

## ARCHITECTS REGISTRATION BOARD FRAMEWORK DOCUMENT

This framework document has been drawn up jointly by the Ministry of Housing, Communities and Local Government (MHCLG) and the Architects Registration Board (ARB)<sup>1</sup>. It sets out the broad framework within which ARB and MHCLG intend to operate as well as defining both the Sponsor Department's expectations and support of ARB as a member of the MHCLG corporate family.

The document does not create a legally binding contract. It does not convey any legal powers or responsibilities or have legal effect or consequences, nor does it fetter ARB's discretion in relation to specific decisions.

The document is signed and dated by both parties in order to indicate their present intention to work within the framework. Copies of the document have been placed in the Libraries of both Houses of Parliament and made available to the public on the ARB and MHCLG websites.

### **Purpose of the Architects Registration Board**

1.1 Within the UK, there is statutory regulation of use of the title 'architect'. ARB was established in 1996 under provisions now within the Architects Act 1997. It succeeded a similar body established in 1931 as the independent statutory regulator for all UK registered architects. In addition, ARB has been designated as the UK's competent authority for architecture for the purposes of the EU Directive on the Mutual Recognition of Professional Qualifications (2005/36/EC), and as the UK's competent authority for architects for the purposes of EU Services Directive (2006/123/EC).

1.2 Under the Architects Act, ARB's duties are to:

- Appoint a person known as the Registrar of Architects
- prescribe the qualifications needed to become an architect;
- operate and maintain an up-to-date system of registration for all architects;
- issue and promote a code laying down the standards of professional conduct and practice expected of architects;
- investigate allegations of unacceptable professional conduct or serious professional incompetence;
- investigate and where appropriate prosecute unregistered individuals in business or practice who unlawfully call themselves an architect; and
- carry out functions under Directives 2005/36 and 2006/123/EC in respect of which ARB has been designated as competent authority in relation to architects.

1.3 ARB's strategic aims are to:

- deliver its responsibilities and duties under powers contained in the Architects Act;

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<sup>1</sup> References to "the Board" in this document are to the Board itself as laid down under Schedule 1 of the Architects Act, whereas references to "ARB" are to the organisation as referred to under Part 1 of the Act.

- protect the consumer; and
- support architects through regulating access to the profession of architect.

## **Governance and accountability**

### **2 Legal origins of the powers and duties of the Architects Registration Board**

- 2.1 ARB's powers and duties are derived from the Architects Act 1997. Under sections 6 & 8 of the Architects Act 1997, ARB has powers to collect registration fees from architects. The Act also restricts the use of the title 'architect' to registered persons. In order to maintain public confidence in the reputation of architects on the register, ARB also has powers to make disciplinary orders, including fines, if a registered person is guilty of unacceptable professional conduct or serious professional misconduct; or has been convicted of a criminal offence unconnected to his fitness to practise as an architect (sections 15 - 18). These powers are exercised through ARB's Professional Conduct Committee.
- 2.2 ARB was designated as the UK's competent authority for architects for the purposes of the EU Directive on the Mutual Recognition of Professional Qualifications (2005/36/EC), through amendments made to the Architects Act under the Architects (Recognition of European Qualifications etc and Saving and Transitional Provision) Regulations 2008 (SI 2008 No. 1331) which came into force on 20 June 2008. ARB's role as the UK's competent authority is to facilitate the exercise of rights of movement of architects within the European Economic Area (EEA) to and from the UK.
- 2.3 ARB will also be the UK's competent authority for architects under EU Services Directive (2006/123/EC). ARB's role under this Directive is to provide administrative cooperation to its counterparts in other EEA states, to ensure effective regulation of architects operating in more than one EEA state.
- 2.4 The Office for National Statistics classified ARB as a public corporation in 2005 and as such ARB's funds are now classified as public money in the National Accounts.
- 2.5 The Localism Act will introduce powers to provide powers for Central Government Departments to pass on all or some of the cost of possible infraction penalties to Public Bodies, within which definition ARB is included. Safeguards are set out in the localism Act to ensure that such penalties are imposed only where reasonable and necessary as a last resort. MHCLG and ARB will give due regard to the measures set out in the Localism Act and will cooperate in resolving any legal proceedings arising at a European level.

