

## 23. Risk Management

- 23.1. The MACC will 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.

## 24. Counter Fraud and Theft

- 24.1. The MACC should adopt and implement policies and practices to safeguard itself against fraud and theft.
- 24.2. The MACC should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set out in Managing Public Money, Annex 4.9, and the Counter Fraud Functional Standard 13. It should also take reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract.
- 24.3. The MACC should keep records of and prepare and forward to the FCDO an annual report on fraud and theft suffered by the MACC and notify the FCDO of any unusual or major incidents as soon as possible. The MACC should also repute detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with agreed government definitions as set out in Counter Fraud Functional Standard.

## 25. Other Sources of Income

- 25.1. In accordance with the wider markets policy, the MACC will seek to maximise receipts from non-Exchequer sources provided that this is consistent with (a) the MACC's main functions, and (b) its Corporate Plan as agreed with the FCDO.
- 25.2. The MACC is free to retain any gifts, bequests or similar donations. These will be treated as receipts.
- 25.3. Before proceeding in this way the MACC will consider if there are any associated costs in doing so or any conflicts of interest arising. The MACC will keep a written record of any such gifts, bequests and donations and of their estimated value and whether they are disposed of or retained.
- 25.4. The MACC's main function is as a grant-making body, and as such it does not generate receipts from fees or charges. In the event that the MACC wishes to commence activities that generate fees or charges then it will need to seek agreement from the FCDO, HM Treasury, Cabinet Office and other relevant bodies, and this Framework Document will be reviewed.
- 25.5. The MACC does not generate income from taxes or fines.

## 26. Grant or loan schemes

- 26.1. The MACC's main function is as a grant-making body, and as such it awards grants to scholars, under the terms of their scholarship award.
- 26.2. All other proposals to make a grant or loan to a third party other than to scholars, whether one-off or under a scheme, will be subject to prior approval by the FCDO, together with the terms and conditions under which such a grant or loan is made.

## 27. Reserves

- 27.1. The MACC will agree a Reserves Policy with the FCDO. Balances held in Reserves will be included within the MACC's Business Plan.

- 27.2. The MACC and the FCDO will consider reserves in the context of risk management. The reputational risk of MACC having insufficient reserves to meet its legal and legislative commitments is prominent in this context.

## **28. Gifts and other special payments**

- 28.1. Proposals for making gifts or other special payments (including write-offs) must have the prior written approval of the FCDO.
- 28.2. In the event that the MACC employs any staff, they should comply with the policy on gifts for Commissioners.

## **Business Plans, financial reporting and management information**

### **29. Corporate and Business Plans**

- 29.1. By the 31 March, the MACC shall submit annually to the FCDO a draft of the corporate plan covering three years ahead. The MACC shall agree with the FCDO the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect the MACC's statutory duties and, within those duties, the priorities set from time to time by the Secretary of State or responsible Minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how the MACC contributes to the achievement of the FCDO's priorities.
- 29.2. The first year of the Corporate Plan, amplified as necessary, shall form the Business Plan. The Business Plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the Department. Subject to any commercial considerations, the Corporate and Business Plans should be published by the MACC on its website
- 29.3. The following key matters should be included in the plans:
- The MACC's key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives; including a statement of its priorities, targets and performance indicators, including measures of output, to be used in measuring the achievement of its objectives;
  - The MACC's key non-financial performance targets;
  - A review of the MACC's 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;
- 29.4. The main elements of the plan, including the key performance targets, will be agreed between the FCDO and the MACC in the light of the FCDO's decisions on policy and resources taken in the context of the Government's wider public expenditure plans and decisions.

## 30. Budgeting procedures

- 30.1. Each year, in the light of decisions by the FCDO on the updated draft corporate plan, the FCDO will send to the MACC by end of March:
- a formal statement of the annual budgetary provision allocated by the department in the light of competing priorities across the department and of any forecast income approved by the department; and
  - a statement of any planned change in policies affecting the MACC.
- 30.2. The approved annual business plan will take account both of approved funding provision and any forecast receipts, and will include a budget of estimated receipts together with a profile of expected expenditure and of draw-down of any FCDO funding and/or other income over the year. These elements form part of the approved Business Plan for the year in question.

