

Partnership Agreement between the Department for the Economy (DfE) and the Construction Industry Training Board Northern Ireland (CITB NI)

December 2021

CONTENTS

| | |
|---|----|
| Introduction | 3 |
| 1. The Partnership Agreement..... | 3 |
| CITB NI Establishment and Purpose..... | 6 |
| 2. Statutory Purpose and Strategic Objectives | 6 |
| CITB NI Governance Arrangements..... | 8 |
| 3. Organisational Status | 8 |
| 4. Governance Framework | 8 |
| 5. CITB NI Board | 9 |
| 6. CITB NI Audit and Risk Assurance Committee..... | 13 |
| 7. CITB NI Chair | 14 |
| 8. CITB NI Chief Executive | 14 |
| Role of the Department for the Economy | 16 |
| 9. Partnership Working with CITB NI | 16 |
| 10. Lead Official..... | 17 |
| 11. Annual Engagement Plan | 17 |
| 12. Departmental Accounting Officer | 18 |
| 13. Attendance at Public Accounts Committee | 19 |
| Assurance Framework | 21 |
| 14. Autonomy and Proportionality..... | 21 |
| 15. CITB NI Board Effectiveness | 22 |
| 16. CITB NI Board Appraisals..... | 23 |
| 17. Internal Audit Assurance..... | 23 |
| 18. Externally Audited Annual Report and Accounts | 24 |
| Signatories | 26 |
| Annex 1 - Applicable Legislation | 27 |
| Annex 2 – Illustrative Annual Engagement Plan..... | 28 |
| Annex 3 - Delegations | 33 |

| | |
|---|----|
| Annex 4 – Illustrative System of Assurance | 38 |
| Annex 5 – Concerns/ Complaints in respect of CITB NI Board members | 39 |
| Annex 6 - Applicable Guidance | 41 |
| Annex 7 - Role of the Minister | 42 |
| Annex 8 - Partnerships between Departments and Arm’s Length Bodies: NI Code of Good Practice... .. | 43 |

Introduction

1. The Partnership Agreement

- 1.1 This document sets out the partnership arrangements between CITB NI and the Department for the Economy. In particular, it explains the overall governance framework within which CITB NI operates, including the framework through which the necessary assurances are provided to stakeholders. Roles and responsibilities of partners within the overall governance framework are also outlined.
- 1.2 The partnership is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles each party contributes. 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 the Code are:

| LEADERSHIP |
|---|
| <i>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.</i> |
| PURPOSE |
| <i>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.</i> |
| ASSURANCE |
| <i>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.</i> |

| VALUE |
|---|
| <i>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.</i> |
| ENGAGEMENT |
| <i>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.</i> |

A full copy of the NI Code can be found at **Annex 8** below.

1.3 This document should also be read in conjunction with guidance on proportionate autonomy which provides an outline of the principles and characteristics for proportionate autonomy. Guidance on proportionate autonomy has been considered in determining the extent of engagement and assurance to be established between CITB NI and the Department for the Economy and this is reflected in this agreement.

1.4 The Department for the Economy and CITB NI are committed to:

- Working together within distinct roles and responsibilities;
- Maintaining focus on successful delivery of Programme for Government outcomes and Ministerial priorities (see also paras 2.6 and 2.7);
- Maintaining open and honest communication and dialogue;
- Keeping each other informed of any issues and concerns, and of emerging areas of risk;
- Supporting and challenging each other on developing policy and delivery (when developing policy this may cut across more than one department);
- Seeking to resolve issues quickly and constructively; and
- Acting at all times in the public interest and in line with the values of integrity, honesty, objectivity and impartiality.

1.5 The effectiveness of the partnership and the associated Engagement Plan will be **reviewed each year** by the Department for the Economy and CITB NI in order to assess whether the partnership is operating as intended and to identify

any emerging issues and opportunities for enhancement. This can be carried out as part of existing governance arrangements. The Partnership Agreement document itself 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 CITB NIs size and overall responsibilities and will be published on the Department for the Economy and CITB NI websites as soon as practicable following completion.

- 1.6 A copy of this agreement has been placed in the Assembly Library and is available on the Department for the Economy and CITB NI websites.

CITB NI Establishment and Purpose

2. Statutory Purpose and Strategic Objectives

- 2.1 CITB NI is a non-departmental public body (NDPB) established under the Industrial Training Act (NI) 1964 and the subsequent Industrial Training (Construction Board) Order (NI) 1964 as amended. The 1964 Act was replaced by the Industrial Training (NI) Order 1984 as amended. For national accounts purposes CITB NI is classified to the central government sector as a Minor Body.
- 2.2 CITB NIs [statutory] functions, duties and powers are contained in Article 14 to 29 and Schedule 2 of the Industrial Training (NI) Order 1984 as amended. The Board provides the following services for the construction industry and to government:
- A direct training service where it is not adequately met elsewhere and encourages adequate training of persons employed or intending to be employed in the construction industry;
 - Encourages the construction industry to participate in appropriate training;
 - Provides careers advisory support to assist in the promotion of career opportunities within the construction industry.
- 2.3 CITB NI is not a company limited by guarantee, but has charitable status for tax purposes and is classified as an Executive Non Departmental Public Body. CITB NI does not carry out its duties on behalf of the Crown.
- 2.4 The Minister for the Department for the Economy is answerable to the Assembly for the overall performance and delivery of both the Department and CITB NI.
- 2.5 The Executive's outcome-based approach to delivery recognises the importance of arm's length bodies and departments working collaboratively and together in a joined up approach to improve overall outcomes and results.
- 2.6 To that end there is strategic alignment between the aims, objectives and expected outcomes and results of CITB NI and the Department for the Economy.

2.7 The strategic aims of CITB NI are:

- To be respected and valued by industry, stakeholders and staff;
- To encourage the industry to invest in skills and qualifications to improve safety and profitability;
- To be customer focused, flexible, responsive and supportive;
- To be the voice for skills and informs Government policy;
- To ensure communication is clear and direct; and
- To ensure qualifications and occupational competencies meet the needs of the NI construction industry.

