

# **FSNI Corporate Governance Framework**

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# **SECTION 1 CORPORATE GOVERNANCE FRAMEWORK**

## **1. The Purpose of the Governance Framework**

1.1 This Governance Framework comprises the systems and processes, cultures and values, by which the Agency is directed and controlled, and the activities through which it accounts to and engages with stakeholders. It enables the Agency to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of timely and cost effective services. The Governance Framework is designed to pragmatically manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies aims and objectives. It can therefore only provide reasonable, and not absolute, assurance.

1.2 This document also sets out details of the corporate governance arrangements established within Forensic Science Northern Ireland (FSNI) to ensure the proper and effective management of the Agency's affairs.

1.3 As is the case with all Executive Agencies, the Corporate Governance Framework represents the agreed position between the Agency and its sponsor department and reflects the specific nature of the Agency, its degree of operational autonomy/independence and its track record of governance and probity. The framework should set an appropriate balance between the operational strategies and the delegated decision making powers of the Agency on the one hand and, on the other hand, the needs of the Departmental Accounting Officer and the Minister to have an appropriate level of assurance as regards good governance, alignment to Departmental strategies, the proper functioning of government and the management of public money.

1.4 As no two Agencies are identical in form or function, it follows that each Agency should have a framework that is, where appropriate, bespoke whilst at the same time covering issues of general applicability.

1.5 Framework documents should, as advised by HMT, be reviewed on a regular basis (e.g. every 3 years) and/or when a significant change in the Agency's status, environment, structure or reputation occurs.

## Definition

1.6 Organisations need systems of direction, control and management in order to operate effectively. Effective organisations have well developed and articulated structures which properly order their processes and attribute responsibility for the setting of the strategic direction, policy implementation, decision making and operational delivery. They also require internal monitoring arrangements to ensure compliance and propriety. The corporate governance framework is the system which ensures the effectiveness of direction and control of an organisation. It encompasses:

- **Governance:** how well an organisation plans, sets, communicates and monitors its corporate objectives;
- **Risk Management:** how the organisation identifies, considers and manages the risks to the achievement of corporate objectives; and
- **Business Controls:** how the organisation assures itself and its stakeholders that it is in control of its business and the risks to the achievement of its objectives.

## Purpose and Activities

1.7 FSNI is an Executive Agency of the Department of Justice (DoJ). Its role is to provide objective scientific advice and support to enhance the delivery of justice.

1.8 FSNI has an annual operating budget of circa £13.2m. The majority of this funding (89%) comes from an MOU with the PSNI, with the remainder coming from the State Pathologist, Public Prosecution Service, the Police Ombudsman, the Department of Justice and a range of smaller public and private customers.

1.9 FSNI, headed by a Chief Executive, is the main regional forensic provider for NI whose service delivery is assessed against performance in meeting Business Plan objectives and targets which are aligned with the Department of Justice’s Business Plan.

**Agency vision**

“To be a World Class provider of integrated forensic science services.”

**Agency mission**

“Scientific Excellence delivered in partnership supporting justice for all.”

1.10 This mission is realised through the provision of:

- A scientific support service for criminal justice and other organisations;
- Scientific advice for the Public Prosecution Service (PPS) and the legal profession; and,
- Objective expert testimony to the Courts.

**Description of Business**

1.11 FSNI offers a diverse and integrated range of forensic services and operates to the UK Accreditation Service (UKAS) ISO 17025:2017 Standard.

1.12 A summary overview of the various FSNI services provided is detailed in table below:

FSNI Services					
Biology	DNA	Alcohol	Drugs	Toxicology	Latent Fingerprints
Road Traffic Collisions	Digital Forensics	Explosives	Documents / Handwriting	Microchemistry	Firearms
Glass	Tool marks/locks	Foot marks	NIDNAD	Calibration	

1.13 FSNI has around 185 staff (178 FTE) with the majority directly involved in scientific specialisms.

## **SECTION 2 ORGANISATIONAL STRUCTURES**

2.1 The key internal organisational structures which support the delivery of corporate governance in FSNI are:

- The Leadership Board
- The Senior Management Team; and,
- The Audit and Risk Assurance Committee.

### **FSNI Leadership Board**

2.2 The FSNI Chief Executive carries out their responsibilities with the aid of the Leadership Board, which provides corporate leadership to the organisation as a whole, sets the Agency's strategic direction, takes ownership of the Agency's performance and provides both support and appropriate challenge to the Chief Executive. The Board is chaired by the Chief Executive<sup>1</sup> and its membership includes Agency Directors and two independent Non – Executive Directors. Given the nature of the work of FSNI, a senior member<sup>2</sup> of the PSNI attends FSNI Leadership Board meetings, by invitation, in an advisory/observer capacity for any agenda items relating Operational Performance and Service Delivery. The Finance Manager as well as the Corporate Secretary are also in attendance.

2.3 The Leadership Board is the senior tier of strategising and decision making and is responsible for the establishment and monitoring of the corporate governance arrangements of the Agency. The full terms of reference of the Board - which set out its functions, aims, objectives and responsibilities - can be accessed on the FSNI website.

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<sup>1</sup> An Executive Agency's Board differs from the board of a Non Departmental Public Body, reflecting the difference in relationship to the parent Department. An Agency's Board can be chaired by a Chief Executive who, as Accounting Officer, is not subject to the Board but is supported and challenged by it. Its membership includes both Executive Directors and Non-Executive Directors. An NDPB's Board has an Independent Chair and its members are non-executive directors, with the Chief Executive and possibly his/her Executive Directors as attendees.

<sup>2</sup> Normally at Assistant Chief Constable level or their nominated deputy.

2.4 The Board operates as a collegiate forum under the leadership of the Chief Executive to manage the running of the Agency. It is not the principal policy-making body for the Agency. Policy is determined by the Minister of Justice with the support of departmental officials. This does not mean that the Board does not discuss policy, or contribute to its development, but it does so in the context of setting and directing the strategic planning that ensures the delivery of Ministerial policy decisions and the operational management of their implementation. Given the technical/scientific nature of FSNI's work, the Agency's advice may help inform policy making in relevant areas including, for example, drugs and biometrics.

2.5 The quorum at all planned LB meetings will be the Chief Executive (or their nominee) plus 2 Directors (or a minimum of 1 Director and 1 empowered Deputy) and 1 Non-Executive Director.

2.6 It is best practice that the views of an independent member be considered in any decision making. However, Extra-ordinary LB meetings (XLB's) may be held at short notice to address urgent decisions. The quoracy of an XLB does not require a Non-Executive Director to be present (although their views can if necessary be given in advance in correspondence). Decisions and minutes taken at XLB's will be put to the next full LB for ratification/approval.

