

- promoting the efficient and effective use of staff and other resources;
- delivering high standards of regularity and propriety; and,
- representing the views of the Committee to the general public.

8.9 The Chair also has an obligation to ensure that:

- the Committee is run in line with the Government Code of Good Practice for Corporate Governance;
- the effectiveness of the work of the Committee and its members' performance is reviewed annually, and that Committee members are aware of the terms of their appointment, their duties, rights and responsibilities and take proper account of guidance provided by Defra, Devolved Administrations or Ministers when reaching decisions;
- the Committee members proactively engage in succession planning and identification of potential candidates for future Committee appointments;
- the Committee has a balance of skills appropriate to directing JNCC's business, as set out in the Government Code of Good Practice for Corporate Governance;
- they, together with the other Committee members, receive appropriate training on financial management and reporting, and on any differences that may exist between private and public sector practice;
- the responsible minister and UK conservation body Chairs as appropriate are advised of JNCC's needs with as much notice as possible before Committee vacancies arise;
- their objectives are set with the responsible Defra Minister and they provide an annual self-assessment of how they have been achieved
- they assess the performance of individual Independent Committee members each year and advises the Secretary of State with as much notice as possible when they are being considered for reappointment or appointment;
- there is a Committee Operating Framework in place setting out the role and responsibilities of the Committee consistent with the Government Code of Good Practice for Corporate Governance;

- there is a code of practice for Committee members in place, consistent with the Cabinet Office *Code of Conduct for Board Members of Public Bodies*; and,
- appropriate arrangements are put in place to record and manage conflicts and potential conflicts of interest of Committee members.

Individual Committee members' responsibilities

8.10 Individual Committee members should:

- comply at all times with the *Code of Conduct for Board Members of Public Bodies* and with the rules relating to the use of public funds and to conflicts of interest;
- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- comply with the Committee's rules on the acceptance of gifts and hospitality, and of business appointments; and,
- act in good faith and in the best interests of JNCC;
- act in the public interest, and uphold at all times the seven principles of public life (selflessness, integrity, objectivity, accountability, openness, honesty and leadership).

8.11 The travel expenses of Committee members shall be tied to the rates allowed to staff of JNCC. Reasonable actual costs shall be reimbursed.

Indemnity of Committee members

8.12 Committee members are indemnified in accordance with Box A5.4B of *Managing Public Money* against any liability incurred in their duties as Committee members and as members and directors of the company in accordance with sections 170-177 of the Companies Act 2006.

8.13 Any liabilities that are deemed to be of a magnitude that JNCC can reasonably not expect to meet from its own grant-in-aid will be met by Defra and the Devolved Administrations in the same proportions as the agreed funding formula currently in place. Defra shall be given prior notification of all potential claims.

Audit and Risk Assurance Committee

8.14 The Joint Committee has a general responsibility to ensure that proper internal audit arrangements are established and maintained, and for that purpose should establish an Audit and Risk Assurance Committee (ARAC) in accordance with *Managing Public Money* and the Cabinet Office's *Guidance on Codes of Practice for Public Bodies*. ARAC will be chaired by an independent non-executive member.

8.15 The Internal Audit service should provide regular reports to the Chief Executive and ARAC, on its programme, recommendations and their implementation.

8.16 To assist with the provision of assurance to the Principal Accounting Officer JNCC will ensure that the agenda and minutes of all ARAC meetings are shared with relevant Defra contacts and papers are also shared with Defra's Group Chief Internal Auditor (GCIA). JNCC will extend an invitation, at its discretion, to Defra's GCIA to attend ARAC meetings.

Control of the company limited by guarantee formed to support JNCC

8.17 The UK conservation bodies, through the Committee, have established a company limited by guarantee (JNCC Support Co), under paragraph 13 of Schedule 4 of the NERC Act, to provide administrative and specialist support to the Committee. The company provides the corporate vehicle through which JNCC employs staff and administers its funds to deliver its business plan. JNCC is required to meet certain conditions set by the Secretary of State for the establishment and operation of the company. These are set out in Appendix 3 to this document.

