

**ARTS COUNCIL ENGLAND
MANAGEMENT
AGREEMENT
2016-2020**

Final Version

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Part A: Priorities, Funding and Engagement

1. Secretary of State's Priorities

1.1. The Secretary of State's priorities for Arts Council England (the Arts Council) are:

- to give a high priority to supporting the delivery of the outcomes of the Culture White Paper which sets out the direction for arts and culture policy for this Parliament;
- to use its national and local overview and its expertise to support the local and regional devolution agenda by engaging with the development of local cultural strategies in partnership with other cultural agencies and lottery distributors;
- to engage fully with a tailored departmental Review of the Arts Council in this Parliament;
- to work with the Department of Digital, Culture, Media and Sport (DCMS) to engage internationally, especially with high priority countries as indicated by Government. For the Arts Council, this will include making use of and contributing to the GREAT Britain Campaign, helping us to boost tourism, education and business. It could also involve supporting the coordination of UK cultural activity overseas, through mediums such as the Culture Diary, where appropriate;
- to continue to pursue commercial and philanthropic approaches to generating revenue for arts and culture organisations which will complement grant-in-aid funding, and to seek innovative cost-sharing solutions with other Arm's Length Bodies to maximise these additional sources of income;
- to ensure that the Arts Council meets increasingly stringent targets for efficiency, including the efficiency of grant administration;

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- to continue the role of a development agency for libraries in England with responsibility for supporting and developing libraries. In doing so, the Arts Council is expected to work with the Leadership for Libraries Taskforce and other partners to help shape the strategic direction of the sector;
- to prioritise access to arts and culture for disadvantaged young people and communities;
- to encourage Major Partner Museums, and from 2018 museums in the National Portfolio, to take a strategic approach to partnership working and to seek out opportunities to work across the UK with other museums, cultural and third sector partners, including through the loaning of items, touring of exhibitions, and sharing of expertise;
- to continue to rebalance funding towards areas outside London.

1.2. The following priorities are set out in, and support, the DCMS Single Departmental Plan:

- Encouraging Participation

You will be expected to support the department in increasing wellbeing through access to and participation in arts and culture by supporting arts and culture; articulating the benefits of access and participation; and delivering solutions working in conjunction with other Government Departments and partners.

- Sustaining excellence and promoting Britain

You will be expected to support the department in sustaining excellence in UK sport, tourism and culture, promoting Britain around the world by supporting the best of our arts and culture.

1.3. In particular the Secretary of State has asked you to:

- be the fund holder for a new theatre in Manchester, The Factory;
- consider how the Arts Council might best support the Great Exhibition of the North.

1.4. In addition Arts Council England has the following strategic goals:

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- Excellence is thriving and celebrated in the arts, museums and libraries
- Everyone has an opportunity to experience and be inspired by the arts, museums and libraries
- The arts, museums and libraries are resilient and environmentally sustainable
- The leadership and workforce in the arts, museums and libraries are diverse and appropriately skilled
- Every child and young person has the opportunity to experience the richness of the arts, museums and libraries.

1.5. These goals are laid out in its ten year framework *Achieving Great Art and Culture for Everyone*. The Arts Council Corporate Plan 2015-2018 sets out the activity that it will undertake over that period towards those goals.

1.6. Arts Council England also provide a number of Cultural Property services on behalf of DCMS, under the Agreement for the provision of services in relation to Cultural Objects, between the Secretary of State for Culture, Media and Sport and Arts Council England, and dated 3 February 2015" This includes services in relation to:

- The Acceptance in Lieu Scheme;
- The provision of export licences for cultural objects;
The Reviewing Committee for the Export of Works of Art and other Cultural Objects (RCEWA);
- The Cultural Gifts Scheme;
- The Government Indemnity Scheme; and
- Immunity from Seizure

Tailored Review

1.8 The Arts Council will implement the recommendations of the 2017 Tailored Review of the Arts Council in line with its published implementation plan and the detailed implementation plan agreed with DCMS. Arts Council and DCMS will agree a framework for monitoring the implementation of the review recommendations.

The Mendoza Review

1.9 The Arts Council will deliver all recommendations at 'D. A stronger development function for ACE with museums' in *The Mendoza Review: an independent review of museums in England*.

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1.10 The Arts Council will work with the Heritage Lottery Fund to develop (a) an MoU for working together and (b) a joint action plan which will set out how, together, they will deliver the review's priorities for the sector, aligning capital and resource funding, grant programmes, and support over the next four years.

2. Financial Allocation

2.1. Arts Council England's financial settlement for 2016-20 is as set out in its Spending Review Settlement letter and any further allocation letters.

3. Performance Measures

3.1. The key performance indicators for 2018-2020 are:

KPI 1

Sustained attendance and visitor numbers in NPO/MPMs

(a) Total audience/visitor numbers

(b) Breakdown by 5 Arts Council areas

KPI 2

Proportion of NPO and MPM board members who identify with the following characteristics: a) BAME; b) LGB; c) Female; d) Disabled'.

KPI 3

The proportion of NPOs producing at least one screening or broadcast in the reporting year.

KPI 4

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An increase in contributed and earned income in National Portfolio Organisations and Major Partner Museums

(a). Total Increase (b) Breakdown by 5 Arts Council areas

KPI 5

Proportion of NPOs undertaking international activities in the reporting year.

KPI 6

Total number of schools engaged in meaningful contact by Arts Council funded Bridge Organisations.¹

KPI 7

The proportion of grant applications processed within the Arts Council published time frame.

