

**Partnership Agreement between
The Executive Office (TEO)
and
the Commissioner for Survivors of Institutional
Childhood Abuse (COSICA)**

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Introduction

1. The Partnership Agreement

1.1 This Document sets out the way the Commissioner for Survivors of Institutional Childhood Abuse (COSICA) and the Executive Office (TEO) will work together to ensure that effective corporate governance arrangements are in place and that the statutory remit to ensure COSICA's independence is fulfilled.

1.2 The Partnership Agreement (the Agreement) is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles of each party. Underpinning the arrangements are the principles set out in the NI Code of Good Practice '**Partnerships between Departments and Arm's-Length Bodies**' which should be read in conjunction with this document. The principles which are laid out the Code are:

LEADERSHIP

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

PURPOSE

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

ASSURANCE

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

VALUE

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

ENGAGEMENT

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

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

1.3 COSICA and TEO are committed to:

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

1.4 The effectiveness of this Agreement and the associated Engagement Plan will be reviewed each year by COSICA and TEO in order to assess whether it is operating as intended and to identify any emerging issues or opportunities for enhancement. This can be carried out as part of existing governance arrangements. The document will be reviewed formally at least once every three years to ensure it remains fit for purpose and up to date in terms of current governance frameworks. The formal review will be proportionate to COSICA's size and overall responsibilities and will be published on COSICA's and TEO's websites as soon as practicable following completion.

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

COSICA Establishment and Purpose

2. Background and Statutory Purpose

2.1 COSICA is a non-departmental public body (NDPB) established on 5 November 2019 by the Historical Institutional Abuse (Northern Ireland) Act 2019 (the Act). The first commissioner was appointed in October 2020 and took up post in December 2020. Its purpose is to promote the interests of any person who suffered abuse while a child and while resident in an institution at some time between 1922 and 1995 (both inclusive). For national accounts purposes COSICA is consolidated within TEO's group accounts.

3. COSICA Status

3.1 COSICA is defined as a Corporation Sole under Schedule 2(1) of the Act. A Corporation Sole is a legal entity consisting of a single ("sole") incorporated office, occupied by a single ("sole") person. This allows corporations to pass without interval from one office holder to the next successor in-office, giving the position legal continuity with subsequent office holders having identical powers to their predecessors.

4. Statutory Duties, Functions and Powers

4.1 COSICA's statutory functions and duties relate to victims and survivors of institutional childhood abuse in residential settings as set out in Part 2, Sections 23 to 28 of the Act. Under the Act, COSICA must:

- Appoint an Advisory Panel of victims and survivors;
- Advise on matters concerning victims and survivors' interests;
- Take reasonable steps to ensure victims and survivors are made aware of the functions, location, and ways they may communicate with, the Commissioner:
- Encourage the provision, and co-ordination of service provision in Northern Ireland;
- Must provide, or secure the provision of, advice and information and availability of services to victims and survivors;

- Consult the Commissioner for Children and Young People in Northern Ireland when necessary;
- monitoring specialist facilities for victims and survivors; and
- monitoring and publicising the functions of the Historical Institutional Abuse (HIA) Redress Board.

The Act underpins COSICA's functions with powers to:

- Undertake or commission research into matters concerning the interests of victims and survivors;
- Compile information concerning the interests of victims and survivors;
- Provide advice or information on matters concerning the interests of victims and survivors;
- Publish anything concerning the interests of victims and survivors; and
- Make representations or recommendations to any person about matters concerning the interests of victims and survivors.

4.2 It is for COSICA to determine what activities to undertake in carrying out their primary function as set out in the Act thus COSICA has the freedom to determine their own priorities, and activities within their statutory remit. They are also free to work directly with any government department or organisation in delivery of their primary functions.

4.3 The First Minister and deputy First Minister, as TEO's Ministers, are ultimately answerable to the Assembly for the overall performance and delivery of both TEO and COSICA.

