



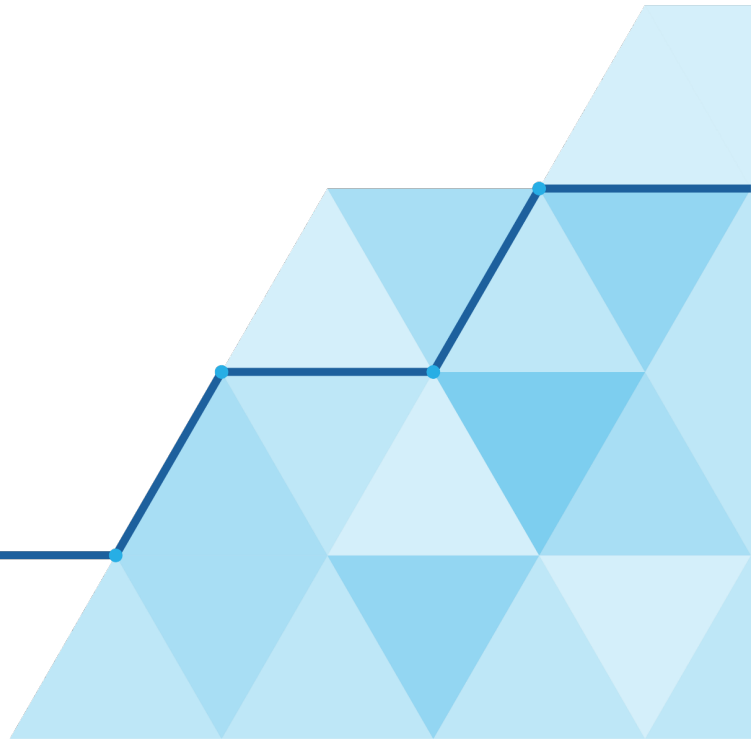
Ministry  
of Justice



Office of the  
Public Guardian

# Framework Document between Ministry of Justice and Office of the Public Guardian

April 2024



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# Introduction and background

## 1. Purpose of document

- 1.1 This framework document (the Framework Document) has been agreed between Ministry of Justice (MOJ) and Office of the Public Guardian (OPG) in accordance with HM Treasury's handbook Managing Public Money<sup>1</sup> (MPM) (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 OPG and MOJ operate. It sets out:
  - OPG's core responsibilities
  - the governance and accountability framework that applies between the roles of MOJ and OPG
  - how the day-to-day relationship works in practice, including in relation to governance and financial matters
- 1.3 The Framework Document does not convey any legal powers or responsibilities but both parties agree to operate within its terms.
- 1.4 References to OPG include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If OPG establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and OPG agreed with MOJ.
- 1.5 Copies of the Framework 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 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 that have been agreed with HM Treasury and the Principal Accounting Officer of MOJ. The latest date for review and updating of this document is April 2027.

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<sup>1</sup> <https://www.gov.uk/government/publications/managing-public-money>

## 2. Objectives

2.1 MOJ and OPG share the common objective of delivering the business of OPG. The statutory duties of the Public Guardian are as stated in the Mental Capacity Act 2005 and as amended by the Guardianship (Missing Persons) Act 2017.

The principal functions are:

- maintaining a register of lasting and enduring Powers of Attorney (POAs) (including registration of POAs) and court orders appointing deputies
- supervising deputies appointed by the court
- investigating complaints about the actions of attorneys with powers from a lasting POA or enduring POA, or court-appointed deputies
- supervising and investigating guardians for missing persons

2.2 To achieve this OPG and MOJ will work together in recognition of each other's roles and areas of expertise, providing an effective environment for OPG to achieve its objectives through the promotion of partnership and trust and ensuring that OPG also supports the strategic aims and objectives of MOJ and wider government as a whole.

## 3. Classification

3.1 OPG has been classified as a central government organisation by the ONS/HM Treasury Classifications Team.

3.2 OPG has been administratively classified by Cabinet Office as an executive agency.

# Purposes, aims and duties

## 4. Purposes

- 4.1 OPG was established in October 2007, and as an executive agency does not have a separate legal personality to MOJ.
- 4.2 The purpose of OPG is to deliver the statutory duties of the Public Guardian as outlined by the Mental Capacity Act 2005 and the Guardianship (Missing Persons) Act 2017, relevant secondary legislation and the policy and strategy set by ministers and MOJ. OPG was established by the Mental Capacity Act 2005.

## 5. Powers and duties

- 5.1 The powers of the Public Guardian stem from the Mental Capacity Act 2005 as amended by the Guardianship (Missing Persons) Act 2017, and secondary legislation.
- 5.2 OPG's principal statutory duties and functions are:
  - maintaining a register of lasting and enduring POAs (including registration of POAs) and court orders appointing deputies and guardians
  - supervising deputies appointed by the court
  - investigating complaints about the actions of attorneys with powers from a lasting POA or enduring POA, or court-appointed deputy
  - supervising and investigating guardians for missing persons

## 6. Aims

- 6.1 OPG's strategic aims are:
  - supporting people to make their own decisions
  - protecting and supporting adults at risk
  - making lasting POAs a greater part of everyday life
  - ensuring that our customers are at the heart of all we do
- 6.2 OPG is a self-funding agency and as a result aims to recover the full costs of the agency from the fees paid for its services.