- 8.18** The means by which JNCC shall ensure compliance with those conditions shall be through control of membership of the company. Accordingly, the Articles of Association with which the company has been formed contain provisions stipulating that it is a condition of the admission of any person to be a member of the company that they be a current member of the Committee and that their membership of the company shall cease if they cease to be a member of the Committee.
- 8.19** Each of the UK conservation bodies shall ensure that those persons whom it appoints to be members of the Committee are aware of the requirement for the Committee to provide members and directors of the company and are encouraged so to serve as part of their function as a Committee member. The Committee itself shall also encourage each of its independent members to apply for membership and directorship of the company and to retain such membership for so long as they remain a member of the Committee, so as to ensure, so far as possible, that there are at all times a minimum of seven members of the company and that its membership broadly represents the balance on the Committee between the appointees and independent members.
- 8.20** Each individual member of the Committee will exercise their individual powers and rights as a member of the company in such a way as to ensure compliance with the conditions referred to in Appendix 3. In particular, each individual member will exercise their voting rights as a member of the company to oppose any resolution:
- to alter any provision of the company's Memorandum of Association; or
 - to alter the company's Articles of Association in any way which affects their provisions as to:
 - the composition of membership of the company as referred to at section 8.12; or
 - the voting rights of its members; or
 - the quorum for its general meetings or for meetings for its directors; or

- the provision that members of the company be deemed to be directors of it; or
- the maximum number of directors who are not members of the company; or
- the requirement that such directors be and remain employees of the company or of JNCC; or
- the qualification for service as an alternate director; or
- the Chairman of the company; or
- the indemnity for its directors and officers; or
- that the company be wound up voluntarily; unless,
- any such resolution shall first have been approved by the Secretary of State and HM Treasury.

8.21 JNCC Support Co is a wholly-owned and wholly-controlled subsidiary of JNCC, and hence is a public sector body itself. JNCC should ensure, through its controlling interest, that JNCC Support cooperates in accordance with the principles of *Managing Public Money*. This includes accountability to JNCC, to Defra, and in turn to parliament. Unless a separate accounting officer is established, the Chief Executive of JNCC, as Accounting Officer, must have in place appropriate processes to ensure that *Managing Public Money* is followed by JNCC Support Co, including enabling actions in line with 3.8.6 if the JNCC Support Co board is contemplating a course of action that might infringe *Managing Public Money* principles.

Transparency, audit and scrutiny

Annual Report and Accounts

9.1 JNCC must publish an Annual Report and Accounts (ARA) after the end of each financial year. JNCC shall provide Defra with its finalised (audited) accounts in line with the agreed timetable each year in order for the accounts to be consolidated within Defra's.

- 9.2** Scottish Government must be consulted on the ARA and the ARA must be approved by the appropriate Defra Minister and signed by the Comptroller and Auditor General before being laid before the House of Commons and Scottish Parliaments and made available on JNCC's website. The ARA must also be sent to the National Assembly for Wales, the relevant Northern Ireland department and the UK conservation bodies, and published on gov.uk ideally on the same day, but not before, the document has been laid before parliament.
- 9.3** The annual report must comply with the Treasury's *Financial Reporting Manual* (FreM) insofar as this does not conflict with Companies Act requirements.
- 9.4** A draft or drafts of the report should be submitted to the department and Devolved Administrations as required to agreed timetables.

Internal audit

- 9.5** JNCC shall:
- establish and maintain arrangements for internal audit in accordance with the *Treasury's Public Sector Internal Audit Standards* (PSIAS) (<https://www.gov.uk/government/publications/public-sector-internal-auditstandards>);
 - ensure Defra Group Chief Internal Auditor (GCIA) is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with PSIAS;
 - share the audit strategy, periodic audit plans, all final audit reports and annual audit report, including JNCC's Head of Internal Audit opinion on risk management, control and governance with Defra; and
 - keep records of, and prepare and forward to Defra an annual report on fraud, error and theft suffered by JNCC and notify Defra of any unusual or major incidents as soon as possible.
- 9.6** The Internal Audit service shall have direct access to the Chief Executive and Accounting Officer and to the Members of the Joint Committee, usually through

the Audit and Risk Assurance Committee. The Joint Committee or Audit and Risk Assurance Committee may deal directly with the Head of Internal Audit.