- 3.2. These performance indicators may be reviewed over the duration of this management agreement.
- 3.3. In addition to these KPIs we expect the Arts Council to continue to develop statistics on audience diversity for future reporting. The Arts Council will also be expected to work with DCMS on digital culture to ensure consistent methodology on data collection and reporting.

4. Engagement

- 4.1. The Department and the Arts Council have agreed an engagement calendar as set out below. This contact will be in addition to routine and policy led contact between the Department and the Arts Council. The DCMS Finance and HR Teams may agree a separate calendar of engagement with Arts Council England's finance and HR team.

¹ From 2018-2019 onwards, first report on this KPI to be reported in the Arts Council's Annual Report and Accounts for 2018-2019.

<ul style="list-style-type: none"> • Meeting between DCMS Minister and Arts Council Chief Executive 	Monthly
<ul style="list-style-type: none"> • Conversation between DCMS Director and Arts Council Chair 	Ad hoc
<ul style="list-style-type: none"> • Meeting between Arts Council Chief Executive and DCMS Director 	Monthly/Ad hoc
<ul style="list-style-type: none"> • Meeting between DCMS sponsor team and the Arts Council 	Monthly/Ad hoc
<ul style="list-style-type: none"> • Meeting between the Secretary of State and the Chair of Arts Council England 	At least annually

Part B: FINANCIAL CONTROLS

5. Delegated Financial Limits

5.1. All delegations are subject to the requirement that spending proposals falling within Managing Public Money Annex 2.2, box A.2.2C should be referred to DCMS. These are:

- Items which are novel, contentious or repercussive, even if within delegated limits;
- Items which could exceed the agreed budget and Estimate limits;
- Contractual commitments to significant spending in future years for which plans have not been set;
- Items requiring primary legislation (e.g. to write off NLF debt or PDC);
- Any item which could set a potentially expensive precedent;
- Where Treasury consent is a specific requirement of legislation.

Unlimited (unless otherwise specified)

5.2. Capital Expenditure

Expenditure on new construction, land, extensions of, and alterations to, existing buildings and the purchase of any other fixed assets (e.g. machinery, plant, and vehicles), art works	£2 million
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and additions to the collection with an expected working life of more than one year. Also includes exchanges of fixed assets.	
Expenditure on the signing of new leases, renewals of existing leases, the non-exercise of lease break options, any new property acquisitions (including those made through a Public Finance Initiative Provider), new build developments, sale and leaseback, and any freehold sales as part of national property controls.	Approval for leases over £100,000 can only be given by the Chief Secretary to the Treasury and must provide value for money for Government as a whole or demonstrate exceptional circumstances.

5.3. Single Tender Contracts

The delegation for single tender contracts is set at £100,000 for each contract. Proposals for awarding single tender contracts outside this delegated limit must have the prior approval of DCMS before any contract is awarded.

5.4. Gifts

Gifts received by Arts Council England	£unlimited
In a financial year, any one gift or total of gifts by Arts Council England : <ul style="list-style-type: none"> ● to one person/organisation; ● to staff. Gifts to staff are also subject to the following Cabinet Office guidance: http://www.cabinetoffice.gov.uk/resource-library/guidance-civil-servants-receiving-hospitality	£1,000

Proposals for making gifts outside this delegated limit must have the prior approval of DCMS. Arts Council England must keep a record of gifts given. Details of gifts to one person/organisation should be noted in the annual accounts if individually or collectively, they exceed £1,000.

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5.5. Fraud

No delegation. All cases of attempted, suspected or proven fraud, irrespective of the amount involved, must be reported by Arts Council England to the Department as soon as it is discovered.

5.6. Non-Statutory Contingent Liabilities

Delegation: Up to £100,000

5.7. Losses and Special Payments

The write-off of losses or approval of special payments should only be carried out by staff authorised to do so by and on behalf of Arts Council England's Accounting Officer. Arts Council England should consult DCMS where cases:

- Involve important questions of principle;
- Raise doubts about the effectiveness of existing systems;
- Contain lessons which might be of wider interest;
- Are novel or contentious;
- Might create a precedent for other departments in similar circumstances;
- Arise because of obscure or ambiguous instructions issued centrally.

– Classification of Losses

Type	Description	Delegation
A.	Losses	
(i)	<u>Cash losses</u> : Physical losses of cash and its equivalents (e.g. banknotes, credit cards, electronic transfers, payable orders)	£100,000
(ii)	<u>Bookkeeping losses</u> : <ul style="list-style-type: none">● unvouched or incompletely vouched payments, including missing items;● charges to clear inexplicable or erroneous debit balances.	£100,000

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(iii)	<u>Exchange rate fluctuations</u> : Losses due to fluctuations in exchange rates or revaluations of currencies.	£100,000
(iv)	<ul style="list-style-type: none"> Losses of pay, allowances and superannuation benefits paid to civil servants, members of the armed forces and NDPB employees: 	£100,000
	<ul style="list-style-type: none"> overpayments due to miscalculation, misinterpretation, or missing information 	£100,000
	<ul style="list-style-type: none"> unauthorised issues, e.g. inadmissible payments 	£100,000
	<ul style="list-style-type: none"> losses arising from other causes, e.g. non-disclosure of full facts by the beneficiary, short of proven fraud. 	£100,000
(v)	Losses arising from overpayments of social security benefits, grant, subsidies, etc. arising from miscalculation, misinterpretation or missing information.	£100,000
(vi)	Losses arising from failure to make adequate charges for the use of public property or services.	£100,000
B.	Losses of accountable stores:	
(i)	because of proven or suspected fraud, theft, arson or sabotage, or any other deliberate act (including repairable damage caused maliciously to buildings, stores; etc. even where a legal claim is not possible).	£unlimited
(ii)	losses arising from other causes.	£100,000
C.	Fruitless payments and constructive losses	£100,000
D.	Claims waived or abandoned	£100,000

A record of losses should be maintained and if the total of losses or special payments in the year exceeds [£100,000], the annual accounts should include a statement, with any individual losses and special payments exceeding [£100,000] specifically identified.