4.4 The Executive's outcome-based approach to delivery recognises the importance of arm's length bodies and departments working collaboratively and together in a joined-up approach to improve overall outcomes and results.

4.5 To that end there is generally strategic alignment between the aims, objectives and expected outcomes and results of both TEO and COSICA.

4.6 The strategic aim of COSICA is:

To promote the interests of any person who suffered abuse while a child and while resident in an institution at some time between 1922 and 1995 (both inclusive) subject to provisions under the Act.

This supports TEO's Departmental Vision and Aims specifically:

- To build a peaceful and prosperous society with respect for the rule of law where everyone can enjoy a better quality of life now and in years to come. Underpinning this vision, the overall aim of TEO is to contribute to and oversee the co-ordination of Executive policies and programmes to deliver a peaceful, fair, equal, and prosperous society;

Governance Arrangements

5 Organisational Status

- 5.1 COSICA is a legal entity in its own right, employing its own staff and operating at arm's-length from the Department. As a legal entity it must comply with all associated legislation including legislation relating to its employer status.
- 5.2 COSICA has a legislative responsibility to appoint an Advisory Panel to provide a forum for consultation and discussion with victims and survivors. At 31 March 2024, COSICA has carried out an examination of what has been achieved and implemented in other countries and based on this COSICA is currently in the process of taking forward a consultation with victims and survivors to inform the work of the Advisory Panel, as well as planning for recruitment to the Panel. TEO and COSICA will engage on the implementation of this statutory requirement, including through Accountability and Liaison meetings.

6 Governance Framework

- 6.1 The Commissioner is designated Accounting Officer for COSICA by the departmental Accounting Officer with responsibilities laid out in *Managing Public Money NI* and his/her appointment letter. As Accounting Officer, the Commissioner is personally accountable for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money in the handling of those public funds; and for the day-to-day operations and management required to deliver their legislative obligations.
- 6.2 The Commissioner has an established Corporate Governance Framework which includes governance structures, risk management and internal control arrangements. The Department must be satisfied with these arrangements.
- 6.3 An account of COSICA's governance arrangements is included in the COSICA annual Governance Statement together with the COSICA Accounting Officer's assessment of compliance with the extant *Corporate Governance Code of Good Practice (NI)*. Any departure from the Corporate Governance Code must be

explained in the Governance Statement. The extant *Corporate Governance Code of Good Practice (NI)* is available on the DoF website.

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

7 Audit and Risk Assurance Committee

7.1 While Corporation Soles do not have Boards, they will usually have Audit and Risk Assurance Committees to support the Accounting Officer with their responsibilities for risk management, internal control and the annual report and accounts.

7.2 The COSICA Audit and Risk Assurance Committee (ARAC) was established in March 2022 with the appointment of an independent Chair and one independent member. The third and final member was appointed in August 2023. Appointments to ARAC, although not regulated public appointments, followed the principles of CPANI guidance and are for a term of up to 3 years. Vacancies were advertised externally through media outlets and NICS public appointments.

7.3 The terms of reference for the ARAC follows the DoF ARAC Handbook, approved by both internal and external auditors.

7.4 Notwithstanding the fact that Corporation Soles do not have Boards, where Audit and Risk Assurance Committees are established, they should operate in line with the *Audit and Risk Assurance Committee Handbook (NI)* (“the Handbook”). COSICA’s Audit and Risk Assurance Committee, was established in line with the Handbook. External recruitment and appointment ensure independence is retained by following Col/Dol guidance.

7.5 In the event of significant non-compliance with the Handbook's five good practice principles (or other non-compliance) discussion will be required with the Department and a full explanation provided in the annual Governance Statement.

7.6 The extant *Audit and Risk Assurance Committee Handbook (NI)* is available on the DoF website.

7.7 The Audit and Risk Assurance Committee supports the Commissioner on governance issues. In line with the Handbook, the Committee will focus on:

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

7.8 Examples of what the Committee will focus on include:

Internal Control and Risk Management:

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

Internal Audit:

- To review the internal audit strategy and work programme, consider the major findings of internal audit investigations (and management's response), and ensure co-operation between the Internal and External Auditors; and

- To ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.

