



**Partnership Agreement between
The Executive Office (TEO)
and
Commission for Victims and Survivors for
Northern Ireland (The Commission)**

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Introduction

1. The Partnership Agreement

- 1.1 This Document sets out the way the Commission for Victims and Survivors for Northern Ireland (the Commission) and The Executive Office (TEO) will work together to ensure that effective corporate governance arrangements are in place and that the statutory remit to ensure the Commission's independence is fulfilled.
- 1.2 The partnership is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles of each party. Underpinning the arrangements are the principles set out in the NI Code of Good Practice '**Partnerships between Departments and Arm's-Length Bodies**' which should be read in conjunction with this document. The principles which are laid out in the Code are:

LEADERSHIP

Partnerships work well when Departments and Arm's Length Bodies demonstrate good leadership to achieve a shared vision and effective delivery of public services. Strong leadership will provide inspiration, instil confidence and trust and empower their respective teams to deliver good outcomes for citizens.

PURPOSE

Partnerships work well when the purpose, objectives and roles of Arm's Length Bodies and the sponsor department are clear, mutually understood and reviewed on a regular basis. There needs to be absolute clarity about lines of accountability and responsibility between departments and Arm's Length Bodies. In exercising statutory functions Arm's Length Bodies need to have clarity about how their purpose and objectives align with those of departments.

ASSURANCE

Partnerships work well when departments adopt a proportionate approach to assurance, based on Arm's Length Bodies' purpose and a mutual understanding of risk. Arm's Length Bodies should have robust governance arrangements in place and in turn departments should give Arm's Length Bodies the autonomy to deliver effectively. Management information should be what is needed to enable departments and Arm's Length Bodies to provide assurance and assess performance.

VALUE

Partnerships work well when departments and Arm's Length Bodies share knowledge, skills and experience in order to enhance their impact and delivery. Arm's Length Bodies are able to contribute to policy making and departmental priorities. There is a focus on innovation, and on how departments and Arm's Length Bodies work together to deliver the most effective policies and services for its customers.

ENGAGEMENT

Partnerships work well when relationships between departments and Arm's Length Bodies are open, honest, constructive and based on trust. There is mutual understanding about each other's objectives and clear expectations about the terms of engagement.

A full copy of the NI Code can be found at **Annex 6**.

1.3 The Commission and TEO are committed to:

- Maintaining open and honest communication and dialogue;
- Keeping each other informed of any issues and concerns, and of emerging areas of risk; and
- Acting at all times in the public interest and in line with the values of integrity, honesty, objectivity and impartiality.

1.4 The effectiveness of this Agreement and the associated Engagement Plan will be reviewed each year by the Commission and TEO in order to assess whether it is operating as intended and to identify any emerging issues/ opportunities for

enhancement. This can be carried out as part of existing governance arrangements. The document will be reviewed formally at least once every three years to ensure it remains fit for purpose and up to date in terms of current governance frameworks. The formal review will be proportionate to the Commission's size and overall responsibilities and will be published on the Commission and TEO websites as soon as practicable following completion.

- 1.5 A copy of this agreement has been placed in the Assembly Library and is available on the Commission and TEO websites.

Commission Establishment and Purpose

2. Background and Statutory Purpose

2.1 The Commission is a non-departmental public body (NDPB) which was established in May 2008 under the Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008. The property of the Commission shall not be regarded as property of, or property held on behalf of the crown.

3. Commissioner's Status

3.1 The Victims and Survivors (Northern Ireland) Order 2006 states:

“The person for the time being holding the office of Commissioner for Victims and Survivors for Northern Ireland shall by that name be a corporation sole.”

3.2 A Corporation Sole is a legal entity consisting of a single ('sole') incorporated office, occupied by a single ("sole") person. This allows corporations to pass without interval from one office holder to the next successor in-office, giving the position legal continuity with subsequent office holders having identical powers to their predecessors.

4. Statutory Duties, Functions and Powers

4.1 The Commission's statutory duties are:

- (i) The Commission shall promote an awareness of matters relating to the interests of victims and survivors and of the need to safeguard those interests.
- (ii) The Commission shall keep under review the adequacy and effectiveness of law and practice affecting the interests of victims and survivors.
- (iii) The Commission shall keep under review the adequacy and effectiveness of services provided for victims and survivors by bodies or persons.
- (iv) The Commission 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 Commission thinks appropriate.
- (v) The Commission shall take reasonable steps to ensure that the views of victims and survivors are sought concerning the exercise by the Commission of its functions.
 - (vi) The Commission shall make arrangements for a forum for consultation and discussion with victims and survivors.