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– Special Payments

Special severance payments: There is no delegation for special severance payments (payments made to the employee outside their statutory or contractual entitlement upon termination of their employment contract). Each payment, regardless of value will require HM Treasury approval before an offer can be made.

Redundancy payments: Approval is not required for redundancy payments, however, DCMS should be notified of all redundancy payments outside contractual terms. In addition, the following three criteria must be taken into consideration for voluntary and compulsory exits:

- Cost of exit -exits with lower costs should be preferred over those with more significant expenditure
- Value for money is the paid exit the most cost effective way of resolving the issue?
- Retention of key skills- does the individual have skills / knowledge that the business will need over the coming months or years?

E.	Special payments:	
(i)	extra-contractual and ex gratia payments to contractors;	£100,000
(ii)	other ex gratia payments;	£100,000
(iii)	compensation payments;	£100,000
(iv)	extra-statutory and extra-regulatory payments.	£100,000

5.8. Disposal of Assets

As a registered charity, Arts Council England must meet the requirements of the Charities Act 2011, before disposing of land or buildings. Where relevant, disposals or dealings of property subject to any trusts, should be as allowed by law, having regard to the terms of such trusts.”

Limit for land and buildings purchased wholly or mainly with Exchequer money or National Lottery funds: £1 million.

All assets disposals, regardless of value, should be notified to DCMS through the routine monthly financial reporting processes.

5.9. Approval for retention of receipts

Arts Council England should apply for permission to retain any receipts where the aggregate annual total exceeds the amounts below notified to the Department at the Spending Review.

2016/17	2017/18	2018/19	2019/20
£300,000	£300,000	£300,000	£300,000

6. Spend controls

6.1. Arts Council England is subject to the latest Cabinet Office spend controls set out at <https://www.gov.uk/government/publications/cabinet-office-controls> and the DCMS thresholds for spend controls, as set out in the latest [DCMS Spend Control Guidance](#).

6.2. All Cabinet Office spend controls apply to Arts Council England.

7. Procurement

7.1. Arts Council England shall:

- Acquire goods and services through fair and open competition, using LEAN methodology where appropriate, delivering value for money through procurement, and operating in line with European law, including restrictions on state aid and current best practice, inclusive of open procurements for requirements under £100,000 where appropriate and restricted use of Pre-Qualification Questionnaires.
- Comply with current requirements on additional spend controls, delegated authorities and authorisations on procurement and leases as notified to them by the Department.
- Support collaborative procurement and commercial efforts across DCMS and its family of other ALBs.

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8. Efficiency

8.1. In its Spending Review Settlement Letter, Arts Council England was asked to find an efficiency saving of at least 1% year-on-year, calculated against its RDEL grant-in-aid funding for that year, across the Spending Review period, which can be recycled into frontline services. Arts Council England will be required to provide an annual return outlining its efficiency plans, as well as projected and actual savings.

9. Management Information

9.1. The table below sets out the management information that the Department expects Arts Council England to provide in the course of a 12 month period. These may be subject to change depending on future information requirements.

Timescale	What	How	Purpose
Monthly (9th working day of each month)	Grant-in-Aid requests	Via Finance Partnership Webpage	To get the ALB's latest forecast income and expenditure for reporting to Board and HM Treasury. Also the mechanism for paying GIA to the ACE
Monthly	Consultancy return (including nil returns)	By e-mail to DCMS Procurement and Commercial Team	To enable Cabinet Office to keep track of the number of public sector consultancy contracts.
Monthly	Spend over £25,000	On the ALB's website	Transparency: to inform public how public money is spent
Quarterly	Key metrics (total procurement spend, spend with	By e-mail to DCMS Procurement and	Benchmarking of procurement spend and provision of data on

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	SMEs and the Voluntary, Community and Social Enterprise sector)	Commercial Team	economic effect of spend by Departments and ALBs
Quarterly	Exchequer funds held in commercial bank accounts	By e-mail to Finance	To supply HM Treasury with details of how much government funding is held outside GBS
Quarterly	Medium Term Financial Model returns	By e-mail to Finance	To get the ALB's latest capital profiles for internal management and reporting to Finance Committee
Six-monthly	Publication of senior salaries and organograms	On the ALB's website or hosted on DCMS website	Transparency: to inform public how public money is spent
Annually	Alignment/WGA	Alignment consolidation packs, WGA transactions and balances exercise	Alignment: to consolidate the ALB's resource accounts within the DCMS resource accounts WGA: to gather counter-party details for consolidation.
Annually	Sustainability data	By e-mail to Finance and DCMS Sustainability Champion	To meet HM Treasury requirement to supply centre with sustainability data
Annual	EU public procurement statutory return (Schedule 1 or Schedule 2 as appropriate)	By e-mail to Cabinet Office	Legal requirement to provide data on number of tenders advertised in the European Journal

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Annually - Mid August	Country and Regional analysis data	By e-mail to Finance	HM Treasury requirement - feeds into the Core Tables for the Annual Report and Accounts
Annually	Annual report and accounts	By e-mail to Finance as per timetable (separate guidance is issued on this)	Statutory obligation
Annually	Pay remit and pay remit outturn	By e-mail to ALB Team	To ensure spend on pay is aligned across Government
Annually	Publication of salaries over £150k	By e-mail to ALB Team (for publication on Cabinet Office website)	Transparency: to inform public how public money is spent
Biannually	Sharing strategic risks	At a monthly liaison meeting	To review ALB's response to the risks it has identified.
Annual	Efficiency Return	Pro-forma	To provide evidence that the 1% target has been met, to demonstrate what measures have been taken to achieve this and to demonstrate how these savings have been recycled back into frontline services.