External Audit:

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

Financial Reporting:

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

7.9 Arrangements with the Executive Office may include:

- Attendance by departmental representatives in an observer capacity at Audit and Risk Assurance Committee meetings;
- Access to Audit and Risk Assurance Committee papers and minutes;
- Input from COSICA's Audit and Risk Assurance Committee to the departmental Audit and Risk Assurance Committee.

Principal Officer for Ombudsman Cases

7.10 The Commissioner is the Principal Officer for handling cases involving the NI Public Sector Ombudsman. He/she shall advise the departmental Accounting Officer of any complaints about COSICA accepted by the Ombudsman for investigation, and about the proposed response to any subsequent recommendations from the Ombudsman.

Role of the Department

8 Partnership Working with COSICA

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

9 Lead Official

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

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

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

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

10 Annual Engagement Plan

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

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

11 Commissioner/Ombudsman Appraisals

11.1 The Commissioner's annual appraisal will be completed by the Grade 3 responsible for the Sponsor Branch. In making arrangements for annual appraisals the Department will consider the Commissioner's statutory remit, the role of any Advisory Board and sources of information/ evidence that demonstrate the Commissioner's impact and effectiveness.

12 Departmental Accounting Officer

12.1 The departmental Accounting Officer is accountable to the NI Assembly for the issue of grant in aid to COSICA. He/she has designated the Commissioner as Accounting Officer for COSICA and respective responsibilities of the departmental Accounting Officer and the COSICA Accounting Officer are set out in Chapter 3 of Managing Public Money Northern Ireland.

12.2 The departmental Accounting Officer may withdraw Accounting Officer designation if he/she concludes that the Commissioner is no longer a fit person to carry out the responsibilities of an Accounting Officer or that it is otherwise in the public interest that the designation be withdrawn. Withdrawal of Accounting Officer status would bring into question the appointment as Commissioner.

12.3 The Commissioner is accountable to the Department/Ministers for his/her stewardship of COSICA. This includes matters of financial propriety, regularity, prudent and economical administration, efficiency, and effectiveness.

12.4 The departmental Accounting Officer must be informed in the event that the Commissioner is contemplating a course of action that would infringe upon the requirement for financial propriety, regularity, prudent and economical administration, efficiency, or effectiveness. In all other regards, the departmental Accounting Officer has no day-to-day involvement with COSICA.

12.5 In line with DoF requirements, the COSICA Accounting Officer will provide an annual declaration of fitness to act as Accounting Officer to the departmental Accounting Officer.

13 Attendance at Public Accounts Committee

13.1 The Commissioner may be summoned to appear before the Public Accounts Committee (as laid out in their Accounting Officer appointment letter) to give evidence on the discharge of their responsibilities as Accounting Officer on issues arising from Comptroller & Auditor General (C&AG) studies or reports

following the annual audit of accounts. The Commissioner may also, on occasion, be called to give evidence to the Public Accounts Committee on such relevant issues arising within the C&AG's studies or reports, in relation to the role and actions taken by them, where appropriate.

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

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

Assurance Framework

14 Autonomy and Proportionality

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

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

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

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

- Established advisory boards in place;
- Internal Audit assurance and External Quality Assessment of the Internal Audit function;
- Externally audited Annual Report and Accounts, reviewed/considered by the COSICA Audit and Risk Assurance Committee.

15 Internal Audit Assurance

15.1 COSICA is required to establish and maintain arrangements for an internal audit function that operates in accordance with Public Sector Internal Audit Standards

(PSIAS). TEO must be satisfied with the competence and qualifications of the Head of Internal Audit and that the requirements for approving appointments are in accordance with PSIAS.

15.2 In the event that the internal audit function is contracted out COSICA shall ensure that TEO is satisfied that the contract specification for the internal audit service meets the requirements of PSIAS.