Governance Arrangements

5. Organisational Status

5.1 The Commission is a Corporation Sole as only one Commissioner is appointed by the First and deputy First Minister. This allows corporations to pass without interval from one office holder to the next successor in-office, giving the position legal continuity with subsequent office holders having identical powers to their predecessors. There is no statutory requirement for an advisory board and there are no advisory boards in place.

5.2 The Commission is a legal entity in its own right, employing its own staff and operating at arm's-length from the Department. As a legal entity it must comply with all associated legislation including legislation relating to its employer status.

6. Governance Framework

6.1 The Chief Executive is designated Accounting Officer for the Commission by the departmental Accounting Officer with responsibilities laid out in Managing Public Money NI and his/her appointment letter. As Accounting Officer, the Chief Executive is personally accountable for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money in the handling of those public funds; and for the day-to-day operations and management required to deliver their legislative obligations.

6.2 The Commission has an established Corporate Governance Framework which includes governance structures, risk management and internal control arrangements. The Department must be satisfied with these arrangements.

6.3 An account of the Commission's governance arrangements is included in the Commission's annual Governance Statement together with the Commission's Accounting Officer's assessment of compliance with the extant Corporate Governance Code of Good Practice (NI). Any departure from the Corporate Governance Code must be explained in the Governance Statement. The extant

Corporate Governance Code of Good Practice (NI) is available on the Department of Finance website.

- 6.4 The Commission is required to follow the principles, rules, guidance and advice in *Managing Public Money Northern Ireland*. A list of other applicable guidance and instructions which the Commission is required to follow is set out in **Annex 5**. Good governance should also include positive stakeholder engagement, the building of positive relationships and a listening and learning culture.

7. Audit and Risk Assurance Committee

- 7.1 The Commission, unlike other corporate soles, does not have a board as it 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 and is the Chair of the Board. The Commission also has an Audit and Risk Assurance Committee to support the Accounting Officer with their responsibilities for risk management, internal control and the annual report and accounts.
- 7.2 The Commission's current Audit and Risk Assurance Committee (ARAC) was established in April 2022 in accordance with the Guidance on Codes of Conduct for Board Members of Public Bodies NI (FD (DFP) 04/14 refers) and in line with the Audit and Risk Assurance Committee Handbook DAO (DFP) 05/14.
- 7.3 Arrangements with TEO in relation to the Audit and Risk Assurance Committee include:
- Attendance by departmental representatives in an observer capacity at Audit and Risk Assurance Committee meetings;
 - Access to Audit and Risk Assurance Committee papers and minutes;
 - Input from the Commission's Audit and Risk Assurance Committee to the departmental Audit and Risk Assurance Committee.
- 7.4 The Commission is a Corporation Sole as only one Commissioner is appointed by the First and deputy First Minister. Where Audit and Risk Assurance Committees are established, they should operate in line with the Audit and Risk

Assurance Committee Handbook (NI). In the event of significant non-compliance with the handbook's five good practice principles (or other non-compliance) discussion will be required with the Department and a full explanation provided in the annual Governance Statement. The extant Audit and Risk Assurance Committee Handbook (NI) is available on the DoF website.

7.5 The Audit and Risk Assurance Committee are independents appointed to support the Commissioner and Accounting Officer on governance issues. They are appointed through an open recruitment exercise and serve a term of three years plus the possibility for extension for a further term. In line with the Department of Finance's Audit and Risk Assurance Handbook (NI), the Committee focus on:

- Assurance arrangements over governance; financial reporting; annual reports and accounts, including the Governance Statement; and
- Ensuring there is an adequate and effective risk management and assurance framework in place.

7.6 Examples of what the ARAC will focus on include:

Internal Control and Risk Management:

- Review of the establishment and maintenance of an effective system of internal control and risk management. In particular, the Committee will review the adequacy of:
 - All risk and control-related disclosure statements, together with any accompanying Internal Audit statement.
 - The structures, processes, and responsibilities for identifying and managing key risks facing the organisation;
 - The policies for ensuring that there is compliance with relevant regulatory, legal and code of conduct requirements;
 - The operational effectiveness of policies and procedures; and
 - The policies and procedures related to fraud prevention.

