



Investigatory  
Powers Tribunal

# **Framework Agreement**

## **Home Office and Investigatory Powers Tribunal**

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2025





Investigatory  
Powers Tribunal

# Investigatory Powers Tribunal

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# Introduction and background

## 1. Purpose of document

- 1.1. This framework document (“framework document”) has been agreed between the Home Office and the Investigatory Powers Tribunal (“the Tribunal”) in accordance with HM Treasury’s handbook Managing Public Money<sup>1</sup> (“MPM”) (as amended and updated from time to time) and has been approved by HM Treasury.
- 1.2. The framework document sets out the Tribunal’s core responsibilities, describes the governance and accountability framework that applies between the roles of the Home Office and the Tribunal, 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. This document and any subsequent amendments will be published in the Libraries of both Houses of Parliament. The appropriate pages for it to be hosted, to reflect the Tribunal’s status as a court, would be under the Justice Publications and Justice Archives<sup>2</sup>.
- 1.5. This framework document should be reviewed and updated at least every three years unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Officer of the Home Office. After its signature, the latest date for review and updating of this document will be [May 2028].
- 1.6. The review should be undertaken jointly by the Tribunal and the Home Office, and any resulting document published to replace this version.

## 2. Objectives

- 2.1. The Home Office and the Tribunal share the common objective of delivering transparency and objectivity. To achieve this, the Tribunal and the Home Office will work together in

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<sup>1</sup>[Managing Public Money May 2023 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

<sup>2</sup> [Justice Publications - House of Commons Library \(parliament.uk\)](https://www.parliament.uk) and [Justice Archives - House of Lords Library \(parliament.uk\)](https://www.parliament.uk)



recognition of each other's roles and areas of expertise. The Home Office will provide an effective environment for the Tribunal to achieve its objectives, through the promotion of partnership and trust.

### 3. Classification

- 3.1. While the Tribunal is an independent judicial body, it has been classified for economic and administrative purposes as a central government organisation by the HM Treasury Classifications Team.
- 3.2. It has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

# Purposes, aims and duties

## 4. Purposes

- 4.1. The Tribunal has been established under section 65(1) of the Regulation of Investigatory Powers Act 2000 (RIPA). Its purposes are set out in section 65(2)(a-d) of that Act.
- 4.2 The Tribunal is to serve as an avenue of redress for claims in relation to allegations of unlawful actions by a public authority (including but not limited to the Intelligence Services) using covert investigative techniques, as well as unlawful conduct by, or on behalf of, the Intelligence Services – MI5, SIS, and GCHQ.
- 4.3. The Tribunal has separate legal personality, (section 65 of RIPA 2000) and is separate from its individual members.

## 5. Powers and duties

- 5.1. The Tribunal's practices were updated in the Investigatory Powers Act 2016 (IPA) and its Rules were updated in Statutory Instrument 2018 No. 1334. The Tribunal's powers and duties stem from Statutory Instrument 2018 No.1334 and sections 65-70 of RIPA 2000.
- 5.2. The Tribunal's statutory duties and functions:  
The Tribunal is to serve as an avenue of redress for claims in relation to allegations of unlawful actions by a public authority (including but not limited to the Intelligence Services) using covert investigative techniques, as well as unlawful conduct by, or on behalf of, the Intelligence Services – MI5, SIS, and GCHQ.

## 6. Aims

- 6.1. The Tribunal's strategic aims are set out under section 65 of RIPA 2000. Broadly the Tribunal shall consider complaints from someone:
  - who believes they have been the victim of unlawful interference by public authorities using covert techniques regulated by legislation;
  - in relation to any conduct by, or on behalf of, the intelligence Services.

# Governance and accountability

## 7. Governance and accountability

- 7.1. Whilst the Tribunal is a non-departmental public body, it is wholly operationally independent from the Home Office, within the confines of its role set out in RIPA 2000 and IPA 2016. As a result of its status as a public body it remains part of the wider government financial accountability framework, but this should not be considered to interfere with its operational independence which is protected by statute. Its governance and accountability arrangements are akin to that of HM Courts & Tribunals Service.
- 7.2. The Tribunal shall operate corporate governance arrangements that, so far as practicable and in the light of the other provisions of this framework document, or as otherwise may be mutually agreed, accord with good corporate governance practice and applicable regulatory requirements and expectations.
- 7.3. In particular (but without limitation), the Tribunal should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice<sup>3</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 its annual report;
  - comply with MPM;
  - in line with MPM have regard to the relevant Functional Standards<sup>4</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 are amended and updated from time to time), as they apply to the Tribunal.
- 7.4. In line with MPM Annex 3.1 the Tribunal Business Plan, which is equivalent to a governance statement, and compliant with the Code, is signed off by the President of the Tribunal. This Business Plan is internal to the Tribunal and it would not be appropriate for it to be shared with the Home Office. To the extent that the Tribunal does intend to materially depart from the Code, the Home Office sponsor department should be notified in advance and their agreement sought to this approach.

