

FRAMEWORK DOCUMENT FOR THE OFFICE OF THE CHILDREN'S COMMISSIONER

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1. Introduction

1.1. This Framework Document sets out the way the Children’s Commissioner and the Department for Education will work together to ensure that effective corporate governance arrangements are in place; supported by effective internal controls that demonstrate value for money; and are in fulfilment of the statutory remit to ensure the Commissioner’s independence.

1.2. The Agreement will take effect from 11 June 2020 and will not convey any legal powers or responsibilities. As a minimum, it will be reviewed formally in line with relevant guidance at least once every three years; however, the Department or the Commissioner may propose amendments at any time and revisions can be made with the agreement of both parties, and as necessary, the Treasury.

1.3. The Department will arrange for copies of the Framework Document, and any subsequent substantive amendments, to be placed in the libraries of both Houses of Parliament. The Framework Document will also be made available on both the Department’s and the Commissioner’s websites.

1.4. In this document, unless otherwise stated, the following definitions shall apply:

“the 2004 Act”	The Children Act 2004, as amended by Part 6 and Schedule 5 of the Children and Families Act 2014.
"the Accounting Officer"	The person appointed by the Secretary of State as Children’s Commissioner.
“Accounts”	The accounts required by paragraph 8 of Schedule 1 to the 2004 Act.
“Annual Report”	The report required by paragraph 8 of the 2004 Act.
“the C&AG”	Comptroller & Auditor General at the National Audit Office.
“the Commissioner”	The person appointed by the Secretary of State under paragraph 3(1) of Schedule 1 of the 2004 Act to be the Children’s Commissioner, and including any member of the Commissioner’s staff exercising functions on behalf of the Commissioner in accordance with paragraph 5(3) of Schedule 1 of the 2004 Act.
“the Department”	Department for Education.
“the FReM”	Treasury’s Financial Reporting Manual.

“the Government”	UK Government.
“the Minister”	Minister for Children and Families.
"the PAO"	The Department for Education’s Principal Accounting Officer who is the Department’s Permanent Secretary.
“Parliament”	UK Parliament.
“the Secretary of State”	Secretary of State for Education.
“the Senior Sponsor”	A named Deputy Director in the Department who acts as the senior point of liaison between the Commissioner, the Department, the Secretary of State and the Minister.
“the Sponsor Team”	Staff in the Department working to the Senior Sponsor who are assigned to Sponsor Team roles.

2. Purpose of the Children’s Commissioner

2.1. The Commissioner’s primary function is set out in section 2 of the 2004 Act and includes promoting the rights, views and interests of children in policies or decisions affecting their lives. The Commissioner has a role to represent particularly children who are vulnerable or who find it hard to make their views known.

2.2. The Commissioner’s key statutory duties and functions are defined in Part 1 of and Schedule 1 to the 2004 Act. The Commissioner is a corporation sole and for organisational and sponsorship purposes is classified by the Cabinet Office as an executive Non-Departmental Public Body (NDPB).

2.3. It is for the Commissioner to determine what activities to undertake in carrying out their primary function (as set out in section 2 of the 2004 Act).

3. Governance and accountability

3.1. The Commissioner has freedom to determine their own priorities, and activities, and should be subject to as few constraints as possible in deciding how to carry out their business within their statutory remit. This independence is secured primarily through the Children Act 2004. It is also supported by the conditions set out in this Framework Agreement.

3.2. The Commissioner will appoint an advisory board in accordance with section 7A of the 2004 Act, with the purpose of the board being limited to providing advice and assistance in relation to the Commissioner’s functions. The advisory board must have a membership that

represents a broad range of interests which are relevant to the Commissioner's functions. The procedure and criteria used by the Commissioner to make appointments to the board will from time to time be published by the Commissioner.

3.3. The Commissioner is free to work directly with any government department or organisation in pursuit of delivering their primary functions.