15.3 COSICA will provide its internal audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control, and governance to the Department. COSICA will ensure TEO's internal audit team have complete right of access to all relevant records. This applies whether the internal audit function is provided in-house or is contracted out.

15.4 COSICA will ensure regular, periodic self-assessments of the internal audit function in line with PSIAS and will share these with the Department. COSICA will also liaise with the Department on the External Quality Assessment (EQA) of the internal audit function which (in line with PSIAS) is required to be conducted at least once every five years by a qualified independent assessor.

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

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

16 Externally Audited Annual Report and Accounts

16.1 COSICA is required to prepare an Annual Report and Accounts in line with the *Government Financial Reporting Manual* (FReM) issued by the Department of

Finance (DoF) and the specific Accounts Direction issued by TEO, and in accordance with the deadlines specified.

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

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

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

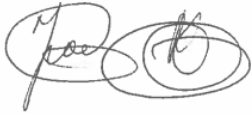
16.5 The Department will take assurance from the external audit process and an unqualified position as part of its overall assurance assessment.

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

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

Signatories

COSICA and TEO agree to work in partnership with each other in line with the NI Code of Good Practice '**Partnerships between Departments and Arm's-Length Bodies**' and the arrangements set out in this Agreement.



Signed (Commissioner)

Date 02/10/2024

David Malcolm

Signed (Department)

Date 30/09/2024

Annex 1 – Applicable Legislation

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

[The Historical Institutional Abuse \(Northern Ireland\) Act 2019](#)

Annex 2 –Annual Engagement Plan

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

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

The template provided outlines the key areas of engagement between Departments and all ALBs and should be tailored/amended to reflect the particular circumstances of bodies that are Corporation Soles.

Engagement Plan 2023/24		
Policy Development and Delivery <i>Add details of the planned engagement between the ALB and the Department in relation to development and monitoring of existing and new areas of policy.</i>		
Policy Area if appropriate	Frequency/Timing	Lead Departmental/ALB Officials
HIA Implementation	As Required	Patrick Gallagher David Hall Jordan McWilliams Fiona Ryan Joanne McComb Denise Morgan
Strategic Planning		
Activity	Date	Lead Departmental/ALB Official
ALB Strategic Planning and identification of areas	Sufficiently well in advance to inform development of the	As above

of strategic interest to the Department	Business Plan for the year ahead	
Engagement on the draft Business Plan	As required	As above
Submission/presentation of the ALB Business Plan	As required	As above
Approval of the ALB Business Plan and Corporate Plan by ARAC	As required	As above
Engagement on areas of strategic interest iro the ALB Business Plan during the year	As required	As above
Joint Working <i>Add details of any interchange opportunities, and/or joint programme/project delivery boards</i>		
Activity	Frequency/Timing	Lead Departmental/ALB Official
ALB Forum	Quarterly	Gareth Johnston/Fiona Ryan
HIA Implementation PMB	Quarterly	Gareth Johnston/Fiona Ryan
Assurances <i>Add details of the timetable for submission of key assurance sources and any other assurance related activity</i>		
Action	Date	Lead Departmental/ALB Official
Audit and Risk Assurance arrangements	Annually	Patrick Gallagher David Hall Jordan McWilliams Fiona Ryan Joanne McComb Denise Morgan

Assurance Statement	Quarterly	As above
Draft Governance Statement	Annually	As above
Annual Report and Accounts	Annually	As above
Internal Audit Plans and Opinions	Annually	As above
Budget Management		
<i>Add details of the information and returns to be provided.</i>		
Item and Purpose	Date	Lead Departmental/ALB Official
Engagement on budget requirements and Forecast Expenditure for the Financial Year	Monthly	Patrick Gallagher David Hall Jordan McWilliams Fiona Ryan Joanne McComb Denise Morgan
Departmental approval of the annual budget	Annually	As above
Monthly Financial Management Returns	Monthly	As above
Monthly Cash Forecast	Monthly	As above
Monitoring Round Returns	June, October, January	As above
Provisional Outturn	Annually	As above
Final Outturn	Annually	As above
Other		
<i>Tailor as required to reflect the specific requirements</i>		
Item and Purpose	Submission Date	Lead Departmental/ALB Official