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<sup>3</sup><https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

<sup>4</sup> <https://www.gov.uk/government/collections/functional-standards>

# Role of the Home Office

## 8. The responsible Minister

- 8.1. The Home Secretary is accountable to Parliament for all matters concerning the Tribunal except for the appointment of Tribunal members (as set out in paragraph 9.2).
- 8.2. Under RIPA 2000, the Secretary of State has powers to make secondary legislation to extend the Tribunal's jurisdiction (section 65(d)), to make limited provision concerning the destination of appeals (section 67A), and to make rules of procedure (section 69).
- 8.3. Primarily, the Home Secretary is responsible for ensuring the adequate resourcing of the Tribunal (not including the appointment of Tribunal members as per paragraph 8.1) and to ensure that it has the legislative powers to deliver its objectives.
- 8.4. The Home Secretary's responsibility to pay members of the Tribunal out of money provided by Parliament is set out in Schedule 3 paragraph 4(1)-(2) of RIPA.
- 8.5. The Home Secretary's responsibility to provide the Tribunal with such officers necessary for the proper discharge of their functions is set out in Schedule 3 paragraph 5(1)-(2) of RIPA.

## 9. Appointments to the Tribunal

- 9.1. The Tribunal is a small organisation and does not have a formal board. It is led by the President of the Tribunal, who is appointed by His Majesty by Letters Patent, under paragraph 2(1) of Schedule 3 to RIPA 2000.
- 9.2. The President is supported by Tribunal members who are appointed by HM The King by Letters Patent and are subject to the terms and conditions of appointment set out in Section 65 of RIPA 2000. Members are appointed by HM The King after a recommendation from the Secretary of State for Justice – acting on the recommendation of an interview panel chaired by the President of the Tribunal. Members are appointed for a term of five years, after which they are eligible for reappointment.

## 10. Other Ministerial powers and responsibilities

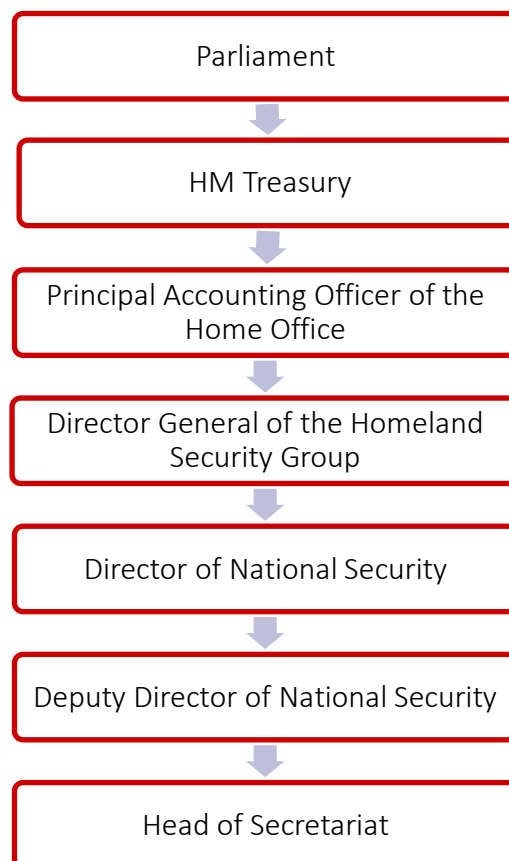
10.1. Aside from the above, there are no further roles. The role of Ministers is highly constrained owing to the independent nature of the Tribunal.

## 11. The Principal Accounting Officer

11.1. The Principal Accounting Officer (PAO) is the Permanent Secretary of the Home Office.

## 12. PAO's specific accountabilities and responsibilities

12.1. There is a chain of delegation that designates the Head of Secretariat of the Tribunal as the Tribunal's Accounting Officer (AO) .