- 6.3 OPG's strategic aims are outlined in its annual business plan and the statutory authority for these is derived from the Mental Capacity Act 2005 and Guardianship (Missing Persons) Act 2017.

# Governance and accountability

## 7. Governance and accountability

- 7.1 OPG 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.
- 7.2 In particular (but without limitation), OPG should:
- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice<sup>2</sup> (the Code) (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 Managing Public Money (MPM)
  - in line with MPM have regard to the relevant Functional Standards as appropriate and in particular those concerning Finance, Commercial, Grants, Debt, Project Delivery, HR, Analysis, Digital, Data and Technology, Security, Property 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 arm's length bodies (ALBs)
- 7.3 In line with MPM Annex 3.1, OPG 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 OPG does intend to materially depart from the Code, the sponsor should be notified in advance.
- 7.4 The senior officers accountable for managing each function in OPG are accountable to the OPG Accounting Officer for:
- the delivery of OPG business plan objectives relevant to the functions and the direction and control of associated resources
  - the quality and value for money of the service provision
  - ensuring OPG adopts the relevant function's policies, controls and standards, so far as is consistent with the other provisions of this Framework Document

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<sup>2</sup> <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>



- 7.5 As an embedded and integral part of the governance and performance management of OPG, the senior officers accountable for managing each function in OPG shall agree a proportionate basis for defining the scope of services, service levels, appropriate milestones and performance criteria, with routine reporting on compliance with defined standards and requirements, the resources deployed and costs and any gaps in capacity and capabilities.
- 7.6 The senior officers accountable for managing each function in OPG are accountable to the respective MOJ function leads for:
- providing assurance over compliance with functional standards, so far as is consistent with the other provisions of this Framework Document
  - implementing consistent policies, systems, processes and capabilities that support and promote interoperability and efficiency
  - supporting the on-going development of the function
- 7.7 The senior officers accountable for managing each function in OPG shall provide MOJ function leads with such information about their operations, performance and capabilities as may reasonably be required. In the event of any significant concerns being identified, the MOJ function lead will draw these to the attention of the OPG Accounting Officer.
- 7.8 The respective MOJ function lead will engage with the OPG Accounting Officer and the senior officer accountable for managing each function in OPG to develop functional plans that set out activities, processes and developments that align to the delivery of MOJ outcome priorities to required standards, meet the collective needs across the organisation, and support an inclusive vision and clear prioritisation for all those operating within and supported by these activities. OPG shall work collaboratively with MOJ's functions to align processes, systems, knowledge and career pathways.
- 7.9 The OPG Accounting Officer will consult with and reflect the views of the MOJ function lead to inform the performance assessment of the function lead in OPG to support their continuing personal and professional development.
- 7.10 The OPG Accounting Officer may provide their views on the performance of MOJ function leads to support their continuing personal and professional development.
- 7.11 MOJ may provide functional services to OPG. The Principal Accounting Officer may seek to change the precise nature of the delivery model for these functions during the lifetime of the Framework Document to support better delivery of OPG objectives, more consistency, increased innovation and enhanced efficiency. Where there is proposed to be significant change in the way functions are delivered, the OPG Accounting Officer will be consulted.

# Role of MOJ

## 8. The responsible minister

- 8.1 The Secretary of State for Justice, as Lord Chancellor, is accountable to Parliament for all matters concerning OPG.
- 8.2 The minister's statutory powers in relation to OPG are set out in the Mental Capacity Act 2005, Guardianship (Missing Persons) Act 2017 and the Anti-social Behaviour, Crime and Policing Act 2014 (section 180).
- 8.3 Through the exercise of these powers the minister:
  - must have regard to the need to protect the operational independence, duties and ability of the Public Guardian to make independent decisions and exercise their statutory duties
  - is responsible for the policy and legislative framework within which OPG operates
  - provides guidance and direction to ensure the strategic aims and objectives of OPG are consistent with those of MOJ and government
  - is responsible for setting the performance framework within which OPG will operate including approving OPG's business plan and annual report
  - will act in accordance with the Governance Code on Public Appointments in relation to the appointment of the OPG board Chair and of non-executives
  - must designate a civil servant as the Public Guardian
  - is responsible for prescribing fees to be charged by OPG to fund its activities, under powers in the Mental Capacity Act 2005 and the Anti-social Behaviour, Crime and Policing Act 2014 (s. 180)
  - is responsible for matters regarding spending approvals, acquisitions, disposals and joint ventures in line with delegations as set out in the delegation letter but needs to have regard to OPG's funding arrangement
  - is responsible for such other matters as may be appropriate and proportionate

### **Appointments to the board**

- 8.4 The Public Guardian/Chief Executive of OPG is appointed by the responsible minister under section 57 of Mental Capacity Act 2005.
- 8.5 The minister shall have the following appointment and approval rights in relation to OPG's board:
- The Chairperson is appointed by the responsible Minister. This appointment is subject to a public appointments Order in Council and as such must comply with the Governance Code on Public Appointments.
  - 4 non-executive members are appointed by the responsible Minister.
  - 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 account of the need to appoint boards which include a balance of skills and backgrounds.