Internal Audit:

- To review the internal audit strategy and work programme, consider the major findings of internal audit investigations (and management's response), and ensure co-operation between the Internal and External Auditors; and
- To ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.

External Audit:

- Discuss with the External Auditor, before the audit commences, the nature and scope of the audit, and ensure co-ordination as appropriate; and
- Review External Audit reports, including value for money reports and annual audit letters, together with the management response.

Financial Reporting:

- Review the annual financial statements, focusing particularly on:
 - Changes in, and compliance with, accounting policies and practices;
 - Major areas where judgement is required; and
 - Significant adjustments resulting from the audit.

Principal Officer for Ombudsman Cases

7.7 The Chief Executive as Accounting Officer is the Principal Officer for handling cases involving the NI Public Sector Ombudsman. They shall advise the departmental Accounting Officer of any complaints about the Commission accepted by the Ombudsman for investigation, and about the proposed response to any subsequent recommendations from the Ombudsman.

Role of the Department

8. Partnership Working with the Commission

- 8.1 Arrangements between TEO and the Commission are open, honest, constructive and based on trust. There is mutual understanding of the Commissioner's remit and a shared understanding of risks.
- 8.2 There is clarity on the terms and purpose of engagement between the Commission and the Department and opportunities for exchange of skills and experience are considered along with opportunities for shared services.
- 8.3 The Department of Finance (DoF) has established, on behalf of the Assembly, a delegated authority framework which sets out the circumstances where prior DoF approval is required before expenditure can be incurred or commitments entered into. The Accounting Officer of TEO has established an internal framework of delegated authority for the Department and its ALBs TEO Expenditure Approval Guidance (CG 01/22) which apply to the Commission. Other specific approval requirements established in respect of the Commission are set out at **Annex 3**.
- 8.4 Once the Commission's budget has been approved by TEO [and subject to any restrictions imposed by statute] the Commission shall have authority to incur expenditure approved in the budget without further reference to the Department. Inclusion of any planned and approved expenditure in the budget shall not however remove the need to seek formal departmental approval where proposed expenditure is outside the delegated limits (as laid out in **Annex 3**) or is for new schemes not previously agreed. Nor does it negate the need to follow due processes laid out in guidance contained in Managing Public Money NI and guidance on Expenditure Appraisal and Evaluation.

9. Lead Official

- 9.1 TEO has appointed a lead senior official (usually Grade 5 level) to manage the relationship with the Commission. Engagement between the Department and the Commission will be co-ordinated, collaborative and consistent. This will be

communicated to staff in both the Department and Commission in order to promote mutual understanding and support. The lead senior official will normally be supported by other team members, and key contacts within departments such as Finance.

9.2 The lead senior official is normally the policy lead for the policy area relating to Commission business and has a clear understanding of the Commission's remit and the relevant audiences/stakeholders involved.

9.3 The lead senior official will ensure that where there are departmental staff changes, time is taken to ensure they have a full understanding of the Commission's remit.

10. Annual Engagement Plan

10.1 The Department and the Commission will agree an engagement plan before the start of each business year. The Annual Engagement Plan (**Annex 2**) will set out the timing and nature of engagement between the Commission and the Department. The engagement plan will be specific to the Commission and should not stray into operational oversight.

10.2 The Annual Engagement Plan will also reference the agreed management and financial information to be shared over the course of a year. The aim will be to ensure clear understanding of why information is necessary and how it will be used. Where the same, or similar information is required for internal governance, information requirements will be aligned so that a single report can be used for both purposes. In addition, the engagement plan should consider opportunities for actions which could help achieve better impact/outcomes.

11. Commissioner Appraisals

11.1 The Commissioner's annual appraisal will be completed by the TEO Grade 3 Senior Sponsor. In making arrangements for annual appraisals the Department will consider the Commissioner's statutory remit, the role of any Advisory Board

and sources of information/ evidence that demonstrate the Commissioner's impact and effectiveness.

