

Framework document:

The Pensions Ombudsman

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Introduction and background

1. Purpose of document

- 1.1. This framework document has been agreed between the Department for Work and Pensions (“the department” or “DWP”) and The Pensions Ombudsman in accordance with HM Treasury’s handbook Managing Public Money¹ (“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 The Pensions Ombudsman and the department operate. It sets out The Pensions Ombudsman’s core responsibilities, describes the governance and accountability framework that applies between the roles of the department and The Pensions Ombudsman 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 and both parties agree to use reasonable endeavours to operate within its terms. For the avoidance of doubt, no provision in this document will interfere with or restrict the Ombudsman’s (including any Deputy) role as an independent Crown Commissioner and the organisation’s role as an impartial quasi-tribunal
- 1.4. The organisation The Pensions Ombudsman supports both the Pensions Ombudsman and the Pension Protection Fund Ombudsman commissioner roles. Within this document references to “the Ombudsman” mean the Pensions Ombudsman as an individual and includes reference to the same individual in their role as Pension Protection Fund Ombudsman.
- 1.5. The Pensions Ombudsman include all its subsidiaries and joint ventures that are classified to the public sector and central government for national accounts purposes. If The Pensions Ombudsman establishes a subsidiary or joint venture, there shall be a document setting out the arrangements between it and The Pensions Ombudsman agreed with the department.
- 1.6. Copies of the document and any subsequent amendments have been placed in the libraries of both Houses of Parliament and made available to members of the public on The Pensions Ombudsman’s/gov.uk website.

¹ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1000670/MPM_Spring_21_with_annexes_080721.pdf

- 1.7. 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 department. The latest date for review and updating of this document is December 2028.

2. Objectives

- 2.1. The department and The Pensions Ombudsman share the common objective of improving public confidence in the pensions market through the provision of a trusted, independent and impartial service that resolves pension complaints. To achieve this The Pensions Ombudsman and the department will work together in recognition of each other's roles and areas of expertise, providing an effective environment for The Pensions Ombudsman to achieve its objectives through the promotion of partnership and trust and ensuring that The Pensions Ombudsman also supports the strategic aims and objectives of the department and wider government.

3. Classification

- 3.1. The Pensions Ombudsman has been classified as a central government organisation by the ONS/HM Treasury Classifications Team.
- 3.2. The Pensions Ombudsman has been administratively classified by the Cabinet Office as a non-departmental public body (NDPB).

Purposes, aims and duties

4. Purposes

- 4.1. The Pensions Ombudsman was created by amendments introduced into the Social Security Pensions Act 1975 by the Social Security Act 1990. The functions of the Pensions Ombudsman are now contained in the Pension Schemes Act 1993, section 146.

5. Powers and duties

- 5.1. The Ombudsman's powers and duties stem from Part X of The Pension Schemes Act 1993 (as amended) and Part X of The Pension Schemes (Northern Ireland) Act 1993 (as amended).

5.2. The Deputy Ombudsman may perform the functions of the Ombudsman. This is confirmed by section 145A of the Pension Schemes Act 1993, as amended by section 274(3) of the Pensions Act 2004.

5.3. The statutory authority for the Pension Protection Fund Ombudsman and Deputy Pensions Protection Fund Ombudsman is set out in section 209 to 218 respectively of the Pensions Act 2004 and sections 191 to 197 of the Pensions (Northern Ireland) Order 2005.

5.4. The statutory authority to deal with appeals in relation to the Financial Assistance Scheme is found in section 286(3)(g) of the Pensions Act 2004 and sections 191 to 197 of the Pensions (Northern Ireland) Order 2005. This is supplemented by secondary legislation.

5.5. The Ombudsman/Deputy Ombudsman is responsible for investigating and determining:

- complaints of maladministration or disputes of fact or law concerning trustees, managers, employers or administrators of occupational or personal pension schemes which are made to him by persons listed under Part X of the Pension Schemes Act 1993; and
- any question concerning the carrying out of the functions of a sole trustee of an occupational pension scheme.

5.6. The Pension Protection Fund Ombudsman/Deputy Pension Protection Fund Ombudsman's role is to investigate and decide:

- Complaints about some decisions made by the Board of the Pension Protection fund – these are known as reviewable matters.
- Complaints about the way people and their cases have been handled by the Pension Protection Fund – these are known as complaints of maladministration; and
- Appeals against decisions issued by the Scheme Manager of the Financial Assistance Scheme.

