



Standing Orders and Scheme of Delegation

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1. INTRODUCTION

- 1.1. This Scheme of Delegation (the 'Scheme') covers financial and non-financial responsibilities and provides clarity as to where decisions can be taken by the Accounting Officer (AO) of the Commission for Victims and Survivors for Northern Ireland (the 'Commission') and where the Board should retain decision-making control.
- 1.2. This Scheme also sets out the Terms of Reference for the Board of the Commission and its Audit and Risk Assurance Committee which are detailed in the annexes.
- 1.3. The purpose of the scheme of delegation is two-fold:
 - It is a tool for the Board to regularly review where it makes decisions and on what issues, and whether it wishes to delegate more or less decision-making authority to the AO;
 - It will create transparency and a clear audit trail for all decisions taken by the Commission; and
 - It will guide and enable the Commission staff where they have authority to make decisions and seek approval for decisions.
- 1.4. The Board of the Commission will review the effectiveness of the Scheme regularly and make amendments as required.

2. ROLES AND RESPONSIBILITIES

The Board of the Commission for Victims and Survivors for Northern Ireland

- 2.1. The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However as a single appointment the Commissioner solely fulfils the role of the Board.
- 2.2. The Board under the leadership of the Commissioner has overall responsibility for delivering on the strategic priorities of the Commission as agreed with The Executive Office (TEO) and the Ministers. The Commissioner of the Board is responsible to the Ministers and, as outlined within the MSFM (3.4.6), will:
 - establish its overall strategic direction within the policy and resources framework determined by TEO;
 - ensure that the VU is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets, and determine the steps needed to deal with such changes;
 - ensure that any statutory or administrative requirements for the use of public funds are complied with; that it operates within the limits of the statutory authority and any delegated authority agreed with TEO, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, he/she takes into account all relevant guidance issued by DFP and TEO to include PSRU.

- ensure that it receives and reviews regular financial information concerning the management of its staff and resources; is informed in a timely manner about any concerns about the activities of the Commission's office; and provides details of these concerns and positive assurance to TEO that appropriate action has been taken on such concerns.
- ensure that high standards of corporate governance are observed at all times, including using the independent audit committee to help the Commission address the key financial and other risks facing the Commission.

Accounting Officer (AO)

2.3. The AO has two lines of accountability. As an employee of the Board he/she is directly accountable to the Commissioner of the Board for their overall organisation, management and staffing of the Commission. The AO will also be designated by the Principal Accounting Officer of TEO for which they are accountable to the Northern Ireland Assembly. As outlined within the MSFM (3.5.3), the AO will:

- on planning and monitoring –
 - establish, in agreement with TEO, the Commission's corporate and business plans, taking account of the work programme agreed by the First Minister and Deputy First Minister;
 - inform TEO of the progress in achieving the policy objectives and in demonstrating how resources are being used to achieve those objectives;
 - ensure that quarterly forecasts and monitoring information on performance and finance are provided to TEO, that TEO is notified promptly if overspends or underspends 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 TEO in a timely fashion;
- on managing risk and resources -
 - ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
 - ensure that an effective system of programme and project management and contract management is maintained;
 - ensure that all public funds made available to the Commission (including any approved income or other receipts) are used for the purpose intended by the Assembly, and that such monies, together with the Commission's assets, equipment and staff, are used economically, efficiently and effectively;
 - ensure that adequate internal management and financial controls are maintained by the Commission, including effective measures against fraud and theft;

- maintain a comprehensive system of internal delegated authorities, which are notified to all staff, together with a system for regularly reviewing compliance with these delegations;
- ensure that effective personnel management policies are maintained;
- on accounting for the activities of the Commission -
 - sign the accounts and be responsible for 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 Ministers, TEO, or DFP;
 - sign a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts;
 - sign a Governance Statement regarding the Commission's system of internal control, for inclusion in the annual report and accounts;
 - ensure that effective procedures for handling complaints about the Commission are established and made widely known to its staff;
 - act in accordance with the terms of this document and with the instructions and relevant guidance in MPMNI and other instructions and guidance issued from time to time by TEO and DFP - in particular the DFP document, 'The Responsibilities of an NDPB Accounting Officer', and the Treasury document, 'Regularity and Propriety', both of which the Commission shall receive on appointment. Section IX of the attached financial memorandum refers to other key guidance;
 - give evidence, normally with the Accounting Officer of TEO, when summoned before the Public Accounts Committee (PAC) on the use and stewardship of public funds by the Commission;
 - ensure that an Equality Scheme is in place, reviewed and equality impact assessed as required by the Equality Commission and TEO;
 - ensure that the requirements of the Data Protection Act 1998 are complied with; and
 - ensure that the requirements of the Freedom of Information Act 2000 are complied with.