2.7 The Board's role is to take collective ownership of the Agency's performance; oversee the Agency's Strategic Direction, provide support and constructive challenge to the Chief Executive; provide corporate leadership to the organisation as a whole; and provide advice to the Minister by:

- developing and taking forward the Agency's agreed strategic aims and objectives;
- advising on the allocation of its financial and human resources to achieve those aims;
- managing Agency resources and monitoring the achievement of performance objectives;
- setting the Agency's standards and values;
- ensuring the quality of the agency's processes and outputs in line with its quality accreditation to the relevant standards, such as ISO 17025:2017;
- maintaining a transparent system of prudent and effective controls;



- supporting the development and delivery of a Northern Ireland Forensic Services Strategy
- assessing and managing risk including Health & Safety risks ; and,
- leading and overseeing the process of change, and encouraging innovation, to enhance the Agency's capacity to deliver.

2.8 In order to achieve these objectives, the Board reserves to itself (within the framework of accountability to the Minister) final decisions on:

- setting the strategic direction for the Agency through the Agency Corporate and Business Plans;
- financial planning and management in so far as it relates to the Agency;
- allocation of resources to match development and delivery requirements;
- monitoring Agency performance against targets and assessing the risks to delivery;
- Agency change programmes;
- setting training priorities and health and safety priorities; and,
- risk management and corporate governance.

2.9 The Board is supported by a secretariat (located within the Chief Executive's Office), which is responsible for organising the agenda for the regular Board meetings and ensuring that the Chief Executive and Board members are provided with timely information to support full discussion and decision making at each meeting.

## **FSNI Senior Management Team**

2.10 The purpose of the Senior Management Team (SMT) is to support the Agency's operations to ensure that FSNI delivers against all targets (both the Outcome Focussed Business Plan and Memoranda of Understanding (MOU) Targets and KPIs) and to provide advice and support to the Leadership Board in implementing policy and strategy across the Agency.

2.11 The Senior Management Team, which incorporates the previously named Operations Meeting, is also supported by a secretariat located in the Chief Executive's Office and the Terms of Reference for the SMT are available on the FSNI website.

## **FSNI Audit and Risk Assurance Committee**

2.12 As Accounting Officer for the Agency (designated by the DoJ Permanent Secretary) the Chief Executive has a responsibility to assure themselves that appropriate arrangements are in place within the Agency to ensure effective corporate governance, risk management and systems of internal controls. The FSNI Audit and Risk Assurance Committee (ARAC) supports and appropriately challenges the Accounting Officer in monitoring the corporate governance and control systems (including financial reporting) in the Agency. The terms of reference for the ARAC and its membership can be accessed on the FSNI website.

2.13 Accordingly, the primary function of the ARAC is to test and challenge the assurances provided to and by the Accounting Officer, the way in which these assurances are developed and the systems and approaches on which the assurances are based. In order to enhance the objectivity of the advice, the ARAC is chaired by one of the Agency's independent Non-Executive Directors. The ARAC is constituted as a sub-committee of the Leadership Board and acts in an advisory capacity, having no executive powers. Assessing the completeness and effectiveness of the Agency's corporate governance arrangements forms part of the Internal Audit work programme.

2.14 The main purpose of the DoF Group Internal Audit Services (GIAS) is to provide the Accounting Officer, in an economical, efficient and timely manner, with an objective evaluation of, and opinion on, the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. GIAS will provide the ARAC with a proposed audit programme and plans for the year ahead, together with progress reports for each meeting and an annual report in which the Head of Group Internal Audit Services for FSNI provides their annual opinion. The Head of Group Internal Audit Services for FSNI is an attendee at the FSNI ARAC. The ARAC monitors reports and implements plans submitted by GIAS and monitors the progress of the Agency against the Internal Audit recommendations.

2.15 The Northern Ireland Audit Office (NIAO) undertakes the financial and value for money audits of the Agency, with the results being reported to the Northern Ireland Assembly. The NIAO will provide the ARAC with its proposed strategy for the following year's audit, with interim update reports and the final report to those charged with governance following the completion of the annual financial audit.

2.16 The Terms of Reference for the ARAC sets out, in greater detail, the role of members and attendees.

2.17 It is important to note that given its scientific nature in an adversarial legalistic environment, FSNI utilises a range of other important mechanisms to provide comprehensive assurance. These include its accreditation by the United Kingdom Accreditation Service (UKAS) to the very rigorous ISO 17025:2017 standard, its conformance (by agreement of the Minister) to the standards of the Forensic Science Regulator, and its maintenance of a Quality Management System., which includes a substantial number of internal scientific audits, as well as participation in collaborative exercises and blind trials with other national and international forensic providers. The ethos required for such quality management across the agency includes an open, objective and proactive response to any issues that may potentially compromise the agency's reputation, probity, quality of outputs or performance. This mind-set fits well with and complements the other governance protocols required of FSNI as a public body, as outlined elsewhere in this document.

## **SECTION 3 ROLES, RESPONSIBILITIES & PROCESSES**

### **Role of Forensic Science Northern Ireland**

3.1 Maintenance of high standards of operational independence and effective and appropriate co-operation and communication across the criminal justice system are crucial factors in preserving the integrity of justice, improving efficiency and in reducing unnecessary delay. Respect for the rule of law depends on public trust. The operational independence of the Agency provides a solid foundation for public trust, avoidance of bias and confidence in the fairness, impartiality, objectivity and reliability of the work of the Agency.

3.2 Although operational independence of Criminal Justice organisations is important, for FSNI, as a scientific organisation operating in a wider legalistic justice and policing environment, it is essential that the core principles of science - which differ in some important ways from those of non-scientific organisations - are consistently observed and protected. There is a need to protect the objectivity of the science from any external pressures, including financial. Forensic scientists (together with other Expert Witnesses, such as doctors) are the only category of witness entitled to give Expert Opinion Evidence to the courts. The importance of preserving the objectivity of that Opinion Evidence is reflected in judicial rulings and Regulator's guidance, which state that the Forensic Expert's duty is solely to the court and not to those instructing or paying them.

#### **Minister**

3.3 The Agency is subject to the overall direction and control of the Minister,

3.4 The Minister determines the policy framework within which the Agency operates and the scope of its activities. The Minister determines the resources to be made available to the Agency and will be advised by Departmental officials on Agency Corporate & Business Plans, performance and other key issues. The Minister delegates the day to day operation of the Agency but expects to be consulted by the Chief Executive on the handling of operational matters which could give rise to significant public or Assembly concern. The Chief Executive will consult with the

sponsor Department in respect of any policy matters in advance of seeking Ministerial approval. The Minister will preserve the operational independence of the Agency with regard to the handling of individual criminal cases under investigation or before the Courts.

3.5 The Minister may request reports from the Chief Executive on any matter relating to the delivery of Forensic Science NI services, and will routinely receive reports from the Chief Executive/sponsor department on the following matters:-

- significant change affecting the management of the Agency or the way in which fundamental services are delivered; and,
- any other issue which is likely to arouse significant public or Assembly concern.