12.2. The respective responsibilities of the PAO and AO for the Tribunal are set out in Chapter 3 of MPM.

12.3. The PAO is also responsible, usually via the National Security Unit sponsorship team, for advising the responsible Minister on:

- an appropriate budget for the Tribunal in the light of the Home Office overall public expenditure priorities; and
- the exercise of the Minister's statutory responsibilities concerning the Tribunal as outlined above.

## 13. The role of the National Security Unit sponsorship team

13.1. The National Security Unit sponsorship team in the HO will have responsibility as primary contact for the Tribunal ("sponsorship team"). The Deputy Director for this team is the responsible senior civil servant for this relationship. The Deputy Director is the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of the Tribunal. They also support the PAO on their responsibilities toward the Tribunal.

13.2. Home Office officials will liaise regularly with the Tribunal officials to ensure that they hold the resources to deliver the Tribunal's objectives, alongside updating the Tribunal on wider policy developments that might have an impact on the Tribunal.

## 14. Role of the Home Office

14.1. The sponsorship team acts as an advocate for the Tribunal within the Home Office and with other HMG departments.

14.2. The sponsorship team represent the views of the Home Office to the Tribunal and will ensure that relevant departmental policies are communicated promptly. These communications are limited to areas of resource allocation, secretariat personnel and relevant policy and/or legislative changes. Under no circumstances shall individual cases before the Tribunal be discussed.

14.3. The head of the sponsorship team shall meet with the Tribunal's Head of Secretariat regularly (as required but at least quarterly) to discuss current issues and anticipate potential problems or required changes.

## 15. Resolution of grievances

15.1. The Tribunal is made up of various employees under different terms and conditions. Provided below are the appropriate routes for individuals to take depending on the nature of the grievance and who it is between.

15.2. It is important to note that this grievance resolution procedure section pertains only to issues relating to administrative duties such as staffing, resources and governance. There is no relevance to the decision of cases that come before the Tribunal.

15.3. The Tribunal consists of a secretariat that is staffed by civil servants, and a Tribunal which comprises salaried judges and fee-paid legal members. The civil servants are all employees of the Home Office, seconded to the Tribunal. Salaried judges receive a full-time judicial salary from the Ministry of Justice, and equivalents in devolved administrations, and as such do not get paid separately for work they undertake for the Tribunal. Fee-paid legal members are paid for the work that they undertake for the Tribunal via daily fee, which is set out in the Terms and Conditions agreed by members on appointment to the Tribunal and paid for from the Tribunal's budget.

## 16. Grievances between the Home Office and the Tribunal

16.1. Any grievance raised between the Home Office and the Tribunal will be resolved in as timely a manner as possible. All concerns should be dealt with promptly, transparently, fairly, and consistently.

16.2. Standard civil service guidance will apply to a the following scenarios: grievance between civil servants working in the Home Office sponsorship team and the Tribunal secretariat team and a grievance within the Tribunal secretariat team. If it becomes clear that the individual brought in to manage or mediate the grievance is linked to the complaint, such as a manager, then an independent party in the Home Office would be asked to come in.

16.3. Changes to this guidance can be made by the sponsorship team with approval from the HO Sponsorship Unit. Where new guidance on disputes is published by the HO, this should be used in place of the guidance provided.

## 17. Grievances between the Tribunal and secretariat staff

17.1. In the event that there is a grievance between a member of the Tribunal and secretariat staff this will be resolved in accordance with the procedure set out in the Tribunal's policy Guidance on expected standards of behaviour at the

## 18. Resolution of disputes between the Tribunal and the Home Office

- 18.1. The nature of the Tribunal's work is of a judicial nature and the independence of the Tribunal must be respected at all times. Disputes or disagreements regarding cases before the Tribunal are out of scope of this document and are handled in the manner set out in the Tribunal's founding legislation. Where disputes of an administrative nature arise, they must be resolved quickly, and in a manner which prioritises the protection of the Tribunal's decision making independence.
- 18.2. In the event an administrative dispute arises covering matters involving but not limited to governance and resource, the Home Office and Head of Secretariat should seek to resolve the matter in the first instance. If the matter is significant and cannot be resolved at that level, a senior member in the Home Office will seek resolution with the Head of Secretariat.
- 18.3. Exceptionally, if resolution cannot be reached, discussions may take place between the relevant Ministers or the Permanent Secretary and the President of the Tribunal. An independent party will be brought in if deemed necessary.