12. Departmental Accounting Officer

- 12.1 The departmental Accounting Officer is accountable to the NI Assembly for the issue of grant in aid to the Commission. They have designated the Chief Executive as Accounting Officer for the Commission and respective responsibilities of the departmental Accounting Officer and the Commission Accounting Officer are set out in Chapter 3 of Managing Public Money Northern Ireland.
- 12.2 The departmental Accounting Officer may withdraw Accounting Officer designation if they conclude that the Chief Executive is no longer a fit person to carry out the responsibilities of an Accounting Officer or that it is otherwise in the public interest that the designation be withdrawn. Withdrawal of Accounting Officer status would bring into question the appointment as Chief Executive.
- 12.3 The Commission's Accounting Officer is accountable to the Department/Minister for his/her stewardship of the Commission. This includes matters of financial propriety, regularity, prudent and economical administration, efficiency and effectiveness.
- 12.4 The departmental Accounting Officer must be informed in the event that the Commission's Accounting Officer is contemplating a course that would infringe upon the requirement for financial propriety, regularity, prudent and economical administration, efficiency or effectiveness. In all other regards, the departmental Accounting Officer has no day-to-day involvement with the Commission.
- 12.5 In line with DoF requirements, the Commission's Accounting Officer will provide an annual declaration of fitness to act as Accounting Officer to the departmental Accounting Officer.

13. Attendance at Public Accounts Committee

13.1 The Commission's Accounting Officer may be summoned to appear before the Public Accounts Committee (as laid out in their Accounting Officer appointment letter) to give evidence on the discharge of their responsibilities as Accounting Officer on issues arising from Comptroller & Auditor General (C&AG) studies or reports following the annual audit of accounts. The Commission's Accounting Officer may also, on occasion, be called to give evidence to the Public Accounts Committee on such relevant issues arising within the C&AG's studies or reports, in relation to the role and actions taken by them, where appropriate.

13.2 In addition, TEO Accounting Officer may be summoned to appear before the Public Accounts Committee to give evidence on the discharge of their responsibilities as departmental Accounting Officer with overarching responsibility for the Commission. In such circumstances, the departmental Accounting Officer may therefore expect to be questioned on their responsibilities to ensure that:

- there is a clear strategic control framework for the Commission;
- sufficient and appropriate management and financial controls are in place to safeguard public funds;
- the designated Accounting Officer is fit to discharge his/ her responsibilities;
- there are suitable internal audit arrangements;
- accounts are prepared in accordance with relevant legislation and any accounting direction; and
- intervention is made, where necessary, in situations where the Commission Accounting Officer's advice on transactions in relation to regularity, propriety or value for money are overruled.

Assurance Framework

14. Autonomy and Proportionality

14.1 TEO will ensure that the Commission has the autonomy to deliver its statutory remit effectively, recognising its status as a separate legal entity with its own governance arrangements.

14.2 A proportionate approach to assurance will be taken based on the Commission's statutory remit, the nature of its business, budget and associated risks. The approach will include an agreed process through which the Commission's Accounting Officer provides written assurance to the Department that the public funds and organisational assets for which they are personally responsible are safeguarded, have been managed with propriety and regularity, and use of public funds represents value for money.

14.3 Recognising the governance arrangements in place within the organisation, the Commission's Accounting Officer will arrange for their written assurance to be discussed at the Commission's Audit and Risk Assurance Committee, prior to submission to the Department. The Audit and Risk Assurance Committee should provide written confirmation that it is reflective of their knowledge of the position.

14.4 In addition to the Commission's Accounting Officer's written assurance, the Department will take assurance from the following key aspects of the Commission's own governance framework:

- Internal Audit assurance and External Quality Assessment of the Internal Audit function;
- Externally audited Annual Report and Accounts, reviewed/considered by the Commission Audit and Risk Assurance Committee.

15. Internal Audit Assurance

- 15.1 The Commission is required to establish and maintain arrangements for an internal audit function that operates in accordance with Public Sector Internal Audit Standards (PSIAS). TEO must be satisfied with the competence and qualifications of the Head of Internal Audit and that the requirements for approving appointments are in accordance with PSIAS.
- 15.2 In the event that the internal audit function is contracted out the Commission shall ensure that TEO is satisfied that the contract specification for the internal audit service meets the requirements of PSIAS.
- 15.3 The Commission will provide its internal audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control and governance to the Department. The Commission will ensure TEO's internal audit team have complete right of access to all relevant records. This applies whether the internal audit function is provided in-house or is contracted out.
- 15.4 The Commission will ensure regular, periodic self-assessments of the internal audit function in line with PSIAS and will share these with the Department. The Commission will also liaise with the Department on the External Quality Assessment (EQA) of the internal audit function which (in line with PSIAS) is required to be conducted at least once every five years by a qualified independent assessor.
- 15.5 The Commission will alert TEO to any less than satisfactory audit reports at the earliest opportunity on an ongoing basis. The Commission will also alert the Department to a less than satisfactory annual opinion from the Head of Internal Audit at the earliest opportunity. The Commission and the Department will then engage closely on actions required to address the less than satisfactory opinion in order to move the Commission to a satisfactory position as soon as possible.