3.4. The Commissioner will prepare and publish a business plan in accordance with section 7B of the 2004 Act, that covers a period of at least 12 months from date of publication. A new business plan must be published before the end date of the existing plan. The business plan must cover the Commissioner's proposed main activities for the period covered by the plan and proposed strategic priorities for that period.

3.5. The Commissioner is accountable to Parliament for the delivery of their functions.

4. Ministerial responsibility

4.1. The Secretary of State and the Minister are accountable to Parliament for the Commissioner's financial performance and any governance arrangements put in place by the Commissioner in support of delivering their legislative functions and obligations. The Minister will have lead responsibility for overseeing the sponsorship of the Commissioner.

4.2. The Secretary of State's responsibilities as set out in Schedule 1 of the Children Act 2004 include:

- appointing the Commissioner and setting the terms and conditions of that appointment, along with payment of remuneration, allowances and pension;
- making payments to the Commissioner of such amounts and at such times as the Secretary of State considers appropriate.

5. Responsibilities of the DfE's Principal Accounting Officer

5.1. The PAO has designated the Commissioner as Accounting Officer. The respective responsibilities of both the PAO and Accounting Officers for NDPBs are set out in Chapter 3 of *Managing Public Money*, which was sent separately to the Commissioner on appointment. *Managing Public Money* is updated on a regular basis and it is the responsibility of the Commissioner to ensure that the latest version is held and referred to.

5.2. The PAO is accountable to Parliament for the issue of any grant-in-aid to the Commissioner and advising the Secretary of State on an appropriate budget in the light of the Department's overall public expenditure priorities.

5.3. The PAO is also responsible for:

- the payment of the grant-in-aid to the Commissioner and any conditions attached to it; and
- monitoring of the Commissioner's compliance with those conditions.

6. Responsibilities of the Commissioner as Accounting Officer

6.1. The Commissioner is Accounting Officer and responsible for ensuring adherence to the standards, in terms of governance, decision-making and financial management that are set out in *Managing Public Money* and in accordance with the delegation limits in **Appendix B**. The Commissioner is personally accountable for safeguarding the public funds for which they have charge; for ensuring propriety, regularity, value for money and feasibility 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 Accounting Officer's responsibilities include:

- signing off the Annual Report and Accounts;
- ensuring that proper records are kept relating to the Annual Report and Accounts
- ensuring that the Annual Report and Accounts are properly prepared and presented in accordance with section 8 and paragraph 8 of Schedule 1 of the 2004 Act by:
 - preparing and signing a Governance Statement covering corporate governance, risk management and assurance of any local responsibilities, for inclusion in the Annual Report and Accounts;
 - acting in accordance with the terms of this document, *Managing Public Money* and other instructions and guidance issued from time to time by the Department, the Treasury and the Cabinet Office; and
 - giving evidence, normally with the PAO, when summoned before the Public Accounts Committee on the Commissioner's stewardship of public funds or other statutory responsibilities. The Accounting Officer has responsibility for ensuring that all assets are safeguarded and accounted for.
- ensuring that effective procedures for handling complaints from providers and members of the public about their actions are established and published on their website. This shall be in accordance with *Parliamentary and Health Service Ombudsman's Principles of Good Complaint Handling*.

6.3. The Accounting Officer is responsible for ensuring that timely forecasts and monitoring information on performance and finance are provided to the Department; and that the Department is notified promptly if over or under spends are likely and that corrective action is taken.

7. Annual Report and Accounts

7.1. The Commissioner must publish an Annual Report (in accordance with section 8 of the 2004 Act) of their activities, together with their audited Accounts (in accordance with paragraph 8 of Schedule 1 of the 2004 Act) after the end of each financial year. The Commissioner shall provide the Department finalised audited Accounts each year in order for the Accounts to be consolidated within the Department.