CITB NI has developed their strategy to map into the NI's Draft Programme for Government outcomes and Industrial Strategy.

CITB NI Governance Arrangements

3 Organisational Status

3.1 CITB NI 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.

4 Governance Framework

4.1 CITB NI has an established Corporate Governance Framework which reflects all relevant good practice guidance. The framework includes the governance structures established within CITB NI and the internal control and risk management arrangements in place. This includes its Board and Committee Structure. The Department for the Economy is satisfied with the framework.

4.2 An account of this is included in CITB NI's annual Governance Statement together with the CITB NI Board's assessment of its 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.

4.3 CITB NI 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 CITB NI is required to follow is set out in Annex 6 below. Good governance should also include positive stakeholder engagement, the building of positive relationships and a listening and learning culture.

5 CITB NI Board

- 5.1 CITB NI is led by a Board whose members are appointed by the Minister for the Department for the Economy.

Schedule 2 of the Industrial Training (Northern Ireland) Order 1984 states that the CITB NI Board shall consist of an equal number of persons appointed after consultation and be representative of employers engaged in the industry and employees of the industry. The legislation also outlines that the CITB NI Board shall consist of one or more persons who shall be appointed after consultation with the Department of Education. The Board of CITB NI is therefore made up of Employer, Employee and Education representatives.

- 5.2 The appointment process for non-executive Board members complies with the Code of Practice on Public Appointments for Northern Ireland. A person shall hold and vacate office in accordance with the terms of his/her appointment but no person shall be appointed for a period of more than three years. There is an option of re-appointment for a second three year term, subject to satisfactory performance.

- 5.3 As Public Appointees Board members are office holders rather than employees, they are not subject to employee terms and conditions. Board appraisal arrangements are set out in paras 15.1 and 15.2, and matters for consideration in dealing with concerns and complaints in respect of Board members are provided in Annex 5 below.

- 5.4 The Board's operating framework/ terms of reference provides further detail on roles and responsibilities and should align closely with this Partnership Agreement.

- 5.5 The Board has corporate responsibility for ensuring that CITB NI sets and fulfils the aims and objectives on behalf of industry and these are reviewed and approved by the Minister, as being in alignment with CITB NI legislation, Departmental and/or Government objectives. The CITB NI Board is also responsible for promoting the efficient, economic and effective use of staff and other resources by CITB NI. To this end, and in pursuit of its wider corporate

responsibilities, the Board shall:

- establish the overall strategic direction of CITB NI within the legislation, policy and budgetary framework determined by the Minister and the Department for the Economy;
- constructively challenge the CITB NI Executive Team in their planning, target setting and delivery of performance;
- ensure that the Department for the Economy is kept informed of any changes which are likely to impact on the strategic direction of CITB NI 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 the CITB NI Board operates within the limits of its statutory authority and any delegated authority agreed with the Department for the Economy and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the CITB NI Board takes into account all relevant guidance issued by Department of Finance and the Department for the Economy;
- ensure that the CITB NI Board receives and reviews regular financial information concerning the management of CITB NI; is informed in a timely manner about any concerns about the activities of CITB NI; and provides positive assurance to the Department for the Economy that appropriate action has been taken on such concerns;
- demonstrate high standards of corporate governance at all times, including using the independent audit committee, to help the CITB NI Board to address the key financial and other risks facing CITB NI; and,
- appoint with the Department for the Economy's approval a Chief Executive to CITB NI and in consultation with the Department for the Economy, set performance objectives and remuneration terms linked to these objectives for the CITB NI Chief Executive, which give due weight to the proper management and use of public monies.

5.6 Individual CITB NI Board members shall act in accordance with their wider responsibilities as Members of the Board – namely to:

- comply at all times with the Code of Practice that is adopted by CITB NI and with the rules and guidance 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; and to declare publicly and to the board any private interests that may be perceived to conflict with their public duties;
- comply with the CITB NI Board's rules on the acceptance of gifts and hospitality, and of business appointments; and,
- act in good faith and in the best interests of CITB NI.

5.7 The purpose of the CITB NI Board is to provide effective leadership and strategic direction to the organisation and to ensure that the policies and priorities set by the Minister for the Department for the Economy and the Construction Industry are implemented. It is responsible for ensuring that the organisation has effective and proportionate governance arrangements in place and an internal control framework which allow risks to be effectively identified and managed. The Board will set the culture and values of the organisation and set the tone for the organisation's engagement with stakeholders and customers.

5.8 The Board is responsible for holding the CITB NI Chief Executive to account for the management of the organisation and the delivery of agreed plans and outcomes. The Board should also however support the CITB NI Chief Executive as appropriate in the exercise of their duties.

5.9 Board members act solely in the interests of CITB NI and the development of people, skills, and qualifications within the construction industry. They must not use the Board as a platform to champion their own interests or pursue personal agendas. They occupy a position of trust and their standards of action and behaviour must be exemplary and in line with the seven principles of public life (Nolan principles). CITB NI has a Board Code of Conduct and there are mechanisms in place to deal with any Board disputes or conflicts to ensure they do not become wider issues that impact on the effectiveness of the Board. A Board Register of Interests is maintained, kept up to date and is publically

available to help provide transparency and promote public confidence in CITB NI.

- 5.10 Communication and relationships within the Board are underpinned by a spirit of trust and professional respect. The Board recognises that using consensus to avoid conflict or encouraging members to consistently express similar views or consider only a few alternative views does not encourage constructive debate and does not give rise to an effective Board dynamic.
- 5.11 It is for the Board to decide what information it needs, and in what format, for its meetings/ effective operation. If the Board is not confident that it is being fully informed about the organisation this will be addressed by the Chair of the Board as the Board cannot be effective with out-of-date or only partial knowledge.
- 5.12 In order to fulfil their duties, Board members must undertake initial training, and regular ongoing training and development. Review of Board skills and development will be a key part of the annual review of Board effectiveness.