5.7. The Deputy PPF Ombudsman may perform the functions of the PPF Ombudsman. This is confirmed by section 210(4) of the Pensions Act 2004.

6. Aims

6.1. Pensions Ombudsman sets out a vision and strategic goals within its Corporate Strategy and associated corporate and business plans, which may change from time to time.

6.2. The Pensions Ombudsman's strategic goals are focussed on:

- providing an accessible, efficient and quality pension complaint resolution service.
- being a positive influence for change and improvements across the wider pensions industry for the benefit of all members.

Governance and accountability

7.1. The Pensions Ombudsman 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. The Pensions Ombudsman should:

- comply with the principles and provisions of the Corporate Governance in Central Government Departments Code of Good Practice² (as amended and updated from time to time) to the extent appropriate and in line with its 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 Standards³ as appropriate, and particularly those concerning Finance, Commercial and Counter Fraud; and
- Consider the codes of good practice and guidance set out in Annex A of this framework document, as they apply to ALBs.

7.3. In line with MPM Annex 3.1 The Pensions Ombudsman shall provide an account of corporate governance in its annual governance statement including the Board's assessment of its compliance with the Code with explanations of any material departures. To the extent that The Pensions Ombudsman does intend to materially depart from the Code, the ALB Partnership Division should be notified in advance.

8. The responsible Minister

8.1. The Secretary of State for Work and Pensions is accountable to Parliament for all matters concerning The Pensions Ombudsman. This responsibility is delegated to the Minister with responsibility for pensions within the department on a day-to-day basis.

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

³ <https://www.gov.uk/government/collections/functional-standards>

8.2. The Ministers' statutory powers in respect of The Pensions Ombudsman are set out in part 145 and 145A of the Pension Schemes Act 1993.

8.3. These are:

- the appointment of the Ombudsman and their terms and conditions.
- the appointment of one of more persons to act as a deputy to the Ombudsman deputy, and their terms and conditions;
- the approval of the number of people employed by The Pensions Ombudsman, and their terms and conditions including as to remuneration;
- arranging the publication of a report made to him by the Ombudsman on the discharge of his functions for each financial year;
- laying before parliament The Pensions Ombudsman's certified accounts for each financial year.

9. Appointments to the Board

9.1. The Ombudsman is appointed by the responsible Minister under section 145 of the Pension Schemes Act 1993. This appointment is subject to the Public Appointments Order in Council and as such must comply with the Governance Code on Public Appointments.

9.2. The Deputy Ombudsman is appointed by the responsible Minister under section 145A of the Pension Schemes Act 1993.

9.3. The Chairperson and non-executive directors are appointable to the Board by the responsible Minister.

9.4. Executives are appointable to the Board by the Ombudsman with agreement of the Board's Chair.

9.5. 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.

10. Other Ministerial powers and responsibilities

10.1. The Minister is also responsible for:

- the policy framework within which The Pensions Ombudsman operates;
- setting the performance framework within which The Pensions Ombudsman will operate including approving The Pensions Ombudsman's Strategy and Annual Plan;

- matters regarding spending approvals, acquisitions, disposals, and joint ventures in line with delegations as set out in the delegation letter; and

10.2. such other matters as may be appropriate and proportionate.

11. The Principal Accounting Officer

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

12. PAO's specific accountabilities and responsibilities

12.1. The PAO of the department designates the Ombudsman as 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.

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

12.3. The PAO is accountable to Parliament for the issue of any grant-in-aid to The Pensions Ombudsman.

12.4. The PAO is also responsible, usually via the ALB Partnership Division, for advising the responsible Minister on:

- an appropriate framework of objectives and key performance indicators for The Pensions Ombudsman in the light of the department's wider strategic aims and priorities;
- an appropriate budget for The Pensions Ombudsman in the light of the department's overall public expenditure priorities;
- how well The Pensions Ombudsman is achieving its strategic objectives and whether it is delivering value for money; and
- the exercise of the Ministers' statutory responsibilities concerning The Pensions Ombudsman as outlined above.