Accounting Officer – Fitness to Act as Accounting Officer	Periodic (Annual) request from the departmental Accounting Officer	TEO Accounting Officer Fiona Ryan
Fraud Reporting	Immediate reporting of all frauds (proven or suspected/ attempted fraud	Department will report frauds immediately to DoF and C&AG. Annual fraud return commissioned by DoF on fraud and theft suffered by COSICA.
Media management protocols –arrangements to share press releases where relevant – ensure no surprises.	As Required	Patrick Gallagher David Hall Jordan McWilliams Fiona Ryan Joanne McComb Denise Morgan
Preparation of business cases – departments and ALBs to consider working together to share expertise where appropriate.	As Required	As above
Whistleblowing cases/ Raising Concerns.	As Required	As above

Review of the Partnership Arrangement

Tailor as required to reflect the specific requirements

Item and Purpose	Date	Lead Departmental/ALB Official
Light touch review of the Partnership Agreement	Schedule following the end of the Business Year (June 2024)	Patrick Gallagher Fiona Ryan
Formal review of the Partnership Agreement	Once every three years	As above

Annex 3 – Delegations

Delegated authorities

COSICA shall obtain the Department's prior written approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations, or which is not provided for in the ALB's annual budget as approved by the Department;
- incurring expenditure for any purpose that is or might be considered novel or contentious or repercussive, or which has or could have significant future cost implications;
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the Department;
- making any change of policy or practice which has wider financial implications that might prove repercussive, or which might significantly affect the future level of resources required; or
- carrying out policies that go against the principles, rules, guidance, and advice in Managing Public Money Northern Ireland.

COSICA Specific Delegated Authorities

ALB	Goods and Services £k	Capital £k	IT Projects £k	External Consultancy £k	DAC £k
COSICA	30	10	10	5	30

- CG 01/22 refers: COSICA may approve expenditure up to the limits listed without recourse to the Department. Sponsor branch must review and approve business cases of COSICA for expenditure above these delegated limits. In addition to the specific delegations, COSICA expenditure decisions must be considered against the categories listed in Table 1 of [TEO Expenditure Approval Guidance \(CG 01/22\)](#) as further TEO, Ministerial or DOF Supply approvals may also be necessary. COSICA expenditure proposals which require Departmental Accounting Officer approval should have prior approval from COSICA's Accounting Officer.

- VAT should be included within these limits. VAT cannot be recovered by TEO as COSICA resides outside the accounting boundary.
- There is no delegated authority for external consultancy DAC's. All require TEO Accounting Officer approval. CPD advice must also be secured for all contracts directly awarded over £5k (and **all** external consultancy DACs).
- It is important to note that where an individual expenditure decision falls within more than one delegation authority, the requirements of the lowest limit will apply. For example, if the decision related to ICT expenditure which was also considered to be external consultancy, the lower external consultancy delegation would apply, rather than the ICT delegation.

Enterprise Shared Services

- As outlined in DAO 06/15 (see link in CG 01/22) there is now a requirement for NDPB's to work with Enterprise Shared Services (ESS) to consider the extension of shared service coverage. The default position should be to make use of the ESS shared services wherever possible. ESS provides a range of services including IT; Finance; HR; Digital Transformation (including NI Direct); Learning and Development; and Property Manager.
- Public bodies must consider at an early stage, and in consultation with ESS, whether the ESS shared services offer is a viable alternative. This option should be appraised in all relevant business cases.