## **9. The Principal Accounting Officer**

- 9.1 The Principal Accounting Officer (PAO) is the Permanent Secretary of MOJ.

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

- 9.2 The PAO of MOJ designates the Chief Executive as OPG's Accounting Officer (AO) and ensures that they are fully aware of their responsibilities. The PAO issues a letter appointing the AO, setting out their responsibilities and delegated authorities. OPG's AO is expected to consult the PAO should any issue arise that engages their AO responsibilities in a timely fashion.
- 9.3 The respective responsibilities of the PAO and AOs for ALBs are set out in Chapter 3 of MPM.
- 9.4 The PAO is also responsible, supported by the Senior Sponsor and the policy sponsorship team, for advising the responsible minister on:
- an appropriate framework of objectives and targets for OPG in the light of MOJ's wider strategic aims and priorities
  - a budget for OPG in the light of its self-funding/fee raising powers
  - how well OPG is achieving its strategic objectives and whether it is delivering value for money
  - the exercise of the minister's statutory responsibilities concerning OPG as outlined above, under the Mental Capacity Act 2005, Guardianship (Missing Persons) Act 2017 and other relevant legislation

- 9.5 The PAO, supported by the Senior Sponsor, policy sponsorship team and senior officers accountable for managing each function in MOJ is also responsible for ensuring arrangements are in place in order to:
- monitor OPG's activities and performance
  - address significant problems in OPG, making such interventions as are judged necessary
  - periodically, and at such frequency as is proportionate to the level of risk, carry out an assessment of the risks both to MOJ and OPG's objectives and activities in line with the wider MOJ risk assessment process
  - inform OPG of relevant government policy in a timely manner
  - bring ministerial or MOJ concerns about the activities of OPG to the full OPG board, and, as appropriate, to the departmental board requiring explanations and assurances that appropriate action has been taken

## **10. The role of the Senior Sponsor and policy sponsorship team**

- 10.1 The responsible senior civil servant for this relationship is the Senior Sponsor, as delegated by the Permanent Secretary. Working with the policy sponsorship team, they are the main source of advice to the responsible minister on the discharge of his or her responsibilities in respect of OPG. They also support the PAO on their responsibilities toward OPG.
- 10.2 The Senior Sponsor, supported by relevant officials in MOJ, will liaise regularly with OPG officials to review performance against plans, achievement against targets and expenditure against its Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME) budgets.
- 10.3 Representatives of MOJ's policy group, as the policy sponsorship team, will also liaise regularly with OPG officials and take the opportunity to explain and discuss and take on board OPG input on wider policy developments that might have an impact on OPG especially in relation to operational impact.

## **11. Resolution of disputes between OPG and MOJ**

- 11.1 Any disputes between MOJ and OPG will be resolved in as timely a manner as possible. MOJ and OPG will seek to resolve any disputes through an informal process in the first instance. If this is not possible, then a formal process, overseen by the Senior Sponsor, 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 Secretary to nominate a non-executive member of the MOJ board to review the dispute, mediate with both sides and reach an outcome, in consultation with the Secretary of State.
- 11.2 This does not apply to decisions made by the Public Guardian in respect of individual cases which must remain independent in nature.

## **12. Freedom of Information requests**

- 12.1 Where a request for information is 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 OPG will need to take into account information provided in connection with investigations and court cases and ensure that that is protected from disclosure where appropriate.

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

- 13.1 OPG will have its own legal team who will advise on and as necessary, instruct the Government Legal Department's litigation group, external counsel or solicitors to manage any litigation arising, in relation to:
- matters relating to OPG's functions as outlined in paragraph 5.2
  - operational policy and guidance
  - raising and defending judicial reviews and other legal challenges to its operations or decision-making
  - legal action taken against OPG
  - other legal issues which affect OPG or its operations