3. STANDING ORDERS

Meetings

- 3.1. The Board is supported by the Commission secretariat, which is responsible for organising the agenda for monthly Board meetings and ensuring it's provided with timely information to support full discussion at each meeting.
- 3.2. All reports and papers conform to a standard layout to ensure the appropriate focus on key issues. Financial and performance data is extracted from the accounting and

Operational systems and is therefore subject to regular, planned internal quality assurance checks, independent audits and external assurance.

- 3.3. The Minutes of the proceedings of a Board meeting will be drawn up by the Secretariat and submitted for agreement at the following Board meeting. A draft of these Minutes will be distributed within 10 days of the meeting having taken place. When the final Minutes are approved at the next Board meeting as a correct record by the Commissioner, they will be signed. Any amendment to the Minutes must be agreed and recorded in the Minutes of the Board meeting at which they are submitted for agreement.
- 3.4. The Minutes of Board meetings, other than Minutes containing confidential information will be available to the public. The Board will also receive the Minutes of its Committees for information.

Co-opted Members

- 3.5. The Commissioner of the Board can consider the co-option of specialist advisors as a means to extend the Board and any of its Committees' competences in specific aspects of its business. Up to three persons may be co-opted to bring additional experience into the Board and any Committees of the Board. Any co-option should be undertaken in an open and transparent manner and supported with an appropriate rationale by the Commissioner. Co-opted Members do not have a vote on the Board or any of its subcommittees.

Ex-officio Members

- 3.6. An ex-officio Board Member is one who becomes a member of a Board or Committee not through the appointment process but by virtue of another position that he or she holds. Within the Commission, the Commissioner may attend the meeting of any Committee. As outlined within the Standing Order of the Commission, these ex-officio members will not have any voting rights.

Observers

- 3.7. Representatives from TEO may be invited to attend meetings of the Board and any of its committees as an observer. The purpose of this arrangement is to maintain effective communications between the Commission and TEO and to fulfil TEO's monitoring and risk management requirements. The NIAO will also be invited to attend as observers at meetings of the Audit and Risk Assurance Committee.

4. DELEGATED AUTHORITY

Governance

- 4.1. The Board is at the head of the Commission's structure of governance. Final decisions on important issues must always be approved by the Board. It is the responsibility of the Board to ensure that the organisational structures that will make it possible to carry out its mission are established.
- 4.2. The following matters are reserved for the Board:
 - Approval of Standing Orders and of matters reserved for Board approval;
 - Approval of the Scheme of Delegation;

- Approval of arrangements of dealing with complaints;
 - Approval of Risk Management Strategy;
 - Approval of the Equality Scheme;
 - Assess and decide on Review recommendations under the Commission's Review Procedure;
 - Approval of the Freedom of Information and Publication Scheme; and
 - Establishment of Committees and approval of their Terms of Reference.
- 4.3. The AO is tasked with and reports to the Board on the operationalisation of the framework of governance.
- 4.4. The AO is responsible for all other governance matters not precluded under the Standing Orders, specifically:
- Acting as the Commission's Accounting Officer;
 - Policy and strategy implementation;
 - Providing a secretarial function of the Board to meet its information needs to fulfil its responsibilities;
 - Recording and reporting on governance arrangements;
 - Implementation of the Risk Management Strategy, Complaints Scheme, Equality Scheme, Freedom of Information and Publication Scheme, and Staff Code of Conduct;
 - Undertaking the review of Internal Controls and publication of the Annual Governance Statement (Statement on Internal Control); and
 - Approval of the Staff Code of Conduct.