## 19. Freedom of Information requests

- 19.1. The Tribunal is exempt from Freedom of Information requests. The Tribunal is not listed as a public authority for Freedom of Information Act 2000 (FOIA) purposes. The Tribunal will endeavour to be as transparent as possible through its reports, taking into account the inherently sensitive nature of its work and associated legal obligations to protect certain sensitive information.
- 19.2. Where a request for information relating to the Tribunal is received by the Home Office under the Freedom of Information Act 2000, or the Data Protection Act 1998 or 2018 and the General Data Protection Regulation (GDPR), the Home Office will consult with the Tribunal secretariat prior to any disclosure of information that may affect the Tribunal's responsibilities.

## 20. Reporting on legal risk and litigation

- 20.1. Due to the wholly independent nature of the operation of the Tribunal in its role as a court, it would be inappropriate for the



Tribunal to provide a quarterly update to the Home Office on active and anticipated litigation. The Tribunal would be expected to provide an update concerning any risks that might affect their ability to function. Examples may include if the Tribunal were being sued by a supplier for breach of contract.

## The Tribunal governance structure

### 21. Head of Tribunal Secretariat

- 21.1. For the Tribunal, the Chief Executive is the Head of Secretariat and is the most senior civil servant who has an executive function. The Head of Secretariat is the Accounting Officer as set out in their role as appointed by the PAO see section 12.1.
- 21.2. The Head of Secretariat is recruited by the President of the Tribunal and is responsible on a day-to-day basis for the efficient running of the Tribunal to the President and Vice-President.

### 22. Responsibilities of the Tribunal's Head of Secretariat as Accounting Officer

- 22.1. As Accounting Officer, the Head of Secretariat is personally responsible for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility in the handling of those public funds; and for the day-to-day operations and management of the Tribunal. In addition, they should ensure that the Tribunal, 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 Annex 3.1 of MPM.
- 22.2. The Head of Secretariat is responsible for the appointment of its staff, with support from the Government Recruitment Service (GRS).

### 23. Responsibilities for accounting to Parliament and the public

- 23.1. 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 and HM Treasury;

- acting in accordance with the terms of MPM and other instructions and guidance issued by the Home Office, HM 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 a body as set out in paragraph 28;
  - any elements of any settlement letter issued to the Home Office that is relevant to the operation of Tribunal; and
  - any separate settlement letter that is issued to the Tribunal from the Home Office;
- ensuring they have appropriate internal mechanisms for monitoring, governance, and external reporting regarding non-compliance with any conditions arising from the above documents;
- giving evidence, normally with the PAO, when summoned before the Public Accounts Committee on the Tribunal's stewardship of public funds.

## 24. Responsibilities to the Home Office

24.1. Responsibilities to the Home Office include:

- ensuring that timely forecasts and monitoring information on finance is provided to the Home Office; and
- notifying any significant problems, whether financial or otherwise, to the Home Office in a timely fashion.

## 25. Responsibilities to the Board

25.1. There is no Board. The Head of Secretariat is accountable to the President and Vice-President of the Tribunal.

## 26. Managing conflicts

26.1. The Head of Secretariat should follow the advice and direction of the President and the Vice-President, except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.

26.2. A situation could arise where the President and/or the Vice-President is contemplating a course of action involving a financial transaction which the Head of Secretariat considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness or; is of questionable feasibility, or is unethical. In this scenario, the Head of Secretariat in their role as AO should reject that course of action and ensure that the

President and/or the Vice-President has a full opportunity to discuss the rationale for that rejection.

26.3. In the first instance, the conflict should be brought to the attention of a senior member within the Home Office sponsor team by the Head of Secretariat. If the matter is significant and cannot be resolved at that level, the Senior member of the department should raise this matter with the President.

26.4. The Head of Secretariat must write a letter of justification to the President setting out the rationale for not following the advice and recommendation of the President and copy that letter to the Treasury Officer of Accounts.

26.5. If the President still wishes to proceed with their original course of action, it may be appropriate for the President to direct the Head of Secretariat in the manner as set out in MPM paragraph 3.6.6. onwards.

## 27. The President's role and responsibilities

27.1. The President is responsible for leading the Tribunal in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their appointment letter, the statutory authority governing the Tribunal; this framework document, and the documents and guidance referenced within this framework document.

27.2. The President is bound by the Guide to Judicial Conduct July 2023<sup>5</sup>

27.3. The President is responsible for delegating Members of the Tribunal with special responsibilities under paragraph 3 of Schedule 3 to RIPA.