Ad hoc immediate as required	Completion and updating of e-Pims™ database	Directly into e-Pims™ system	To ensure accurate property and estate information is maintained at all times
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On request	Sharing of audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control and governance.	With Finance and Head of, on request	Assurance of financial management
Annually	Security Policy Framework return	By e-mail	To provide assurance on the arrangements for managing information security risks.

Part C: Arts Council England's Governance Framework

10. Introduction to Governance Framework

- 10.1. This agreement has been drawn up by the Department for Digital, Culture, Media and Sport ("DCMS") in consultation with Arts Council England. This document sets out the broad framework within which Arts Council England will operate. The document does not convey any legal powers or responsibilities. It is signed and dated by DCMS and Arts Council England. Copies of the document will be placed in the Libraries of both Houses of Parliament and made available to members of the public on Arts Council England's website, with a link to it on the DCMS site.
- 10.2. The agreement will remain in place until it is superseded by a new agreement. The agreement should be treated as a living document and reviewed by both sides annually in March. Any changes to ministerial priorities, policy requirements and KPIs will be made by exchange of letters between the Minister and Arts Council England's Chair; all other changes will be made by exchange of letter between the DCMS Permanent Secretary and Arts Council England's Chief Executive
- 10.3. Legislative changes will take precedence over any part of this document. Significant variations will be cleared with the Treasury or the Cabinet Office as appropriate.
- 10.4. Nothing under this agreement shall prevent Arts Council England from carrying out its legal duties under its founding legislation or under any other legislation which impacts on its functions, activities or powers.
- 10.5. This agreement complements Arts Council England's Financial Directions and Statement of Financial Requirements (SFR) and its provisions, unless otherwise stated in the SFR, apply to the administration of National Lottery proceeds. It should also be read alongside Arts Council England's Policy and Accounts Directions issued under the National Lottery etc. Act 1993.

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11. Governance and accountability

- 11.1. The statutory and other duties of Arts Council England derive from its Royal Charter. Arts Council England is also a registered charity and must comply with the relevant regulations.
- 11.2. The Secretary of State and other members of the DCMS ministerial team will account for Arts Council England's business in Parliament.
- 11.3. The respective responsibilities of the DCMS Principal Accounting Officer and Accounting Officers for NDPBs and other arm's length bodies are set out in Chapter 3 of Managing Public Money which is sent separately to the Accounting Officers on appointment and summarised below.
- 11.4. The terms of appointment of the Chair and Board members are as set out in the Arts Council England's founding legislation or other founding documents. Where such appointments are made by Ministers, they will comply with the Code of Practice of the Commissioner for Public Appointments.
- 11.5. In line with the founding legislation or documents, and, where applicable, the Government's Code of Practice on Corporate Governance, the Board will consist of a Chair, together with [currently13] members that have a balance of skills and experience appropriate to directing Arts Council England's business.
- 11.6. The Chief Executive is appointed by the Non-Executive Board of the Arts Council England with the approval of the Secretary of State. The Chief Executive reports to the Board on the day-to-day running of the organisation and its performance against objectives. In addition to this, they will normally be the Accounting Officer for Arts Council England and will have specific duties in this regard, which are set out in section 13 below.

12. DCMS Principal Accounting Officer's responsibilities

- 12.1. The DCMS Permanent Secretary, as Principal Accounting Officer for the DCMS family of ALBs, is accountable to Parliament for the issue of any grant-in-aid to Arts Council England and is also responsible for ensuring arrangements are in place to:

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- monitor Arts Council England's activities on a continuous basis;
- address significant problems in Arts Council England, making such interventions as are judged necessary;
- periodically carry out an assessment of the risks both to the department and Arts Council England objectives and activities;
- inform Arts Council England of relevant government policy in a timely manner; and,
- bring concerns about the activities of the body to the full Arts Council England Board; requiring explanations and assurances that appropriate action has been taken.

12.2. The Head of Arts, Libraries and Cultural Property in DCMS is the primary contact for Arts Council England within the Department.

13. Arts Council England Accounting Officer's responsibilities

13.1. The DCMS Principal Accounting Officer will normally appoint the permanent head of Arts Council England, i.e. the Chief Executive, to be the Accounting Officer for the body. The duties of Arts Council England's Accounting Officer are set out in full in the Permanent Secretary's appointment letter to him/her. The Accounting Officer is responsible for accounting to Parliament, DCMS, Arts Council England's Board and other stakeholders.

13.2. Arts Council England's Accounting Officer is personally responsible for safeguarding the public funds for which he or she has charge; for ensuring propriety and regularity in the handling of those public funds; and, reporting to the Board of Arts Council England, for the day-to-day operations and management of Arts Council England and the achievement of its strategic aims. In addition, he or she should ensure that Arts Council England as a whole is run on the basis of the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 to Managing Public Money (at the time of writing).