Strategy, Plans and Budgets

- 4.5. The Board is responsible for setting the strategic direction of the Commission and to ensure that the policies and priorities of TEO and the Ministers are implemented.
- 4.6. The following matters are reserved to the Board:
- Definition of the Commission's vision, mission, and aims and objectives within the policy and resources framework determined by TEO;
 - Ownership of Corporate and Business Plans;
 - Proposal of annual budgets and estimates to TEO for approval;
 - Monitoring of performance and budgets on a regular basis; and
 - Informing TEO of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets.
- 4.7. The AO's role is to assist the Board in developing the strategy for the Commission and to ensure that this strategy are implemented and that plans and budgets are delivered and reported on.
- 4.8. The AO's is responsible for all other strategy, planning and budgeting matters not precluded under the Standing Orders, specifically:
- Preparation of the annual budgets and estimates, and controlling and reporting of income and expenditure;

- Preparation of the draft Corporate and Business Plans which support TEO's wider strategic aims and current 'key commitments,' objectives and targets, and implementation of same;
- Advising TEO on the implementation of strategies and plans;
- Advising TEO of the Commission's progress in helping to achieve policy objectives;
- Advising the Board on the discharge of its responsibilities as set out in the MSFM.

Staffing

- 4.9. The Board is responsible for overseeing, as implemented by the AO, the alignment of the personnel resources of the Commission with its strategic objectives. The Board will also ensure that an established performance management framework which supports the achievement of objectives is in existence.
- 4.10. The following matters are reserved to the Board:
- Ensuring that long-term goals and a strategic planning process are in place and that these operate within the framework set by the Ministers and TEO.
 - The establishment of values and standards for the Commission and ensuring these and established codes of practice are adopted and complied with;
 - The identification of risks and ensuring the existence of appropriate risk management systems to effectively monitor and manage those risks;
 - Ensuring that processes are in place to monitor and measure Management's performance;
 - Satisfying itself as to the business and professional integrity of the AO and other Executive Officers;
 - Assessing the contribution of the Commission's business on its stakeholders; and
 - Ensuring the adequacy and integrity of the Commission's framework of internal control;
 - Approval of Human Resources Policies.
- 4.11. The AO is responsible for ensuring that the performance management framework is effectively implemented and that staff have the necessary skills, knowledge, qualifications and experience to deliver on agreed plans.
- 4.12. The following matters are reserved to the AO:
- Approval of the Disciplinary Procedure;
 - Approval of the Grievance Procedure; and
 - Approval of the Staff Appraisal Procedure.
- 4.13. The AO is responsible for all other staffing matters not precluded under these Standing Orders, specifically:
- The recruitment and appointment of all staff;
 - Implementation of the staff appraisal system;
 - The taking of disciplinary action in accordance with the Disciplinary Procedure;
 - The operation of the grievance procedure;
 - Organisational restructuring which does not involve any compulsory redundancy;
 - Setting of terms and conditions of employment;

- Maintaining a comprehensive system of internal delegated authorities; and
- Ensuring that personnel management policies are maintained.

Financial Arrangements

4.14. The Board is responsible for ensuring alignment of the financial resources of the Commission with its strategic objectives. The Board will also ensure that there exists an established budgetary and accounting framework which supports the achievement of objectives.

4.15. The following matters are reserved to the Board:

- Approval of the opening or closing of any bank account;
- Issues pertaining to novel or contentious expenditure;
- Approval of the writing-off of any loss in accordance with the Financial Memorandum 'Losses and Special Payments';
- Approval of large projects (including project amendments) and disposals as per the Commission's Financial Delegation Limits ;
- Monitoring of any subsidiary company in which the Commission are a significant shareholder;
- Approval of the Commission's Anti-Fraud and Corruption policy; and
- Any other matter that is of significant financial or reputational risk to the Commission.

4.16. The AO is responsible for ensuring that the financial and accounting framework is effectively implemented and that financial resources are expended as per governing requirements; and agreed budgets and that financial resources are accounted for in accordance with governing accounting standards.

4.17. The AO is responsible for all other financial matters not precluded under Standing Orders, specifically:

- Ensuring that the Commission acts in accordance with Managing Public Money NI (MPMNI) and financial direction issued by the Department of Finance and Personnel or TEO;
- Authorising cheques and transfers of funds;
- Maintenance of a petty cash fund;
- Collection of income and payment of expenditure; and
- Implementation of the Anti-Fraud, Bribery and Corruption Policies.