12.5. The PAO via the ALB Partnership Division is also responsible for ensuring arrangements are in place to:

- monitor The Pensions Ombudsman's activities and performance;
- address significant problems in The Pensions Ombudsman, 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 the department and The Pensions Ombudsman's objectives and activities in line with the wider departmental risk assessment process;
- inform The Pensions Ombudsman of relevant government policy and legislative changes in a timely manner; and

- bring ministerial or departmental concerns about the activities of The Pensions Ombudsman its Board, and as appropriate to the departmental Board, requiring explanations and assurances that appropriate action has been taken.

13. The role of the ALB Partnership Division

13.1. The ALB Partnership Division in the department is the primary contact for The Pensions Ombudsman. The senior sponsor for this relationship is the Deputy Director. They are the main source of advice to the responsible Minister on the discharge of their responsibilities in respect of The Pensions Ombudsman. They also support the PAO on their responsibilities toward The Pensions Ombudsman.

13.2. Officials of the ALB Partnership Division in the department will liaise regularly with The Pension Ombudsman officials to review performance against plans, achievement against targets and expenditure against its budget allocations. The ALB Partnership Division will also take the opportunity to explain wider policy developments that might have an impact on The Pensions Ombudsman.

13.3. Quarterly Accountability Reviews are held between the department and The Pensions Ombudsman. Additional ad hoc meetings are held when the need arises.

14. Working level liaison arrangements

14.1. Officials of the DWP will liaise regularly with The Pensions Ombudsman officials to review The Pensions Ombudsman performance against plans, achievement against targets and its expenditure against its funding allocation. The DWP will also take the opportunity to explain wider policy and financial developments that might have an impact on The Pensions Ombudsman.

15. Resolution of disputes between The Pensions Ombudsman and the department

15.1. Any disputes between the department and The Pensions Ombudsman will be resolved in as timely a manner as possible. The department and The Pensions Ombudsman 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 department's Board to review the dispute, mediate with both sides and reach an outcome, in consultation with the responsible minister or the Secretary of State.

16. Freedom of Information requests

16.1. 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.

17. Reporting on legal risk and litigation

17.1. The Pensions Ombudsman shall provide a quarterly update to the ALB Partnership Division on the existence of any active litigation and any threatened or reasonably anticipated litigation. The parties acknowledge the importance of ensuring that material legal risks are communicated appropriately to the ALB Partnership Division in a timely manner.

17.2. In respect of each substantial piece of litigation involving The Pensions Ombudsman, the parties 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 department 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 department 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 principles to which they must adhere to protect legal privilege; and
- circulation of privileged information within government occurs only as necessary.

The Pensions Ombudsman governance structure

18. The Ombudsman

19. Responsibilities of the Ombudsman as accounting officer

19.1. The Ombudsman as AO 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 Pensions Ombudsman. In addition, they should ensure that The Pensions Ombudsman is run based on the standards, in terms of governance, decision-making and financial management, that are set out in Box 3.1 of MPM. These responsibilities include the below and those that are set in the AO appointment letter issued by the PAO of the department.

20. Responsibilities for accounting to Parliament and the public

- 20.1. The responsibilities to Parliament and the public include:
- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Secretary of State
 - preparing and signing a Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the annual report and accounts
 - ensuring that effective procedures for handling complaints about The Pensions Ombudsman in accordance with the Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling are established and made widely known within The Pensions Ombudsman and published on The Pensions Ombudsman's website;
 - acting in accordance with the terms of MPM and other instructions and guidance issued from time to time by the department, the Treasury and the Cabinet Office
 - ensuring that as part of the above compliance they are familiar with and act in accordance with:
 - any governing legislation;
 - this framework document;
 - any delegation letter issued to The Pensions Ombudsman as set out in paragraph 8.9;

- any elements of any settlement letter issued to the department that is relevant to the operation of The Pensions Ombudsman;
 - any separate settlement letter that is issued to The Pensions Ombudsman from the department;
- ensuring they have appropriate internal mechanisms for monitoring, governance and external reporting regarding non-compliance with any conditions arising from the above documents; and
- giving evidence, normally with the PAO, when summoned before the PAC on The Pensions Ombudsman's stewardship of public funds.

21. Responsibilities to the department

- 21.1. The responsibilities to the department include:
- establishing, in agreement with the department, The Pensions Ombudsman's corporate and business plans in the light of the department's wider strategic aims and agreed priorities;
 - informing the department of progress in helping to achieve the department'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 the department; that the department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the department in a timely fashion.