- 9.7** The Defra internal audit service has a right of access to all documents, including where the service is contracted out.

Audit of Receipts and Payments from the European Union (EU)

- 9.8** Where JNCC receives funding from the EU, it may be subject to an audit by the European Court of Auditors. It may also be subject to audit from other auditors acting under the terms governing the provision of the financial assistance or the protocol arrangements agreed between Government departments and the EU.

Central Government Accounts

- 9.9** JNCC must comply with requirements of the Department and HM Treasury.

External audit

- 9.10** The Comptroller & Auditor General (C&AG) passes the audited accounts to the Secretary of State who will lay the accounts together with the C&AG's report before the UK parliament. In the event that JNCC has set up and controls subsidiary companies, JNCC will in the light of the provisions in the Companies Act 2006 ensure that the C&AG is appointed auditor of those company subsidiaries that it controls and/or whose accounts are consolidated within its own accounts. JNCC shall discuss with Defra the procedures for appointing the C&AG as auditor of the companies.

- 9.11** The C&AG:

- will consult Defra and JNCC on whom – the NAO or a commercial auditor – shall undertake the audit(s) on their 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 JNCC;
- will share with Defra information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on Defra's responsibilities in relation to financial systems within JNCC; and,
- will, where asked, provide Defra and other relevant bodies with Regulatory Compliance Reports and other similar reports which Defra may request at the commencement of the audit and which are compatible with the independent auditor's role.

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

9.13 Defra and the Devolved Administrations have the right of access to all JNCC records and personnel for any lawful purpose including, for example, audits and operational investigations.

Maladministration

9.14 The Parliamentary and Health Service Ombudsman may investigate all functions of JNCC.

Freedom of Information

9.15 JNCC is subject to the Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR) which ensure that the public can, on request, be given access to information, in accordance with its statutory obligations.

Management and financial responsibilities

Business planning

10.1 A single JNCC business plan will be required annually to establish how objectives in Defra's and Devolved Administration's Departmental Plans are to be delivered. The JNCC shall agree with Defra and the Devolved Administrations the issues to be addressed in the plan and the timetable for its preparation. The plan shall reflect the JNCC's statutory and/or other duties and, within those duties, the priorities set from time to time by the Secretary of State and Ministers for the Devolved Administrations (including decisions taken on policy and resources in the light of wider public expenditure decisions). The plan shall demonstrate how the JNCC contributes to the achievement of the priorities of Defra and the Devolved Administrations. The single business plan should set out delivery of objectives, outputs, performance targets, drive for efficiency, costs and resources and must have regard to guidance issued by the Defra and the Devolved Administrations.

10.2 The single business plan should be developed as appropriate through the Defra group and Devolved Administration governance and in particular the annual JNCC 'Big Room' planning event. It should build on joint working between policy and delivery teams to ensure a coherent plan is proposed. A draft business plan reflecting indicative allocations and priorities will then be subject to agreement with JNCC Sponsors and approval by sponsor Ministers.

10.3 The single business plan shall 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 Defra and the Devolved Administrations. Subject to any commercial considerations, the business plan should be published by the JNCC on its website and made available to staff.

Budgeting procedures

10.4 Prior to the start of the financial year and in light of the decisions relating to financial provision and the policy delivery requirements of Defra and the Devolved Administrations, JNCC will receive:

- a formal statement of the annual budgetary provision allocated by Defra and the Devolved Administrations in the light of competing priorities and of any forecast income approved by Defra and the Devolved Administrations; and
- notification of any planned changes in Defra, the Devolved Administrations, or wider government policy affecting JNCC functions. These will be discussed and agreed through the six-monthly sponsor meetings (or where necessary inter-sessionally) as part of an on-going dialogue between JNCC, Defra and the Devolved Administrations and recorded as part of the regular performance management process.