Procurement

4.18. The Board is responsible for ensuring alignment of resources, assets and services available to Victims and Survivors the Commission with its strategic objectives. The Board will ensure that these are acquired in a manner befitting of governing requirements and legislation.

4.19. The Board is responsible for:

- Ensuring the Purchasing Policy and Procedures operated by AO are in line with governing requirements.
- 4.20. The AO is responsible for ensuring that an effective system of internal control exists, governing all procurement by the Commission.
- 4.21. The AO is responsible for all other purchasing matters not precluded under Standing Orders, specifically:
- Approval of contracts as per the Commission’s Delegated Authority Policy;
 - Authorising contracts/appointments which have been approved by the Board;
 - Implementation of the Purchasing Policy and Procedures; and
 - Approval of a contract as per the Commission’s Financial Delegation Limits.
- 4.22. In the case of a tender approved by the AO where the most economically advantageous supplier is not used, a rationale should be recorded.

Auditing and Reporting

- 4.23. The Board is responsible for ensuring that auditing arrangements are in place, and for holding to account the AO for the timely and effective redress of weaknesses/recommendations highlighted by audit. The Commissioner will sign off the Accounts and Annual Report of the Commission.
- 4.24. The following matters are reserved to the Board:
- Approval of the Annual Report and Audited Financial Statements;
 - Appointment of an Internal Auditor;
- 4.25. The AO is responsible for ensuring the timely and effective redress of weaknesses / recommendations highlighted by audit. The AO will, together with the Commissioner, sign off the Accounts and Annual Report of the Commission.
- 4.26. The AO is responsible for all other auditing and reporting matters not precluded under Standing Orders, specifically:
- All responsibilities required as the Accounting Officer designated by the TEO Permanent Secretary;
 - Preparation of the Annual Report and Financial Statements;
 - Sign off the accounts and ensuring that proper records are kept relating to the accounts and that they are properly prepared and presented;
 - Signing a Statement of Accounting Officer’s responsibilities for inclusion in the annual report and accounts;
 - Signing a Governance Statement regarding the Commission’s framework of governance; and
 - Approval of the Quarterly Assurance Statement.

5. DELEGATION OF AUTHORITY

- 5.1. The Terms of Reference of the Board are set out in Annex 1. In addition, the following matters are delegated to the authority shown below:

- The Audit and Risk Assurance Committee is responsible for those matters outlined in its Terms of Reference (Annex 2);
- The AO is responsible for all other matters not precluded under the Board's Standing Orders.

5.2. The AO is not restricted from exercising his own delegation to his staff for any of the matters for which he is responsible.

6. SIGNATURE OF DOCUMENTS

6.1. Every document signed by the AO or any other person authorised to act on that behalf will be a document purporting to be an instrument issued by the Commission.

7. URGENT DECISIONS

7.1. The AO is empowered to take urgent action on behalf of the Board in matters which would normally have been considered by the Board itself but where no meeting (ordinary or extraordinary), of the Board is possible for that purpose. On all such occasions he shall consult first with the Commissioner, before taking action.

ANNEX 1 - BOARD TERMS OF REFERENCE

1. Background

- 1.1. The principal role of the Board is the stewardship of all public resources entrusted to the Commission to aid the realisation of the policies and priorities of the Ministers and the Northern Ireland Executive.
- 1.2. The stewardship responsibility means that the Board oversees the conduct of the business and management, which is responsible for the day-to-day conduct of the business within the Commission. The Board must assess and ensure systems are in place to manage risks to the achievement of the Commission, TEO and Ministerial objectives.
- 1.3. The Board sets the attitude and disposition of the organisation towards compliance with applicable laws and best practice, environmental sustainability, health and safety, and financial practices and reporting.
- 1.4. In addition to its primary accountability to TEO, the Board is also accountable to employees, government authorities, other stakeholders and the public.