## 31. Grant-in-Aid

- 31.1. Any grant-in-aid provided by the FCDO for the year in question will be voted in the department's Supply Estimate and subject to Parliamentary control.
- 31.2. The Grant-in-Aid will normally be paid in five instalments on the basis of written applications showing evidence of need. The application will certify that the conditions applying to the use of Grant-in-Aid have been observed to date and that further Grant-in-Aid is now required for purposes appropriate to the MACC's functions. This will be provided in the form of a financial statement as set out in the standard draw-down form agreed with the FCDO.

The MACC 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 the MACC. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates position, where grant-in-aid is delayed to avoid excess cash balances at the year-end, the FCDO 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.

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

## 32. Annual Reports and Accounts

- 32.1. Pursuant to section 2(7)a of the Marshall Aid Commemoration Act 1953, the MACC must publish the audited Accounts together with a Commissioners' Report of its activities after the end of each financial year and before or on the 30th November each year.

32.2. The Commissioners' Report must:

- Comply with HM Treasury's Financial Reporting Manual (FReM);
- Outline main activities and performance during the previous financial year and set out in summary form forward plans;
- Include information on performance against key financial targets.

32.3. The Chair must prepare the Commissioner's Report and Accounts in accordance with the FCDO consolidated accounts production timetable, and sign on a date which precedes that on which the FCDO PUS signs the consolidated FCDO accounts. The Chair is responsible for ensuring proper records are kept relating to the accounts.

32.4. The Chair is responsible for ensuring that the draft Commissioners' Report and Accounts are submitted to the Controller & Auditor General (C&AG) within a timetable agreed with the FCDO for the purposes of external audit. The timeline will allow for the to review the accounts and Commissioners' Report before submission to the C&AG.

32.5. A copy of the Commissioners' Report and Accounts will be laid in Parliament as soon as possible, in accordance with the guidance in the FReM. A draft of the report should be prepared in accordance with the relevant statutes and specific accounts direction issued by the department as well as the FReM. The Commissioners' Report and Accounts will also be published on the MACC's website.

32.6. The MACC will also publish an Annual Report of its activities covering each academic year, including a summary financial statement, for the twelve months ending September each year. The Annual Report is presented to Parliament by the Secretary of State for Foreign and Commonwealth Affairs pursuant to section 2(6) of the Marshall Aid Commemoration Act 1953.

32.7. A draft of the Annual Report will be submitted to the FCDO a minimum of four weeks before the proposed publication date. The FCDO will arrange for the Annual Report to be cleared by the Ministers, and will arrange the publication and the laying before Parliament.

32.8. The Annual Report will be made available on the MACC's website immediately following presentation to Parliament.

### 33. Reporting performance to the FCDO

33.1. The MACC 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.

33.2. The MACC shall inform the FCDO 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 FCDO' policies, and the achievement of key objectives on a regular basis.

33.3. The MACC's performance will be formally reviewed by the FCDO twice a year.

33.4. The Secretary of State or responsible Minister will meet the Chair once a year.

33.5. The Principle Accounting Officer will meet the Chair at least once a year.

### 34. Information Sharing

34.1. The department has a right of access to all MACC records for any purpose including, for example sponsorship audits and operational investigations.