Annual Report and Accounts

7.2. The Annual Report must comply with the FReM.

7.3. Information on performance against key financial targets is within the scope of the accounts audit and should be included in the notes to the Accounts. The Annual Report and Accounts shall be laid in parliament and made available on the Commissioner's website, in accordance with the guidance in the FReM. A draft of the report should be submitted to the Department in advance of the proposed publication date. The Accounts should be prepared in accordance with the relevant statutes and specific Accounts Direction issued by the Department at **Appendix A**, as well as the FReM.

Internal Audit

7.4. The Commissioner shall:

- establish and maintain arrangements for internal audit in accordance with the *Treasury's Public Sector Internal Audit Standards (PSIAS)* (<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>)
- keep records of fraud and theft suffered by the Commissioner and notify the Department of any unusual or major incidents as soon as possible.

7.5. The internal audit service has a right of access to all documents, including where the service is contracted out.

External Audit

7.6. The C&AG audits the Commissioner's annual Accounts and certifies them, prior to laying the Accounts and the C&AG's report before Parliament. In the event that the Commissioner has set up and controls subsidiary companies, the Commissioner (subject to the Companies Act 2006) shall ensure that the C&AG is appointed auditor of those company subsidiaries that they control and/or whose accounts are consolidated within their own Accounts. The Commissioner shall discuss with the Department the procedures for appointing the C&AG as auditor of the companies.

7.7. The C&AG:

- will consult the Department and the Commissioner on whom – the National Audit Office or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, those held by another party in receipt of payments or grants from the Commissioner
- will share with both the Commissioner as Accounting Officer and Corporation Sole, and the Department, information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to the Commissioner's financial systems.
- will, where asked, provide the Department and other relevant bodies with Regulatory Compliance Reports and other similar reports which Departments may

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

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

8. Management and financial responsibilities

8.1. The Commissioner will follow the standards, rules, guidance and advice in *Managing Public Money* and any updates to that guidance on the spending of public money, unless otherwise agreed by the Department and, as necessary, the Treasury, referring any difficulties or potential proposals for exceptions to the Department in the first instance.

8.2. The Commissioner should comply with the Government Estate strategy and undertake to abide by any new rules or standards whilst maintaining the independence of the Commissioner.

8.3. The Commissioner will continue to seek efficiency savings and seek innovative solutions to reduce premises costs, support costs, and systems.

Procurement

8.4. The Commissioner shall ensure that their procurement policies are aligned with and comply with any relevant UK, EU or other international procurement rules and in particular the Public Contracts Regulations 2015.

8.5. The Commissioner shall establish documented procurement policies and procedures.

8.6. In procurement cases where the Commissioner is likely to exceed their delegated authority limit, seek correct approvals in accordance with this agreement, and refer to the sponsor team where appropriate.

8.7. Goods, services and works should be acquired by competition. Procurement activity should operate in a transparent way that treats all suppliers equally. There will be a bi-annual meeting between the Commissioner and DfE Commercial Directorate to review commercial activities including any exceptions and how the associated risks have been mitigated. Proposals to let single-tender or restricted contracts shall be limited and exceptional and any single tender contracts over £10k will be reviewed as part of the bi-annual meeting.

8.8. Procurement by the Commissioner of works, equipment, goods and services shall be based on, a full option appraisal and value for money, i.e. the optimum combination and whole life costs and quality (fitness for purpose).

8.9. Where a procurement project will exceed £100k in value, the Commissioner shall seek advice and guidance on the project from DfE Commercial Directorate prior to commencing the procurement project.

8.10. The Commissioner shall: a) engage fully with the Department and Government wide procurement initiatives; and b) comply with all [Procurement Policy Notes](#) issued by Cabinet Office and as notified to them by DfE Commercial Directorate.