2. The Function of the Commission for Victims and Survivors for Northern Ireland

- 2.1. Article 6 of the Victims and Survivors (NI) Order 2006 outlines the duties of the Commissioner as;
 - The Commissioner shall promote an awareness of matters relating to
 - the interests of victims and survivors and of the need to safeguard those interests.
 - The Commissioner shall keep under review the adequacy and effectiveness
 - of law and practice affecting the interests of victims and survivors.
 - The Commissioner shall keep under review the adequacy and effectiveness
 - of services provided for victims and survivors by bodies or persons.
 - The Commissioner shall advise the Secretary of State, the Executive
 - Committee of the Assembly and any body or person providing services for
 - victims and survivors on matters concerning the interests of victims and
 - survivors -
 - as soon as reasonably practicable after receipt of a request for advice; and
 - on such other occasions as the Commissioner thinks appropriate.
 - The Commissioner shall take reasonable steps to ensure that the views of
 - victims and survivors are sought concerning the exercise by the Commissioner of
 - his functions.
 - The Commissioner shall make arrangements for a forum for consultation
 - and discussion with victims and survivors.
- 2.2. For the purposes of carrying out its functions, the Board of the Commission may:
 - The Commissioner may undertake, commission or provide financial or
 - other assistance for research or educational activities concerning the interests of
 - victims and survivors or the exercise of his functions.
 - The Commissioner may, after consultation with such bodies or persons as

- he thinks fit, issue guidance on best practice in relation to any matter concerning the interests of victims and survivors.
- The Commissioner may
- compile information concerning the interests of victims and survivors;
- provide advice or information on any matter concerning the interests of
- victims and survivors;
- publish any matter concerning the interests of victims and survivors,
- including -
- the outcome of any research or activities mentioned in paragraph (1);
- any advice provided by the Commissioner.
- The Commissioner may make representations or recommendations to any
- body or person concerning the interests of victims and survivors.

3. Primary Responsibilities of the Board

3.1. The principal responsibilities of the Board required to ensure the overall stewardship of the Commission are as follows:

- The Board must ensure that there are long-term goals and a strategic planning process in place within the framework set by the Ministers and TEO. The AO, with approval of the Board, must establish long-term goals for the Commission. The AO formulates the Commission's strategy, policies and proposed actions, and presents them to the Board for approval. The Board brings objectivity and judgement to this process. The Board ultimately approves, on an annual basis, the strategic plan which takes into account, among other things, the opportunities and risks for the Commission;
- The Board must establish values and standards of the Commission and ensure that its adopts and complies with established codes of practice;
- The Board must identify and have an understanding of the principal risks associated with the Commission's business, and must ensure that appropriate systems are in place which effectively monitor and manage those risks;
- The Board must ensure that processes are in place to enable it to monitor and measure Management's performance;
- The Board shall review and approve Human Resource Policies;
- The Board shall satisfy itself as to the business and professional integrity of the AO and other Executive Officers, and that the AO and other Executive Officers create a culture of integrity throughout the Commission;
- The Board will focus on the difference that the Commission is making in the outside environment, i.e. the effects of its business on its stakeholders; and
- The Board must ensure that the necessary internal controls and management systems are in place that effectively monitor the Commission's operations and ensure compliance with applicable laws, regulations and policies.

4. Membership

4.1. The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However as a single appointment the Commissioner solely fulfils the role of the Board.

5. Meetings

- 5.1. The Board is supported by the Commission secretariat, which is responsible for organising the agenda for monthly Board meetings and ensuring it's provided with timely information to support full discussion at each meeting.
- 5.2. All reports and papers conform to a standard layout to ensure the appropriate focus on key issues. Financial and performance data is extracted from the accounting and operational systems and is therefore subject to regular, planned internal quality assurance checks, independent audits and external assurance (e.g. from NIAO).
- 5.3. The Minutes of the proceedings of a Board meeting will be drawn up by the Secretariat and submitted for agreement at the following Board meeting. A draft of these Minutes will be distributed to the Commissioner within 10 days of the meeting having taken place. When the final Minutes are approved at the next Board meeting as a correct record they will be signed. Any amendment to the Minutes must be agreed and recorded in the Minutes of the Board meeting at which they are submitted for agreement.
- 5.4. The Minutes of Board meetings, other than Minutes containing confidential information will be available to the public. The Board will also receive the Minutes of its Committees for information.