Business Case Log

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

Pay Remit

- Current guidance is in FD (DoF) 08/22 ([FD \(DoF\) 08/22 - Pay remit approval process and guidance 2022/23](#)).
- FD (DoF) 09/18 guidance continues to provide that Departmental Accounting Officers can, in certain circumstances, approve pay remits, without recourse to DoF.
- FD (DoF) 07/22 guidance considers delegation of pay remit approvals from the Departmental Accounting Officer to ALB Accounting Officers, on a risk-assessed basis.
- The pay remit template and business case should be completed by COSICA and submitted to Sponsor Team for Senior Sponsor review and approval. TEO Corporate Governance Branch shall then review on behalf of the Director of Finance and seek TEO AO approval and DoF approval (if required). [TEO Expenditure Approval Guidance \(CG 01/22\)](#) sets out the approval process for COSICA's pay remits set annually by DOF.
- Links to the required templates and associated guidance is included in [TEO Expenditure Approval Guidance \(CG 01/22\)](#).

New posts and regrading of existing posts in COSICA

- When COSICA is proposing to create new posts or re-grade existing posts, they must secure approval for the expenditure, through TEO's approval process.
 - TEO Grade 5 Senior Sponsor must confirm the expenditure aligns with the COSICA strategy/business plan. An approved business case is required to justify the expenditure decision, which must be approved by the TEO Grade 3 Senior Sponsor and the Director of Finance (from a budgetary perspective).
 - In the majority of cases, any requirement for DoF approval will be set out in the ALB founding legislation. COSICA requirements are highlighted in the attached [Supply - TEO - Specific Delegations - Updated - May 2021_0.pdf \(finance-ni.gov.uk\)](#)

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

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

Retrospective Approval

- DoF will generally not grant retrospective approval where the relevant expenditure has been committed or works commenced, unless in exceptional circumstances.

Post Project Evaluation (PPE) Requirements

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

Purchasing Goods and Non-Construction Services

Table 2 - Procurement Control Limits for goods and non-construction services

Thresholds	Number / Type of Tender Required	Authorisation
Up to £1,000	<p>For purchases up to £1,000 COSICA must ensure that purchases are subject to value for money considerations and MPMNI.</p> <p>Ensure it is not covered by an existing framework agreement, contract or catalogue and it is a one-off requirement.</p> <p>COSICA should carry out a price check with at least two suppliers. Price checks should be documented and retained on file for audit purposes</p>	COSICA Accounting Officer
Up to £5,000	<p>For purchases up to £5,000 COSICA must ensure that purchases are subject to value for money considerations and MPMNI.</p> <p>Ensure it is not covered by an existing framework agreement, contract or catalogue and it is a one-off requirement.</p> <p>COSICA should carry out a price check with at least two suppliers. Price checks should be documented and retained on file for audit purposes.</p>	COSICA Accounting Officer
>£5,000 to £10,000	Use existing Framework where available.	COSICA Accounting Officer

Thresholds	Number / Type of Tender Required	Authorisation
	In the absence of an existing Framework seek a minimum of two tenders following CPD procurement guidance.	
>£10,000 to £30,000	Use existing Framework where available. In the absence of an existing Framework seek a minimum of two tenders following CPD procurement guidance.	COSICA Accounting Officer with advice and approval from TEO.
Please refer to guidance "CPD Advice to clients and staff on the procurement of goods and services below £30,000"		
> £30,000 < EU Thresholds (When over the EC threshold observe the EC threshold guidelines)	Procurement to be carried out by CPD.	COSICA Accounting Officer plus advice and prior approval from TEO
Tender process must be conducted in line with PGN 05/12: Simplified Approach to Procurements Above £30,000 and Below EU Thresholds		

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

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

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

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

Concerns/complaints might also be raised through:

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

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

Annex 5 – Applicable Guidance

The following guidance is applicable to COSICA

Guidance issued by the Department of Finance

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

Other Guidance and Best Practice

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

Annex 6 – NI Code of Good Practice

NI Code of Good Practice

[DAO \(DoF\) 03/19 attachment \(30 March 2023\) - Partnerships between departments and arm's length bodies: NI code of good practice](#)