27.4. The President has an obligation to ensure that:

- the work of the Tribunal and its members are reviewed and are working effectively;
- the Tribunal has a balance of skills appropriate to directing the Tribunal's business, and that all members of its senior leadership team, including the President and Head of Secretariat continually update their skills, knowledge and familiarity with the Tribunal, to fulfil their role both on the Tribunal and committees;
- Tribunal members are fully briefed on their terms of appointment, duties, rights and responsibilities;

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<sup>5</sup> [Guide to Judicial Conduct \(judiciary.uk\)](https://www.judiciary.uk/guide-to-judicial-conduct/)

- the responsible Minister is advised of the Tribunal's needs when vacancies arise; and
- there is a policy document setting out clear guidance regarding expected behaviours for Tribunal members in place.

27.5. In addition, the President is responsible for ensuring that the Tribunal affairs are conducted with probity, including by monitoring and engaging with appropriate governance arrangements as set out in this framework document. The President has the following responsibilities:

- formulating the Tribunal's strategy;
- promoting the efficient and effective use of staff and other resources; and
- delivering high standards of regularity and propriety.

# Management and financial responsibilities and controls

## 28. Delegated authorities

28.1. The Tribunal's delegated authorities are set out in the delegation letter. This delegation letter may be updated and superseded by later versions which may be issued by the Home Office in agreement with HM Treasury.

28.2. In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.

28.3. The Tribunal shall obtain the Home Office'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 Tribunal's annual budget as approved by the Home Office;
- incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the Home Office;
- making any change of policy or practice which has wider financial implications that might prove repercussive, or which might significantly affect the future level of resources required; and
- carrying out policies that go against the principles, rules, guidance, and advice in MPM.

## 29. Spending authority

29.1. Once the budget has been approved by the Home Office and HM Treasury as provided in the delegation letters, the Tribunal shall have authority to incur expenditure approved in the budget without further reference to the Home Office, on the following conditions:

- the Tribunal shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of the Home Office and as agreed by HM Treasury and Cabinet Office as appropriate;
- the Tribunal shall comply with MPM regarding novel, contentious or repercussive proposals;

- the Tribunal shall comply with all Home Office and government-wide spending controls;
- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal Home Office and other necessary departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed; and
- the Tribunal shall provide the Home Office with such information about its operations, performance, individual projects or other expenditure as the Home Office may reasonably require within the bounds of operational independence.

## 30. Banking and managing cash

30.1. The Tribunal makes use of Home Office banking cash management and does not manage cash as a Tribunal. In this instance, the Tribunal adheres to Home Office banking policy.

## 31. Procurement

31.1. The Tribunal shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules and in particular the Public Contracts Regulations 2015. While the Tribunal's budget is administered by its secretariat, it is required to strictly adhere to HO procurement, relies upon Home Office guidance and support and must report (regularly and as & when) to the National Security Directorate (NSD) Business Management Team. All secretariat staff are employed strictly according to Home Office policies and the Tribunal relies upon Home Office support for recruitment to its secretariat.

31.2. The Tribunal shall adhere to the HO's procurement policies.

31.3. In procurement cases where the Tribunal is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the sponsorship team.

31.4. The Head of Secretariat must write a letter of justification to the President setting out the rationale for not following the advice and recommendation of the President and copy that letter to the Treasury Officer of Accounts.

31.5. 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 Home Office.

31.6. Procurement by the Tribunal 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).

31.7. The Tribunal shall:

- engage fully with Home Office 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.

31.8. The Tribunal shall comply with the commercial<sup>6</sup> and grants standards<sup>7</sup> (as they are amended and updated from time to time). These standards apply to the planning, delivery, and management of government commercial activity, including management of grants in all departments and NDPBs regardless of the commercial approach used and form part of a suite of functional standards that set expectations for management within government.

## 32. Risk management

32.1. The Tribunal shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance Management of Risk: Principles and Concepts<sup>8</sup>.

## 33. Counter fraud and theft

33.1. The Tribunal should adopt and implement policies and practices to safeguard itself against fraud and theft.

33.2. The Tribunal should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in MPM Annex 4.9 and the Counter Fraud Functional Standard<sup>9</sup>. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter a contract or to provide grant or grant-in-aid.

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<sup>6</sup> <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

<sup>7</sup> <https://www.gov.uk/government/publications/grants-standards>

<sup>8</sup> [http://www.hm-treasury.gov.uk/orange\\_book.htm](http://www.hm-treasury.gov.uk/orange_book.htm)

<sup>9</sup> <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

33.3. The Tribunal should keep records of, prepare and forward to the Home Office an annual report on fraud and theft suffered by the Tribunal and notify the Home Office of any unusual or major incidents as soon as possible. The Tribunal should also report detected loss from fraud, bribery, corruption and error, alongside associated recoveries and prevented losses, to the counter fraud centre of expertise in line with the agreed government definitions as set out in the Counter Fraud Functional Standard.