6 Audit and Risk Assurance Committee

- 6.1 A further important aspect of CITB NI's governance framework is its Audit and Risk Assurance Committee, established in line with the extant Audit and Risk Assurance Committee Handbook (NI).
- 6.2 The Audit and Risk Assurance Committee's purpose/ role is to support the CITB NI Accounting Officer and CITB NI Board on governance issues. In line with the handbook the Audit and Risk Assurance Committees focuses 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.
- 6.3 CITB NI and the Department for the Economy have agreed arrangements in respect of Audit and Risk Assurance Committees which may include:
- attendance by departmental representatives in an observer capacity at CITB NI's Audit and Risk Assurance Committee meetings;
 - access to CITB NI Audit and Risk Assurance Committee papers and minutes; and
 - any input required from CITB NI's Audit and Risk Assurance Committee to the departmental Audit and Risk Assurance Committee.
- 6.4 Full compliance with the Audit and Risk Assurance Committee Handbook (NI) is an essential requirement. 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 for the Economy and a full explanation provided in the annual Governance Statement.
- 6.5 The extant Audit and Risk Assurance Committee Handbook (NI) is available on the Department of Finance website.

7 CITB NI Chair

7.1 The Chair is responsible for setting the agenda and managing the Board to enable collaborative and robust discussion of issues. The Chair's role is to develop and motivate the Board and ensure effective relationships in order that the Board can work collaboratively to reach a consensus on decisions. To achieve this, he or she should ensure:

- the Board has an appropriate balance of skills appropriate to its business;
- Board members are fully briefed on terms of appointment, duties, rights and responsibilities;
- Board members receive and maintain appropriate training;
- the Minister is advised of CITB NI's needs when board vacancies arise;
- there is a Board Operating Framework in place setting out the roles and responsibilities of the Board in line with relevant guidance; and
- there is a code of practice for Board members in place, consistent with relevant guidance.

7.2 The role also requires the establishment of an effective working relationship with the CITB NI Chief Executive that is simultaneously collaborative and challenging. It is important that the Chair and Chief Executive act in accordance with their distinct roles and responsibilities as laid out in Managing Public Money and their appointment letters.

7.3 The Chair has a presence in the organisation and cultivates external relationships which provide useful links for the organisation while being mindful of overstepping boundaries and becoming too involved in day to day operations or executive activities.

8 CITB NI Chief Executive

8.1 The role of the CITB NI Chief Executive is to run CITB NI's business. The Chief Executive is responsible for all executive management matters affecting the organisation and for leadership of the executive management team.

- 8.2 The Chief Executive is designated as the CITB NI Accounting Officer by the Department of the Economy's Accounting Officer (see section 12). As Accounting Officer they are responsible for safeguarding the public funds in their charge and ensuring they are applied only to the purposes for which they were voted and more generally for efficient and economical administration.
- 8.3 The Chief Executive is accountable to the CITB NI Board for CITB NI's performance and delivery of outcomes and targets and is responsible for implementing the decisions of the CITB NI Board and its Committees. He/she maintains a dialogue with the CITB NI Chair on the important strategic issues facing the organisation and for proposing CITB NI Board agendas to the CITB NI Chair to reflect these. He/she ensures effective communication with stakeholders and communication on this to the CITB NI Board. He/she also ensures that the CITB NI Chair is alerted to forthcoming complex, contentious or sensitive issues, including risks affecting the organisation.
- 8.4 The Chief Executive acts as a role model to other executives by exhibiting open support for the CITB NI Chair and Board members and the contribution they make. The CITB NI Chair and CITB NI Chief Executive have agreed how they will work together in practice, understanding and respecting each other's role, including the CITB NI Chief Executive's responsibility as CITB NI Accounting Officer.
- 8.5 Further detail on the role and responsibilities of the CITB NI Chief Executive are as laid out in Managing Public Money NI and their Accounting Officer appointment letter.

The CITB NI Chief Executive's role as Principal Officer for Ombudsman Cases

- 8.6 The CITB NI Chief Executive is the Principal Officer for handling cases involving the NI Public Sector Ombudsman. He/she shall advise the Department of the Economy's Accounting Officer of any complaints about CITB NI accepted by the Ombudsman for investigation, and about the proposed response to any subsequent recommendations from the Ombudsman.

Role of the Department for the Economy

9 Partnership Working with CITB NI

- 9.1 The Department for the Economy and CITB NI are part of a total delivery system, within the same Ministerial portfolio. The partnership between the Department for the Economy and CITB NI is open, honest, constructive and based on trust. There is mutual understanding of each other's objectives and clear expectations on the terms of engagement.
- 9.2 In exercising its functions CITB NI has absolute clarity on how its purpose and objectives align with those of the Department for the Economy. There is also a shared understanding of the risks that may impact on each other and these are reflected in respective Risk Registers.
- 9.3 There is a regular exchange of skills and experience between the Department for the Economy and CITB NI and where possible joint programme/project delivery boards/ arrangements. CITB NI may also be involved as a partner in policy/strategy development and provides advice on policy implementation/ the impact of policies in practice.
- 9.4 The Department of Finance has established, on behalf of the Assembly, a delegated authority framework which sets out the circumstances where prior Department of Finance approval is required before expenditure can be occurred or commitments entered into. The Accounting Officer of the Department for the Economy has established an internal framework of delegated authority (See Annex 3) for the Department and its ALBs which apply to CITB NI. Other specific approval requirements established in respect of CITB NI as set out at Annex 3.
- 9.5 Once CITB NI budget has been approved by the Department for the Economy [and subject to any restrictions imposed by statute] CITB NI shall have authority to incur expenditure approved in the budget without further reference to the Department for the Economy. 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

10 Lead Official

10.1 The Department for the Economy has appointed a lead senior official (usually Grade 5 level) to manage the relationship with CITB NI and ensure effective partnership working. Engagement between the Department for the Economy and CITB NI will be co-ordinated, collaborative and consistent. A clear sense of collaboration and partnership will be communicated to staff in both the Department for the Economy and CITB NI in order to promote mutual understanding and support

10.2 CITB NI shall take the initiative in informing the Department for the Economy of changes in external conditions, which make the achievement of objectives more or less difficult, or which may require a change to the budget or objectives as set out in the strategic and business delivery plans.