### **The Permanent Secretary**

3.6 The Permanent Secretary, as principal Accounting Officer, is responsible for the overall management of the sponsor Department and is the principal policy adviser to the Minister. The Permanent Secretary is the Sponsor for the Agency and is responsible for providing support and advice to the Chief Executive and for advising the Minister on the strategic direction of the Agency, its Corporate & Business Plan and the resources needed to achieve them. The Permanent Secretary is also responsible for advising on the performance of the Agency against its key targets and on policy issues governing the work of the Agency.

### **Accounting Officer**

3.7 The Permanent Secretary is the principal Accounting Officer for the sponsor Department and as such is responsible for ensuring a high standard of financial management in the sponsor Department as a whole. The Permanent Secretary has designated the FSNI Chief Executive as Agency Accounting Officer.

3.8 The Permanent Secretary designates the Chief Executive as Agency Accounting Officer by sending them a letter in a form approved by HM Treasury, defining the relationship between the Chief Executive's responsibilities as Agency Accounting Officer and their own as Principal Accounting Officer.

3.9 The Agency Accounting Officer, is accountable for the proper, effective, efficient and economic use of resources provided to the Agency, for the propriety and regularity of its expenditure, and for ensuring that the requirements of Government Accounting Northern Ireland are met. They are also responsible for establishing and maintaining systems for this purpose, following any relevant guidance issued by the sponsor Department, and putting into effect any relevant recommendations of the Public Accounts Committee, other Assembly Committees and other Parliamentary authority accepted by the Department / Minister.

### **Chief Executive**

3.10 In terms of the Agency's corporate governance arrangements (including its quality accreditation), the Chief Executive has four elements to their role:

- Chair of the Board;
- Agency Accounting Officer ;
- Senior Information Records Officer; and,
- has overall responsibility for Quality, Health & Safety and Security.

### **Chair of the Leadership Board**

3.11 As Chair of the Leadership Board, the Chief Executive is responsible for:

- ensuring the Board fulfils its responsibilities;
- ensuring that the business of Board meetings is conducted efficiently and effectively, that there is open debate and that all views are heard;
- summing up Board debates and seeking agreed decisions;
- exercising their responsibilities as Accounting Officer where necessary, as part of conducting Board business; and
- controlling the order of Board meetings.

## **Agency Accounting Officer**

3.12 As the head of an Agency of the Department of Justice, the Chief Executive is a Designated Accounting Officer (DAO). They are appointed by the Departmental Accounting Officer (Permanent Secretary) and are responsible to the Minister and accountable to the Northern Ireland Assembly for the Agency's use of resources in carrying out its functions as set out in this framework document. They may be asked to appear before the Assembly's Public Accounts Committee to give evidence on the discharge of their responsibilities.

3.13 The responsibilities of the Accounting Officer are to ensure that:

- the Agency accounts are properly presented as prescribed in the Accounts Direction issued by the Department of Finance (DoF);
- correct financial procedures are followed and accounting records are maintained in a format suitable for management and in the form prescribed for published accounts;
- public funds assigned to the Agency are managed with propriety and duly safeguarded;
- Agency assets are controlled and safeguarded, and that there are appropriate checks;
- the Agency ensures staff are aware of the DoJ Whistle Blowing Policy and Procedures and that 'responsible whistle-blowers' are encouraged to raise concerns about suspected malpractice, abuse or wrongdoing at an early stage, and in the right way and that staff can do so without fear of victimisation, subsequent discrimination or disadvantage and will be given appropriate support and advice;
- the Agency complies with the DoJ Anti-fraud and Anti-bribery Policy and promotes an anti-fraud and anti-bribery culture by encouraging management to create conditions in which staff members have neither the motivation nor the opportunity to commit fraud or either offer or accept bribes;
- all relevant financial considerations are taken into account, and where necessary brought to the Ministers' attention, when considering policy proposals relating to expenditure or income;

- a sound system of internal control is maintained in the Agency to support the achievement of its policies and objectives; and that the effectiveness of this system is reviewed regularly;
- through adherence to the Agency policy on Conflicts of Interests that staff members and the Agency are protected from any perception, real or imagined, of inappropriate influencing of decisions or loss of business and to ensure that the highest standards of impartiality, integrity and objectivity are observed by staff working for the Agency;
- the impact of the Agency's activities on others is properly identified and, where appropriate, taken into account; and,
- the Governance Statement is produced to the required standard and signed.

### **Senior Information Records Officer**

3.14 The responsibilities of the Senior Information Records Officer are:

- championing best practice in information assurance, data protection, compliance with GDPR and assisting Information Asset Owners (IAOs), who retain responsibility for information assurance and the management of information risk in their business areas;
- reporting any identified risks to the Information Records Owners Council (IROC) and reporting back to the Agency the response and ensuring it is acted upon;
- overseeing, supported by the FSNI Information Assurance and Security Working Group, the Accreditation Authority Panel decisions and ensuring they are consistent and compliant with the DoJ's related IA policies and Information Risk Management Statement;
- ensuring an effective governance and reporting structure is in place to manage Information Assurance; and
- improving their understanding and those of their respective business areas of the DoJ's critical dependence on information.



## **Health & Safety Responsibilities**

3.15 The nature of FSNI's work - in dealing with traumatic or stressful crime scenes/incidents, biological and chemical materials, weapons, explosives, lasers, sharps and complex equipment - means that Health & Safety issues are of the highest importance. The responsibilities of the Chief Executive (and other senior managers) under the Health & Safety at Work (NI) Order 1978, are to ensure that the organisation:

- assesses risks to employees, customers, partners and any other people who could be affected by their activities, including off-site with regard to crime scene attendance;
- arranges for the effective planning, organisation, control, monitoring and review of preventive and protective measures; (e.g. through routine maintenance of equipment and reviews of PPE and its effectiveness);
- has a written health and safety policy (based on DoJ Policy but adapted for the specific needs of the Agency);
- has access to competent health and safety advice, (FSNI also have a H&S committee which FSNI Trade union representatives attend that meets quarterly);
- consults employees about their risks at work and current preventive and protective measures; and,
- ensures that no health and safety offence is committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, or other similar officer of the organisation; failing which that person (as well as the organisation) could be liable to prosecution.

3.16 Under the Corporate Manslaughter and Corporate Homicide Act 2007, an offence will be committed where failings by an organisation's senior management are a substantial element in any gross breach of the duty of care owed to the organisation's employees or members of the public, which results in death. The maximum penalty is an unlimited fine and the court can additionally make a publicity order requiring the organisation to publish details of its conviction and fine. There are both corporate and individual responsibilities for Health and Safety. Directors and Board Members under the Health and Safety at Work (Order) NI 1978 Articles 34 and 34A:

**Article 34:** Offences due to the fault of other persons – individual officers can be prosecuted and held personally liable where there is a breach of HSWA which fall within the individual responsibilities of an employee

**Article 34A:** Offences by body corporate: Senior members of management of an organisation (as well as the company or organisation itself) may be individually liable for breaches of H&S law. A board of directors, individuals and senior managers can ALL be prosecuted under this section.