Cabinet Office Efficiency Controls

8.11. Cabinet Office introduced [Efficiency Controls](#) in 2010. The Controls apply to the Department, and Arm's Length Bodies funded by the Department. Cabinet Office efficiency controls help the Department and its ALBs reduce unnecessary spend. They aim to:

- save money
- encourage a smarter, cross-government approach to spend
- implement specific government policies

8.12. The Commissioner shall comply with efficiency controls as detailed in their delegated authority letter.

8.13. More information on the application of the Efficiency Controls to the Commissioner is available in Appendix B.

9. Corporate Governance Arrangements

9.1. The Commissioner will ensure that suitable governance arrangements are in place in conjunction with input from the Department's sponsor team. Whilst the final arrangements are the responsibility of the Commissioner there is an expectation that these will meet the standards held by the Department, be aligned with the 7 principles of public life and will include areas of governance which are relevant to the operation of the Commissioner.

9.2. The Commissioner is specifically responsible for:

- establishing and taking forward their strategic aims and objectives consistent with their overall strategic direction and within the policy and resources framework determined by the Secretary of State;
- ensuring that the responsible minister is kept informed of any changes which are likely to impact on their strategic direction or on the attainability of their targets, and determining the steps needed to deal with such changes;
- ensuring that any statutory or administrative requirements for the use of public funds are complied with; and that they operate within the limits of their statutory authority and any delegated authority agreed with the Department;

- ensuring that the Department receives regular financial information concerning the management of the Commissioner and is informed in a timely manner about any concerns about the activities of the Commissioner;
- demonstrating high standards of corporate governance at all times.

10. Risk Management

10.1. The Commissioner will implement a risk management strategy which meets the needs of the Department's *Risk Management Policy and Guidance*, and the HM Treasury guidance, *Management of Risk: Principles and Concepts* (the Orange Book). The Commissioner shall ensure that suitable arrangements are in place to provide assurance on risk management, governance, and internal control.

10.2. The Commissioner shall ensure that the risks that they face are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and develop a risk management strategy, in accordance with the Treasury guidance [Management of Risk: Principles and Concepts](#). The Commissioner should adopt and implement policies and practices to safeguard against fraud and theft, in line with *Government Functional Standard GovS 013: Counter fraud* [fed@cabinetoffice.gov.uk]. They should take all reasonable steps to appraise the financial standing of any firm, or other body, with which they intend to enter into a contract with or give grant or payment to.

10.3. The Commissioner has decided to set up an Audit and Risk Committee (ARC), in accordance with the Code of Good Practice for Corporate Governance and the *Audit and Risk Assurance Committee Handbook*, chaired by an independent appointee, to provide independent advice and assure itself of the effectiveness of the internal control and risk management systems.

10.4. When recruiting new members to the ARC, the Commissioner should align recruitment with the principles of the Public Appointments process.

11. Budgeting procedures

11.1. Each year the Department will send to the Commissioner by 31 March, as part of the annual resource allocation letter:

- a statement of any planned change in policies affecting the Commissioner
- a formal statement of the annual budgetary provision allocated.

11.2. Any payment provided by the Department for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.

11.3. Funding should be phased through the year in instalments designed to mirror the Commissioner's expenditure pattern. In this way, the Commissioner need not carry significant cash balances at year-end. The payment will normally be paid in monthly instalments based on written applications showing evidence of need. The Commissioner will comply with the general principle that there is no payment in advance of need. Cash balances accumulated during the course of the year from payment or other Exchequer

funds shall be kept to a minimum level consistent with the efficient operation of the Commissioner. This total shall not exceed 2% of total annual payments.

11.4. The Commissioner shall comply with Treasury guidance that prevents any more than 2% being carried forward. Payments not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where payment is delayed to avoid excess cash balances at the year-end, the Department will make available in the next financial year any such payment that is required to meet any liabilities at the year end, such as creditors.

11.5. In the event that the Department provides to the Commissioner payments for specific (ring-fenced) purposes, it would issue the payment as and when the Commissioner needed it based on a written request. The Commissioner should provide evidence that they shall not have uncommitted payments in hand, nor carry payments over to another financial year.

11.6. The Commissioner may receive income from sources, other than the Department, on condition that it shall have determined any fees or charges for any services supplied by them in accordance with the Treasury's *Fees and Charges Guide*; shall adhere to relevant state aid Regulations; and shall provide the Department with such information on other income as the Department may reasonably require.