### **3 Ministerial responsibility**

- 3.1 The Secretary of State is accountable to UK Parliament for the activities and performance of ARB. Schedule 1, paragraph 3 of the Architects Act 1997 requires that the eight appointed members of the Board are appointed by the Privy Council, after consultation with the Secretary of State and such other persons or bodies as the Privy Council thinks fit to represent the interests of users of architectural services and the general public.

#### **4 MHCLG's Accounting Officer's specific accountabilities and responsibilities**

- 4.1 MHCLG's Accounting Officer (the Permanent Secretary) has designated the Registrar of Architects (who is appointed by ARB's Board) as ARB's Accounting Officer. The respective responsibilities of the Department's Accounting Officer and the Accounting Officers for arm's length bodies are set out in *Managing Public Money* which is sent separately to the ARB Accounting Officer.

- 4.2 MHCLG's Accounting Officer is accountable to Parliament:

- for the way in which ARB exercises the authority given to it by Parliament to raise money and the use to which such money is put;
- for any Departmental resources expended on sponsorship of ARB and on recruitment of the appointed members of the Board; and
- for the impact on MHCLG's running costs of any fine imposed on the UK by the European Court of Justice, in the event of a failure to comply with either of the two European directives referred to in paragraphs 2.2 and 2.3 above, in relation to the practice of architecture.

The MHCLG Accounting Officer is responsible for ensuring the responsible Minister is advised:

- on how well ARB is achieving its strategic aims and whether it is delivering value for money; and
- on recommendations he or she may make to the Privy Council on the appointment of the Appointed Members of the Board (under Schedule 1, paragraph 3 of the Architects Act).

- 4.3 MHCLG's Accounting Officer is also responsible for ensuring that arrangements are in place in order to:

- monitor ARB's activities on a regular basis in accordance with this agreement;
- inform ARB of relevant government policy in a timely manner; and
- draw the Board's attention to concerns about ARB's activities, to request explanations and to seek assurances that appropriate action has been taken.

- 4.4 The Building Regulations and Standards Division in MHCLG is the main source of advice to the responsible Minister on the discharge of his or her responsibilities in respect of ARB. They also support MHCLG's Accounting Officer on his or her responsibilities in respect of ARB.

- 4.5 In support of the MHCLG Accounting Officer's role as set out in para 4.2,

MHCLG's Finance Directorate are also available to provide advice as appropriate.

## **5 MHCLG officials' responsibilities in relation to ARB**

- 5.1 The Building Regulations and Standards Division in MHCLG is currently the primary contact for ARB.
- 5.2 MHCLG officials will meet the Board formally once a year to discuss its activities. They also have a standing invitation to attend both public and confidential sessions of Board meetings throughout the year.
- 5.3 MHCLG officials will liaise regularly (at least quarterly) with ARB officials to discuss ARB performance against its strategic plans; to explain wider policy developments that might have an impact on ARB; and to discuss any other issues of common interest.
- 5.4 MHCLG officials are available to provide *ad hoc* support and advice to ARB when appropriate and without assuming responsibilities that belong properly to ARB. Such advice may include:
- advice on the practical application of the two European Directives referred to paragraphs 2.2 and 2.3; and
  - advice on when and how to draw on the guidance documents listed in Appendix 1.
- 5.5 MHCLG officials will provide timely advice and support where requested in ensuring that day to day performance of ARB's statutory duties as a Competent Authority comply with overarching European Law.

## **6 Responsibilities of the Registrar as ARB Accounting Officer**

- 6.1 *Managing Public Money* sets out the responsibilities of an Accounting Officer, whether in a Department or arms length body such as ARB. The Registrar, as Accounting Officer, is responsible for safeguarding the public funds for which he or she has charge; for ensuring propriety and regularity in the handling of public funds; and for the day-to-day operations and management of ARB.

In addition, insofar as the Registrar is able, he or she should ensure that ARB 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 *Managing Public Money*.