### **Security Responsibilities**

3.17 In addition to the related responsibilities of Information Assurance and Health & Safety, the Chief Executive has overall responsibility for ensuring that the security of staff, premises, exhibits, files etc. is maintained and that staff security clearance and staff and visitor access control protocols are effective (notwithstanding the PSNI responsibility for overall Seapark site access and security). The threat level situation and other intelligence received regarding premises or staff (as a whole or individually) must be considered and appropriate action taken accordingly.

### **Executive Directors**

3.18 Executive Directors, in their role as Board Members, are responsible for the collegiate development of strategy and for supporting effective and efficient delivery of that strategy. This includes taking steps to ensure that business is prioritised and decisions implemented in accordance with the objectives set by the Board. They are also Lead Information Asset Owners for all business areas falling within their remit of responsibility. The roles and responsibilities of each Director have been agreed with the Chief Executive and are detailed in Business Plans and individual performance agreements. Their board role is an additional responsibility to their role as heads of their own directorates and includes providing challenge and assurance to the Chief Executive as well as collegiate challenge and support to each other. To that end, each Executive Director is expected to be adequately *au fait* with the plans and issues within other FSNI directorates and the agency as a whole.

3.19 The directors also carry the same responsibilities for Health & Safety and Security as referred to under the responsibilities of the Chief Executive.

## **Non-Executive Directors**

3.20 The role of the non-executive directors is to provide strategic advice to the Board, contribute to decision making and support good governance of the Agency. Independent non-executive directors provide substantial value to the Leadership Board by providing:

- constructive challenge across the Board's business;
- a fresh, objective perspective and new ideas;
- improved rigour to Board processes;
- specific expertise and experience;
- a safe sounding board for new approaches; and,
- a balance to the mix of skills and personalities on the board.

3.21 Non-executive directors should ensure all aspects of strategy and delivery of policy are scrutinised for effectiveness and efficiency. In particular they should:

- be involved in the monitoring of performance and progress of the Agency, including the use of human and financial resources;
- maintain a critical overview of the Agency's financial controls and procedures for assessing and managing risk, drawing on their wider experience; and,
- depending on the responsibilities of the Department, challenge the quality of the policy formulation process.

## **Governance Framework – Scope of responsibility**

3.22 The Accounting Officer has responsibility for maintaining a sound system of governance that supports the achievement of the Agency's policies, aims and objectives, whilst safeguarding the public funds and Agency assets for which they are personally responsible, in accordance with the responsibilities assigned to them in "Managing Public Money Northern Ireland".

## **Sponsoring Arrangements**

3.23 The DoJ Director Safer Communities undertakes the role as Sponsor for the Agency. The day to day responsibilities of the departmental sponsor will be to:

- lead on the creation and periodic review of an agreed framework document, in collaboration with the agency, updating it as needed to reflect current arrangements;
- ensure that the agency has the delegations and authorities necessary for effective and efficient delivery and continuous improvement;
- advise ministers on the strategic direction and performance of the agency in the context of wider departmental or cross-governmental policy objectives;
- agree a framework for strategic performance management, actively monitor the performance of the agency and advise ministers on their response to strategic performance information;
- advise the Chief Executive of central policy developments that might impact on the agency, and steer the agency's activities to ensure that they most effectively support the delivery of departmental objectives; and,
- assist the Chief Executive in the handling of complex relationships across government, and in working through the implications of any recommendations emerging from formal reviews that cover the agency.

3.24 The Chief Executive should alert the DoJ Director of Safer Communities to any problems that the Agency may be experiencing in achieving its key targets and seek advice on the most appropriate way to handle any such problems. The Minister may seek input from Departmental officials when considering submissions from the Agency but particularly in respect of: -

- strategic objectives;
- quality and rigour of the performance targets;
- performance; progress and results;
- appointment of the Chief Executive and Non-Executive Directors;
- policy advice; and,
- financial impacts of the Agency plans upon Departmental resource budgets and accounts.

3.25 The DoJ Director of Safer Communities will therefore have access to relevant papers and to Agency officials as required. These arrangements will not affect the Chief Executive's direct accountability for the Agency.

3.26 The sponsorship approach is currently "lighter" than it had been in the past, reflecting both the resource limitations within the core DOJ (and Agency) and the track record of responsible governance within the Agency. However there remains a responsibility on both the Agency and the Department to demonstrate compliance with their respective obligations.

3.27 The previous approach of formal Quarterly Governance Review Meetings involving FSNI CE and Directors together with DOJ G3, G7 and FSD has been replaced by fortnightly "Stocktake Meetings" between the CE and G3.

3.28 The Accounting Officer, as mentioned above, has regular 'Stocktake Meetings' (planned to take place fortnightly) with the DoJ Director of Safer Communities which provides a forum for the two-way flow of information including information on performance, governance, risk management and control. These meetings also provide a route for the escalation of risks and matters of potential concern to the Department, as well as the Agency. The Accounting Officer maintains a record of key issues and action points arising from these meetings and ensures that they are shared with both the Leadership Board and the Audit and Risk Assurance Committee on a timely basis.

### **Stewardship Statements**

3.29 Stewardship Statements are provided by Executive Directors and the Finance Manager to the Chief Executive. They identify specific responsibilities and provide assurance that these responsibilities have been exercised with reasonable care, skill and diligence. The Stewardship Statements are completed every six months. They are both retrospective and forward looking and provide evidence of compliance and, where issues are raised, assurance that steps are being taken to ensure future compliance.

### **Capacity to Handle Risk**

3.30 The Department's Business Plan incorporates a high-level risk register, endorsed at DOJ Departmental Board level, and each risk has an owner who is a Board Director.

It is the responsibility of the DOJ sponsor (G3 Director of Safer Communities) to cascade the DOJ Corporate risks of most relevance to FSNI and to require these risks to be appropriately addressed in the Agency's own risk register. Conversely, it is the responsibility of the Agency Accounting Officer to formally escalate risks identified at Agency level to the DOJ Board and/or Audit and Risk Committee for consideration for them to be incorporated onto the Departmental Risk Register.

3.31 The Agency develops and maintains its Risk Register, according to the principles above and utilising the guidance provided by the NIAO's "Good Practice in Risk Management – June 2011" as the basis for its risk procedures each year. The Review of the Corporate Risk Register is a standard agenda item at the Agency's Leadership Board, Audit and Risk Assurance Committee and Senior Management Team meetings. The Board complies with the DoJ Departmental Risk Appetite Framework which sets a profile for any category of risk within the Department. The Agency reviews its Risk Appetite Statement annually.

### **Risk Management in FSNI**

3.32 Risk management incorporates all the activities required to identify and control exposure to risk, which may have an impact on the achievement of objectives. Risk management is an integral element of the Agency's good corporate governance and management, contributing to improved performance.