10.3 CITB NI'S performance in helping to deliver Departmental policies, including the achievement of key objectives, shall be reported to the Department for the Economy on a quarterly basis. Performance will be reviewed quarterly by the relevant Grade 5. CITB NI's performance against key targets shall be reported in the CITB NI's quarterly and annual accountability meetings.

10.4 The lead senior official is the policy lead for the policy area relating to CITB NI business and has a clear understanding of CITB NI's responsibilities for policy implementation/operational delivery and the relevant audiences/stakeholders involved.

10.5 The lead senior official will ensure that where there are departmental staff changes, time is taken to ensure they have a full understanding of CITB NI business and challenges.

11 Annual Engagement Plan

11.1 The Department for the Economy and CITB NI 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 CITB NI and the

Department for the Economy. The engagement plan will be specific to CITB NI and should not stray into operational oversight.

11.2 Engagement between the Department for the Economy's lead official/their teams and CITB NI will be centred on partnership working, understanding of shared risks and working together on business developments that align with policy objectives.

11.3 In line with relevant guidance¹, CITB NI will work in collaboration and partnership with the Department for the Economy to prepare corporate and business plans. There should be good high level strategic alignment between the Department for the Economy and CITB NI plans. Once approved it will be the Board of CITB NI that primarily holds the CITB NI Chief Executive to account for delivery and performance. The Department for the Economy will engage with CITB NI on areas of strategic interest, linking departmental policy and CITB NI delivery of policy intent.

11.4 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 learning and development, growth and actions which could help achieve better outcomes.

12 Department for the Economy Accounting Officer

12.1 The Department for the Economy Accounting Officer is accountable to the NI Assembly. He/she has designated the Chief Executive of CITB NI as CITB NI Accounting Officer and respective responsibilities of the Department for the Economy Accounting Officer and the CITB NI Accounting Officer are set out in Chapter 3 of Managing Public Money Northern Ireland. The Department for the Economy Accounting Officer may withdraw the CITB NI Accounting Officer

¹ Guidance issued by TEO on NICS Work Programme which includes guidance on business planning for an outcomes-based PfG/ODP

designation if he/she concludes that the CITB NI Accounting Officer 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. In such circumstances the CITB NI Board will be given a full account of the reasons for withdrawal and a chance to make representations. Withdrawal of CITB NI Accounting Officer status would bring into question employment as CITB NI Chief Executive and the CITB NI Chair should engage with the Department for the Economy should such circumstances arise.

12.2 As outlined in section 8, the CITB NI Chief Executive is accountable to the CITB NI Board for his/her stewardship of CITB NI. This includes advising the CITB NI Board on matters of financial propriety, regularity, prudent and economical administration, efficiency and effectiveness.

12.3 The Department for the Economy Accounting Officer must be informed in the event that the judgement of the CITB NI Accounting Officer (on matters for which they are responsible) is over-ridden by the CITB NI Board. The CITB NI Accounting Officer must also take action if the CITB NI Board is contemplating a course that would infringe the requirement for financial propriety, regularity, prudent and economical administration, efficiency or effectiveness. In all other regards, the Department for the Economy Accounting Officer has no day to day involvement with CITB NI or its' Chief Executive

12.4 In line with Department of Finance requirements, the CITB NI Accounting Officer will provide an annual AO Appointment Letter of fitness to act as Accounting Officer to the Department for the Economy Accounting Officer. FD (DFP) 09/09 - Appointment of Accounting Officers in Agencies and Non-Departmental Public Bodies (NDPBs) - Updated December 2020 (finance-ni.gov.uk). This sets out the requirements any Accounting Officer must have to be able to carry out the role and should be completed at the same time as the Year End Assurance Statement process

Attendance at Public Accounts Committee

13.1 The CITB NI Chief Executive/Accounting Officer may be summoned to appear before the Public Accounts Committee to give evidence on the discharge of their

responsibilities as Accounting Officer (as laid out in their Accounting Officer appointment letter) on issues arising from the C&AG's studies or reports following the annual audit of accounts.

13.2 The CITB NI Chair 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 the CITB NI Board, where appropriate.

13.3 In addition, the Department for the Economy 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 CITB NI. In such circumstances, the Department for the Economy Accounting Officer may therefore expect to be questioned on their responsibilities to ensure that:

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

Assurance Framework

14 Autonomy and Proportionality

- 14.1 The Department for the Economy will ensure that CITB NI has the autonomy to deliver effectively, recognising its status as a separate legal entity which has its own Board and governance arrangements. Guidance on proportionate autonomy has been considered in determining the extent of engagement and assurance established between CITB NI and the Department for the Economy and is reflected in this agreement.
- 14.2 A proportionate approach to assurance will be taken based on CITB NI's overall purpose, business and budget and a mutual understanding of risk. The approach will include an agreed process through which the CITB NI Accounting Officer provides written assurance to the Department for the Economy 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 CITB NI Accounting Officer will arrange for their written assurance to be discussed at the CITB NI Audit and Risk Assurance Committee and presented to the CITB NI Board prior to submission to the Department for the Economy where possible. If not possible, or practicable, the Chair of CITB NI should have sight of the assurance statement, prior to being submitted to the Department for the Economy
- 14.4 The CITB NI Chair will provide written confirmation that the CITB NI Accounting Officer's formal assurance has been considered by the CITB NI Board and is reflective of CITB NI's current position.
- 14.5 In addition to the CITB NI Accounting Officer's written assurance, the Department for the Economy will take assurance from the following key aspects of CITB NI's own governance framework:
- Annual Review of Board Effectiveness;
 - Completion of Board Appraisals which confirm CITB NI Board member effectiveness;

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

15 Board Effectiveness

15.1 The CITB NI Chair will ensure that the CITB NI Board undertakes an annual review of Board Effectiveness² that encompasses committees established by the Board.