### *Responsibilities in relation to MHCLG*

- 6.2 Particular responsibilities in relation to MHCLG include:
- consulting MHCLG on matters of vision and strategy;
  - ensuring that MHCLG is kept informed on the practical application of the two European directives referred to in paragraphs 2.2 and 2.3, in relation to the practice of

- architecture; assuring MHCLG that risks are being well managed, so as to minimise the chance of infraction proceedings being brought against the UK; consulting MHCLG where any significant issues arise that could potentially lead to infraction proceedings; and ensuring full co-operation with MHCLG in the event of such proceedings;
- ensuring that timely forecasts and monitoring information on performance and finance are provided to MHCLG; and that any significant risks or problems are notified to MHCLG in a timely fashion; and
  - in consultation with MHCLG, confirming the extent of any financial liabilities that might devolve to MHCLG, reviewing these annually and informing MHCLG of any subsequent change in status.
  - Writing to the MHCLG accounting officer to set out any areas where ARB's ability to deliver its statutory duties may be at risk.

### *Responsibilities to the Board*

6.3 The Registrar is responsible for:

- Maintaining the Register of Architects, under section 3 of the Architects Act;
- advising the Board on the discharge of its responsibilities as set out in this document, in the Architects Act and in any other relevant guidance that MHCLG may issue from time to time;
- advising the Board on ARB's performance as compared with its aims and objectives;
- ensuring that the Board takes financial considerations fully into account at all stages in reaching and executing its decisions, and that financial appraisal techniques are used where appropriate;
- taking action as set out in *Managing Public Money* if the Board, or its Chair, is contemplating a course of action involving a transaction which the Registrar 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; and
- undertaking other functions as the Board directs (section 2(3) of the Architects Act).
- making the board aware of the expectations of the Secretary of State in relation to governance of the MHCLG corporate family.

## **7 The Board**

7.1 The powers of the Board are founded in the Architects Act. Part 1 of Schedule 1 makes provisions about the Board. The Board has powers to make rules, establish committees, to appoint a Registrar and to appoint staff.

7.2 The Board is specifically responsible for:

- ensuring that any statutory or administrative requirements are complied with; that the Board operates within the limits of its statutory authority; and that, in reaching decisions, the Board takes into account guidance issued by the MHCLG;
- establishing and taking forward the strategic aims and objectives of ARB consistent with its overall strategic direction;
- ensuring that the Board receives and reviews regular financial information

concerning the management of ARB; is informed within a reasonable time about any concerns about the activities of ARB; and provides positive assurance to the Department that appropriate action has been taken on such concerns;

- ensuring effective arrangements are in place to provide assurance on risk management, governance and internal control; and
- appointing a Registrar, following reasonable advance notification to MHCLG of the intended appointment, and setting the Registrar's performance objectives and remuneration terms linked to these objectives, taking into account the guidance on pay and conditions referred to in paragraph 12.3.

#### *The Chair's personal responsibilities*

7.3 The Chair of the Board is elected from among the Board. There are provisions within the Board's rules to allow for the Chair to be removed from office if the Board considers it appropriate.

7.4 The role of the Chair is to lead in:

- formulating the Board's strategy;
- ensuring that the Board, in reaching decisions, takes proper account of guidance provided by the responsible Minister or the Department;
- promoting the efficient and effective use of staff and other resources;
- delivering high standards of regularity and propriety; and
- representing the views of the Board to the architects' profession and to the general public.

7.5 The Chair also has an obligation to ensure:

- that the work of the Board and its members is reviewed and is working effectively;
- that the Board puts in place an electoral scheme to elect architect members to the Board, following consultation with professional bodies and subject to approval of the Privy Council, in accordance with the Architects Act Schedule 1, paragraph 2;
- that when vacancies arise for Appointed Members of the Board, the responsible Minister is advised of the Board's needs in relation to those vacancies (in terms of the balance of skills appropriate to directing ARB business, as set out in the *Corporate Governance in Central Government Departments: Code of Good Practice*);
- that when Appointed Members of the Board are being considered for re-appointment, the responsible Minister is advised of their performance in their current term of office;
- that each Board member has objectives and is able to demonstrate that s/he has met those objectives;
- that appropriate external arrangements are in place for:
  - a review of the Chair;
  - when appropriate, advising the Minister on the Chair's performance as a Board member, and
  - ensuring that the Chair has objectives and is able to demonstrate whether they have been met

- that Board members are fully briefed on terms of appointment, duties, rights and responsibilities;
- that 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; and
- that there is a code of practice for Board members in place consistent with the Cabinet Office Model Code.