- 34.2. The MACC shall provide the FCDO with such information about its operations, performance, individual projects or other expenditure as the sponsor department may reasonably require.
- 34.3. The department and HM Treasury may request the sharing of data held by the MACC in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include the appointment of a senior official to be responsible for the data sharing relationship.
- 34.4. As a minimum, the MACC will provide the FCDO with quarterly progress reports, including management accounts, balanced scorecard and projected financial performance for the relevant financial year that will enable the FCDO satisfactorily to monitor:
- Progress against agreed targets;
  - Its draw-down of the core FCDO grant-in aid;
  - Forecast outturn by resource headings;
  - Other data required by Finance Directorate for the Online System for Central Accounting and Reporting (OSCAR)

## AUDIT

### 35. Internal Audit

- 35.1. The MACC shall:
- establish and maintain an independent Audit and Risk Committee in accordance with the Public Sector Audit Standards (PSIAS) as adopted by HM Treasury.
  - The MACC will review and consider at least annually whether there is a need for internal audit. This review should take into account the scale and complexity of its operations, the attendant management and financial risks and the assurances needed for the Accounting Officer to publish a Governance Statement in the Accounts. Conclusions of the review should be shared and agreed with the FCDO.
  - Where there is an agreed need for internal audit, the service should normally be provided either by the FCDO Internal Audit Department or using call-off contracts tendered by HM Treasury. The MACC should ensure that any such arrangements are established and maintained in accordance with the Public Sector Audit Standards (PSIAS)
  - Where the FCDO Internal Audit Department does not provide the service, the MACC will consult the FCDO to ensure that the latter is satisfied with the competence and qualifications of the proposed internal auditors and in approving appointments in accordance with PSIAS.
  - The MACC will also in those circumstances arrange for periodic quality reviews of its internal audit in accordance with PSIAS. The FCDO will consider whether it can rely on these reviews to provide assurance on the quality of internal audit. However, the FCDO reserves a right of access to carry out independent reviews of internal audit of the MACC.
  - The FCDO's Internal Audit Department will also have a right of access to all documents prepared by the MACC internal auditor where the service is contracted out. The audit strategy, periodic audit plans and annual audit report, including the MACC's Head of Internal Audit's opinion on risk management, control and governance will be forwarded as soon as possible to the FCDO Head of Internal Audit and before the Accounts are approved.

- Where no internal auditor is appointed, the FCDO Internal Audit Department may, as with other smaller FCDO Arm's Length Bodies, conduct internal audits of the MACC to provide assurance to the PUS as Principal Accounting Officer. The MACC will ensure that the FCDO Internal Audit Department (IAD) and Anti-Fraud & Corruption Unit (AFCU) has complete access to all relevant records.
- The MACC will keep records of, and prepare and forward to the Department a report on, any fraud or theft suffered by the MACC and notify the Scholarships Unit (FCDO) of any unusual or major incidents as soon as possible.

## 36. External Audit

- 36.1. The Comptroller and Auditor General (C&AG) audits the MACC's annual Accounts. The C&AG passes the audited accounts to the Secretary of State, who will lay the accounts together with the C&AG's report before Parliament.
- 36.2. The C&AG:
- will consult the department and the MACC on whom – the NAO or a commercial auditor - shall undertake the audit on his/her 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 from the MACC;
  - will share with the FCDO 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 FCDO's responsibilities in relation to financial systems within the MACC;
  - will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion.
- 36.3. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the MACC 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 MACC shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contactors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

## Reviews and winding up arrangements

### 37. Review of the Marshall Aid Commemoration Commission's status

37.1. The Marshall Aid Commemoration Commission (MACC) will be reviewed as part of the Wider Public Bodies Reviews programme, at a time determined by the FCDO's ministers and their PAO. The date of the next review will be in 2023.

### 38. Arrangements in the event that the MACC is wound up

- 38.1. The FCDO shall put in place arrangements to ensure the orderly winding up of the MACC. In particular it should ensure that the assets and liabilities of the MACC 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, the FCDO shall:
- Have regard to Cabinet Office guidance on winding up of ALBs
  - x) Ensure that procedures are in place in the MACC 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;
  - xi) Specify the basis for the valuation and accounting treatment of the MACC's assets and liabilities;
  - xii) Ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit. It will be for the C&AG to lay the final accounts in Parliament, together with his or her report on the accounts;
  - xiii) 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 ALB AO should sign the closing accounts. In the event that the FCDO inherits the role, responsibilities, assets and liabilities, the FCDO's AO should sign.