13.3. The key accountabilities are:

- signing the accounts and ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and

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presented in accordance with charity law, Treasury guidance and with any directions issued by the Secretary of State;

- signing a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts;
- signing a Governance Statement concerning the organisation's management and control of resources during the year and setting out how risk has been managed, for inclusion in the annual report and accounts;
- ensuring that effective procedures for handling complaints about Arts Council England are established and made widely known within the body;
- acting in accordance with the terms of this document, Managing Public Money and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office;
- giving evidence, normally with the Accounting Officer of the sponsor Department, when summoned before the PAC on Arts Council England's stewardship of public funds.

13.4. Particular responsibilities to DCMS are:

- informing the Department of progress in helping to achieve DCMS's policy objectives as defined in the single Departmental plan and in demonstrating how resources are being used to achieve those objectives;
- ensuring that timely forecasts and monitoring information on performance and finance are provided to the Department; that the Department is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the Department in a timely fashion; and
- to work collectively with the Department and other members of the DCMS 'family' of arm's length bodies in support of each other and the group as a whole.

13.5. The duties of the Accounting Officer with respect to the Non-Executive Board of Arts Council England (its National Council) are:

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- advising the Board on the discharge of its responsibilities as set out under the founding legislation, in this document, and in any other relevant instructions and guidance that may be issued from time to time;
- advising the Board on Arts Council England's performance compared with its aims and objectives;
- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed;
- taking action as set out in paragraphs 3.8.5 and 3.8.6 of Managing Public Money if the Board, or its Chair, is contemplating a course of action involving a transaction which the Chief Executive considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, questionable feasibility, or is unethical.

14. Arts Council England's Non-Executive Board (National Council)

14.1. The Non-Executive Board should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Board is expected to assure itself of the effectiveness of the internal control and risk management systems.

14.2. The Non-Executive Board must set up an Audit Committee chaired by a trustee or, where applicable, a non-executive member. The Audit Committee should support the non-executive board and Accounting Officer by providing advice and assurance on risk management, governance and internal control.

14.3. Where the Non-Executive Board does not consider issues relating to staff remuneration itself, it shall ensure that an effective mechanism for such consideration exists, e.g. a remuneration committee or similar body performing the same purpose.

14.4. The Non-Executive Board is specifically responsible for:

- ensuring that Arts Council England fulfills the aims and objectives set out in its Royal Charter and within the policy and resources framework determined by the Secretary of State;

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- determining the steps necessary to deal with any developments which are likely to affect the Arts Council England's ability to fulfil its aims and objectives and keeping the responsible DCMS Minister informed if any such developments arise;
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority, within the resources framework determined by the Secretary of State and any delegated authority agreed with the sponsor department, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account guidance issued by the sponsor department;
- ensuring that Arts Council England complies with the requirements of charity law where this applies;
- ensuring that the Board receives and reviews regular financial information concerning the management of Arts Council England; is informed in a timely manner about any concerns about the activities of Arts Council England; and provides positive assurance to the Department that appropriate action has been taken on such concerns;
- demonstrating high standards of corporate governance at all times, including using its Audit Committee to help the Board to address key financial and other risks;
- appointing with the Secretary of State's approval a Chief Executive and, in consultation with the Department, setting remuneration terms linked to performance against objectives for the Chief Executive;
- ensuring that any public functions of Arts Council England are carried out in compliance with statutory duties.

15. The Chair's responsibilities

15.1. The Chair is responsible to the Secretary of State for ensuring that Arts Council England fulfills its statutory purpose as set out in its founding legislation, that it complies with charity law, that where appropriate Arts Council England's policies are consistent with those of the Secretary of State, and that Arts Council England's affairs are conducted with probity. The Chair is also responsible for good governance and for ensuring that the principles set out in the 'DCMS Guidance on Board Appraisal Processes for ALBs' are followed.

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15.2. In addition, the Chair has the following leadership responsibilities:

- formulating the Board's strategy for discharging its statutory duties;
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible minister or the Department;
- ensuring that the Board, in reaching decisions, takes proper account of the requirements of charity law;
- supporting the Accounting Officer in promoting the efficient and effective use of staff and other resources;
- supporting the Accounting Officer in delivering high standards of regularity and propriety; and
- representing the views of the Board to the general public.

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

- the performance of the Board and its individual members are reviewed annually and operate effectively and to instigate remedial action should this not be the case;
- the Board has a balance of skills appropriate to directing Arts Council England's business, as set out in the Government Code of Good Practice on Corporate Governance;
- Board members are fully briefed and understand their terms of appointment, duties, rights and responsibilities;
- when required, he or she, together with the other Board members, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
- the responsible minister is advised of Arts Council England's needs when Board vacancies arise;
- he or she assesses the performance of individual Board members when being considered for re-appointment;
- there is a code of practice for Board members in place consistent with the Cabinet Office Code of Conduct for Board Members of Public Bodies.

16. Individual Board members' responsibilities

16.1. Individual Board members should:

- comply at all times with the Board Members' Code of Practice and with the rules relating to the use of public funds and to conflicts of interest;
- not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations;
- comply with the Board's rules on conflicts of interest and the acceptance of gifts and hospitality;
- act in good faith and in the best interests of Arts Council England.