15.2 The CITB NI Chair will discuss the outcome of the annual review of CITB NI Board effectiveness with the Department for the Economy lead official to ensure a partnership approach to any improvements identified. This will inform the annual programme of CITB NI Board training and development and discussions in respect of CITB NI Board composition and succession.

15.3 In line with any parameters set out in founding (or other) legislation, the CITB NI Chair in conjunction with the Department for the Economy and the Minister where appropriate, will consider the size and composition of the CITB NI Board, proportionate to the size and complexity of CITB NI and keep this under review.

15.4 In addition to the annual review of CITB NI Board effectiveness CITB NI will undertake an externally facilitated review of CITB NI Board effectiveness at least once every three years covering the performance of the CITB NI Board, its Committees and individual Board members. The CITB NI Chair will liaise with the Department for the Economy to identify a suitably skilled facilitator for the external review (this can be a peer review, and should be proportionate) and will share the findings and outcomes report with the Department for the Economy on completion of the review.

² NIAO Good Practice Guide on Board Effectiveness

16 Board Appraisals

- 16.1 The Chair of CITB NI will conduct an annual appraisal in respect of each Board member which will also inform the annual programme of CITB NI Board training and development. The CITB NI Chair will engage with the CITB NI Chief Executive and the Department for the Economy lead official as appropriate on improvements identified through the appraisal process and the annual training and development programme.
- 16.2 The CITB NI Chair's annual appraisal will be completed by a Grade 5 (currently Graeme Wilkinson) within the Department for the Economy. The appraisal will take account of the Key Characteristics of a good chairperson (particularly for the Chair to have well developed interpersonal skills) set out in the NIAO Good Practice Guide on Board Effectiveness available on the NIAO website. There will be close engagement between the CITB NI Chair and the Department for the Economy lead official on improvements identified through the appraisal process.

17 Internal Audit Assurance

- 17.1 CITB NI is required to establish and maintain arrangements for an internal audit function that operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The Department of the Economy 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.
- 17.2 In the event that the internal audit function is contracted out CITB NI shall ensure the Department of the Economy is satisfied that the contract specification for the internal audit service meets the requirements of PSIAS.
- 17.3 CITB NI 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 for the Economy. CITB NI will ensure the Department of the Economy'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.

17.4 CITB NI will ensure regular, periodic self-assessments of the internal audit function in line with PSIAS and will share these with the Department for the Economy. CITB NI will also liaise with the Department for the Economy 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.

17.5 CITB NI will alert the Department for the Economy to any less than satisfactory audit reports at the earliest opportunity on an ongoing basis. CITB NI will also alert the Department for the Economy to a less than satisfactory annual opinion from the Head of Internal Audit at the earliest opportunity. CITB NI and the Department for the Economy will then engage closely on actions required to address the less than satisfactory opinion in order to move CITB NI to a satisfactory position as soon as possible.

17.6 The Department for the Economy will take assurance from the fact that CITB NI 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.

18 Externally Audited Annual Report and Accounts

18.1 CITB NI is required to prepare an Annual Report and Accounts in line with the Government Financial Reporting Manual (FReM) issued by the Department of Finance and the specific Accounts Direction issued by the Department of the Economy and in accordance with the deadlines specified.

18.2 The Comptroller & Auditor General (C&AG) will arrange to audit the CITB NI annual accounts and will issue an independent opinion on the accounts. The C&AG passes the accounts to CITB NI who lays them before the NI Assembly, together with the CITB NI annual report.

- 18.3 The C&AG will also provide a Report to Those Charged with Governance (RTTCWG) to CITB NI which will be shared with the Department for the Economy.
- 18.4 CITB NI will alert the Department for the Economy 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 for the Economy will engage with CITB NI on actions required to address the qualification/significant issues.
- 18.5 The Department for the Economy will take assurance from the external audit process and an unqualified position as part of its overall assurance assessment.
- 18.6 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which CITB NI has used its resources in discharging its functions. The C&AG may also carry out thematic examinations that encompass the functions of CITB NI.
- 18.7 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.
- 18.8 Where making payment of a grant, or drawing up a contract, CITB NI should ensure that it includes a clause which makes the grant or contract conditional upon the recipient or contractor providing access to the C&AG in relation to documents relevant to the transaction. Where subcontractors are likely to be involved, it should also be made clear that the requirements extend to them.

Signatories

CITB NI and the Department of the Economy 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.

The Department of Finance will approve the initial Partnership Agreement between CITB NI and the Department of the Economy and any subsequent variations to the Agreement, if they are significant.



Signed (CITB NI Chair)

Date 22nd November 2021



Signed (CITB NI Chief Executive)

Date 22nd November 2021



Signed (Department for the Economy (*at least Grade 5 Level*))

Date: 17 December 2021

Annex 1 - Applicable Legislation

List the founding legislation and other key statutes which provide CITB NI with its statutory functions, duties and powers.