ANNEX 2 - AUDIT AND RISK ASSURANCE COMMITTEE - TERMS OF REFERENCE

Membership

The members of the Audit and Risk Assurance Committee are:

Dr Mary McIvor - Chair
Mr Brian McDonald – Committee Member
Mr Gerry O’Neill - Financial Committee Member

Reporting

- The Audit and Risk Assurance Committee will formally report in writing to the Accounting Officer and Board after each meeting.
- The Audit and Risk Assurance Committee will provide the Accounting Officer and Board with an Annual Report, timed to support finalisation of the accounts and the Governance Statement, summarising its conclusions from the work it has done during the year.

Responsibilities

The Audit and Risk Assurance Committee will advise the Accounting Officer and Board on:

- the strategic processes for risk, control and governance and the Governance Statement;
- the accounting policies, the accounts, and the annual report of the organisation, including the process for review of the accounts prior to submission for audit, levels of error identified, and management’s letter of representation to the External Auditors;
- the planned activity and results of both Internal and External Audit;
- adequacy of management response to issues identified by audit activity, including External Audit’s management letter;
- assurances relating to the management of risk and corporate governance requirements for the organisation;
- (where appropriate) proposals for tendering for either Internal or External Audit services;
- anti-fraud policies, whistle-blowing processes, and arrangements for special investigations; and
- the Audit and Risk Assurance Committee will also periodically review its own effectiveness and report the results of that review to the Board.

Rights

The Audit and Risk Assurance Committee may:

- co-opt additional members for a period not exceeding a year to provide specialist skills, knowledge and experience; and

- procure specialist ad-hoc advice at the expense of the organisation, subject to budgets agreed by the Accounting Officer/Board.

Access

The representative of Internal Audit and the representative of External Audit will have free and confidential access to the Chair of the Audit and Risk Assurance Committee.

Meetings

The Audit and Risk Assurance Committee will meet at least four times a year. The Chair of the Audit and Risk Assurance Committee may convene additional meetings, as they deem necessary;

- A minimum of two members of the Audit and Risk Assurance Committee will be present for the meeting to be deemed quorate;
- Audit and Risk Assurance Committee meetings will normally be attended by the Accounting Officer, the Head of Corporate Services, representative of Internal Audit, representatives from The Executive Office, and a representative of External Audit;
- The Audit and Risk Assurance Committee may ask any other officials of the organisation to attend to assist it with its discussions on any particular matter;
- The Audit and Risk Assurance Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters; and
- The Accounting Officer or Board may ask the Audit and Risk Assurance Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.

Information requirements

For each meeting the Audit and Risk Assurance Committee will be provided with:

- a copy of the strategic/corporate Risk Register;
- a progress report from the Internal Audit providers summarising assignments completed/planned and the relating recommendations and final reports;
- a progress report (written/verbal) from the External Audit representative summarising work done and emerging findings;
- any management assurance reports; and
- the Internal Audit strategy;
- the Internal Audit provider's Annual Opinion and Report;
- the draft accounts of the organisation;
- the draft Governance Statement;
- a report on any changes to accounting policies;
- External Audit's management letter;
- a report on any proposals to tender for audit functions;
- a report on co-operation between Internal and External Audit; and
- the organisation's Risk Management strategy.

ANNEX 3 - FINANCIAL DELEGATION LIMITS

1. Background

- 1.1. The Commission is committed to ensuring that financial decisions are made following an open, fair and transparent process.
- 1.2. The purpose of this policy is to outline the financial delegation limits for the approval of all investment decisions. The benefits of delegated decisions include:
 - Efficient and effective organisation;
 - The Board has more time to consider strategic issues;
 - The achievement of a more flexible procedure for dealing with small scale investments; and
 - Decisions on investments for funding being communicated to applicants/suppliers promptly.

2. Scope

- 2.1. The policy applies to all investment decisions. The Board and staff must adhere to it. Any breach or alleged breach of this protocol will require investigation and reporting to the Board. This will be initiated by the Accounting Officer within the established disciplinary policy and procedure and reported to the Board along with proposed corrective actions to prevent re-occurrence.