## Staff

### 34. Broad responsibilities for staff

- 34.1. Within the arrangements approved by the responsible Minister and HM Treasury the Tribunal will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:
- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; and, there is no discrimination against employees with protected characteristics under the Equality Act 2010 or any other irrelevant factor;
  - the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness;
  - the performance of its staff at all levels is satisfactorily appraised and the Tribunal's performance measurement systems are reviewed routinely by the President;
  - its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the Tribunal's objectives;
  - proper consultation with staff takes place on key issues affecting them;
  - adequate grievance and disciplinary procedures are in place. All Tribunal judicial and legal members are required to follow the principles contained in *A Guide to Judicial Conduct*<sup>10</sup> and adhere to the Statement of expected behaviour contained within; and
  - whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place.

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<sup>10</sup> [Guide to Judicial Conduct \(judiciary.uk\)](https://www.judiciary.uk/guide-to-judicial-conduct/)



## 35. Staff costs

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

## 36. Pay and conditions of service

36.1. The Tribunal staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the Home Office and HM Treasury. The Tribunal has no delegated power to amend these terms and conditions.

36.2. If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the Civil Service Management Code<sup>11</sup> and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the Home Office to vary such rates.

36.3. Civil service staff terms and conditions are set out within the guidance documents on the Metis platform.

36.4. The Tribunal shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance<sup>12</sup> and the Public Sector Pay and Terms Guidance<sup>13</sup> (as they are amended and updated from time to time).

36.5. For the secretariat staff only, the Tribunal shall operate a performance-related pay scheme (general pay structure approved by the Home Office and HM Treasury), where relevant with due regard to the Senior Pay Guidance. The award of any performance-related pay is solely based on the performance of secretariat staff providing the supporting administration for a fair and efficient Tribunal and to support an independent judiciary in the administration of justice, ensuring the rule of law is upheld and providing an effective remedy.

36.6. The travel expenses of Tribunal members shall be tied to the rates allowed to senior staff of the Tribunal / Home Office. Reasonable actual costs shall be reimbursed.

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<sup>11</sup> <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

<sup>12</sup> <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

<sup>13</sup> <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

## 37. Pensions, redundancy, and compensation

- 37.1. For the secretariat staff only, Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 37.2. The Tribunal has no delegated power to amend the Home Office terms and conditions on pensions. Staff will be entitled to the relevant Civil Service Pension Scheme for Home Office staff.
- 37.3. Any proposal by the Tribunal to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the Home Office. Proposals on severance must comply with the rules in chapter 4 of MPM.

# Business plans, financial reporting, and management information

## 38. Corporate and business plans

38.1. As stated at paragraph 7.4, the Tribunal shall be responsible for providing confirmation to the Home Office that there is a business plan in place, agreed by the President once every year, to ensure the key objective of the Secretariat - to provide the supporting administration for a fair and efficient Tribunal and to support an independent judiciary in the administration of justice, ensuring the rule of law is upheld and providing an effective remedy.

38.2. 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.

38.3. The following key matters should be included in the business plan:

- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives;
- key non-financial performance targets;
- a review of performance in the preceding financial year, together with comparable outturns for the previous two years, and an estimate of performance in the current year
- an assessment of the risk factors that may significantly affect the execution of the plan; and
- other matters as agreed between the Home Office and the Tribunal,

## 39. Budgeting procedures

39.1. Each year, in the light of decisions by the Home Office on the updated draft corporate plan the Home Office will send to the Tribunal:

- A formal statement of the annual budgetary provision allocated by the Home Office in the light of competing priorities across the Home Office and of any forecast income.

39.2. The Tribunal's budget is set out in the MoU between the Home Office and the Foreign Office (FCDO). The responsibility of allocation of budget is shared between the FCDO and the Home Office. The divide is determined by the proportion of

cases that the Tribunal considers that include Home Office equities and FCDO equities.