3.33 Risk procedures are built into the Agency's business planning and reporting processes. There is clear accountability and ownership to ensure that risk is managed at the appropriate level and there are arrangements in place to ensure that significant risks are escalated and reported to the Chief Executive, the Leadership Board, the Audit and Risk Assurance Committee and if appropriate the Departmental Board.

## **Business Planning**

3.34 Good Governance also requires that the delivery of the Agency's business is properly planned and co-ordinated so that progress can be monitored. The Departmental Board provides a strategic framework through a set of assumptions to underpin the work of the Department, including FSNI. Annually the Department of Justice Board draws together the strategic direction, the planning assumptions and individual directorate contributions and approves a Departmental Business Plan which then forms the central planning tool for the incoming business year. This is the strategic framework in which the Agency's performance plans are structured to ensure contribution to the achievement of the Department's objectives.

3.35 In developing its Business Plans, the Agency works in partnership with the PSNI and other Criminal Justice Organisations to whom it provides services, to ensure that objectives set are aligned with the priorities for our partners, e.g. with those of the Policing Plan to ensure that services are provided to meet the requirements of the Police.

## **Financial Governance**

3.36 FSNI is a Supply financed Agency of the Department of Justice and operates under a Net Running Cost Regime. This allows FSNI to increase expenditure in-year provided it is matched by in-year receipts.

3.37 FSNI's annual expenditure remains subject to approval by the NI Assembly through the Department of Justice Estimate.

3.38 A range of policies and processes are in place to ensure that the Agency is in compliance with the principles for dealing with allocated resources in line with 'Managing Public Money Northern Ireland', policies and guidance issued by the Department of Finance and Personnel and financial delegations granted by DoF. The Agency also complies with legislation and other rules, as required.

3.39 Financial governance processes are also in place to ensure that the FSNI Audit and Risk Assurance Committee and the Leadership Board are informed of progress



against audit recommendations, all reported frauds (actual and suspected), and changes to the organisational structure of the Agency. All suspected fraud must be reported to the Comptroller & Auditor General Northern Ireland.

3.40 FSNI Finance Services are provided through a shared services arrangement by DOJ's Financial Services Division (FSD). A Service Level Agreement (SLA) is reviewed and signed annually and this agreement sets out the basis on which the Service Provider (FSD) will deliver the service. It specifies the nature and quality of required outputs, monitoring arrangements for the service to be provided and the basis of costs.

3.41 Under this Agreement, FSD is required to provide FSNI with financial services in accordance with guidance issued by the Department of Finance and Personnel including Managing Public Money Northern Ireland and Government Financial Reporting Manual.

3.42 FSD has line management responsibility for all finance staff included within the scope of the SLA. However, the Accounting Officer retains ultimate responsibility and accountability for the financial management of budgets and financial resources within FSNI.

3.43 The responsibilities of FSNI to this Agreement are as follows:

- to ensure that the Service Provider is informed about any changes to its risk management, control and governance processes or the business environment which may impact on the financial services provided;
- to facilitate access to all records, assets, personnel and premises and the authority to obtain such information and explanations as are considered necessary to fulfil the responsibilities of the Service Provider;
- to ensure the full and prompt disclosure to the Service Provider of all material facts giving rise to any dispute or affecting the quality, quantity and level of service; and,
- to comply with financial policies and delegations.

3.44 The responsibilities outlined in the Accounting Officer's letter of appointment and Managing Public Money Northern Ireland remain unchanged and are not affected by the provisions contained within a shared services MoU / SLA.

### **Delegated Limits**

3.45 The Department of Justice agrees delegated limits with DoF and advises Accounting Officers accordingly. The limits are applied in conjunction with DAO (DFP) 06/12: Departmental Delegations/Requirements for DoF Approval.

### **Managing Public Money NI**

3.46 The overriding guidance in relation to financial management is 'Managing Public Money NI (MPMNI)'. The agreed delegations are also subject to the general requirement that approval is always required for any proposal in any of the categories in 'Managing Public Money NI' - i.e. any proposals which:

- (a) could create pressures which could lead to a breach of:
  - departmental expenditure limits;
  - administration cost limits, resource limits, capital limits and capital grant limits; or
  - estimates provision
- (b) would entail contractual commitments to significant levels of spending in future years for which plans have not been set;
- (c) could set a potentially expensive precedent;
- (d) could cause repercussions for others;
- (e) exceeds the general threshold for major capital expenditure projects currently in force (unless other delegations specifically allow); or,
- (f) are novel or contentious.

3.47 Where any of the above conditions exist, they supersede the stated delegations of the Accounting Officer and approval must be sought.

## **Details of Delegations**

3.48 The specific delegations that apply to FSNI are attached at Annex B.

## **Human Resource Management**

3.49 The Chief Executive has delegated responsibility, within available resources and subject to NICS and Departmental headcount control and approval arrangements, to change the number and grades of posts within the Agency up to and including Grade 6, subject to NICS grading standards.

3.50 The Agency's staff are civil servants with Northern Ireland Civil Service terms and conditions of service, as set out in the NICS Staff Handbook, and are employees of the Department of Justice. Staff working in the Agency may be transferred to other posts within the Department or elsewhere in the NI Civil Service, subject to relevant NICS terms and conditions of service. Pay and grading arrangements for staff in the Agency are determined by the Department of Finance in line with its responsibility for the general management and control of the NI Civil Service.

3.51 HR services will be provided by NICS HR, the shared HR service provider for the NICS, in the Department of Finance. The HR and pay records of FSNI staff are held on the NICS HR and payroll system (HRConnect).

3.52 The Agency recognises the importance of good relations to the achievement of Agency objectives and is committed to effective communication and consultation with all staff and their recognised trade union representatives in line with established Whitley arrangements.

## **IT Services**

3.53 FSNI's IT business and support services are also currently being provided by a shared services arrangement through a MOU established with DoJ Information Services Division.

## **Complaints Procedure**

3.54 The Agency has a policy and procedure in place for dealing with complaints. These can be accessed via the FSNI website. This policy excludes complaints or concerns that are handled via other legal routes (e.g. Disclosure; Freedom of Information; litigation; claims etc.) and internal staffing issues for which Departmental policies and procedures are in place (e.g. Grievance; Dignity at Work; Discipline; Attendance Management; etc.). These are handled by the relevant staff in these teams and as per relevant procedures and within the relevant legal context.

## **Review of the Governance Framework Document**

3.55 The Governance Framework Document will be reviewed annually and a draft version will be presented to the October Audit & Risk Committee for consideration and onward approval by the LB. Subsequently the revised document will be sent to the Departmental Sponsor for discussion and agreement.

3.56 The guiding principle will be that the extent of the flexibility and freedom given to the Agency should reflect both the quality of its internal controls and its operational needs.