7.6 The Chair may be asked by the Secretary of State to account for the activities of ARB. Communications between the Board and the responsible Minister should normally be through the Chair who is responsible for ensuring that the Board's affairs are conducted with probity.

#### *Vice Chair's responsibilities*

7.7 If the Board elects a Vice Chair, the Vice Chair will act as Chair in the event of a vacancy in the office of Chair or in the absence of the Chair.

#### *Individual Board members' responsibilities*

7.8 Individual Board members have an overall responsibility to ensure that ARB fulfils its statutory functions.

7.9 They should:

- comply at all times with the ARB Board members' code of practice and with the rules relating to conflicts of interest;
- participate in the Board members appraisal scheme, for the development of individual Board members and the Board as a whole
- not misuse information gained in the course of their public service for personal advantage or 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 the acceptance of gifts and hospitality, and of business appointments; and
- act in good faith and in the best interests of ARB.

## **8 Annual report and accounts**

8.1 ARB will publish both an annual report of its activities and its audited accounts after the end of each financial year. ARB will provide its draft accounts to MHCLG within six months of each year-end.

8.2 The annual report:

- will comply with the Treasury's *Financial reporting Manual* (FrM) where appropriate;
- will outline main activities and performance during the previous financial year; and
- may set out forward plans in summary form.. If the annual report does not set out forward plans, these will be published separately.



8.3 The report and accounts will be laid before Parliament and made available on ARB's website, in accordance with the guidance in the FReM. A draft of the report should be submitted to the Department two weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant legislation and specific accounts direction issued by the Department as well as, where appropriate, the FReM.

## **9 Internal audit and transparency**

9.1 ARB will:

- set up an audit committee of its Board in accordance with the Cabinet Office's guidance *Public Bodies: A Guide for Departments* and the *Audit Committee Handbook*; and
- keep records of, and prepare and forward to the Department an annual report on any fraud and theft suffered by ARB and notify MHCLG of any unusual or major incidents as soon as possible.
- Take into account the MHCLG and Government's approach and Guidance on transparency for public bodies when determining ARB's Publication Scheme.

9.2 MHCLG's internal audit service has a right of access to all documents prepared for the Audit Committee relevant to MHCLG's internal audit service. Such documents will only be shared with MHCLG in accordance with the data protection principles.

## **10 Spending controls, actions and processes**

10.1 In order to support Government policy in reducing the public spending deficit, Cabinet Office periodically issue updates to guidance on Spending controls covering a range of business activities including (but not limited to) advertising and marketing, ICT, Consultancy, recruitment, Property, Major projects, procurement of learning development and training, Human Resources (including Redundancy Schemes and Payment), Travel expenses and Transparency.

10.2 The Secretary of State determines the appropriate level of Departmental Approval for spend on processes which fall below Cabinet Office agreement thresholds and which may change over time. In order to ensure that ARB takes into account the expectations set out by the Secretary of State;

MHCLG will;

- Periodically and as necessary provide clear updated guidance on application of Spending Controls within the MHCLG group and where necessary provide advice and support to help in their implementation.
- Request regular returns to monitor alignment with the published spending

ARB will;

- Ensure that the Secretary of States expectations are taken into account in the development of strategic plans, in making decisions at an executive and Board level and in the execution of their day to day business.
- Use best endeavours to provide MHCLG with timely and accurate returns where requested in order to help monitor alignment.



## **11 Corporate governance**

### *Board appointments - the Chair and Board members*

- 11.1 The governance arrangements for the Board and its committees are laid down in Schedule 1 of the Architects Act 1997, which provides for the election of seven elected architect members by other architects and for the appointment of eight other members appointed by the Privy Council, after consultation with the Secretary of State and such other persons as Privy Council see fit to represent the interests of the general public and the users of architectural services.
- 11.2 The term of office of a member of the Board is normally three years. Members may be re-appointed/re-elected for a second consecutive three-year term, but cannot serve more than two consecutive terms of office. The members of the Board elect a Chair from among their number.
- 11.3 MHCLG officials will conduct a public appointments exercise to recruit the non-elected members of the Board. Appointments will be based on merit following an open and transparent process and independent assessment.

### *Board appointments - the Registrar*

- 11.4 The Registrar is appointed by the Board in accordance with section 2 of the Architects Act.