17. Publications and information strategy

17.1. Arts Council England will have responsibility for contributing to the Government's system of democratic accountability by making information available to the public on the quality and productivity of its services, value for money, performance and progress on delivery. Arts Council England will:

- provide timely and accurate information required for Parliamentary Questions, and contributions to Ministerial and public correspondence. Arts Council England will be responsible for responding to requests under the Freedom of Information Act within the statutory time limit;
- publish, or cause to be published, an annual report of its activities together with its audited resource accounts after the end of each financial year. Arts Council England shall provide the Department with its finalised (audited) accounts in accordance with the annual guidance produced by DCMS;
- publish other information as required by the Department in the interests of transparency and as communicated from time to time.

17.2. The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;

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- comply with the Treasury's Financial Reporting Manual (FReM) where this does not conflict with charitable accounting requirements in the Statement of Recommended Practice (SORP);
- contain a governance statement, setting out the ways in which the Accounting Officer has managed and controlled the resources used in the organisation during the course of the year, demonstrating how well the organisation is managing risks to the achievement of its aims and objectives;
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

17.3. The report and accounts shall be laid in Parliament and made available on Arts Council England's website and GOV.UK, in accordance with the guidance in the FReM and SORP. Arts Council England should aim to submit a draft of the report to the Department in May/early June. The final version should be submitted for Ministerial approval at least three weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the Department as well as the FReM and SORP.

17.4. Additionally Arts Council England will be expected to publish information relating to the delivery of its services and policies. In particular this should include information that will help the public to: (i) see progress against activity which Arts Council England has made a public commitment to deliver; (ii) judge if the services and/or outputs offer value for money; and (iii) consider whether the way in which the body operates gives rise to any issues around fairness.

17.5. Arts Council England is named as a producer of Official Statistics under The Statistics and Registration Services Act 2007. As such, Arts Council England is required to adhere to the Code of Practice for Official Statistics, to have in place a lead official for statistics, and is encouraged to publish a statement of compliance on its website. The DCMS Head of Profession is available to provide further advice and guidance on statistical issues, and is responsible for ensuring the quality and professional integrity of the statistics. (Please see Annex A for links to guidance.)

17.6. Where Arts Council England conducts or commissions social or economic research, relevant professional standards should be applied to ensure that

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research is impartial, of sufficient quality, legal and ethical. Arts Council England should nominate a lead contact for research of this type and share their programme of planned and published research with the Head of the DCMS Evidence and Analysis Unit for information purposes. Further guidance on conducting research can also be obtained from the DCMS Evidence and Analysis Unit.

18. Internal Audit

18.1. Arts Council England shall:

- establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS);
- ensure DCMS is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with GIAS 5.2;
- set up an Audit Committee of its Board in accordance with the Cabinet Office's Guidance on Code of Practice for Public Bodies and the Audit Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including Arts Council England's Head of Internal Audit's opinion on risk management, control and governance to the sponsor department on request;
- have effective controls to prevent fraud and theft;and
- report all cases of attempted, suspected or proven fraud, irrespective of the amount involved, and notify the Department of any unusual, novel or major incidents as soon as they are discovered, irrespective of the amount involved.

18.2. DCMS's internal audit service has a right of access to all documents prepared by the Arts Council England internal auditor, including where the service is contracted out, for the purpose of obtaining assurance as to Arts Council England's handling of public funds and effectiveness of financial controls.

19. External Audit

19.1. The Comptroller & Auditor General (C&AG) audits the Arts Council England annual accounts. Ministerial approval must be given before the C&AG can sign off the accounts.

19.2. In the event that Arts Council England has set up and controls subsidiary companies:

- Arts Council England will ask (or will have asked) HM Treasury to designate the company as either profit making or non-profit making;
- where HM Treasury determines that the company is non-profit making, it will be (or will have been) included in a GRAA Order, which will make (or will have made) the C&AG its statutory auditor. The company should appoint the C&AG as auditor by agreement until such time as the GRAA Order is issued;
- where HM Treasury determines that the company is profit making, it should either appoint the C&AG when its audit contract next comes up for renewal or, where they are required to go out to tender for audit services, the C&AG should be invited to compete. Where the C&AG is not appointed, the company must clearly explain the reasons for selecting a different auditor to DCMS.

19.3. The C&AG:

- will consult the Department and Arts Council England on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG;
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from Arts Council England ;
- will share with DCMS information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to financial systems within Arts Council England;
- will, where asked, provide departments and other relevant bodies with Regulatory Compliance Reports and other similar reports which

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departments may request at the commencement of the audit and which are compatible with the independent auditor's role.

19.4. The C&AG may carry out examinations into the economy, efficiency and effectiveness with which Arts Council England has used its resources in discharging its functions. For the purpose of these examinations the C&AG has statutory access to documents as provided for under section 8 of the National Audit Act 1983. In addition, Arts Council England shall provide, in conditions to grants and contracts, for the C&AG to exercise such access to documents held by grant recipients and contractors and sub-contractors as may be required for these examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by the C&AG which are held by other bodies.

20. Right of access

20.1. Subject to any overriding legal rights or obligations (such as Data Protection Regulations), Arts Council England will provide access to the Department to all Arts Council England's records and personnel for all purposes including, for example, operational investigations. The Department will only use the information in accordance with the purposes for which it was provided. Information will be destroyed when it is no longer required for those purposes.

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

21.1. Unless agreed by the Department and (as necessary) HM Treasury, Arts Council England shall follow the principles, rules, guidance and advice in Managing Public Money, referring any difficulties or potential bids for exceptions to DCMS in the first instance. A list of guidance and instructions with which Arts Council England should comply is in Annex A.