## **SECTION 4 PUBLIC AND ASSEMBLY ACCOUNTABILITY**

4.1 The Agency has a statutory requirement by which it provides accountability and assurance to the Assembly and the public on its stewardship of the monies allocated to it and the associated delivery requirements.

### **Agency Annual Report and Resource Accounts**

4.2 At the end of each financial year, usually in May, the Agency will publish its Annual Report and Resource Accounts (ARRA). The ARRA is laid before the Assembly and is published on the Agency's website. The Accounts are a statement of the handling of the monies and include a record of the outturn expenditure and details of the breakdown of expenditure. As part of the Accounts, the Chief Executive, in the role of Accounting Officer, is required to sign a Governance Statement. This is supported by a robust risk management process involving a systematic approach to the evaluation and control of risk.

### **Role of Justice Committee**

4.3 The Justice Committee was established to advise and assist the Minister of Justice on matters within their responsibility as a Minister. The Committee undertakes a scrutiny, policy development and consultation role with respect to the Department of Justice and its Agencies and plays a key role in the consideration and development of legislation.

### **Role of Public Accounts Committee (PAC)**

4.4 The role of the Public Accounts Committee is to consider accounts and reports on accounts laid before the Assembly. The Committee considers reports by the Comptroller and Auditor General (C&AG) which are either attached by the C&AG to the Annual Report and Accounts during his certification of the year-end financial statements, or issued by the C&AG as a separate Value for Money report.

4.5 The primary objectives of the value for money (VFM) audit are to:

- provide the Assembly with independent information and advice about how economically, efficiently and effectively departments, agencies and other central government public bodies have used their resources;
- encourage audited bodies to improve their performance in achieving value for money and implementing policy; and
- identify good practice and suggest ways in which public services could be improved.

4.6 The results of the value for money work are reported to the Northern Ireland Assembly.

4.7 The Assembly's Public Accounts Committee may hold an evidence session on the C&AG's reports (either Financial Audit or Value for Money reports) and require senior officials to attend and, following consideration of evidence, reports its findings and recommendations to the Assembly.

### **Role of Northern Ireland Audit Office (NIAO)**

4.8 The C&AG is head of the NIAO and is responsible for authorising the issue of money from the Northern Ireland Consolidated Fund. On behalf of the C&AG, the NIAO is required to examine, certify and report on the financial statements of most central government bodies, including Department of Justice and its Agencies. The C&AG also has powers to report on the economy, efficiency and effectiveness of these organisations. The Northern Ireland Audit Office is represented on the Agency's Audit and Risk Assurance Committee and provides a report each year to those tasked with Governance highlighting priority areas for improvement. Progress with implementation of priority actions is reported to the Department (Stocktake) and to the Audit and Risk Assurance Committee.

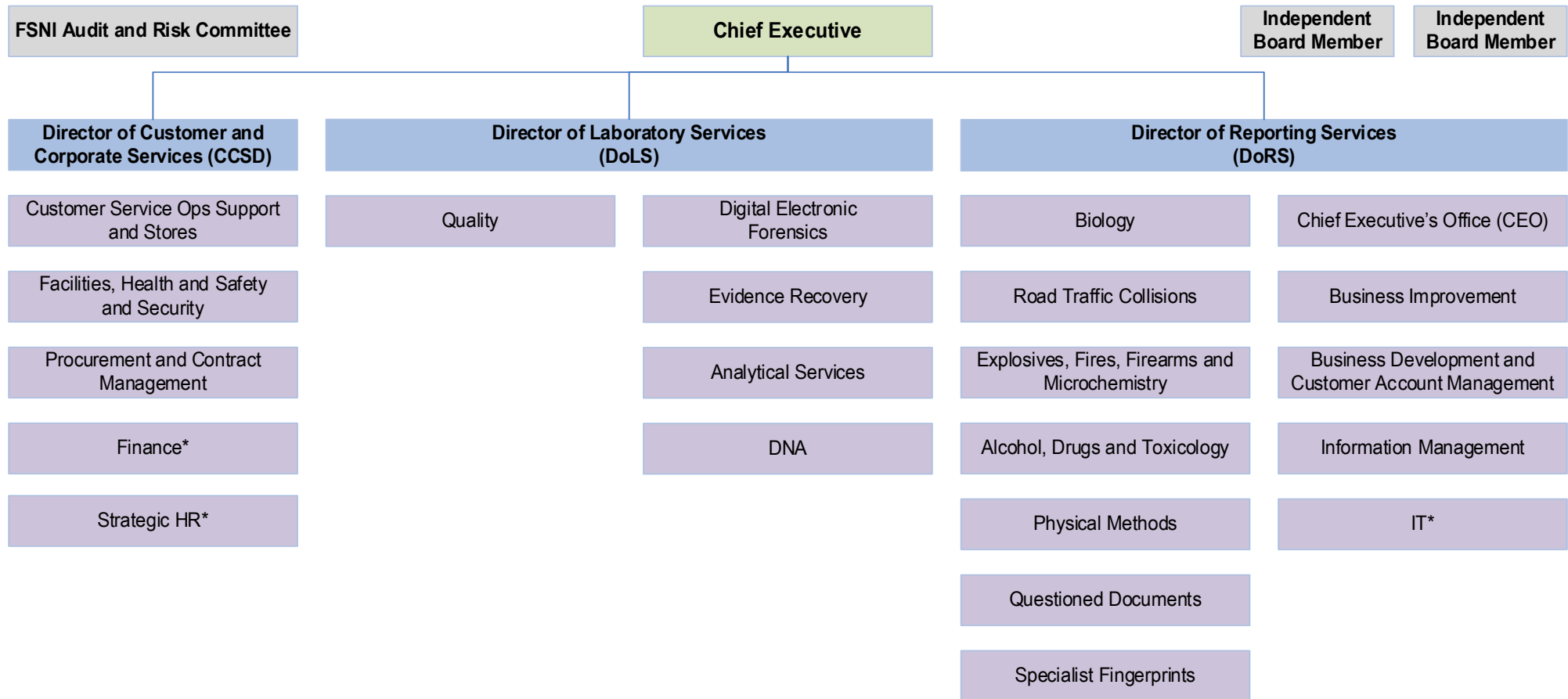
### **Role of the Northern Ireland Ombudsman**

4.9 The Northern Ireland Ombudsman covers two offices:

- The Assembly Ombudsman for Northern Ireland; and
- The Northern Ireland Commissioner for Complaints.

4.10 The Ombudsman deals with complaints from people who believe they have suffered injustice as a result of maladministration by Government departments and public bodies in Northern Ireland.