- Industrial Training Act (Northern Ireland) 1964
- The Industrial Training (Northern Ireland) Order 1984 – 1984 No. 1159 (N.I.9)
- The Industrial Training Levy (Construction Industry) Order (Northern Ireland) issued annually

Annex 2 – Illustrative 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 template provided outlines the key areas of engagement between Departments and ALBs. The template is not intended to be prescriptive and should be completed collaboratively and agreed between the Department for the Economy and CITB NI.

| Engagement Plan 2021/ 2022 | | |
|---|------------------|---|
| Policy Development and Delivery | | |
| <i>Add details of the planned engagement between CITB and DfE in relation to development and monitoring of existing and new areas of policy.</i> | | |
| Policy Area | Frequency/Timing | Lead Departmental/ CITB NI Officials |
| Nothing planned | N/A | N/A |
| Strategic Planning | | |
| Activity | Date | Lead Departmental/ CITB NI Official |
| CITB Strategic Planning Board Workshop – encompassing strategic planning and risk identification. Informed by input on departmental priorities/plans and risk areas | November | CITB NI CEO |
| Engagement on the draft Business Plan and identification of areas of | February | Grade 7/DP/Staff Officer CITB NI CEO |

| | | |
|---|---------------------------|--|
| strategic interest to the Department to inform further scheduled engagement during the year | | |
| Submission/presentation of the CITB NI Business Plan | March | Grade 5/ Grade 7/DP/Staff Officer CITB NI CEO |
| Approval of the CITB NI Business Plan | April | Grade 5 / Departmental Board |
| Engagement on areas of strategic interest to the CITB NI Business Plan during the year | Quarterly Review Meetings | Grade 5/ Grade 7/DP/Staff Officer CITB NI CEO |

Joint Working

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

| Activity | Frequency/Timing | Lead Departmental/ CITB NI Official |
|-----------------|-------------------------|--|
| Nothing planned | N/A | N/A |

Board Appointments

Add details of any engagement related to Public Appointment exercises

| Activity | Date | Lead Departmental/ CITB NI Official |
|---|------------------|--|
| Entire CITB NI Board due for Public Appointments 2022 | June / July 2022 | Grade 5/ Grade 7/DP/Staff Officer CITB NI CEO |

Chief Executive Recruitment

Add details of any recruitment of a new CEO (if anticipated during the year ahead). While recognising the role of the CITB Board as employer, the DfE will be involved in the recruitment and selection process in line with extant guidance.

| Activity | Date | Lead Departmental/ CITB NI Official |
|-----------------|-------------|--|
| Nothing planned | N/A | N/A |

Assurances

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

| Action | Date | Lead Departmental/ CITB NI Official |
|---|--|--|
| Outcome of the Review of Board Effectiveness | Annual review in May with an externally facilitated review due 2023 | Permanent Secretary/ CITB NI CEO |
| Planning for the externally facilitated review of Board Effectiveness | Externally facilitated review at least once every three years. Next due Spring 2023 | CITB NI CEO & Chair |
| Board Appraisals and planned training/development for Board members | April/ May | Grade 5 CITB NI Chair & Board Members |
| Chair Appraisal | Following the end of the Business year. After Board Appraisals have been completed by the Chair and the annual Review of Board Effectiveness has concluded June | Grade 5 / CITB NI Chair |
| Departmental Attendance at ARAC | Attendance as observer | Staff Officer |
| End Year Assurance Statement | April | CITB NI CEO |
| Mid Year Assurance Statement | October | Grade 7/ CITB CEO |
| Draft Governance Statement | Annual | CITB NI CEO |
| Annual Report and Accounts | Annual | CITB NI Directors |
| Report to those Charged with Governance | Annual | CITB NI CEO / NIAO |

| | | |
|---|--|---|
| Engagement on other planned NIAO reports | CITB NI have no engagement with other NIAO reports and none planned. | Not Applicable |
| CITB Head of Internal Audit Annual report/Opinion | Provided by KPMG Annual | Head of internal Audit (KPMG) will provide annual report and opinion |
| CITB Internal Audit Strategy and Plans | Provided by KPMG Annual | KPMG / CITB Audit & Risk Committee |
| CITB Internal Audit External Quality Assessment | To be conducted at least once every five years | KPMG are required to undertake this. Not the responsibility of CITB NI. |

Budget Management

Add details of the information and returns to be provided.

| Item and Purpose | Date | Lead Departmental/ CITB NI Official |
|---|--|--|
| Engagement on budget requirements and Forecast Expenditure for the Financial Year | Monthly | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Departmental approval of the annual budget | Annually, with amendments quarterly through in-year monitoring | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Monthly Financial Management Returns | Monthly | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Monthly Cash Forecast | Monthly | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Monitoring Round Returns | Quarterly | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Provisional Outturn | Annually | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |
| Final Outturn | Annually | Grade 7/DP/Staff Officer CITB NI CEO & Accountant |

Other

Tailor as required to reflect the specific requirements

| Item and Purpose | Submission Date | Lead Departmental/ CITB NI Official |
|---|------------------------|--|
| Accounting Officer - Fitness to Act as Accounting Officer | Annual | Corporate Governance / DP/Staff Officer/ CITB NI CEO |

| | | |
|--|---|--|
| Fraud Reporting | Immediate reporting of all frauds (proven or suspected) including attempted fraud | Department for the Economy will report frauds immediately to DoF and C&AG. CITB NI will report frauds immediately to the Department |
| Fraud Reporting | Annual fraud return commissioned by DoF on fraud and theft suffered by CITB NI. | DP/Staff Officer CITB NI CEO |
| Media management protocols – independence of CITB NI to engage with media/announcements of corporate and policy communications significant to CITB NI - arrangements to share press releases where relevant – ensure no surprises. | Ongoing throughout the year | DP/Staff Officer CITB NI William McMullan |
| Preparation of business cases – Department for the Economy and CITB NI to consider working together to share expertise where appropriate. | Ongoing throughout the year | Grade 5/ Grade 7/ CITB CEO |
| Whistleblowing cases/ Speaking Up/Raising Concerns. | Ongoing throughout the year | Grade 7/ CITB NI CEO |

Review of the Partnership Arrangement

Tailor as required to reflect the specific requirements

| Item and Purpose | Date | Lead Departmental/ CITB NI Official |
|---|---|--|
| Light touch review of the Partnership Agreement | Schedule following the end of the Business Year June | Grade 7/ CITB NI CEO |
| Formal review of the Partnership Agreement | To be conducted once every three years | Grade 7/ CITB NI CEO |

Annex 3 – Delegations

1. Delegated authorities

CITB NI shall obtain the Department for the Economy'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 CITB NI annual budget as approved by the Department for the Economy;
- 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 for the Economy;
- 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.