Grant-in-aid and any ring-fenced grants

10.5 Any grant-in-aid provided by Defra for the year in question will be voted in Defra's Supply Estimate and be subject to Parliamentary control. JNCC's grant-in-aid will be provided by Defra with contributions from Defra and the Devolved Administrations agreed by sponsor Ministers. The funding contributions from sponsor governments will be set according to the agreed funding formula. Devolved Administrations' contributions will be paid to Defra by Scottish Natural Heritage in Scotland, Natural Resources Wales in Wales and the Department of Environment, Agriculture and Rural Affairs in Northern Ireland.

10.6 The grant-in-aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. JNCC will comply with the general principle that there is no payment in advance of need. Cash balances accumulated during the course of the year from grant-in-aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of JNCC. Grant-in-aid not drawn down by the end of the financial year shall lapse. Subject to approval by parliament of the relevant Estimates provision, where grant-in-aid is delayed to avoid excess cash balances at the year-end, Defra 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.

10.7 In the event that Defra and/or the Devolved Administrations provide JNCC with separate grants for specific (ring fenced) purposes, they will issue the grant as and when JNCC needs it on the basis of a written request. JNCC will provide evidence that the grant was used for the purposes authorised by Defra and/or the Devolved Administrations. JNCC shall not have uncommitted grant funds in hand, nor carry grant funds over to another financial year.

Managing Public Money and other government-wide corporate guidance and instructions

10.8 Unless agreed by Defra and the Devolved Administrations and, as necessary, HM Treasury, JNCC shall follow the principles, rules, guidance and advice in *Managing Public Money*, referring any difficulties or potential bids for exceptions to Defra in the first instance. A list of guidance and instructions with which JNCC should comply, unless agreed by Defra and the Devolved Administrations, is at Appendix 1.

10.9 Once the budget has been approved by Defra and the Devolved Administrations and subject to any restrictions imposed by statute, the Secretary of State's instructions and this document, JNCC shall have authority to incur expenditure approved in the budget without further reference to Defra and the Devolved Administrations, on the following conditions:

- JNCC shall comply with the delegated financial limits agreed with Defra and the Devolved Administrations and set out in an annual delegation letter issued prior to the commencement of a new financial year. These delegations shall not be altered without the prior agreement of Defra and the Devolved Administrations;
- JNCC shall comply with *Managing Public Money* 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,
- JNCC shall provide Defra and the Devolved Administrations with such information about its operations, performance individual projects or other expenditure as Defra and the Devolved Administrations may reasonably require.

Reporting performance to Defra and the Devolved Administrations

10.10 Financial planning and performance reporting is integrated across the Defra group. A single performance framework is prepared including the organisation's key responsibilities identifying outcomes, money, resource, customer feedback, measures and progress against milestones in one report for the Defra group. Defra's Executive Committee (ExCo) will track performance across the whole group from policy to delivery.

10.11 Responsibility for management of JNCC's performance will continue to lie with the Chief Executive. Details of the underlying organisational performance indicators, outputs and costs should be made available Defra and Devolved Administrations to ensure a clear line of sight from policy through to front-line delivery. ExCo's role in Defra is to oversee performance of the Defra group as a whole and they will intervene where performance issues require a cross-departmental approach.

10.12 JNCC 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 business plan. JNCC shall inform Defra and the Devolved Administrations of any changes that make achievement of objectives more or less difficult. It shall report financial and non-financial performance, including performance in helping to deliver the Secretary of State's and Ministers for the Devolved Administrations' policies, and the achievement of key objectives quarterly. The Secretary of State (or another Minister on his or her behalf) will meet the Chair and Chief Executive twice a year to formally review JNCC's performance.

Corporate governance

Delegated authorities

11.1 JNCC's delegated authorities are set out and updated separately in its annual delegation letter. JNCC shall obtain Defra'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 JNCC's annual budget as approved by Defra and the Devolved Administrations;
- 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 Defra and the Devolved Administrations;
- making any change of policy or practice which has wider financial implications that might prove repercussive or which might significantly affect the future level of resources required; or
- carrying out policies that go against the principles, rules, guidance and advice in *Managing Public Money*.