15.6 TEO will take assurance from the fact that the Commission has met the requirements of PSIAS and has a satisfactory annual opinion from the Head of Internal Audit as part of its overall assurance assessment.

16. Externally Audited Annual Report and Accounts

16.1 The Commission is required to prepare an Annual Report and Accounts in line with the Government Financial Reporting Manual (FReM) issued by the Department of Finance (DoF) and the specific Accounts Direction issued by TEO, and in accordance with the deadlines specified.

16.2 The C&AG will arrange to audit the Commission's annual accounts and will issue an independent opinion on the accounts. The C&AG passes the accounts to the Department who shall lay/present/deposit them before the NI Assembly together with the Commission's annual report.

16.3 The C&AG will also provide a Report to Those Charged with Governance (RTTCWG) to the Commission which will be shared with the Department.

16.4 The Commission will alert the Department to any likely qualification of the accounts at the earliest opportunity. In the event of a qualified audit opinion or significant issues reported in the RTTCWG the Department will engage with the Commission on actions required to address the qualification/significant issues.

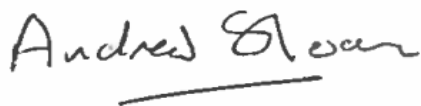
16.5 TEO will take assurance from the external audit process and an unqualified position as part of its overall assurance assessment.

16.6 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the Commission has used its resources in discharging its functions. The C&AG may also carry out thematic examinations that encompass the functions of the Commission.

16.7 For the purpose of audit and any other examinations, the C&AG has statutory access to documents as provided for under Articles 3 and 4 of the Audit and Accountability (Northern Ireland) Order 2003.

Signatories

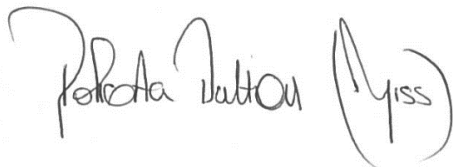
The Commission for Victims and Survivors and The Executive Office agree to work in partnership with each other in line with the NI Code of Good Practice '**Partnerships between Departments and Arm's-Length Bodies**' and the arrangements set out in this Agreement.



Andrew Sloan

Signed Accounting Officer for Commission for Victims and Survivors

Date 4 SEPTEMBER 2025.



Roberta Dalton (Miss)

Signed Departmental Senior Sponsor

Date: 2 October 2025

Annex 1 – Applicable Legislation

The founding legislation and other key statutes which provide the Commission for Victims and Survivors with its statutory functions, duties and powers.

- Victims and Survivors (Northern Ireland) Order 2006 as amended by the Commission for Victims and Survivors Act (Northern Ireland) 2008.
<https://www.cvsni.org/wp-content/uploads/2022/09/victims-and-survivors-act-2008.pdf>

Annex 2 –Annual Engagement Plan

Good engagement is one of the key principles in the Partnership Code, underpinning the other principles of: Leadership; Purpose; Assurance; and Value.

As laid out in the Code, partnerships work well when relationships between departments and ALBs are open, transparent, honest, constructive and based on trust and when there is mutual understanding of each other’s objectives and clear expectations about the terms of engagement.

The Engagement Plan provided outlines the key areas of engagement between TEO and the Commission.