- 13.2 OPG should ensure that at the earliest possible stage, MOJ's legal team is alerted to, and where appropriate involved in, advice or litigation which:
- raises significant policy or political issues or could give rise to significant negative publicity
  - is in substance a challenge to the legal framework underpinning OPG's functions or operations, rather than an individual decision
  - is in substance a challenge to a decision or liability of the Lord Chancellor
  - would give rise to the risk of significant additional costs or other significant financial exposure (including liability to refund fees)
  - would entail significant changes to the operation or practice of OPG
  - raises significant or novel arguments in relation to human rights, the Equality Act 2010, data protection or retained EU law, or any other argument which may have wider public law implications
  - would impact on future reform of the law of mental capacity, guardianship or of OPG
- 13.3 In respect of each substantial piece of litigation involving the OPG, the OPG, MOJ, and Government Legal Department (including litigation group and departmental lawyers) will agree a litigation protocol which will include specific provisions to ensure appropriate and timely reporting on 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 developments in the litigation are communicated to the sponsor in an appropriate and timely manner
  - legally privileged documents and information are clearly marked as such
  - individual employees handling the legally privileged documents are familiar with the principles to which they must adhere to protect legal privilege
  - circulation of privileged information within government occurs only as necessary
- 13.4 In any matter where it is engaged, MOJ and MOJ's lawyers will be mindful of the need to maintain the operational independence of OPG in individual cases.
- 13.5 When doing so, OPG will consider the nature of the matter on which advice is required and will obtain the agreement of MOJ before seeking independent legal advice on any matter outlined in paragraph 13.2.
- 13.6 OPG shall provide a quarterly update to the Senior Sponsor on the existence of any actual, threatened or reasonably anticipated litigation or significant operational risks falling within the categories outlined in paragraph 13.2. The parties acknowledge the importance of ensuring that legal risks are communicated appropriately to the Senior Sponsor in a timely manner.

# OPG governance structure

## 14. The Chief Executive

### Responsibilities of OPG's Chief Executive as Accounting Officer (AO)

14.1 The Chief Executive as AO is personally responsible for safeguarding the funds from fee payers 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 OPG. In addition, they should ensure that OPG 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 MPM. These responsibilities include those described below and those that are set in the AO appointment letter issued by the PAO of MOJ.

### Responsibilities for accounting to Parliament and the public

14.2 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 OPG in accordance with Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within OPG and published on GOV.UK
- acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by MOJ, HM Treasury and 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 OPG as set out in paragraph 19.1
  - any elements of any settlement letter issued to MOJ that is relevant to the operation of OPG
  - any separate settlement letter that is issued to OPG from MOJ
- 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 (PAC) on OPG's stewardship of public funds
- supporting the Public Guardian's role where this is held by separate individuals, in taking forward the Public Guardian's statutory functions (in supporting the Public Guardian in this role, the Chief Executive must ensure that they do not compromise the independence of the Public Guardian in decision-making in an individual case)

### **Responsibilities to MOJ and the PAO**

#### 14.3 Responsibilities to MOJ include:

- establishing, in agreement with MOJ, OPG's corporate and business plans in the light of MOJ's wider strategic aims and agreed priorities
- informing MOJ of progress in helping to achieve MOJ's policy objectives and in demonstrating how resources are being used to achieve those objectives
- ensuring that:
  - timely forecasts and monitoring information on performance and finance are provided to MOJ
  - MOJ and in particular the PAO is notified promptly if over or under recovery (with a +/- 5% tolerance) are likely and that corrective action is taken
  - any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to MOJ and in particular the PAO in a timely fashion

### **Responsibilities to the OPG board**

#### 14.4 The Chief Executive is responsible for:

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

### **Managing conflicts**

14.5 In executive agencies, final decisions, responsibility and accountability rest with the Chief Executive as AO. However, the expectation is that the Chief Executive will follow the advice of the board.



- 14.6 If the OPG board, or its Chairperson, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe upon 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 Chief Executive in their role as AO should reject that course of action.
- 14.7 The Chief Executive must ensure that the board has a full opportunity to discuss the rationale. The Chief Executive should confirm the rationale for not following the advice of the board in writing to the Chair of the board and the PAO and copy that to the Treasury Officer of Accounts.
- 14.8 If the responsible minister agrees with the proposed course of action of the board, it may be appropriate for the minister to direct the AO in the manner as set out in MPM paragraph 3.6.6 onwards.

## 15. Public Guardian

### Appointment

- 15.1 The statutory functions of OPG are designated in statute as the functions of the Public Guardian and are separate and distinct from the functions of the Chief Executive of OPG.
- 15.2 The civil servant appointed as the Public Guardian may also be the Chief Executive of OPG. If both roles are held by the same person, different accountability and reporting arrangements exist for the two roles where appropriate.
- 15.3 The Public Guardian is appointed by the Lord Chancellor under section 57(2) of the Mental Capacity Act 2005 and will receive a formal designation letter on appointment.

### Responsibilities

- 15.4 The statutory functions of the Public Guardian are outlined in section 58 (1) and (2A) of the Mental Capacity Act 2005. The Lord Chancellor may provide the Public Guardian with officers and staff to carry out their duties (section 57 (4)).
- 15.5 The duties of the Public Guardian may, to the extent authorised by them, be performed by any of their staff (section 57(5)).
- 15.6 The Public Guardian is required by section 60 of the Mental Capacity Act 2005 to make an annual report to the Lord Chancellor about the discharge of their functions and the Lord Chancellor must, within one month of receiving the report, lay a copy before Parliament. OPG supports the Public Guardian in the production of this report.