21.2. Once the overall budget has been allocated by DCMS and subject to any restrictions imposed by this document, Arts Council England shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:

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- Arts Council England shall comply with the delegated financial limits agreed with the Department. These delegations shall not be altered without the prior agreement of DCMS;
- Arts Council England shall comply with Managing Public Money regarding novel, contentious or repercussive proposals;
- inclusion of any planned and approved expenditure in the budget shall not remove the need to seek formal departmental approval where any proposed expenditure is outside the delegated limits;
- Arts Council England shall provide DCMS with such information about its operations, performance individual projects or other expenditure as the sponsor department may reasonably require;
- Arts Council England shall comply with any additional requirements notified to them by the Department, for instance on spending controls or delegated authorities subject to the Trustees' obligation to fulfil their primary charitable duties.

22. Risk management

22.1. Arts Council England shall ensure that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with Treasury guidance. It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guide: Managing the Risk of Fraud. It should also take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or to give grant or grant-in-aid.

23. Business Planning

23.1. To operate its business effectively, Arts Council England should produce management planning and information documents covering at least two to three financial years ahead. These may take the form of strategic or corporate plans (for three years ahead or longer),

23.2. The Department should be sent copies of each of the completed planning documents. These plans should be made available to the public, via the internet if possible.

23.3. The business plan should include a forecast of income and expenditure suitably classified by activity and key objectives, taking account of guidance on resource assumptions and policies provided by the Department at the beginning of the planning round. These forecasts should represent Arts Council England's best estimate of its available income, including any grant or grant in aid or any other funding within Arts Council England.

24. Arts Council England staff

24.1. Within the arrangements approved by the responsible minister Arts Council England will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit: there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness;

24.2. Any proposal by Arts Council England to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office under the Civil Service Compensation Scheme or an analogous scheme, requires the prior approval of the Cabinet Office. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money and will require Treasury approval. Arts Council England must follow the processes set out in the DCMS "Guidance on Staff Exits".

24.3. Arts Council England staff are subject to levels of remuneration and terms and conditions of service (including pensions) within the general pay structure approved by DCMS. These terms and conditions will be subject to an agreed annual pay negotiating remit and should be in line with the current

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Public Sector pay policy guidelines issued by the Treasury. The remit will be subject to the agreement of the DCMS. Arts Council England has no delegated power to amend these terms and conditions.

24.4. Arts Council England shall operate pay restraint, particularly in terms of senior salaries. Arts Council England shall be subject to the terms issued each year by the Cabinet Office and the Review Body on Senior Salaries. For senior pay and bonuses above the thresholds set out in the '[Guidance for Approval of Senior Pay](#)', Arts Council England must seek approval from the Secretary of State and the Chief Secretary of the Treasury.

24.5. Arts Council England is subject to the [Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees](#), and any guidance that may supersede it. Arts Council England shall not remunerate employees via special purpose companies or by means of any other tax avoidance devices. Senior staff with significant financial responsibility must be on the payroll, unless there are exceptional temporary circumstances, which must be agreed by the Arts Council England Accounting Officer and not exceed a period of six months. Arts Council England is also responsible for ensuring that any temporary off-payroll workers employed are meeting their tax obligations.

25. Review

25.1. Arts Council England may be reviewed periodically, by DCMS in accordance with:

- the business needs of DCMS and of Arts Council England; and
- Cabinet Office guidance.

26. Arrangements in the event that an Arm's Length Body (ALB) is wound up

26.1. In the event of the decision being made to wind up Arts Council England, Arts Council England will be required to wind-up its affairs in accordance with the timetable agreed with the Department and to put in place a plan for its

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closure. This will include arrangements for the handover of its residual business and assets and liabilities.

26.2. The draft wind-up plan should be forwarded to DCMS in accordance with the agreed timetable.

26.3. DCMS shall put in place arrangements to ensure that, when an ALB is wound up, this shall be done in an orderly manner. In particular DCMS should ensure that where an ALB is wound up, the assets and liabilities of the body are passed to any successor organisation and accounted for properly. (In the event that there is no successor organisation, the assets and liabilities should revert to the sponsor department.) To this end, the Department, in conjunction with the ALB, shall:

- ensure that procedures are in place in the ALB to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- where a body is audited by the National Audit Office; ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit and that funds are in place to pay for such audits;
- arrange for the most appropriate person to sign the closing accounts. In the event that another ALB takes on the role, responsibilities, assets and liabilities, the succeeding ALB AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the Permanent Secretary should sign.

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

27. Budgets and Grant-in-Aid

27.1. Expenditure against resource and capital budgets must be recorded and monitored by Arts Council England in accordance with the Treasury's Consolidated Budgeting Guidance (or its successor). These are the net

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expenditure limits for Arts Council England in each year - including any use of reserves for which budgetary cover has been given - and must be adhered to. Net expenditure above these limits may not be committed until or unless a revised budget has been agreed in writing by the Department.

27.2. Arts Council England may not breach the component parts of the capital and resource budgets (e.g. core capital). Approval must be sought in advance and in writing if Arts Council England wishes to spend more in one category and less in another. In all these matters, the Department may be required to refer a decision to the Treasury before granting approval.

27.3. Grant in Aid is the amount payable by the Department to Arts Council England in each year and is independent of the budget figures, although derived from them. It does not include depreciation or any budgetary cover allocated by the Department for Arts Council England's use of its own reserves.

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

28.1. Both the grant-in-aid provided by the Department and the overall budgets set by it for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.