11.7. The Commissioner shall operate management information and accounting systems that enable review, in a timely and effective manner, of their financial and non-financial performance against the budgets and business plan. The Commissioner shall provide the Department with monthly information that will enable the Department to satisfactorily monitor:

- Cash management
- Draw-down of payments made to it by the Department
- Forecast Outturn by Resource Headings
- Other data required for the Combined On-line Information System

11.8. The Commissioner should ensure that processes are implemented and maintained to support good financial management and budgetary control, including regular review of things such as shared service arrangements and estates arrangements. All processes and financial actions are to meet the requirements as set out in HMT guidance *Managing Public Money*.

11.9. The Commissioner will ensure that all required financial reports are generated and delivered in a timely and accurate manner.

11.10. The Commissioner should ensure that all necessary staff are fully trained on relevant financial procedures and the use of financial systems.

11.11. The authorisation of the Commissioner expenses is set out in the scheme of delegation.

Delegated authorities

11.12. The Commissioner's delegated authorities are set out in Appendix B. The Commissioner shall, in a timely manner, obtain the Department's prior approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in the Commissioner's annual budget as approved by the Department;
- incurring expenditure for any purpose that is, or might be, considered novel or contentious, or which has or could have significant future cost implications, examples of which are included in Chapter 2.3.4 of *Managing Public Money*;
- 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; and
- implementing any policies that go against the principles, rules, guidance and advice set out in *Managing Public Money*

12. Contact and engagement

12.1. The Department is the sponsor for the Commissioner. The Department and the Commissioner will have an open and honest, trust-based partnership supported by the principles set out in the [*Partnerships between Departments and Arm's Length Bodies: Code of Good Practice*](#). As such, both parties will ensure they clearly understand the strategic aims and objectives of the other party. Both parties will also commit to keeping each other informed of any significant changes, risks, issues and concerns and to engaging in ways that ensure commercial opportunities are optimised.

The sponsorship function

12.2. The Department's Senior Sponsor for the Commissioner will be supported by a Sponsor Team.

12.3. The Senior Sponsor will:

- act as the senior point of liaison between the Commissioner, the Department, the Secretary of State and the Minister;
- be the main source of advice to the Secretary of State on the discharge of his / her responsibilities in respect of the Commissioner;
- support and advise the PAO on his / her responsibilities towards the Commissioner, including the steps taken to ensure controls applied by the Department and the Commissioner conform to requirements of good financial management and safeguard public funds.

- hold six weekly catch-up meetings with the Commissioner; discussion may include budget and governance.
- ensure that, where reasonably possible, the Commissioner has advance notice of wider government announcements relevant to the work of the Commissioner;
- where possible and required, help to aid the flow of information and nurture relationships between the Commissioner and other government departments and organisations;
- work collaboratively with the Commissioner to facilitate the smooth operation of the arrangements set out in this Framework Document; and
- ensure requests for approval of expenditure which exceed the delegated limits in Appendix B or any other Cabinet Office limits, are dealt with promptly and proportionately, and that Departmental approval is not unreasonably delayed.

12.4. If a Machinery of Government change results in the Commissioner being sponsored by a new Department before the Framework Document is due for review, the Department will notify the Commissioner of the relevant relationship changes. The provisions of the Framework Document will continue to have effect until the Framework Document is replaced, unless otherwise stated by the new sponsor Department.

12.5. Meetings should include updates on current activities relating to strategic aims and objectives to ensure that all parties are aware of any significant issues and there are no surprises, and should take place between the Commissioner and those identified below at the shown minimum frequency:

	Minimum frequency of meetings
Secretary of State	Annually
Minister	Termly
Senior Sponsor	6 weekly

13. Staff

13.1. In accordance with Schedule 1 to the 2004 Act, the Commissioner may appoint any staff considered necessary to assist in carrying out their functions. Staff are not to be regarded as servants of the Crown and are not classified as Civil Servants. The Commissioner has responsibility for the recruitment, direction, retention, and motivation of staff. The Commissioner will ensure that the creation of any new posts does not incur forward commitments that will exceed their ability to pay for them.