- 39.2. The Home Office sets the Tribunal's budget through a delegation process as set out at paragraph 12.1. The budget is determined through a two-step process; firstly, the Home Office established a base FTE by work force planning; secondly, the Home Office establishes programme funding based on what is expected in terms of the number of staff at the Tribunal. The PAO delegates authority to spend to departmental budget holders via delegation letters.
- 39.3. The Tribunal's accounts are financially integrated into the Home Office. The Tribunal does not receive a grant-in-aid, it receives a budget up front, rather than in instalments.
- 39.4. In the event the Tribunal requires additional funding, the Head of Secretariat would need to raise this with the HSG Finance Business Partner at the Home Office by exception.
- 39.5. The approved annual business plan will take account both of approved funding provision and any forecast receipts. It will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

## 40. Annual report and accounts

- 40.1. The Tribunal's financial and budgetary are financially integrated with the Home Office and does not file separate accounts. The responsibility would fall to the Home Office to publish the relevant annual reports at the end of each financial year.
- 40.2. The Home Office annual report must:
- comply with the Financing Reporting Manual (FreM) and in particular have regard to the illustrative statements for an NDPB<sup>14</sup>; and
  - outline main activities and performance during the previous financial year and set out in summary form forward plans.

## 41. Reporting performance to the Home Office

- 41.1. The Tribunal is operationally independent, and it would not be appropriate for it to report its performance to the Home Office.

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<sup>14</sup> <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>.

## 42. Information sharing

42.1. The Home Office will have the right of access to the Tribunal's records for administrative purposes but will not have access to any information that is related to case work undertaken by the Tribunal.

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

42.3. As a minimum, the Tribunal shall provide the Home Office with information monthly that will enable the Home Office satisfactorily to monitor:

- forecast outturn by resource headings;
- other data required for the Online System for Central Accounting and Reporting (OSCAR); and
- data as required in respect of its compliance with any Cabinet Office Controls pipelines or required in order to meet any condition as set out in any settlement.

# Audit

## 43. Internal audit

43.1. The Tribunal does not have its own internal audit system due to its small size. The audit function in relation to the Tribunal is performed by its budget holder within the Home Office, the National Security Directorate Business Management Team on behalf of the Director of the National Security Directorate.

43.2. The Tribunal's accounts are integrated within the Home Office financial accounts and follow the same auditing process as the rest of the Home Office accounts.

43.3. The Audit & Risk Assurance Committee (ARAC) sets the audit plan for the Home Office each year. Working with the Government Internal Audit Agency (**GIAA**) and HSG Corporate Management Board (CMB), HSG's assurance team proposes audits from which HSG will derive most value. Internal audits improve **effectiveness and efficiency** by:

- Provides objective insight
- Identifies opportunities
- Evaluates processes
- Assures compliance
- Makes actionable recommendations.

## 44. External audit

44.1. The Tribunal's accounts are integrated within the Home Office's accounts, and follow the same auditing process as the rest of the Home Office accounts.

44.2. The Comptroller & Auditor General (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.

44.3. The annual reports and accounts provides an official record of the financial performance and position of the Home Office, and meets the legal requirement to report to Parliament. The accounts are audited by the National Audit Office (NAO). The Home Office aims for an unqualified audit opinion.

### Audit tests

44.3. Across its testing, the NAO looks to assure itself that each sample item passes specific audit tests. These tests are given are the Statement of Comprehensive Net Expenditure (SoCNE)

and the Statement of Financial Position (SoFP). They are taken from the International Standards on Auditing (ISA 315 Auditing Standards ([frc.org.uk](http://frc.org.uk)), para A190).

# Reviews and winding up arrangements

## 45. Review of the Investigatory Power Tribunal's status

45.1. To maintain the independence of the Tribunal, it would not be appropriate for the Tribunal to be reviewed as part of the wider Public Bodies Reviews Programme, which is overseen by the Cabinet Office.

## 46. Arrangements in the event that the Tribunal is wound up

46.1. The Tribunal is created by section 65(1) of RIPA 2000 and is a necessary element of HM Government's investigatory oversight regime. Any change to the Tribunal's status, including winding up, merging or transferring responsibilities to a successor organisation, would require primary legislation to be passed by Parliament.

46.2. In this event, the Home Office as the sponsor department shall put in place arrangements to ensure the orderly winding up of the Tribunal. It should ensure that the assets and liabilities of the Tribunal 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 Home Office. To this end, the Home Office shall:

- have regard to Cabinet Office guidance on winding up of ALBs<sup>15</sup>;
- ensure that procedures are in place in the Tribunal to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- specify the basis for the valuation and accounting treatment of the Tribunal assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit, and that, for non-Crown bodies funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his report on the accounts; and
- arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO

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<sup>15</sup>[Guidance on the undertaking of Reviews of Public Bodies - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/guidance-on-the-undertaking-of-reviews-of-public-bodies)



should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the sponsor department's AO should sign.