22. Responsibilities to the board

- 22.1. The Ombudsman, as Chief Executive Officer is responsible for:
- advising The Pensions Ombudsman's Board on the discharge of their responsibilities as set out in this document, in the founding legislation and in any other relevant instructions and guidance that may be issued from time to time;
 - advising the Board on The Pensions Ombudsman's performance compared with its aims and objectives; and
 - ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed.

23. Managing conflicts

- 23.1. The Ombudsman, should follow the advice and direction of The Pensions Ombudsman Board except in very exceptional circumstances with a clear cut and transparent rationale for not doing so.

23.2. If the Board, or its Chairperson, is contemplating a course of action involving a transaction which the Ombudsman considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical the Ombudsman in their role as AO should reject that course of action and ensure that the Board have a full opportunity to discuss the rationale for that rejection.

23.3. Such conflicts should be brought to the attention of the PAO and the responsible Minister as soon as possible.

23.4. Furthermore, and if agreed with the responsible Minister, the AO must write a letter of justification to the chair of the Board setting out the rationale for not following the advice and recommendation of the Board and copy that letter to the Treasury Officer of Accounts.

23.5. 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.

24. Composition of the Board

24.1. The Pensions Ombudsman organisation will have a Board in line with good standards of corporate governance and in guidance as set out in Annex A. The role of the Board shall be to support and challenge the Ombudsman, and to deliver the objectives, in accordance with the purposes as set out above, and their responsibilities under this framework document. Detailed responsibilities of the Board shall be set out in the Board terms of reference. Remuneration of the Board will be disclosed in line with the guidance in the Government Financial Reporting manual (FReM).

24.2. The Board will consist of a chairperson, together with the Ombudsman, and several Executive members and non-executive directors that have a balance of skills and experience appropriate to directing The Pensions Ombudsman's business. For The Pensions Ombudsman there should be Executive members who have experience of its operational delivery and its legal framework. The Board should include a majority of independent non-executive directors to ensure that Executive members are supported and constructively challenged in their role.

25. Board Committees

25.1. The Board may set up such committees as necessary for it to fulfil its functions. As is detailed below as a minimum this should include an Audit and Risk Committee chaired by an independent and appropriately qualified non-executive member of the Board.

25.2. While the Board may make use of committees to assist its consideration of appointments, succession, audit, risk and remuneration it retains responsibility for, and endorses, final decisions in all of these areas. The Chair should ensure that sufficient time is allowed at the Board for committees to report on the nature and content of discussion, on recommendations, and on actions to be taken.

25.3. Where there is disagreement between the relevant committee and the 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 ALB Partnership Division, 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.

25.4. The 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 Board. The 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.

26. Duties of the Board

26.1. The Board is specifically responsible for:

- establishing and taking forward the strategic aims and objectives of The Pensions Ombudsman, consistent with its overall strategic direction and within the policy and resources framework determined by the Secretary of State;
- providing effective leadership of The Pensions Ombudsman 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 The Pensions Ombudsman to meet its objectives;
- reviewing management performance;
- ensuring that the Board receives and reviews regular financial and management information concerning the management of The Pensions Ombudsman;
- ensuring that it is kept informed of any changes which are likely to impact on the strategic direction of The Pensions Ombudsman 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, ALB Partnership Division or directly;
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board

operates within the limits of its statutory authority and any delegated authority agreed with the department, and in accordance with any other conditions relating to the use of public funds;

- ensuring that in reaching decisions, the Board considers guidance issued by the department;
- ensuring that as part of the above compliance they are familiar with:
 - this framework document,
 - any delegation letter issued to body as set out in paragraph 8.9.
 - any elements of any settlement letter issued to the department that is relevant to the operation of The Pensions Ombudsman,
 - any separate settlement letter that is issued to The Pensions Ombudsman from the department; and
 - 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 Ombudsman and The Pensions Ombudsman 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 audit committee to help the board to address key financial and other risks;
- putting in place mechanisms to support the appraisal and annual evaluation of the performance of the chairperson and Ombudsman by the department, considering the views of relevant stakeholders. The outcome of that evaluation should be made available to the ALB Partnership Division; and
- determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by The Pensions Ombudsman of its objectives.