FSNI Structure 2021/22



\* delivered through shared service facility



## DoF Department of Justice Delegated Limits - 1 December 2018

Ref	Description of delegation	Guidance	Forensic Science NI £
1	Public statements which might imply a willingness on the part of the Executive to commit resources or incur expenditure beyond agreed levels	<i>MPMNI Box A.2.3.A</i>	FSD approval in writing required; FSD will then seek DoF approval.
2	Guarantees, indemnities or general statements / letters of comfort which could create a contingent liability	<i>MPMNI Box A.2.3.A</i>	FSD approval in writing required; FSD will then seek DoF approval.
3	All expenditure which is novel, contentious, repercussive or which could set a potentially expensive precedent, irrespective of size, even if it appears to offer value for money taken in isolation	<i>MPMNI Box A.2.3.A &amp; MPMNI Box 2.3</i>	FSD approval in writing required; FSD will then seek DoF approval.
4	Expenditure that could create pressures which could lead to a breach of: 1. Departmental Expenditure Limits (DELs); 2. resource limits or capital limits; or 3. Estimates provision	<i>MPMNI Box A.2.3.B</i>	FSD approval in writing required; FSD will then seek DoF approval.
5	Expenditure that would entail contractual commitments to significant levels of spending in future years for which plans have not been set	<i>MPMNI Box A.2.3.B</i>	FSD approval in writing required; FSD will then seek DoF approval.
6	Legislation with financial implications as per guidance in MPMNI	<i>MPMNI A.2.2.1</i>	FSD approval in writing required; FSD will then seek DoF approval.
7	New services under the sole authority of the Budget Act	<i>MPMNI A.2.5.15</i>	FSD approval in writing required; FSD will then seek DoF approval.
8	Loans - on borrowing from the Northern Ireland Consolidated Fund for Contingencies	<i>MPMNI A.2.5.9 &amp; MPMNI A.2.5.11</i>	FSD approval in writing required; FSD will then seek DoF approval.
9	Appointment of the permanent head of each central government department to be its Accounting Officer	<i>MPMNI 3.2.1</i>	FSD approval in writing required; FSD will then seek DoF approval.
10	Appointment of an Accounting Officer for a Trading Fund (TF)	<i>Financial Provisions NI Order 1993 &amp; MPMNI 3.2.2</i>	FSD approval in writing required; FSD will then seek DoF approval.
11	Gifts - giving any individual gift in excess of £250	<i>MPMNI A.4.12.3</i>	250
12	Insurance - decision to purchase commercial insurance	<i>MPMNI 4.4.1 - 4.4.2</i>	FSD approval in writing required; FSD will then seek DoF approval.
13	Losses - the write off of losses relating to pay, allowances, superannuation benefits, social security benefits, grants, subsidies and the failure to	<i>MPMNI Annex A.4.10</i>	FSD approval in writing required; FSD will then seek DoF approval.

	make adequate charges for use of public property or services and loans as per guidance in MPMNI		
14a	Losses - waived or abandoned claims and special payments e.g. ex gratia	<i>MPMNI A.4.10.2 &amp; Box A.4.10.A &amp; MPMNI A.4.11</i>	10,000
14b	Losses - foregoing the recoupment of overpayments of pay, pensions and allowance	<i>MPMNI A.4.10.2 &amp; Box A.4.10.A &amp; MPMNI A.4.11</i>	10,000
14c	Losses - foregoing the recoupment of overpayment of grants	<i>MPMNI A.4.10.2 &amp; Box A.4.10.A &amp; MPMNI A.4.11</i>	FSD approval in writing required; FSD will then seek DoF approval.
15	Payments - advance payments excluding those allowed under the guidance in MPMNI	<i>MPMNI A.4.6.5</i>	FSD approval in writing required; FSD will then seek DoF approval.
16	Payments - deferred payments excluding those allowed under the guidance in MPMNI	<i>MPMNI A.4.6.9</i>	FSD approval in writing required; FSD will then seek DoF approval.
17	Payments - special severance payments	<i>MPMNI A.4.13.9</i>	FSD approval in writing required; FSD will then seek DoF approval.
18a	Payments - financial remedy payments over £500 (i.e. payments made to complainants through an organisation's internal complaints procedures / processes) and consolatory payments over £500	<i>MPMNI A.4.14.8</i>	500
18b	Payments over £50,000 to be made as a result of a recommendation from the Northern Ireland Public Services Ombudsman	<i>MPMNI A.4.14.8</i>	50,000
DoJ 11	Payments - Miscarriage of Justice assessors fees		n/a
19	Banking - proposals to open an account outside the pool or any proposed changes to Banking Pool arrangements	<i>MPMNI 5.8.2 &amp; MPMNI A.5.7.3 &amp; MPMNI Box A.5.7.B</i>	FSD approval in writing required; FSD will then seek DoF approval.
20	Banking - requests for indemnities that commercial banks may seek to replace their normal arrangements	<i>MPMNI Box A.5.7.B</i>	FSD approval in writing required; FSD will then seek DoF approval.
21	Borrowing from the Private Sector for all Arm's Length Bodies (ALBs)	<i>MPMNI 5.7.1</i>	FSD approval in writing required; FSD will then seek DoF approval.
22	Borrowing on terms more costly than those usually available to government	<i>MPMNI A.5.6.11</i>	FSD approval in writing required; FSD will then seek DoF approval.
23	Borrowing - foreign borrowing	<i>MPMNI A.5.6.12</i>	FSD approval in writing required; FSD will then seek DoF approval.
24	Foreign Currency - any proposals to negotiate contracts in foreign currencies other than the euro, yen or US dollar	<i>MPMNI A.5.7.13</i>	FSD approval in writing required; FSD will then seek DoF approval.

25	Income - use of income and cash by departments to meet expenditure needs if there is no specific legislation	<i>MPMNI A.5.3.1 &amp; MPMNI A.5.3.5</i>	FSD approval in writing required; FSD will then seek DoF approval.
26	Income and Receipts - increases to the amount that can be treated as an accruing resource during a financial year in order to finance a comparable increase in expenditure as per in-year monitoring / budgeting guidance	<i>MPMNI A.5.3.8 &amp; MPMNI A.5.3.9</i>	FSD approval in writing required; FSD will then seek DoF approval.
27	Liabilities - departments seeking statutory authority to accept liabilities	<i>MPMNI A.5.5.5</i>	FSD approval in writing required; FSD will then seek DoF approval.
28	Liabilities - assuming statutory liabilities including the liabilities of any sponsored bodies for any single transaction	<i>MPMNI A.5.5.14</i>	0
29	Liabilities - reporting non-statutory, where required, to the Assembly	<i>MPMNI A.5.5.23</i>	FSD approval in writing required; FSD will then seek DoF approval.
30	Liabilities - reporting a contingent liability in confidence by writing to the Chair of the PAC	<i>MPMNI A.5.5.28</i>	FSD approval in writing required; FSD will then seek DoF approval.
31	Liabilities - departments should consult DoF about reporting a liability during recess and outside Assembly sessions during a dissolution	<i>MPMNI A.5.5.30 &amp; MPMNI A.5.5.34</i>	FSD approval in writing required; FSD will then seek DoF approval.
DoJ 1	Liabilities - extra-contractual and ex-gratia payments to individuals		0
32	Loans - proposals to make voted loans and premature repayment	<i>MPMNI 5.6.1 &amp; MPMNI A.5.6.2</i>	FSD approval in writing required; FSD will then seek DoF approval.
33	Charges - primary legislation to empower charging	<i>MPMNI 6.2.1</i>	FSD approval in writing required; FSD will then seek DoF approval.
34	Charges - restructuring charges using the Fees and Charges (NI) Order 1988 No. 929 (N.I.8) in line with guidance in MPMNI	<i>MPMNI Box 6.2</i>	FSD approval in writing required; FSD will then seek DoF approval.
35	Charges - public sector supplier moving away from full cost charging	<i>MPMNI A.6.4.8</i>	FSD approval in writing required; FSD will then seek DoF approval.
36	Interdepartmental Transactions - where the transaction may require legislative procedures or where DoF agreement is required under statute	<i>MPMNI A.6.6.3</i>	FSD approval in writing required; FSD will then seek DoF approval.
37	Agency framework documents and the methods of financing an agency	<i>MPMNI 7.4.2 &amp; Box 7.2</i>	FSD approval in writing required; FSD will then seek DoF approval.
38	All Management Statements and Financial Memorandums (MSFM) or other relationship documents	<i>MPMNI 7.7.6</i>	FSD approval in writing required; FSD will then seek DoF approval.
39	The establishment or termination of an NDPB	<i>Public Bodies: A Guide for NI Departments</i>	FSD approval in writing required; FSD will then seek DoF approval.