## **12 Strategy documents and business plans**

- 12.1 ARB will provide MHCLG annually with a draft of its strategy document and a draft business plan (or equivalent) covering key targets and milestones for the coming year. The drafts should be provided at least six weeks before they are due to receive final approval from the Board, to allow MHCLG time to assess their reasonableness and to provide any comments. The strategy document and business plan will reflect ARB's statutory duties, including duties under the two European directives referred to in paragraphs 2.2 and 2.3 above.
- 12.2 The strategy document and business plan (or equivalent) should be published by ARB on its website.
- 12.3 The business plan (or equivalent) should cover the following key matters:
- key objectives and associated key performance targets for the forward years, and the strategy for achieving those objectives;
  - key non-financial performance targets;
  - a review of performance in the preceding financial year and an estimate of performance in the current year;
  - an assessment of the risk factors that may significantly affect the execution of the plan but that cannot be accurately forecast; and

- other matters as agreed between MHCLG and ARB.
- 12.4 The responsible Minister will meet the Chair once a year to discuss plans for the year ahead.

### **13 Reporting performance to MHCLG**

- 13.1 ARB will 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 strategy document and business plan. ARB will report financial and non-financial performance, including performance against key objectives every year.

### **14 ARB staff**

#### *General responsibilities for ARB staff*

- 14.1 The Board may appoint staff under provisions set out in Schedule 1, paragraph 11 of the Architects Act. The Board has 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 and there is no discrimination on grounds of gender, marital status, sexuality and sexual orientation, race, colour, ethnic or national origin, religion or belief, disability, community background or age;
  - that 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;
  - that remuneration is appropriate to responsibilities;
  - the performance of its staff at all levels is satisfactorily appraised and ARB performance measurement systems are reviewed from time to time;
  - that its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve ARB's objectives;
  - that proper consultation with staff takes place on key issues affecting them;
  - that adequate grievance and disciplinary procedures are in place;
  - that whistle-blowing procedures consistent with the Public Interest Disclosure Act 1998 are in place; and

- that a code of conduct for staff is in place reflecting Cabinet Office guidance as set out in *Public Bodies: A Guide for Departments* or any superseding guidance notified to ARB.

#### *Staff costs*

- 14.2 ARB will ensure that any additional posts created do not incur forward commitments that will exceed its ability to pay for them.

#### *Pay and conditions of service*

- 14.3 As part of ARB's annual business planning, MHCLG will offer guidance on appropriate pay levels, having regard to Cabinet Office guidance on public bodies staffing as set out in chapter 5 of *Public Bodies: A Guide for Departments* [http://www.civilservice.gov.uk/wp-content/uploads/2011/09/overview\\_tcm6-2489.pdf](http://www.civilservice.gov.uk/wp-content/uploads/2011/09/overview_tcm6-2489.pdf) and to the general pay structure approved by MHCLG and HM Treasury for non-departmental public bodies.
- 14.4 Staff terms and conditions should be set out in an Employee Handbook, which should be made available to all staff and provided to MHCLG at the start of this agreement and subsequently when significant amendments are made. Guidance in the *Government Financial Reporting Manual* on the publication of salaries or salary ranges should be reflected in the details published in ARB's annual accounts.
- 14.5 The travel expenses of Board members will be tied to the rates allowed to staff of ARB. Reasonable actual costs will be reimbursed.
- 14.6 ARB will comply with the EU Directive on contract workers - the Fixed-Term Employees (Prevention of Less Favourable Treatment) Regulations - and any other relevant employment legislation.

#### *Pensions, redundancy and compensation*

- 14.7 ARB staff will normally be eligible to join ARB's group personal pension scheme and may opt out of the scheme if they wish.
- 14.8 ARB is expected to consult MHCLG on any proposal to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, insofar as such payment would have a material effect on the Board's financial position. Proposals on severance must comply with the rules in chapter 4 of *Managing Public Money*.

### **15 Review of this framework document**

- 15.1 A light touch review of this framework document was undertaken by MHCLG and ARB in March 2012. The framework will be updated within twelve

months of each triennial review or, if Governance requirements are subject to significant change outside the triennial review process, within twelve months of those changes being put in place.