Engagement Plan		
Policy Development and Delivery <i>Add details of the planned engagement between the ALB and the Department in relation to development and monitoring of existing and new areas of policy.</i>		
Policy Area if appropriate	Frequency/Timing	Lead Departmental/ALB Officials
Commissioner advice papers.	As required	Commissioner and TEO Lead Official.
Strategic Planning		
Activity	Date	Lead Departmental/ALB Official
ALB Strategic Planning and identification of areas of strategic interest to the Department	Sufficiently well in advance to inform development of the Business Plan for the Year Ahead (February)	Commissioner and Commission Chief Executive and TEO Lead Official.
Corporate Plan	To be submitted by end of January to cover 3 years ahead	

	and will be sent to Ministers to note	
Engagement on the Business Plan	Annual review of draft Business Plan by end of January and to be approved by Ministers. Quarterly review of delivery (Mar, June, Sept & Dec)	Commission Chief Executive and TEO Lead Official.

Joint Working

Add details of any interchange opportunities, and/or joint programme/project delivery boards

Activity	Frequency/Timing	Lead Departmental/ALB Official
Victim and Survivors Strategy Implementation Group	As required	Commission Chief Executive and TEO Lead Official.
Regional Trauma Network (RTN) Partnership Board	Quarterly – Feb, May, Sept & Nov	Commission Chief Executive and TEO Lead Official.
Victims Payment Scheme Sectoral Meeting	Quarterly – Mar, June, Sept & Dec	Commission Chief Executive and TEO Lead Official.

Assurances

Add details of the timetable for submission of key assurance sources and any other assurance related activity

Action	Date	Lead Departmental/ALB Official

Audit and risk assurance arrangements	Quarterly via TEO attendance at ARAC Meetings Feb, May, Aug, and Nov	Commission Chief Executive and TEO Lead Official.
Assurance Statement	Quarterly - March, June, Sept & Dec	Commission Chief Executive and TEO Lead Official.
Corporate Performance Report	Quarterly – March, June, Sept & Dec	Commission Chief Executive and TEO Lead Official.
Draft Governance Statement	Annually (August)	Commission Chief Executive and TEO Lead Official.
Annual Report and Accounts	Annually (November)	Commission Chief Executive and TEO Lead Official.
Internal Audit Plans and Opinions	Annually to review the proposed audit plan (January) Quarterly via TEO attendance at ARAC Meetings – Feb, May, Aug and Nov.	Commission Chief Executive and TEO Lead Official.
Commissioner Appraisal	Annually	Commissioner and TEO Lead Official (G3).

Budget Management

Add details of the information and returns to be provided.

Item and Purpose	Date	Lead Departmental/ALB Official
Engagement on budget requirements and Forecast Expenditure for the Financial Year	(Monthly) Ongoing and in line with Monitoring Round submissions	Commission Chief Executive and TEO Lead Official.
Departmental approval of the annual budget	Annually (March)	Commission Chief Executive and TEO Lead Official.
Monthly Financial Management Returns	Monthly	Commission Chief Executive and TEO Lead Official.
Monthly Cash Forecast	Monthly	Commission Chief Executive and TEO Lead Official.
Monitoring Round Returns	Quarterly	Commission Chief Executive and TEO Lead Official.
Provisional Outturn	April Annually	Commission Chief Executive and TEO Lead Official.
Final Outturn	July Annually	Commission Chief Executive and TEO Lead Official.
Pay Remit	After Pay Settlement Agreed by NICS	Commission Chief Executive and TEO Accounting Officer.

Other*Tailor as required to reflect the specific requirements*

Item and Purpose	Submission Date	Lead Departmental/ALB Official
Accounting Officer – Fitness to Act as Accounting Officer	Quarterly via Assurance Statement. March, June, Sept & Dec.	Departmental and CVS Accounting Officers.
Fraud Reporting	Immediate reporting of all frauds (proven or suspected/ attempted fraud	Commission Chief Executive and TEO Lead Official. Department will report frauds immediately to DoF and C&AG. Annual fraud return commissioned by DoF on fraud and theft suffered by <i>the Commission</i> .
Media management protocols –arrangements to share press releases where relevant – ensure no surprises	As required taking account of the independence of the Commission to engage with the media on corporate and policy communications.	Commission Chief Executive and TEO Lead Official.
Preparation of business cases – departments and ALBs to consider working together to share expertise where appropriate	As required	Commission Chief Executive and TEO Lead Official.

Whistleblowing cases/ Raising Concerns	Immediate Reporting of all whistleblowing case and concerns raised	Commission Chief Executive and TEO Lead Official.
Review of the Partnership Arrangement <i>Tailor as required to reflect the specific requirements</i>		
Item and Purpose	Date	Lead Departmental/ALB Official
Light touch review of the Partnership Agreement	Schedule following the end of the Business Year	Commission Chief Executive and TEO Lead Official.
Formal review of the Partnership Agreement	Once every 3 years	Commission Chief Executive and TEO Lead Official.