3. Authorisation of New Expenditure

- 3.1. This relates to decisions in respect of the budgets approved by the Board and set out within the Work Programme approved by TEO.
- 3.2. Decisions with respect to investments can be made at three levels:
 - Budget Holder;
 - Accounting Officer ; and
 - Board Level.
- 3.3. Board approval will be sought before any request for approval is made to TEO. All delegated decisions will be reported by the AO to the Board. The following table provides the delegated authority levels for the Commission expenditure.

TABLE 1

Type of Expenditure*	Budget Holder	Accounting Officer	Board**
Revenue	£0-£4,999	£5,000-£29,999	£30,000+
Capital	£0-£4,999	£5,000-£49,999	£50,000+
ICT	N/A	£0-£9,999	£10,000+
Consultancy	N/A	£0-£4,999	£5,000+
Direct Award Contracts	N/A	£0-£29,999	£30,000+

* All expenditure should be inclusive of VAT, CPD charges and staff costs (where applicable)

** Level at which TEO approval required.

- 3.4. All business cases up to £30,000 will require approval in accordance with the limits set out in Table 1 above. For decisions regarding expenditure above these limits, TEO approval will be required. The approval process will flow from the Board to TEO.
- 3.5. The monthly meeting agenda for the Board meeting and the meeting agenda of the Senior Management Team will be formatted to ensure that the delegated decision making process is applied consistently and reported upon within the formal minutes of each meeting. Pro-forma agenda for both meetings are included as Annex 4. The Senior Management Team Meetings will take place monthly, the week immediately before the Board meeting takes place. The Senior Management Team will also review and approve all Board Papers prior to the papers going out to ensure all reports are up to date.
- 3.6. Where the AO has concerns that any of the decisions reached are likely to be particularly sensitive, controversial or outside-established procedures, these will be presented to the Board.
- 3.7. Staff or the Board should not be involved in making decisions on expenditure on which they may have or be perceived to have a conflict of interest.

4. Authorisation for Increasing an Existing Decision

- 4.1. Decisions with respect to increasing an existing expenditure decision can also be made at three levels (Budget Holder, AO and Board).
- 4.2. Table 1 also provides the delegated authority levels for increasing an existing decision. Note the following restrictions:
- A revised award value must not be more than the approved budget unless exceptional justification is provided and approved by the Board;
 - Management must also account for situations where an investment has been the subject of more than one increase. The 10% threshold applies to the cumulative change to investment and the initial investment value will serve as the baseline.
- 4.3. Where changes of 10% or more are incurred to a project in terms of costs, outputs and risk, these will necessitate a business case addendum and approval within the parameters outlined in Table 1 above.
- 4.4. For any change where the revised expenditure is greater than £30,000, Board approval will be required and also TEO approval.

5. Procurement Decisions

- 5.1. The Departmental Accounting Officer has agreed that given the limited procurement being undertaken by the Commission and that it has received substantial assurance on recent audits, the Commission can manage their own procurement between £5k and £30k in line with CPD guidelines.
- 5.2. However, as per FD (DoF) 08/17, this delegation does not apply to external consultancy and construction works and services. All construction works and services and external consultancy valued at over £10k must be procured through CPD.
- 5.3. If deemed to be consultancy, the delegated limits for both business case approval and procurement are significantly reduced as follows.

Revenue Expenditure	Non – Consultancy (Managed Service + Research)	Consultancy
CVS Business Case	Up to £30k	Up to £5k
CVS Procurement	Up to £30k	Up to £10k



Senior Management Team Meeting Proforma Agenda

- 1.0. Minutes of Previous Meeting**
- 2.0. Outstanding Action Points**
- 3.0. Corporate Services**
 - 3.1. Corporate Documents
 - 3.2. Finance
 - 3.3. Equality and Personnel
 - 3.4. Audit and Assurance
 - 3.5. Compliance and the Executive Office
 - 3.6. Procurement
- 4.0. Communications**
 - 4.1. Engagement
 - 4.2. Communications
 - 4.3. Forum
- 5.0. Policy, Research and Engagement**
 - 5.1. Policy
 - 5.2. Research
 - 5.3. Consultations
- 6.0. Policies/Decisions/Risks to Escalate to Board**
- 7.0. AOB**



Board Meeting Proforma Agenda

1. Item
2. Apologies
3. Declaration of Interests
4. Minutes of previous meeting
5. Action Notes
6. Accounting Officer Update
7. Further items as required
8. AOB