26.2. The Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control.

26.3. The 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 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)⁴.

⁴ <https://www.gov.uk/government/publications/orange-book>

26.4. The Board must set up and maintain an Audit and Risk Assurance Committee chaired by an independent and appropriately qualified non-executive member to provide independent advice and ensure that the department's Audit and Risk Assurance Committee is provided with routine assurances with escalation of any significant limitations or concerns. The Board is expected to assure itself of the adequacy and effectiveness of the risk management framework and the operation of internal control.

27. The Chair's role and responsibilities

27.1. The Chair is responsible for leading the 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 terms and conditions of appointment, the priorities in the chair's letter issued to them annually by the responsible minister, the statutory authority governing The Pensions Ombudsman, this document and the documents and guidance referred to within this document.

27.2. Communications between The Pensions Ombudsman's Board and the responsible Minister should normally be through the Chair and/or the Ombudsman.

27.3. The Chair is bound by the Code of Conduct for Board Members of Public Bodies⁵, which covers conduct in the role and includes the Nolan Principles of Public Life⁶.

27.4. In addition, the Chair is responsible for:

- ensuring including by monitoring and engaging with appropriate governance arrangements that The Pensions Ombudsman affairs are conducted with probity; and
- 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 The Pensions Ombudsman.

27.5. The Chair has the following leadership responsibilities:

- formulating the Board's strategy;
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible Minister or the department;
- promoting the efficient and effective use of staff and other resources;
- delivering high standards of regularity and propriety; and

⁵ <https://www.gov.uk/government/publications/code-of-conduct-for-board-members-of-public-bodies>

⁶ <https://www.gov.uk/government/publications/the-7-principles-of-public-life>

- representing the views of the Board to the general public.

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

- the work of the Board and its non-executive directors 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 non-executive directors when being considered for re-appointment.
- that in conducting assessments that the view of relevant stakeholders including employees and the ALB Partnership Division are sought and considered;
- that the Board has a balance of skills appropriate to directing The Pensions Ombudsman's business, and that all members including the Chair and the Ombudsman continually update their skills, knowledge and familiarity with The Pensions Ombudsman 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;
- Board members are fully briefed on terms of appointment, duties, rights and responsibilities;
- they, together with the other 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 The Pensions Ombudsman's needs when non-executive director vacancies arise;
- there is a Board Operating Framework in place setting out the role and responsibilities of the board consistent with the Government Code of Good Practice for Corporate Governance; and
- there is a code of practice for Board members in place, consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

28. Individual Board members' responsibilities

28.1. Individual Board members should:

- always comply 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 appropriate⁷;

⁷ <https://www.gov.uk/government/publications/public-bodies-non-executive-director-principles/12-principles-of-governance-for-all-public-body-neds>

- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- comply with the Board's rules on the acceptance of gifts and hospitality, and of business appointments;
- act in good faith and in the best interests of The Pensions Ombudsman; and
- 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 the Cabinet Office, HM Treasury or wider government.

Management and financial responsibilities and controls

29. Delegated authorities

29.1. The Pensions Ombudsman's delegated authorities are set out in the delegated authority letter. This delegated authority letter may be updated and superseded by later versions which may be issued by the department in agreement with HM Treasury.

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

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

30. Spending authority

30.1. Once the budget has been approved by the department, and subject to any restrictions imposed by the responsible Minister's instructions and this document, The Pensions Ombudsman shall have authority to incur expenditure approved in the budget without further reference to the department, on the following conditions:

- The Pensions Ombudsman shall comply with the delegations set out in the delegated authority letter. These delegations shall not be altered without the prior agreement of the department and as agreed by HM Treasury and Cabinet Office as appropriate;
- The Pensions Ombudsman 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 departmental approval where any proposed expenditure is outside the delegated limits or is for new schemes not previously agreed; and
- The Pensions Ombudsman shall provide the department with such information about its operations, performance, individual projects or other expenditure as the department may reasonably require.

31. Banking and managing cash

31.1. The Pensions Ombudsman must, where feasible, maximise the use of publicly procured banking services (accounts with central government commercial banks managed centrally by Government Banking).

31.2. The Pensions Ombudsman holds a bank account with a commercial bank having previously made a business case for holding money outside Government Banking Service accounts. Only commercial banks which are members of relevant UK clearing bodies may be considered for this purpose.