Annex 3 – Delegations

Delegated authorities

The Commission for Victims and Survivors shall obtain the Department'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 ALB'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 Managing Public Money Northern Ireland.

The Commission for Victims and Survivors Specific Delegated Authorities

Arm's Length Body	Goods and Services £k	Capital £k	ICT projects £k	External Consultancy £k	DAC £k
Commission for Victims and Survivors for NI	30	50	10	5	30

TEO's Expenditure Approval Guidance (currently CG 01/22) refers: The Commission may approve expenditure up to the limits listed without recourse to the Department. Sponsor branch must review and approve business cases of the Commission for expenditure above these delegated limits. In addition to the specific delegations, the Commission's expenditure decisions must be considered against the categories listed in Table 1 of TEO Expenditure Approval Guidance (CG 01/22) _as further TEO, Ministerial or DOF Supply approvals may also be necessary. The

Commission's expenditure proposals which require Departmental Accounting Officer approval should have prior approval from the Commission's Accounting Officer.

VAT should be included within these limits. VAT cannot be recovered by TEO as the Commission resides outside the accounting boundary.

ALB Accounting Officers can approve DACs up to the delegations set out in TEO's Expenditure Approval Guidance (currently CG 01/22), with the exception of external consultancy DACs. All external consultancy DACs and others above those delegated authorities must also be approved by the Departmental Accounting Officer.

CPD advice must also be secured for all contracts directly awarded over £10k (and **all** external consultancy DACs).

It is important to note that where an individual expenditure decision falls within more than one delegation authority, the requirements of the lowest limit will apply. For example, if the decision related to ICT expenditure which was also considered to be external consultancy, the lower external consultancy delegation would apply, rather than the ICT delegation.

NICS Digital, Security & Finance Shared Services

As outlined in DAO 06/15 (see link in CG 01/22) there is now a requirement for NDPB's to work with NICS Digital, Security & Finance Shared Services (DSF), (formally Enterprise Shared Services) to consider the extension of shared service coverage. The default position should be to make use of the DSF shared services wherever possible.

Public bodies must consider at an early stage, and in consultation with DSF, whether the DSF shared services offer is a viable alternative. This option should be appraised in all relevant business cases.

Business Case Log

The Commission must record business case information on a spreadsheet and return it quarterly to sponsor branch who will be responsible for updating the TEO Business Case log and obtaining quality assurance over that data. The Commission shall provide assurance through their quarterly assurance statements on the completeness and accuracy of the business case data provided.

Pay Remit

Current guidance is at:

[Annual Pay Remit Guidance and Approval Process | Department of Finance](#)

The pay remit template and business case should be completed by the Commission and submitted to their TEO Sponsor Team for Senior Sponsor review and approval. TEO Corporate Governance Branch shall then review on behalf of the Director of Finance and seek TEO AO approval and DoF approval (if required).

New posts and regrading of existing posts in the Commission

When the Commission is proposing to create new posts or re-grade existing posts, they must secure approval for the expenditure, through TEO's approval process, as detailed in TEO Expenditure Approval Guidance (currently CG01/22).

TEO Grade 5 Senior Sponsor must confirm the expenditure aligns with the Commission's strategy/business plan. An approved business case is required to justify the expenditure decision, which must be approved by the TEO Grade 3 Senior Sponsor and the Director of Finance (from a budgetary perspective).

In the majority of cases, any requirement for DoF approval will be set out in the ALB founding legislation. The Commission's requirements are highlighted in the attached. [Supply - TEO - Specific Delegations - Updated - May 2021_0.pdf](#)

Where DoF approval is required under the founding legislation; Sponsor Branch should forward confirmation that Grade 3 Senior Sponsor and Director of Finance approvals have been secured to CGB. CGB will then seek DoF approval.

Post Project Evaluation (PPE) Requirements

TEO Expenditure Approval Guidance (currently CG 01/22) provides guidance on PPEs which should be completed in accordance with appraisal guidance requirements as soon as possible after project closure and no later than six to twelve months from this date. Templates are provided in CG 01/22 to aid the completion of the PPE.