Risk management

- 11.2** JNCC 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 adopting the principles contained within the Treasury guidance *Management of Risk: Principles and Concepts* (http://www.hm-treasury.gov.uk/orange_book.htm). Applying the common Defra risk language, risks should be escalated where required and fully contribute to an annual central review of all of their corporate risks.
- 11.3** It should adopt and implement policies and practices to safeguard itself against fraud, error, bribery, money laundering and theft, in line with the Treasury's guidance. (http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hmtreasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf).
- 11.4** It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or to give grant or grant-in-aid.

JNCC as an employer

Broad responsibilities for staff

- 12.1** Within the arrangements approved by the Secretary of State and Ministers for the Devolved Administrations, JNCC will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:
- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit: there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;

- appropriate systems, procedures and leadership are in place to ensure focus on the health, safety and wellbeing of all staff;
- 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 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 JNCC's objectives;
- proper consultation with staff takes place on key issues affecting them;
- adequate grievance and disciplinary procedures are in place;
- whistle-blowing procedures consistent with the Public Interest Disclosure Act and Defra whistle-blowing policy 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* [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf .]

Staff costs

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

Pay and conditions of service

12.3 The department should have regard to the Cabinet Office's *Public Bodies: A Guide for Departments* that provides guidance on staff issues in public bodies (https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf). JNCC's staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by Defra and the

Devolved Administrations and HM Treasury. JNCC has no delegated power to amend these terms and conditions without such approval.

- 12.4** If civil service terms and conditions of service apply to the rates of pay and non-pay allowances paid to the staff and to any other party entitled to payment in respect of travel expenses or other allowances, payment shall be made in accordance with the *Civil Service Management Code* (<https://www.gov.uk/government/publications/civil-servants-terms-andconditions>) except where prior approval has been given by Defra to vary such rates.
- 12.5** Staff terms and conditions should be published on JNCC's intranet.
- 12.6** JNCC shall operate a performance-related pay scheme that shall form part of the general pay structure approved by Defra and the Devolved Administrations or HM Treasury as required.

Pensions, redundancy and compensation

- 12.7** JNCC staff shall normally be eligible for a pension provided by the Principal Civil Service Pension Scheme (PCSPS). Staff may opt out of the occupational pension scheme provided by JNCC, but the employers' contribution to any personal pension arrangement, including stakeholder pension shall normally be limited to the national insurance rebate level.
- 12.8** Any proposal by JNCC to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the prior approval of Defra. Proposals on severance must comply with the rules in *Managing Public Money*.

Review of JNCC's status (and winding-up arrangements)

- 13.1** JNCC will be reviewed in line with Defra and Cabinet Office requirements.

Arrangements in the event that JNCC is wound up

13.2 Defra and the Devolved Administrations shall put in place arrangements to ensure the orderly winding up of JNCC. In particular, they should ensure that the assets and liabilities of JNCC are passed to any successor organisation and accounted for properly. (In the event that there is no successor organisation, the assets and liabilities should revert to Defra and the Devolved Administrations.) To this end, Defra and the Devolved Administrations shall:

- ensure that procedures are in place in JNCC 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 JNCC'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. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB Accounting Officer should sign the closing accounts. In the event that Defra and/or the Devolved Administrations inherit the role, responsibilities, assets and liabilities, Defra's Accounting Officer should sign.


13.3 JNCC shall provide Defra and the Devolved Administrations with full details of all agreements where JNCC or its successors have a right to share in the financial gains of developers. It should also pass to Defra details of any other forms of claw-back due to JNCC.