CITB NI Specific Delegated Authorities

DELEGATED EXPENDITURE LIMITS FOR CITB NI

These delegated expenditure limits have been agreed by the Department for the Economy and Department of Finance.

Delegated Authority for the Purchase of Goods, Services and Capital Works.

(All costs exclude VAT)

| Threshold | Number / type of tender required | Delegated Authority |
|--------------------------|---|--|
| Up to £5,000 | CITB NI must demonstrate that value for money has been secured ³ . | The CITB NI Chief Executive or the appropriate officer as notified to DfE. |
| £5,000 to £30,000 | A minimum of two tenders invited by the Chief Executive in accordance with the Partnership Agreement | The CITB NI Chief Executive or the appropriate officer as notified to DfE. |
| £30,000 to EU Thresholds | Advertise on eSourcingNI. Tender process must be conducted in line with <u>Procurement Guidance Note 05/12: Procurement of Goods, Works and Services Over £30,000 and Below EU Thresholds</u> | The CITB NI Chief Executive with the prior approval of DfE. |

These delegations shall not be altered without the prior agreement of the Department for the Economy and, where applicable the Department of Finance.

2. Economic Appraisal

The principles of economic appraisal should be applied in all cases where expenditure is proposed, whether the proposal involves capital or current expenditure, or both. The effort put into economic appraisal should be commensurate with the size or importance of the needs or resources under

³ Purchases under £5,000 will be classified as procurement expenditure but they are not subject to the full range of procurement rules. All purchases below £5,000 are subject to normal value for money considerations and must be in compliance with Managing Public Money Northern Ireland. A price check with at least two suppliers must be carried out to ensure value for money has been achieved. Price checks should be documented and retained on file for audit purposes.

consideration. However, CITB NI should undertake a comprehensive business case of all projects involving expenditure of £250,000 and over.

3. Where the minimum number of quotation/tenders is not obtained

For any purchase or contract where the minimum number of quotations/tenders was not obtained, the Chief Executive may permit the purchase to proceed if satisfied that every attempt has been made to obtain competitive offers and that value for money will be achieved. In these cases a report should be submitted to the Chief Executive. Records of all correspondence are to be retained on file including any justification given and approvals obtained.

4. Disposal of Surplus Equipment/Assets

The Board should regularly review its assets and appropriately utilise/dispose of any surplus identified. For the purposes of accounting, the CITB NI Board may consider any proceeds arising from the disposal of assets as “receipts”, to be reinvested in line with the provision set out in the Industrial Training (Construction Industry) Order 1984.

5. Lease and Rental Agreements

CITB NI should seek the prior approval of the Department for the Economy before incurring expenditure on any property lease or rental agreements. CITB NI should seek the prior approval from the Department for the Economy before incurring expenditure on any non-property lease or rental agreements above £5,000 per annum.

6. Approval of Information Technology Projects

The appraisal of Information Technology (IT) projects should include the staffing and other resource implications. The principles of appraisal, evaluation and management apply equally to proposals supported by information communication technology (ICT) as to all other areas of public expenditure. ICT-enabled projects should be appraised and evaluated according to the general guidance in the Northern Ireland Guide to Expenditure Appraisal and Evaluation ([NIGEAE](#)) and managed using the new [Successful Delivery \(NI\)](#) guidance which was issued in June 2009.

The purchase of IT equipment and systems should be in line with the guidance on Procedures and Principles for Application of Best Practice in Programme/Project Management (PPM), (available at www.dofni.gov.uk/successful-delivery) and be subject to competitive tendering unless there are convincing reasons to the contrary. The form of competition should be appropriate to the value and complexity of the project.

7. Engagement of Consultants

General

Care should be taken to avoid actual, potential or perceived conflicts of interest when employing consultants. Advice in relation to Single Tender Actions is contained in para 2 of this Appendix.

The principles of Economic Appraisal should be applied in all cases where expenditure is proposed, whether the proposal involves capital or current expenditure, or both. The effort put into Economic Appraisal should be commensurate with the size or importance of the needs or resources under consideration.

Economic appraisal

A full business case should be prepared for all consultancy assignments expected to exceed £10,000. A proportionate business case should be prepared for all assignments below this threshold. Section 5 of the guidance note attached to FD (DoF) 08/17 explains the nature of the required business case.

8. Losses and Special Payments

The Chief Executive, with prior approval from the Department for the Economy will have the authority to write off losses and make special payments up to:

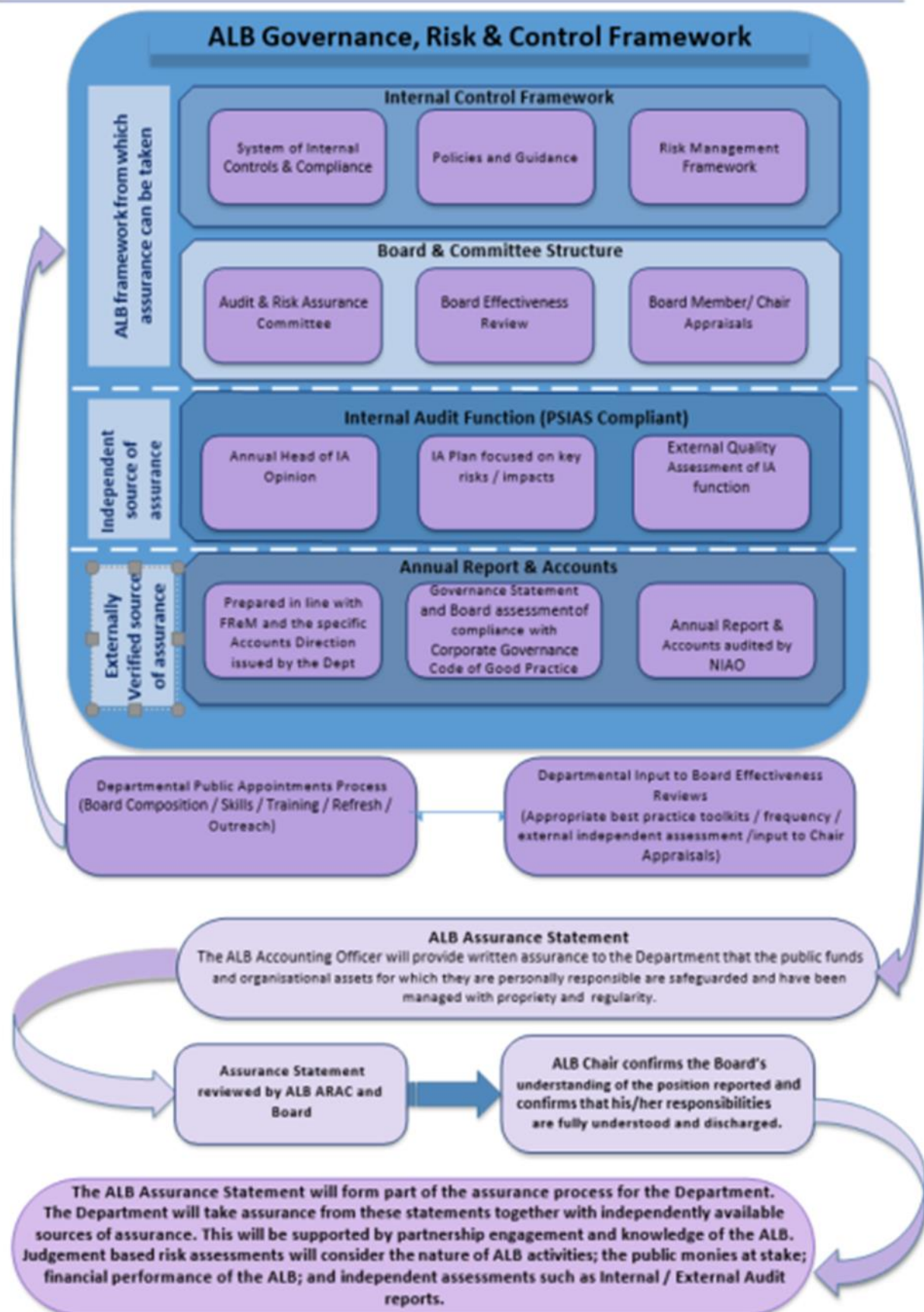
- (a) Cash losses – up to £1,000 per case/incident.
- (b) Stores/Equipment losses – up to £5,000 per case/incident.
- (c) Constructive losses and fruitless payments – up to £5,000 per case.

- (d) Compensation payments:
 - i. Made under legal obligation, e.g. by Court Order – up to £5,000 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 NDPD should not fight a court action because it is unlikely that it would win – up to £10,000 per case. This also applies to the writing off of Levy Debt where an employer has become insolvent or ceased to trade.
- (e) Claims abandoned or waiver of claim – up to £3,000 per case.
- (f) Extra contractual payments – up to £5,000 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 Department for the Economy for approval.

The prior approval of the Department for the Economy must be obtained for amounts above these values. Where total losses exceed £7,000 in any financial year, an explanatory note should be included in the NDPB'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 where appropriate Department for the Economy.

Annex 4 – Illustrative System of Assurance



Annex 5 – Concerns/Complaints in respect of Board members

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

While CITB NI Board Members are Public Appointees/office holders rather than CITB NI employees a CITB NI employee may utilise CITB NI's grievance procedure/other HR procedure to raise a complaint against a CITB NI Board member. The CITB NI employee raising the grievance should expect this to be handled in line with CITB NI's HR procedures.

Concerns and complaints might also be raised through:

- raising Concerns/Whistleblowing arrangements;
- complaints processes;
- directly with CITB NI or the Department for the Economy.

Where a concern or complaint is received within CITB NI in respect of an individual Board Member this should be provided to the CITB NI Chair who should notify the Department for the Economy at the outset in order that lead responsibility for handling the complaint or concern is clear in advance.

Where a concern or complaint relates to the CITB NI Chair, CITB NI should notify the Department for the Economy at the outset for the Department to determine the approach to handling the complaint or concern.

Differences of view in relation to matters which fall within the CITB NI Board's responsibilities are a matter for the Board to resolve through consensus based decision making in the best interests of the CITB NI.

Exceptionally a concern or complaint may be raised by a CITB NI Board Member about a fellow Board Member or a senior member of CITB NI staff. The CITB NI Chair should notify the Department for the Economy at the outset to ensure that arrangements for handling the concern or complaint are clear. The Department for

the Economy may determine that it should make arrangements to deal with the concern or complaint. This will be agreed at the outset.

Arrangements for concerns or complaints in respect of CITB NI Board members should be reflected in all relevant procedures, including Standing Orders and Board Operating Frameworks.

Annex 6 - Applicable Guidance

The following guidance is applicable to CITB NI

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
- The NI Guide to Expenditure Appraisal and Evaluation
- 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
- 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

Annex 7 – Role of the Minister

Role of the Minister

The Chair of CITB NI is responsible to the Department for the Economy Minister. Communication between the CITB NI Board and the Minister should normally be through the CITB NI Chair.

The Department for the Economy Accounting Officer is responsible for advising the Minister on a number of issues including the CITB NI objectives and targets, budgets and performance.

In addition to being answerable to the Assembly as laid out in paragraph 2.4, the Minister is also responsible for:

- setting the strategic direction and overall policies and priorities for CITB NI as reflected in the PfG;
- approving the CITB NI Business Plan; and
- appointment of board members. The Minister may also be involved in considering the size and composition of the CITB NI Board – see para 15.3.

Annex 8 – Partnerships between Departments and Arm's Length Bodies: NI Code of Good Practice

NI Code of Good Practice:

[DAO 03-2019 - attachment \(finance-ni.gov.uk\)](#)