1.1.2 The MACC will provide the department with full details of all agreements where the MACC or its successors have a right to share in the financial gains of developers. It should also pass to the FCDO details of any other forms of claw-back due to the MACC.

## Annex A: Guidance

The Marshall Aid Commemoration Commission shall comply with the following guidance, documents and instructions:

### Corporate Governance

- This Framework Document
- Corporate Governance Code for Central Government Departments (relevant to Arm's Length Bodies) and supporting guidance:  
<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>
- Code of Conduct for Board members of Public Bodies:  
<https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>
- Code of Practice for partnerships between Departments and Arm's Length Bodies:  
<https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice>

### Financial Management and Reporting

- Managing Public Money (MPM):  
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FRoM):  
<https://www.gov.uk/government/publications/government-financial-reporting-manual>
- Relevant "Dear Accounting Officer" letters,  
<https://www.gov.uk/government/collections/dao-letters>
- Relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts: <https://www.gov.uk/government/collections/whole-of-government-accounts>
- The most recent letter setting out the delegated authorities, issued by the parent department.

### Management of Risk

- Management of Risk: <https://www.gov.uk/government/publications/orange-book> and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
- Public Sector Internal Audit Standards:  
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- HM Treasury approval processes for Major Projects above delegated limits:  
<https://www.gov.uk/government/publications/treasury-approval-process-for-programmes-and-projects>

- The Government cyber-security strategy and cyber security guidance: <https://www.gov.uk/government/publications/national-cyber-security-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

## Commercial Management

- Procurement Policy: <https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in Supply Chains: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1040283/Transparency in Supply Chains A-Practical Guide 2 017 final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A-Practical_Guide_2_017_final.pdf)

## Sponsorship

- Sponsorship code of good practice: <https://www.gov.uk/government/publications/arms-length-body-sponsorship-code-of-good-practice>

## 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: <https://www.gov.uk/government/publications/governance-code-for-public-appointments>
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees: <https://www.gov.uk/government/publications/procurement-policy>

## Staff and remuneration

The MACC does not employ staff.

## General

- Freedom of Information Act guidance and instructions: <https://www.legislation.gov.uk/ukpga/2000/36/contents> and <https://ico.org.uk/for-organisations/guide-to-freedom-of-information>
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>
- Other relevant instructions and guidance issued by central Departments (Cabinet Office and HM Treasury)

- Specific instructions and guidance issued by the FCDO
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by Government and are relevant to the MACC.
- Guidance from the Public Bodies team in Cabinet Office:  
<https://www.gov.uk/government/publications/public-bodies-information-and-guidance>
- The Civil Service diversity and inclusion strategy (outlines the ambition, to which public bodies can contribute): <https://www.gov.uk/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>
- Guidance produced by the Infrastructure and Projects Authority (IPA) on managements of major projects:  
<https://www.gov.uk/government/organisations/infrastructure-and-projects-authority>
- The Government Digital Service:  
<https://www.gov.uk/government/organisations/government-digital-service>
- The Government Fraud, Error, Debt and Grant Efficiency Function:  
<https://www.gov.uk/government/collections/fraud-error-debt-and-grants-function>  
and <https://www.gov.uk/government/publications/grants-standards>
- Code of Practice for Official Statistics: <https://code.statisticsauthority.gov.uk>
- Accounting Officer System Statements: (AOSS are produced by departments with input from ALBs): <https://www.gov.uk/government/publications/accounting-officer-system-statements>

The above Framework Document for the Marshall Aid Commemoration Commission has been agreed by

For the Foreign, Commonwealth and  
Development Office

Signed:



Name: Alicia Herbert

Position: Director, Education, Gender  
and Equality Directorate

For the Marshall Aid Commemoration  
Commission

Signed:



John Raine

Position: Chair, Marshall Aid  
Commemoration Commission