LIST OF APPENDICES TO THE SPECIMEN DOCUMENT

Appendix 1: List of government-wide corporate guidance instructions

Appendix 2: Design principles for Defra's Target Operating Model

Appendix 3: Conditions for the company established by the Secretary of State

Signed 
Signed

Date: 19 March 2018
(On behalf of Defra)

Signed 
Signed

Date: 19 March 2018
(On behalf of JNCC)

Appendix 1: Compliance with government-wide corporate guidance and instructions

The Body shall comply with the following general guidance documents and instructions:

This Framework Document
Appropriate adaptations of sections of <i>Corporate Governance in Central Government Departments: Code of Good Practice</i> https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments
<i>Code of Conduct for Board Members of Public Bodies</i> https://www.bl.uk/aboutus/governance/blboard/BoardCodeofPractice2011.pdf
<i>Managing Public Money</i> (MPM)
Fees and Charges Guide, Chapter 6 of <i>Managing Public Money</i>
Departmental Banking: A Manual for Government Departments, annex 5.6 of <i>Managing Public Money</i>
Relevant Freedom of Information Act guidance and instructions (Ministry of Justice); A7.2 Drawing up framework documents <i>Managing Public Money</i> https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212123/Managing_Public_Money_AA_v2_-_chapters_annex_web.pdf
Public Sector Internal Audit Standards https://www.gov.uk/government/publications/public-sector-internal-audit-standards
Management of Risk: Principles and Concepts https://www.gov.uk/government/publications/orange-book
HM Treasury Guidance on Tackling Fraud http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf
Government Financial Reporting Manual (FReM), https://www.gov.uk/government/publications/government-financial-reporting-manual

Regularity, Propriety and Value for Money

http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr_governance_valueformoney.htm

The Parliamentary and Health Service Ombudsman's Principles of Good Administration

<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples>

Relevant Dear Accounting Officer letters

Consolidation Officer Memorandum, and relevant DCO letters

Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts

Other relevant instructions and guidance issued by the central Departments

Specific instructions and guidance issued by the sponsor Department

Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the ALB

Appendix 2: Design Principles for Defra's Target Operating Model

Guiding the thinking around how we organise ourselves and deliver our services are five design principles. These principles are the cornerstone of our operating model and all analysis has been undertaken with them in mind.

Design Principles
Act together: Have collective ownership of a shared agenda. Move beyond collaboration on areas of mutual interest to act in the interests of the whole Defra group.
Make it simpler: Be easier to do business with. Avoid jargon, stop adding unnecessary complexity and make it easier for customers to connect to our services.
Avoid duplication: This applies widely across our systems, standards and people. Accountabilities, ownership of outcomes and personal responsibilities will be clear. And our processes will add value.
Maximise impact: Do what makes the biggest difference in the face of complexity. Be confident to challenge the status quo in order to deliver our strategy.
Embrace digital and data: Make decisions using the best available data and the latest methods and technology to improve outcomes. Processes will be automated, remote technology will be available and common standards and protocols will be applied.

Appendix 3: Conditions for the company established by the Secretary of State

- 1.** The company limited by guarantee must not be wound up without the prior approval of the Secretary of State and HM Treasury. The Secretary of State will exercise this condition in such a way as to ensure that the directors of the company are not placed in breach of their duties under the Companies Act.
- 2.** The Memorandum and Articles of Association must be cleared by Defra prior to adoption.
- 3.** Any change of name of the company must be approved by the Secretary of State.
- 4.** Any changes to the Memorandum and Articles of Association that amend or alter the company limited by guarantee's objects or provisions as to its membership or management must be approved by the Secretary of State and HM Treasury.
- 5.** There must be a minimum of seven members of any company limited by guarantee who broadly represent the balance between the UK conservation bodies' appointees and independent members on the Joint Committee.
- 6.** There must be a minimum of seven directors on the board of any company limited by guarantee who are Joint Committee members and who broadly represent the balance between the UK conservation bodies' appointees and independent members on the Joint Committee.
- 7.** No more than four persons who are not members of the Joint Committee, all of whom must be staff employed either directly by the Joint Committee or by the company limited by guarantee, may be directors of that company at any time.

8. The quorum of the board of directors shall be no less than four directors who are also Joint Committee members.
9. The board must supply the Secretary of State or his/her officials and HM Treasury with copies of the company's annual report and accounts.
10. The company may not set up any subsidiary without the prior approval of the Secretary of State and HM Treasury.

The Secretary of State has not included within the list of conditions any requirement that 'employee directors' may not vote upon any matter pertaining to the terms and conditions of staff employed by the company limited by guarantee in the expectation that this will be covered in the company's own policies on conflicts of interest.