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

28.3. As a minimum, Arts Council England shall continue to provide the Department with monthly information via its grant in aid claims that will enable the Department satisfactorily to monitor:

- o Arts Council England's cash management;
- o its draw-down of grant-in-aid;
- o forecast outturn;
- o other data required for the Treasury's Combined On-line Information System (COINS) or its successor.

28.4. Regarding Department for Education (DfE) grants for cultural education: DCMS is responsible for ensuring that its ALBs provide DfE with whatever support it needs to ensure a smooth transfer of responsibility on expiry or termination of the grant. The DfE Accounting Officer will look to DCMS for assurances on this.

29. Reporting performance to the Department

29.1. Arts Council England shall operate management information and accounting systems that enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in the corporate and business plans. Arts Council England's performance shall be reviewed by the Department periodically in accordance with the engagement strategy.

30. Delegated authorities

30.1. Arts Council England 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 Arts Council England'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;
- redirecting funding provided by the Department for one purpose to other purposes;

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- 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.

31. Capital projects

31.1. All capital projects, whether already underway or beginning during this period, are subject to the Department's investment appraisal processes. Any capital expenditure that exceeds Arts Council England's delegated capital limit must be referred to the DCMS Finance Committee for approval at three stages of development, as set out in guidance issued by the Department. The figure used in calculating whether the costs exceed the delegated limit is the lifetime cost of the capital project, including non-exchequer funding and any increased running costs ensuing from it.

31.2. Where projects are reliant on donations or sponsorship that have yet to be confirmed, demonstration of a staggered approach to completion (i.e. that takes account of the funds secured to date before proceeding with each stage) will be more likely to receive approval to proceed.

31.3. When considering the case for capital projects, Arts Council England is expected to use the Treasury's Green Book methodology (or its successor), as modified or enhanced by guidance from DCMS. This is the case for evaluating a capital project regardless of whether the project requires DCMS Finance Committee approval. The Department reserves the right to receive copies of business cases for projects below Arts Council England's delegated limit or elements of it, such as the Net Present Value calculation.

32. Compliance with the Equality Act 2010

32.1. In exercising public functions Arts Council England is subject to the public sector equality duty in section 149 of the Equality Act 2010, requiring Arts Council England to have due regard to the need to:

- Eliminate unlawful discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- Advance equality of opportunity between people who share a relevant protected characteristic (age; disability, gender reassignment,

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pregnancy and maternity, race, religion or belief, sex, sexual orientation) and people who do not; and

- Foster good relations between people who share a relevant protected characteristic and people who do not.

33. Cyber Security

33.1. As part of its approach to risk management and information assurance the Arts Council England should ensure the robustness of its cyber security to protect itself against data breaches, service disruption, loss and reputational damage. The level of provision should be proportionate to the Arts Council England's size and the level of risk it carries in terms of cyber vulnerability. A range of relevant Government advice and guidance can be found at <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>.

33.2. As a minimum, the Arms Length Body should take steps to ensure it has basic cyber security controls in place. These should be at least at the level set out in the Cyber Essentials scheme. Further details of this scheme can be found at www.cyberstreetwise.co.uk/cyberessentials. Departmental officials can offer further guidance and support.

Signed by:

Secretary of State for Culture, Media and Sport

Date:

Chair of Arts Council England

Date:

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Accounting Officer of Arts Council England

Date:

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Annex A: Compliance with guidance and instructions

Arts Council England shall be aware of and, where necessary, comply with the following general guidance documents and instructions:

- Appropriate adaptations of sections of the Corporate Governance Code for Central Government Departments;
http://www.hm-treasury.gov.uk/psr_governance_corporate.htm
- Managing Public Money (MPM);
http://www.hm-treasury.gov.uk/psr_mpm_index.htm
- Consolidated Budgeting Guidance (issued annually);
- Government Internal Audit Standards;
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Appropriate adaptations of the Audit Committee Handbook;
http://www.hm-treasury.gov.uk/audit_committee_handbook.htm
- Management of Risk: Principles and Concepts;
http://www.hm-treasury.gov.uk/d/orange_book.pdf
- Government Financial Reporting Manual (FReM);
http://www.hm-treasury.gov.uk/frem_index.htm
- If applicable, the Charities SORP;
http://www.charitycommission.gov.uk/Charity_requirements_guidance/Accounting_and_reporting/Preparing_charity_accounts/sorpfront.aspx
- Fees and Charges Guide, Chapter 6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_ch6.pdf
- Banking guidance, annex 5.6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_annex5.7.pdf
- Relevant Dear Accounting Officer letters;
<https://www.gov.uk/government/collections/dao-letters>
- The Parliamentary Ombudsman's Principles of Good Administration;
<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-of-good-administration>
- Consolidation Officer Memorandum, and relevant DCO letters;
- Relevant Freedom of Information Act guidance and instructions;
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- Model Code for Staff of Executive Non-departmental Public Bodies: Chapter 5 (Annex A) of Public Bodies: A Guide for Departments (Cabinet Office);

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

- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
<https://www.gov.uk/government/collections/whole-of-government-accounts>
- Guidance on major projects issues by the Major Projects Authority;
<http://www.cabinetoffice.gov.uk/content/major-projects-authority>
- The Statistics and Registration Services Act 2007;
<http://www.legislation.gov.uk/ukpga/2007/18/contents>
- The Code of Practice for Official Statistics;
https://www.statisticsauthority.gov.uk/wp-content/uploads/2015/12/images-codeofpracticeforofficialstatisticsjanuary2009_tcm97-25306.pdf
- Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/418726/PPN_08-15_Tax_arrangements_for_public_appointees.pdf
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to the ALB relevant to Arts Council England.