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

# Annex A: Guidance

The Tribunal shall comply with the following guidance, documents and instructions:

## 47. Corporate governance

- This framework document
- Corporate Governance Code for Central Government Departments (relevant to Arm's Length Bodies) and supporting guidance:  
<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>
- Code of conduct for Board members of Public Bodies:  
<https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>
- Code of practice for partnerships between Departments and Arm's Length Bodies:  
<https://www.gov.uk/government/publications/partnerships-with-arms-length-bodies-code-of-good-practice#:~:text=This%20code%20of%20good%20practice,partnership%20approach%20to%20shaping%20relationships.>

## 48. Financial management and reporting

- Managing Public Money (MPM):  
<https://www.gov.uk/government/publications/managing-public-money>
- Government Financial Reporting Manual (FReM):  
[www.gov.uk/government/collections/government-financial-reporting-manual-frem](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)
- 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.

## 49. Management of risk

- Management of Risk: [www.gov.uk/government/publications/orange-book](http://www.gov.uk/government/publications/orange-book) and <https://www.gov.uk/government/publications/management-of-risk-in-government-framework>
- Public Sector Internal Audit Standards: [www.gov.uk/government/publications/public-sector-internal-audit-standards](http://www.gov.uk/government/publications/public-sector-internal-audit-standards)
- HM Treasury approval processes for Major Projects above delegated limits: <https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects>
- The Government cyber-security strategy and cyber security guidance: <https://www.gov.uk/government/publications/national-cyber-strategy-2022/national-cyber-security-strategy-2022> and <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>

## 50. Commercial management

- Procurement Policy Notes: <https://www.gov.uk/government/collections/procurement-policy-notes>
- Cabinet Office spending controls: <https://www.gov.uk/government/collections/cabinet-office-controls>
- Transparency in supply chains - a practical guide: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1040283/Transparency in Supply Chains A Practical Guide 2017 final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1040283/Transparency_in_Supply_Chains_A_Practical_Guide_2017_final.pdf)

## 51. 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: <https://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees>

## 52. 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: <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>
- Whistleblowing Guidance and Code of Practice: <https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- The Equality's Act 2010: [www.gov.uk/guidance/equality-act-2010-guidance](http://www.gov.uk/guidance/equality-act-2010-guidance)

## 53. General

- Freedom of Information Act guidance and instructions: [www.legislation.gov.uk/ukpga/2000/36/contents](http://www.legislation.gov.uk/ukpga/2000/36/contents) and <https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- The Parliamentary and Health Service Ombudsman's Principles of Good Administration: <https://www.ombudsman.org.uk/about-us/our-principles>
- Other relevant instructions and guidance issued by the central Departments (Cabinet Office and HM Treasury)
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and are relevant to [the Tribunal].
- 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 (outlines the ambition, to which Arm's Length Bodies can contribute):

<https://www.gov.uk/government/publications/civil-service-diversity-and-inclusion-strategy-2022-to-2025>

- Guidance produced by the Infrastructure and Projects Authority (IPA) on management of major projects:  
[www.gov.uk/government/organisations/infrastructure-and-projects-authority](http://www.gov.uk/government/organisations/infrastructure-and-projects-authority)
- The Government Digital Service:  
[www.gov.uk/government/organisations/government-digital-service](http://www.gov.uk/government/organisations/government-digital-service)
- The Government Fraud, Error, Debt and Grant Efficiency function;  
[www.gov.uk/government/collections/fraud-error-debt-and-grants-function](http://www.gov.uk/government/collections/fraud-error-debt-and-grants-function) and [www.gov.uk/government/publications/grants-standards](http://www.gov.uk/government/publications/grants-standards)
- Code of Practice for Official Statistics:  
<https://code.statisticsauthority.gov.uk/#:~:text=The%20Code%20of%20Practice%20for%20Statistics%20sets%20the,produced%20by%20people%20and%20organisations%20that%20are%20trustworthy.>
- Accounting Officer System Statements (AOSS are produced by departments with input from the Tribunal):  
[www.gov.uk/government/publications/accounting-officer-system-statements](http://www.gov.uk/government/publications/accounting-officer-system-statements)

## **HM Treasury contacts**

This document can be downloaded from [www.gov.uk](http://www.gov.uk)

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