## **16 Periodic Review**

16.1 ARB, as with all Arm's Length Bodies, is subject to review in line with Cabinet Office guidance in order to;

i) Provide a robust challenge as to the need and form of ARB;

and

ii) Where it is agreed that the Arms Length body should be retained to review control and governance requirements and any legal constraints to ensure that ARB is complying with recognised principles of good corporate Governance.

16.2 ARB's next periodic review will commence in February 2014 with the first phase provisionally reporting in May 2014.

16.3 The Review process will be undertaken in accordance with the Cabinet Office Guidance and taking into account proportionality and ARB's status as a Public Corporation.

16.4

16.5 The review will involve full consultation with ARB on both the process of review as well as emerging findings, and will equally seek the view of other key external partners as well as providing opportunity for Parliament to provide input and to scrutinise the outcomes.

## **17 Arrangements in the event that ARB were to be wound up**

17.1 The Board is responsible for maintaining its assets at a level sufficient to cover its liabilities if ARB were to be wound up.

17.2 If ARB were to be wound up as a result of changes to primary legislation, MHCLG would put in place arrangements to ensure that the assets and liabilities of ARB were passed to any successor organisation and accounted for properly. If no successor organisation was established, the assets and liabilities would revert to MHCLG.

17.3 If ARB were to be wound up, MHCLG would:

- ensure that procedures were in place in ARB to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- specify the basis for the valuation and accounting treatment of the ARB's assets and liabilities;
- ensure that arrangements were in place to prepare closing accounts and pass to the Comptroller & Auditor General for external audit, and that funds were in place to pay for such audits;



- arrange for the most appropriate person to sign the closing accounts. In the event that another public corporation or NDPB took on the role, responsibilities, assets and liabilities, the Accounting Officer in the succeeding body should sign the closing accounts. In the event that the Department inherited the role, responsibilities, assets and liabilities, MHCLG's Accounting Officer should sign.

17.4 ARB should provide MHCLG with full details of any forms of claw-back due to ARB.

17.5 ARB will submit an updated assessment of its liabilities including leases, contractual commitments and likely terms of redundancy to MHCLG every two years in conjunction with ARB's review of its reserves policy. ARB will alert MHCLG to any significant changes in liabilities in the intervening period.



Signed: Neil O'Connor, Director  
Date 22<sup>nd</sup> May 2018  
(On behalf of MHCLG)



Signed: Nabila Zulfiqar, Chair ARB  
Date 1st June 2018  
(On behalf of ARB)





## Appendix 1: Government-wide corporate guidance

ARB and MHCLG will work together to comply with this document and, as appropriate, with the following general guidance:

- Appropriate adaptations of sections of Corporate Governance in Central Government Departments: Code of Good Practice - <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments>
- Managing Public Money (MPM) - <https://www.gov.uk/government/publications/managing-public-money>
- Corporate Governance in Central Government Departments: Code of Good Practice [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/609903/P\\_U2077\\_code\\_of\\_practice\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/609903/P_U2077_code_of_practice_2017.pdf)
- Government Internal Audit Standards - <https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Management of Risk: Principles and Concepts - <https://www.gov.uk/government/publications/orange-book>
- Managing the Risk of Fraud - <https://www.gov.uk/government/publications/orange-book>
- Government Financial Reporting Manual (FRoM) <https://www.gov.uk/government/publications/government-financial-reporting-manual>
- Fees and Charges Guide, Chapter 6 of MPM;
- Departmental Banking: A Manual for Government Departments, annex 5.6 of Managing Public Money;
- Relevant Dear Accounting Officer letters;
- Regularity, Propriety and Value for Money - [http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr\\_governance\\_valueformoney.htm](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr_governance_valueformoney.htm) The Parliamentary and Health Service Ombudsman's Principles of Good Administration <http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples>
- Consolidation Officer Memorandum, and relevant DCO letters;
- Relevant Freedom of Information Act guidance and instructions (Ministry of Justice);
- Public Bodies: A Guide for Departments - [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/690944/Public\\_Bodies\\_-\\_a\\_guide\\_for\\_departments.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/690944/Public_Bodies_-_a_guide_for_departments.pdf)
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
- Other relevant instructions and guidance issued by the central Departments;
- Recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to ARB.