DoF may request sight of the completed job evaluation to enable its consideration of the proposal.

Procurement Control Limits

The Commission must adhere to public sector procurement requirements.

The current Procurement Policy Note below is mandatory for the Commission:

[Master Copy PPN 04 21 - Procurement Control Limits.pdf](#)

Losses and Special Payments

The Chief Executive will have the authority to write off losses and make special payments up to the delegated limits as detailed below (a – h):

- (a) Cash losses – up to £1,000 per case/incident
- (b) Stores/Equipment losses – up to £1,000 per case/incident
- (c) Constructive losses and fruitless payments – up to £1,000 per case.
- (d) Compensation payments – up to £1,000 per case
 - i. Made under legal obligation, e.g. by Court Order – up to £1,000 per case plus reasonable legal expenses
 - ii. For damage to personal property of staff – up to £1,000 per case
 - iii. Where written legal advice is that the Commission should not fight a court action because it is unlikely that it would win – up to £1,000 per case
- (e) Claims abandoned or waiver of claim – up to £1,000 per case
- (f) Extra contractual payments – up to £1,000 per case

- (g) Ex gratia payments – up to £1,000 per case (Pensions payments are not covered by this threshold)
- (h) Extra statutory and extra regulatory payments – no delegation, all proposals must be submitted to the sponsor department for approval

The prior approval of TEO must be obtained for amounts above these delegations listed 7a – h, above. Approval of write-off should be made with the minimum amount of delay.

DAO(DoF)08/21 Departmental Delegations/Requirements for DoF approval, provides guidance on when TEO should seek DoF approval on behalf of the Commission.

Where total losses and special payments exceed £5,000 in any financial year, an explanatory note should be included in the Commission's accounts.

Details of all losses and special payments should be recorded in a Losses and Special Payments Register, which will be available to auditors. The Register should be kept up-to-date and should show evidence of the approval by the Chief Executive, and TEO, as necessary.

These delegations shall not be altered without the prior agreement of the department and, where applicable, DoF.

Annex 4 – Concerns/Complaints in respect of the Corporation Sole

In line with the NI Code of Good Practice and the arrangements in this Agreement the approach to concerns/complaints raised in respect of the Commissioner should be transparent and collaborative. The principle of early and open engagement is important, with the Department made aware of any concerns/complaints as soon as practicable.

While Commissioners are Public Appointees/office holders rather than employees an employee may utilise the Commission grievance procedure/other HR procedure to raise a complaint against the Commissioner. The Commission employee raising the grievance should expect this to be handled in line with the Commission Human Resources procedures.

Concerns/complaints might also be raised through:

- Raising Concerns/Whistleblowing arrangements;
- Complaints processes;
- Directly with the Commission or the Department.

Where a concern/complaint is received within the Commission in respect of the Commissioner the Department should be notified at the earliest opportunity in order for the Department to determine the approach to handling the complaint/concern.

Annex 5 – Applicable Guidance

The following guidance is applicable to the Commission

Guidance issued by the Department of Finance

- Managing Public Money NI
- Public Bodies – A Guide for NI Departments
- Corporate Governance in central government departments – code of good practice
- DoF Risk Management Framework
- HMT Orange Book
- The Audit and Risk Assurance Committee Handbook
- Public Sector Internal Audit Standards
- Accounting Officer Handbook – HMT Regularity, Propriety and Value for Money
- Better Business Cases NI guidance
- Dear Accounting Officer Letters
- Dear Finance Director Letters
- Dear Consolidation Officer and Dear Consolidation Manager Letters
- The Consolidation Officer Letter of Appointment
- Government Financial Reporting Manual (FReM)
- Guidance for preparation and publication of annual report and accounts
- Procurement Guidance

Other Guidance and Best Practice

- Specific guidance issued by the Department
- EU Delegations where appropriate
- Recommendations made by the NI Audit Office/NI Assembly Public Accounts Committee
- NIAO Good Practice Guides
- Guidance issued by the Executive's Asset Management Unit
- NI Public Services Ombudsman guidance
- TEO Expenditure Approval Guidance (currently CG 01/22)
- TEO Raising Concerns Policy
- TEO Fraud Prevention Policy and Fraud Response Plan

Annex 6 – NI Code of Good Practice

NI Code of Good Practice



Code of Good
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