40	The establishment and operation of a Trading Fund including sources of capital	<i>Financial Provisions NI Order 1993 &amp; MPMNI A.6.6.3, MPMNI 7.5.2, 7.5.4 &amp; Box 7.3</i>	FSD approval in writing required; FSD will then seek DoF approval.
41	Provision of funding by way of an Endowment Fund	<i>MPMNI A.5.1.10</i>	FSD approval in writing required; FSD will then seek DoF approval.
42	Grants to Councils under the Local Government (Finance) Act (NI) 2011	<i>Local Government (Finance) Act (NI) 2011</i>	FSD approval in writing required; FSD will then seek DoF approval.
DoJ 10	Grants - payments of grants to the Voluntary and Community Sector only		50,000
43	Wider market projects where the full annual cost or aggregated annual income from such services exceeds, or is expected to exceed thresholds agreed by DoF	<i>MPMNI A.7.6.6</i>	FSD approval in writing required; FSD will then seek DoF approval.
44	Assets - transfer or disposal of assets at less than market value		FSD approval in writing required; FSD will then seek DoF approval.
45	Assets - to appropriate any sums realised as a result of selling an asset above the deminimis level in the DoF Budget / In-year Monitoring Guidance		FSD approval in writing required; FSD will then seek DoF approval.
46	Assets - to allow an organisation to retain receipts arising from the sale of assets funded by grant or grant-in-aid above the deminimis level in the DoF Budget / In-year Monitoring Guidance		FSD approval in writing required; FSD will then seek DoF approval.
47	Compensation payments <u>without legal advice</u> - individual compensation claims settled out of court		10,000
48	Compensation payments <u>following legal advice</u> - individual compensation claims settled out of court where legal advice is that the department will not win the case if contested in court		10,000
FSD 1	Compensation payments following legal advice relating to HIAI		n/a
DoJ 2	Compensation - individual compensation payments made <u>as a result of court decision</u> (excluding claims paid as part of Compensation Services' normal business)		100,000
49a	Consultants - expenditure on external consultancy projects over £75,000	<i>FD(DFP) 06/12 Minute to Principal Finance Officers dated 19 April 2004</i>	10,000 <b>Note:</b> Expenditure on external consultancy projects over £10,000 will require DoJ Accounting Officer approval following FSD approval

49b	Consultants - expenditure on external consultancy assignments co-funded by the Strategic Investment Board	<i>FD(DFP) 06/12 Minute to Principal Finance Officers dated 19 April 2004</i>	10,000
50	Estimates - form and content of Main and Supplementary Estimates	<i>Supply Estimates in Northern Ireland - A Guidance Manual</i>	FSD approval in writing required; FSD will then seek DoF approval.
51	Virement	<i>Supply Estimates in Northern Ireland - A Guidance Manual</i>	FSD approval in writing required; FSD will then seek DoF approval.
52	Fraud - any departure from immediate reporting, not including National Fraud Initiative (NFI) for which separate arrangements have been agreed	<i>FD(DFP) 02/13</i>	FSD approval in writing required; FSD will then seek DoF approval.
53	IT projects		100,000
54	Capital Projects - all other expenditure on Capital Projects involving Central Government expenditure unless other delegations specifically allow		100,000
55	Projects - all PFI + 3PD projects at key stages as stipulated in NIGEAE	<i>NI Guide to Expenditure Appraisal and Evaluation, MPMNI A.7.5.4, FD(DFP) 20/09, FD(DFP) 17/11</i>	FSD approval in writing required; FSD will then seek DoF approval.
56	Receipts - repayment of CFERs from the Northern Ireland Consolidated Fund		FSD approval in writing required; FSD will then seek DoF approval.
57	Redundancy - all staff redundancy schemes not covered by existing regulations or which are more generous than existing NICS scheme		FSD approval in writing required; FSD will then seek DoF approval.
58	EU - all expenditure under the EU Programmes for which the Special EU Programmes Body is responsible	<i>Letter to Finance Directors 11 July 2016</i>	0
59	Pay remits	<i>FD Letter - Pay Remit Approval Process and Guidance</i>	FSD approval in writing required; FSD will then seek DoF approval.
60	All leases for Office Accommodation (including supporting storage or warehousing) - both new and existing extension or renewal beyond break	<i>Letter to Accounting Officers 28 July 2014</i>	FSD approval in writing required; FSD will then seek DoF approval.

	points, excluding offices outside Northern Ireland		
FSD 2	Resource projects greater than £20 million or more over the project's life		FSD approval in writing required; FSD will then seek DoF approval.
FSD 3	Resource expenditure on new policies, programme or projects if delegations 3, 4 or 5 apply		FSD approval in writing required; FSD will then seek DoF approval if necessary.
FSD 4	Contract variations not agreed by CPD		DoJ Director (Grade 3) approval in writing required.
FSD 5	Legal fees not via DSO / CSO (if via DSO / CSO, can be approved within spending area)		10,000
FSD 6	Establishing a confidentiality agreement		1. Organisation's Accounting Officer approval required 2. DoJ Accounting Officer approval required. 3. DoF approval required.

### Key to references

References beginning 1, 2, 3 etc. are general delegations from the Department of Finance to the Department of Justice

References beginning DoJ 1, DoJ 2, DoJ 3 etc. are specific delegations from the Department of Finance to the Department of Justice

References beginning FSD 1, FSD 2, FSD 3 etc. are delegations put in place by the Department of Justice