31.3. Commercial accounts where approved should be operated in line with the principles as set out in MPM.

31.4. The AO is responsible for ensuring The Pensions Ombudsman has a banking policy as set out in MPM and ensuring that policy is complied with.

32. Procurement

32.1. The Pensions Ombudsman shall ensure that its procurement policies are aligned with and comply with any relevant UK or other international procurement rules, and particularly the Public Contracts Regulations 2015.

32.2. The Pensions Ombudsman shall establish its procurement policies and document these in a Procurement Policy and Procedures Manual.

32.3. In procurement cases where The Pensions Ombudsman is likely to exceed its delegated authority limit, procurement strategy approval for the specific planned purchase must be sought from the ALB Partnership Division.

32.4. Goods, services, and works should be acquired by competition. In cases where full competition is not feasible The Pensions Ombudsman should use VfM principles as set out in MPM. 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 department.

32.5. Procurement by The Pensions Ombudsman 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).

32.6. The Pensions Ombudsman shall:

- engage fully with department and government wide procurement initiatives that seek to achieve VfM from collaborative projects;
- comply with all relevant Procurement Policy Notes issued by Cabinet Office; and
- co-operate fully with initiatives to improve the availability of procurement data to facilitate the achievement of VfM.

32.7. The Pensions Ombudsman shall comply with the commercial⁸ and grants standards⁹. 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.

33. Risk management

33.1. The Pensions Ombudsman 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 Concepts¹⁰.

⁸ <https://www.gov.uk/government/publications/commercial-operating-standards-for-government>

⁹ <https://www.gov.uk/government/publications/grants-standards>

¹⁰ http://www.hm-treasury.gov.uk/orange_book.htm

34. Counter fraud and theft

34.1. The Pensions Ombudsman should adopt and implement policies and practices to safeguard itself against fraud and theft.

34.2. The Pensions Ombudsman should act in line with guidance as issued by the Counter Fraud Function and in compliance with the procedures and considerations as set in in MPM Annex 4.9 and the Counter Fraud Functional Standard¹¹. 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.

34.3. The Pensions Ombudsman should keep records of and prepare and forward to the department an annual report on fraud and theft suffered by The Pensions Ombudsman and notify the department of any unusual or major incidents as soon as possible. The Pensions Ombudsman 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.

Staff

35. Broad responsibilities for staff

35.1. Within the arrangements approved by the responsible Minister, The Pensions Ombudsman 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 are based on merit; 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 Pensions Ombudsman 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 the The Pension Ombudsman's objectives;

¹¹ <https://www.gov.uk/government/publications/government-functional-standard-govs-013-counter-fraud>

- 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; and
- 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 – which is Annex A of Public Bodies: A guide for Departments.¹²

36. Staff costs

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

37. Pay and conditions of service

37.1. The Pensions Ombudsman's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by the department and the Treasury. The Pensions Ombudsman has no delegated power to amend these terms and conditions.

37.2. Payment in respect of travel expenses or other allowances, shall be made in accordance with the Civil Service Management Code¹³ and the annual Civil Service Pay Remit Guidance, except where prior approval has been given by the department to vary such rates.

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

37.4. The Pensions Ombudsman shall abide by public sector pay controls, including the relevant approvals process dependent on the organisations classification as detailed in the Senior Pay Guidance¹⁴ and the Public Sector Pay and Terms Guidance¹⁵.

37.5. The Pensions Ombudsman shall operate a performance-related pay scheme that shall form part of general pay structure approved by the department and the Treasury, where relevant with due regard to the Senior Pay Guidance.

¹² https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf

¹³ <https://www.gov.uk/government/publications/civil-servants-terms-and-conditions>

¹⁴ <https://www.gov.uk/government/publications/senior-civil-service-pay-and-reward>

¹⁵ <https://www.gov.uk/government/publications/public-sector-pay-and-terms-guidance-note>

37.6. The travel expenses of Board members shall be tied to the rates allowed to senior staff of The Pensions Ombudsman. Reasonable actual costs shall be reimbursed.

38. Pensions, redundancy and compensation

38.1. Compensation scheme rules and pension scheme rules should reflect legislative and HM Treasury guidance requirements regarding exit payments.