- 15.7 The Public Guardian will advise ministers as required, and without compromising the independence of the Public Guardian in the delivery of their statutory functions, in respect of Parliamentary Questions and parliamentary correspondence addressed to ministers on the carrying out of their functions.
- 15.8 The Public Guardian or a member of OPG's staff may respond directly to correspondence addressed to the Public Guardian from a Member of Parliament or Peer on matters concerning the carrying out of the functions of the Public Guardian.
- 15.9 OPG and MOJ will ensure that appropriate arrangements are put in place to support any press handling requirements of the Public Guardian. These arrangements will take account of the independence of the Public Guardian in relation to decision-making on individual cases and the requirement to protect information provided to the Public Guardian in relation to vulnerable adults.

## 16. The Board

### Composition of the Board

- 16.1 OPG will have a board in line with good standards of corporate governance, the guidance as set out in Annex A and any relevant legislation. The role of the OPG board shall be to support the Chief Executive in the effective delivery of services and overall performance by advising on strategy and the deliverability of policies, maintaining high standards of corporate governance, ensuring that controls are in place to manage risk, scrutinising performance, and acting as a forum for self-challenge. The board shall support OPG to deliver its objectives in accordance with the purposes as set out above, OPG's regulatory, common-law duties and its responsibilities under this Framework Document. Membership and detailed responsibilities of the OPG board shall be set out in the OPG board terms of reference. Remuneration of the OPG board will be disclosed in line with the guidance in the Government Financial Reporting Manual (FRoM)
- 16.2 The board will consist of a non-executive Chairperson, together with the Chief Executive and 3 non-executive members, that have a balance of skills and experience appropriate to directing OPG's business. For OPG there should be members or attendees who have experience of OPG's business, operational delivery, corporate services such as HR, technology, property asset management, estate management, communications and performance management and other experience as necessary. This will include, as an executive and voting board member, an appropriately qualified finance director as described in Annex 4.1 of MPM, a role which will be fulfilled in practice by a senior civil servant member of MOJ's finance function.

- 16.3 If the Chief Executive is not the Public Guardian, then the Public Guardian shall also be a member of the board.
- 16.4 The board should include a majority of independent non-executive members to ensure that executive members are supported and constructively challenged in their role.

### **Board committees**

- 16.5 The OPG board may set up such committees as necessary for it to fulfil its functions. As is detailed below at a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non- executive member of the OPG board.
- 16.6 The OPG board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration. The OPG board Chair should ensure that sufficient time is allowed at the OPG board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.
- 16.7 Where there is disagreement between the relevant committee and the OPG board, adequate time should be made available for discussion of the issue with a view to resolving the disagreement. Where any such disagreement cannot be resolved, the committee concerned should have the right to report the issue to the Senior Sponsor, PAO and responsible minister. They may also seek to ensure the disagreement or concern is reflected as part of the report on its activities in the annual report.
- 16.8 The OPG board Chair should ensure board committees are properly structured with appropriate terms of reference. The terms of each committee should set out its responsibilities and the authority delegated to it by the OPG board. The OPG board Chair should ensure that committee membership is periodically refreshed and that individual independent non-executive directors are not over-burdened when deciding the chairs and membership of committees.

### **Duties of the board**

- 16.9 The OPG board is specifically responsible for:
- providing support and advising on the establishment and delivery of strategic aims and objectives of OPG consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State
  - supporting effective leadership of OPG within a framework of prudent and effective controls which enables risk to be assessed and managed
  - ensuring the financial and human resources are in place for OPG to meet its objectives

- reviewing management performance
- ensuring that the OPG board receives and reviews regular financial and management information concerning the management of OPG
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of OPG board or on the attainability of its targets, and determining the steps needed to deal with such changes and where appropriate bringing such matters to the attention of the responsible minister and PAO via the executive team, Senior Sponsor or directly
- ensuring that:
  - any statutory or administrative requirements for the use of public funds are complied with
  - the OPG board operates within the limits of any statutory authority and any delegated authority agreed with MOJ, and in accordance with any other conditions relating to the use of public funds
  - in reaching decisions, the OPG board takes into account guidance issued by MOJ
- ensuring that as part of the above compliance they are familiar with:
  - this Framework Document
  - any delegation letter issued to OPG
  - any elements of any settlement letter issued to MOJ that is relevant to the operation of OPG
  - any separate settlement letter that is issued to OPG from MOJ
  - and ensure that they have appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the Chief Executive and OPG as a whole act in accordance with their obligations under the above documents
- demonstrating high standards of corporate governance at all times, including by using the independent OPG audit and risk assurance committee (ARAC) to help the OPG board to address key financial and other risks
- supporting the appointment of, with the responsible minister's approval, a Chief Executive and, in consultation with MOJ, set performance objectives and remuneration terms linked to these objectives for the Chief Executive that give due weight to the proper management and use and utilisation of public resources
- putting in place mechanisms for independent appraisal and annual evaluation of the performance of the chairperson by the independent non-executives, taking into account the views of relevant stakeholders. The outcome of that evaluation should be made available to the responsible minister.
- determining all such other things which the OPG board considers ancillary or conducive to the attainment or fulfilment by OPG of its objectives