38.2. The Pensions Ombudsman staff shall normally be eligible for a pension provided by the Principal Civil Service Pension Scheme. Staff may opt out of the occupational pension scheme provided by The Pensions Ombudsman, but that employers' contribution to any personal pension arrangement, including stakeholder pension, shall normally be limited to the national insurance rebate level.

38.3. Any proposal by The Pensions Ombudsman to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of the department. Proposals on severance must comply with the rules in chapter 4 of MPM.

Business plans, financial reporting and management information

39. Corporate and business plans

39.1. By a mutually agreed date, The Pensions Ombudsman shall submit annually to the department a draft of the corporate plan covering three years ahead. The draft should be submitted by a mutually agreed date, The Pensions Ombudsman shall agree with the department the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect The Pensions Ombudsman'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 The Pensions Ombudsman contributes to the achievement of the department's medium-term plan and priorities and aligned performance metrics and milestones.

39.2. The first year of the corporate plan, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead and shall be linked to budgeting information so that resources allocated to achieve specific objectives can readily be identified by the department. Subject to any commercial considerations, the corporate and business plans should be published by The Pensions Ombudsman on its website and separately be made available to staff.

39.3. 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 -3 years, and an estimate of performance in the current year;
- alternative scenarios and an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast; and
- other matters as agreed between the department and The Pensions Ombudsman.

40. Budgeting procedures

40.1. Each year, in the light of decisions by the department on the updated draft corporate plan, the department will send to The Pensions Ombudsman by a mutually agreed date:

- a formal statement of the annual budgetary provision allocated by the department in the light of competing priorities across the

department and of any forecast income approved by the department; and

- a statement of any planned change in policies affecting The Pensions Ombudsman.

40.2. 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 departmental funding and/or other income over the year. These elements form part of the approved business plan for the year in question.

41. Grant-in-aid and any ring-fenced grants

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

42.2. The grant-in-aid will normally be paid in monthly instalments based on written applications showing evidence of need. The Pensions Ombudsman will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of The Pensions Ombudsman. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where grant-in-aid is delayed avoiding excess cash balances at the year-end, the department will make available in the next financial year any such grant-in-aid that is required to meet any liabilities at the year end, such as creditors.

42.3. If the department provides The Pensions Ombudsman separate grants for specific (ring-fenced) purposes, it will issue the grant as and when The Pensions Ombudsman needs it based on a written request. The Pensions Ombudsman would provide evidence that the grant was used for the purposes authorised by the department. The Pensions Ombudsman shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

42. Annual report and accounts

42.1. The Pensions Ombudsman must publish an annual report of its activities together with its audited accounts after the end of each financial year. The Pensions Ombudsman shall provide the department its finalised (audited) accounts by a date to be mutually agreed each year for the accounts to be consolidated within the department's. A draft of the report should be submitted to the department no less than two weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the

department as well as the Treasury's Financial Reporting Manual (FReM).

42.2. The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the FReM and have regard to the illustrative statements for an NDPB¹⁶; and
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

42.3. 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 Pensions Ombudsman website, in accordance with the guidance in the FReM.

43. Reporting performance to the department

43.1. The Pensions Ombudsman 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.

43.2. The Pensions Ombudsman shall inform the department of any changes that make achievement of objectives difficult. It shall report financial and non-financial performance, including performance in helping to deliver Ministers' policies, and the achievement of key objectives regularly quarterly.

43.3. The Pensions Ombudsman's performance shall be formally reviewed by the department four times a year.

43.4. The responsible Minister will meet the Chair and Ombudsman at least once a year.

43.5. The Director will meet the Ombudsman at least once a year. This will be interspersed with regular meetings with the ALB Partnership division and the responsible Deputy Director.

44. Information sharing

44.1. The department has the right of access to all relevant Pensions Ombudsman documents for any purpose including, for example, sponsorship audits and operational investigations save for casework or documents relating to TPO personal documents or other information relating to individual cases.

¹⁶ <https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21>.

44.2. DWP will give reasonable advance notice of any records it requires access to. Where TPO identifies that access to information may compromise its ability to act independently, further advice may be sought.

44.3. The Pensions Ombudsman shall, subject to 29.1, provide the department with such information about its operations, performance, individual projects or other expenditure as the department may reasonably require.

44.4. The department and HM Treasury may request the sharing of data held by The Pensions Ombudsman in such a manner as set out in central guidance except insofar as it is prohibited by law. This may include specifying a senior official to be responsible for the data sharing relationship.

44.5. As a minimum, The Pensions Ombudsman shall provide the department with information monthly that will enable the department satisfactorily to monitor:

- the Pensions Ombudsman's cash management;
- its draw-down of grant-in-aid;
- forecast outturn by resource headings;
- other data required for the Online System for Central Accounting and Reporting (OSCAR); and
- data as required in respect of its compliance with any Cabinet Office Controls pipelines or required to meet any condition as set out in any settlement letter.

Audit

45. Internal audit

45.1. The Pensions Ombudsman shall:

- establish and maintain arrangements for internal audit;
- ensure that any arrangements for internal audit are in accordance with the Public Sector Internal Audit Standards (PSIAS) as adopted by HM Treasury¹⁷;
- if the body has its own internal audit service, ensure the department is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with PSIAS;
- set up and maintain an audit committee of its board in accordance with the Code of Good Practice for Corporate Governance and the Audit and Risk Assurance Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including Internal Audit opinion on risk

¹⁷ <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

management, control and governance as soon as possible to the department;

- keep records of and prepare and forward to the department an annual report on fraud and theft suffered by The Pensions Ombudsman and notify the department of any unusual or major incidents as soon as possible; and
- will share with the department information identified during the audit process and the Annual Audit Opinion Report (together with any other outputs) at the end of the audit, on issues impacting on the department's responsibilities in relation to financial systems within The Pensions Ombudsman.

46. External audit

46.1. The Comptroller & Auditor General (C&AG) audits The Pensions Ombudsman's annual accounts. The audited accounts are passed to the Secretary of State who will lay the accounts together with the C&AG's report before parliament.

46.2. The C&AG:

- will consult the department and The Pensions Ombudsman whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from The Pensions Ombudsman
- will share with the department information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, on issues impacting on the department's responsibilities in relation to financial systems within The Pensions Ombudsman
- 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.

46.3. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which The Pensions Ombudsman has used its resources in discharging its functions. To these examinations the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, The Pensions Ombudsman 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

47. Review of The Pensions Ombudsman's status

47.1. The Pensions Ombudsman will be reviewed as part of the wider Public Bodies Reviews programme, at a time determined by the department's ministers and their PAO. The date of the next review will be in 2028.

48. Arrangements if The Pensions Ombudsman is wound up

48.1. The department shall put in place arrangements to ensure the orderly winding up of The Pensions Ombudsman. It should ensure that the assets and liabilities of The Pensions Ombudsman are passed to any successor organisation and accounted for properly. If there is no successor organisation, the assets and liabilities should revert to the department. To this end, the department shall:

- have regard to Cabinet Office guidance on winding up of ALBs¹⁸;
- ensure that procedures are in place in The Pensions Ombudsman 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 Pensions Ombudsman's 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. If another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts. In the event that the department inherits the

¹⁸https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690952/Public_Bodies_-_a_guide_for_departments_-_chapter_10.pdf

role, responsibilities, assets and liabilities, the department's PAO should sign.

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



**Sir Peter Schofield KCB, Permanent Secretary
On Behalf of the Department for Work and Pensions**

Date

11 December 2025



**Dominic Harris, Chief Executive, The Pensions Ombudsman
On Behalf of The Pensions Ombudsman**

Date 08/12/2025

Annex A: Guidance

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

[The following is a guide and should be adapted based on the classification of the body, other applicable guidance and any agreed exemptions].

49. 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>.

50. 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
- Relevant Dear Accounting Officer (DAO) letters:
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.

51. Management of risk

- Management of Risk: 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
- 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>

52. 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)

53. 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
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees: <https://www.gov.uk/government/publications/procurement-policy-note-0815-tax-arrangements-of-appointees>

54. Staff and remuneration

- HM Treasury guidance on senior pay and reward:
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
- 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 Equalities Act 2010: www.gov.uk/guidance/equality-act-2010-guidance

55. General

- Freedom of Information Act guidance and instructions:
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 Pensions Ombudsman.
- Guidance from the Public Bodies team in Cabinet Office:
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

- The Government Digital Service:
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 and 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 ALBs):
www.gov.uk/government/publications/accounting-officer-system-statements

56.HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tel: 020 7270 5000

Email: public.enquiries@hmtreasury.gov.uk