- 16.10 The OPG board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.
- 16.11 The OPG board should make a strategic choice about the style, shape and quality of risk management and should lead the assessment and management of opportunity and risk. The OPG board should ensure that effective arrangements are in place to provide assurance over the design and operation of risk management, governance and internal control in line with the Management of Risk – Principles and Concepts (The Orange Book).<sup>3</sup> The OPG board must set up an ARAC chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that MOJ’s ARAC are provided with routine assurances with escalation of any significant limitations or concerns. The OPG board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

## 17. The Chair’s role and responsibilities

- 17.1 The Chair is responsible for leading the OPG board in the delivery of its responsibilities. Such responsibility should be exercised in the light of their duties and responsibilities as set out in their contract of employment/any appointment letter, the priorities in the Chair’s letter issued to them by the sponsor team, any relevant statute governing OPG, this document and the documents and guidance referred to within this document.
- 17.2 Communications between the OPG board and the responsible minister should normally be through the Chair.
- 17.3 The Chair is bound by the Code of Conduct for Board Members of Public Bodies, which covers conduct in the role and includes the Nolan Principles of Public Life.<sup>4</sup>
- 17.4 In addition, the Chair is responsible for:
- ensuring, including by monitoring and engaging with appropriate governance arrangements, that OPG’s affairs are conducted with probity
  - ensuring that policies and actions support the responsible minister’s wider strategic policies and, where appropriate, these policies and actions should be clearly communicated and disseminated throughout OPG

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<sup>3</sup> <https://www.gov.uk/government/publications/orange-book>

<sup>4</sup> <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

17.5 The Chair has the following leadership responsibilities:

- formulating the OPG board's strategy
- ensuring that the OPG board, in reaching decisions, takes proper account of guidance provided by the responsible minister or MOJ
- promoting the efficient and effective use of staff and other resources
- delivering high standards of regularity and propriety
- representing the views of the OPG board to the general public

17.6 The Chair also has an obligation to ensure that:

- the work of the OPG board and its members are reviewed and are working effectively, including ongoing assessment of the performance of individual board members with a formal annual evaluation and more in-depth assessments of the performance of individual board members when being considered for re-appointment
- in conducting assessments, the view of relevant stakeholders including employees and the sponsorship team are sought and considered
- the OPG board has a balance of skills appropriate to directing OPG's business, and that all directors including the Chair and Chief Executive continually update their skills, knowledge and familiarity with OPG to fulfil their role both on the board and committees. This will include but not be limited to skills and training in relation to financial management and reporting requirements, risk management and the requirements of board membership within the public sector.
- OPG board members are fully briefed on terms of appointment, duties, rights and responsibilities
- they, together with the other OPG board members, receive appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice
- the responsible minister is advised of OPG's needs when OPG board vacancies arise
- there is a OPG Board Operating Framework in place setting out the role and responsibilities of the board consistent with the Government Code of Good Practice for Corporate Governance
- there is a code of practice for OPG board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies

## 18. Individual OPG board members' responsibilities

### 18.1 Individual OPG board members 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
- demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate<sup>5</sup>
- 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 OPG board's rules on the acceptance of gifts and hospitality, and of business appointments
- act in good faith and in the best interests of OPG
- ensure they are familiar with any applicable guidance on the role of public sector non-executive directors and boards that may be issued from time to time by Cabinet Office, HM Treasury or wider government

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<sup>5</sup> <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-needs>

# Management and financial responsibilities and controls

## 19. Delegated authorities

- 19.1 OPG's delegated authorities are set out in the delegation letter issued to the OPG Chief Executive. This delegation letter may be updated and superseded by later versions which may be issued by MOJ in agreement with HM Treasury.
- 19.2 In line with MPM Annex 2.2 these delegations will be reviewed on an annual basis.
- 19.3 OPG shall obtain MOJ'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 OPG's annual budget as approved by MOJ
  - 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 MOJ
  - 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
  - carrying out policies that go against the principles, rules, guidance and advice in MPM

## 20. Spending authority

- 20.1 Once the income and expenditure budget has been approved by MOJ and subject to any restrictions imposed by statute, the responsible minister's instructions, this document, HM Treasury settlement or delegation letters, OPG shall have authority to incur expenditure approved in the budget without further reference to MOJ, on the following conditions:
- OPG shall comply with the delegations set out in the delegation letter. These delegations shall not be altered without the prior agreement of MOJ and as agreed by HM Treasury and Cabinet Office as appropriate.
  - OPG shall comply with MPM regarding novel, contentious or repercussive proposals.



- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal MOJ approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed.
- OPG shall provide MOJ with such information about its operations, performance, individual projects or other expenditure as MOJ may reasonably require.

## **21. Banking and managing cash**

- 21.1 OPG must maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).
- 21.2 OPG 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 as set out in MPM.
- 21.4 The Accounting Officer is responsible for ensuring OPG has a banking policy as set out in MPM and ensuring that policy is complied with.

## **22. Procurement**

- 22.1 OPG shall ensure that it operates within the delegated authorities set out in the delegation letter(s), which will include their delegated commercial authority (DCA) as well as their spending authority to incur expenditure approved in budget.
- 22.2 OPG 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.
- 22.3 OPG shall establish its procurement policies and document these in a procurement policy and procedures manual.
- 22.4 In procurement cases where OPG is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the Senior Sponsor.

- 22.5 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 MOJ Chief Commercial Officer.
- 22.6 Procurement by OPG 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).
- 22.7 OPG shall:
- engage fully with MOJ 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
- 22.8 OPG shall comply with the commercial<sup>6</sup> and grants standards<sup>7</sup>. These standards apply to the planning, delivery and management of government commercial activity, including management of grants in all departments and ALBs, 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 OPG 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 HM Treasury guidance Management of Risk: Principles and Concepts.<sup>8</sup>

## 24. Counter fraud and theft

- 24.1 OPG should adopt and implement policies and practices to safeguard itself against fraud and theft.

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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> <https://www.gov.uk/government/publications/orange-book>

- 24.2 OPG 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 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.
- 24.3 OPG should keep records of and prepare and forward to MOJ an annual report on fraud and theft suffered by OPG and notify MOJ of any unusual or major incidents as soon as possible. OPG 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 Counter Fraud Functional Standard.

## 25. Staff

### **Broad responsibilities for staff**

- 25.1 Within the arrangements approved by the responsible minister and HM Treasury, OPG 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
  - 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 OPG performance measurement systems are reviewed from time to time
  - its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve OPG's objectives
  - proper consultation with staff takes place on key issues affecting them
  - adequate grievance and disciplinary procedures are in place
  - whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place
  - a code of conduct for staff is in place based on the Cabinet Office's Model Code for Staff of Executive Non-departmental Public Bodies

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

### **Staff costs**

25.2 Subject to its delegated authorities, OPG shall ensure that the creation of any additional posts does not incur forward commitments that will exceed its ability to pay for them. (This should include all staff costs – the on-costs – not just headline salary and should take into account costs potentially increasing through pay increases).

### **Pay and conditions of service**

25.3 OPG's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by MOJ. OPG has no delegated power to amend these terms and conditions.

25.4 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>10</sup> and the annual civil service pay remit guidance, except where prior approval has been given by MOJ to vary such rates.

25.5 Staff terms and conditions and policies relating to staff are the responsibility of MOJ and are accessible on the intranet.

25.6 OPG 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>11</sup> and the public sector pay and terms guidance.<sup>12</sup>

25.7 OPG shall operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by MOJ. The general pay structure is approved by MOJ and HM Treasury, where relevant with due regard to the senior pay guidance.

25.8 The travel expenses of OPG board members shall be tied to the rates allowed to staff of OPG (and so MOJ). Reasonable actual costs shall be reimbursed.

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<sup>10</sup> <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

<sup>11</sup> <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

<sup>12</sup> <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

**Pensions, redundancy and compensation**

- 25.9 Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.
- 25.10 OPG staff (as MOJ staff) shall normally be eligible for a pension provided by Principal Civil Service Pension Scheme (PCSPS). Staff may opt out of the occupational pension scheme provided by MOJ, but that employers' contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.
- 25.11 Any proposal by OPG to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of MOJ. Proposals on severance must comply with the rules in Chapter 4 of MPM.

# Business plans, financial reporting and management information

## 26. Corporate and business plans

- 26.1 OPG shall submit annually to MOJ a draft of the business plan covering the year ahead and will have a higher-level strategy covering the 3 years ahead. OPG shall agree with MOJ the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect OPG's statutory and/or other duties and, within those duties, the priorities set from time to time by the responsible minister (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how OPG contributes to the achievement of MOJ's medium-term plan and priorities and aligned performance metrics and milestones.
- 26.2 The first year of the OPG strategy, 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 MOJ. Subject to any commercial considerations, a digest of the strategy and the business plan should be published by OPG on its website and separately be made available to staff.
- 26.3 The following key matters should be included in the plans:
- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives
  - key non-financial performance targets
  - a review of performance in the preceding financial year, together with comparable outturns for the previous 2 to 5 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
  - other matters as agreed between MOJ and OPG

## 27. Budgeting procedures

- 27.1 Each year, in the light of decisions by MOJ on the updated draft corporate plan, MOJ will send to OPG by year end:
- a formal statement of the annual budgetary provision based on the income (from fees) and expenditure forecasts
  - a statement of any planned change in policies affecting OPG
- 27.2 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 MOJ funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

## 28. Annual report and accounts

- 28.1 OPG must publish an annual report of its activities together with its audited accounts after the end of each financial year. OPG shall provide MOJ its finalised (audited) accounts each year (around July) in order for the accounts to be consolidated within MOJ's accounts. A draft of the report should be submitted to MOJ two weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by MOJ as well as HM Treasury's FReM.
- 28.2 The annual report must:
- cover any corporate, subsidiary or joint ventures under its control
  - comply with the FReM and in particular have regard to the illustrative statements for an executive agency<sup>13</sup>
  - outline main activities and performance during the previous financial year and set out in summary form forward plans
- 28.3 Information on performance against key financial targets is included within the annual report and subject to the auditor's consistency opinion. The report and accounts shall be laid in Parliament and made available on the GOV.UK website, in accordance with the guidance in the FReM.

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<sup>13</sup> <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>

## **29. Reporting performance to MOJ**

- 29.1 OPG 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.
- 29.2 OPG shall inform MOJ of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver ministers' policies and the achievement of key objectives, regularly.
- 29.3 OPG performance shall be formally reviewed by MOJ twice a year.
- 29.4 The responsible minister will, unless other arrangements have been agreed, meet the Chief Executive of OPG and the OPG board Chair at least once a year to discuss OPG's performance and current issues.
- 29.5 The Principal Accounting Officer will meet the Chief Executive at least once a year.

## **30. Information sharing**

- 30.1 Subject to the relevant legislation, MOJ has the right of access to all OPG records and personnel for any purpose including, for example, sponsorship audits and operational investigations.
- 30.2 OPG shall provide MOJ with such information about its operations, performance, individual projects or other expenditure as MOJ may reasonably require.
- 30.3 MOJ and HM Treasury may request the sharing of data held by OPG 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 to be responsible for the data sharing relationship.



- 30.4 As a minimum, OPG shall provide MOJ with information monthly that will enable MOJ satisfactorily to monitor:
- OPG's cash management
  - forecast outturn by resource headings
  - other data required for the Online System for Central Accounting and Reporting (OSCAR)
  - 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 letter

# Audit

## 31. Internal audit

### 31.1 OPG shall:

- establish and maintain arrangements for internal audit through the Government Internal Audit Agency
- ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury<sup>14</sup>
- set up an audit and risk assurance committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook<sup>15</sup>
- forward the audit strategy, periodic audit plans and annual audit report, including Government Internal Audit Agency (GIAA) assigned Head of Internal Audit opinion on risk management, control and governance as soon as possible to MOJ
- keep records of and prepare and forward to MOJ an annual report on fraud and theft suffered by OPG and notify MOJ of any unusual or major incidents as soon as possible
- share with MOJ information identified during the audit process and the annual audit opinion report (together with any other outputs) at the end of the audit, in particular on issues impacting on MOJ's responsibilities in relation to financial systems within OPG

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<sup>14</sup> <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

<sup>15</sup> <https://www.gov.uk/government/publications/audit-committee-handbook>

## 32. External audit

32.1 The Comptroller and 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.

32.2 The C&AG:

- will consult MOJ and OPG on whom – NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from OPG
- will share with MOJ 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 MOJ's responsibilities in relation to financial systems within OPG
- will consider requests from departments and other relevant bodies to provide regulatory compliance reports and other similar reports at the commencement of the audit. Consistent with the C&AG's independent status, the provision of such reports is entirely at the C&AG's discretion.

32.3 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which OPG 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, OPG shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

# Reviews and winding up arrangements

## 33. Review of OPG's status

33.1 OPG will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by MOJ's ministers and their Principal Accounting Officer. OPG was reviewed in 2025 and will be subject to future reviews in line with Cabinet Office guidance.

## 34. Arrangements in the event that OPG is wound up

34.1 MOJ shall put in place arrangements to ensure the orderly winding up of OPG. In particular it should ensure that the assets and liabilities of OPG 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 MOJ.)

To this end, MOJ shall:

- have regard to Cabinet Office guidance on winding up of ALBs<sup>16</sup>
- ensure that procedures are in place in OPG 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 OPG 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.
- 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 MOJ inherits the role, responsibilities, assets and liabilities, MOJ's AO should sign.

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

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<sup>16</sup> <https://www.gov.uk/guidance/public-bodies-reform>

## Annex A: Guidance

OPG 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/arms-length-body-sponsorship-code-of-good-practice/arms-length-body-sponsorship-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 (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 HM 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: [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>

### **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://www.gov.uk/government/publications/transparency-in-supply-chains-a-practical-guide/transparency-in-supply-chains-a-practical-guide-accessible>

### **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>

### **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 for employers <https://www.gov.uk/government/publications/whistleblowing-guidance-and-code-of-practice-for-employers>
- The Equalities Act 2010: [www.gov.uk/guidance/equality-act-2010-guidance](http://www.gov.uk/guidance/equality-act-2010-guidance)

### **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 OPG.
- 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) Authority 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/>
- Accounting Officer System Statements (AOSS are produced by departments with input from ALBs): [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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