Pay and conditions of service

13.2. The terms and conditions for the Commissioner's staff will be determined by the Commissioner. The Commissioner will have responsibility for authorisation of the pay systems for their staff. The Commissioner will prepare a pay remit proposal in line with overarching Government policy and consult the Department before pay negotiations begin.

13.3. The Commissioner may operate a performance-related pay scheme that shall form part of the annual aggregate pay budget approved by the Department or the general pay structure approved by the Department and the Treasury whichever is applicable. Any proposal to award performance payments outside of the annual aggregate pay budget must be approved by the Department.

13.4. The Commissioner has decided to appoint a remuneration committee as a subcommittee of the ARC. A Chair will be nominated from the ARC to provide scrutiny, challenge and oversight on pay and rewards.

Pensions, redundancy and compensation

13.5. The Commissioner's staff are covered by the Civil Service Compensation Scheme, including Civil Service Pension schemes. Any proposal by the Commissioner to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office outside general arrangements agreed between the Department and the Commissioner requires the Department's approval. Proposals on severance must comply with the rules in Chapter 4 of *Managing Public Money*. Details of the terms and conditions of pension arrangements for the Commissioner's staff shall be set out in their Employee Handbook, issued to all new staff on appointment.

13.6. The Commissioner's broad responsibilities toward staff are to ensure that:

- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit; there is no discrimination on grounds of age, disability, gender reassignment, marital status, pregnancy or maternity status, race, colour, ethnic or national origin, community background, religion or belief, sex or sexual orientation;
- the performance of staff at all levels is satisfactorily appraised;
- staff are encouraged to acquire the appropriate professional management and other expertise necessary to achieve the objectives;
- appropriate consultation with staff takes place on key issues affecting them;
- adequate grievance and disciplinary procedures are in place;
- whistle-blowing procedures consistent with the Public Interest Disclosure Act are in place;
- a code of conduct for staff is in place based on the Cabinet Office's *Model Code for staff of executive Non-Departmental Public Bodies*; and
- a staff survey is undertaken regularly in order to foster a culture of trust and mutual respect to support continuous improvement and good workforce management.

13.7. The Commissioner has decided to give staff access to the Civil Service Job Portal to support and enable staff to take advantage of secondment opportunities and career progression;

13.8. The Commissioner shall comply with the EU Directive on contract workers, the Fixed-Term Employees (Prevention of Less Favourable Treatment) Regulations 2002. Whilst there is no requirement for the Commissioner to produce an equality scheme, the Commissioner shall develop plans to meet their obligations and to comply with the Public Sector Equality Duty in the Equality Act 2010.

14. Arrangements for reviews of the Commissioner's status

The Commissioner will be reviewed in line with relevant guidance, or in the event of a significant change in the scope of direction of their statutory purpose and aims. These reviews ensure *intra alia* that the Commissioner is delivering effectively against their aims and objectives.

15. Arrangements in the event that the Commissioner is wound up.

15.1. The Department shall put in place arrangements to ensure the orderly winding up of the office of the Children's Commissioner. In particular, it should ensure that the assets and liabilities of the Commissioner are passed to any successor organisation and accounted for properly. In the event that there is no successor organisation, the assets and liabilities should revert to the Department. To this end, the Department shall:

- ensure that procedures are in place to gain independent assurance on key transactions, financial commitments, cash flows and other information needed to handle the wind-up effectively and to maintain the momentum of work inherited by any residuary body;
- specify, the basis for the valuation and accounting treatment of the Commissioner's assets and liabilities;
- ensure that arrangements are in place to prepare closing accounts and pass to the C&AG for external audit and that funds are in place to pay for such audits. It shall be for the C&AG to lay the final accounts in Parliament, together with his report on the accounts; and
- arrange for the most appropriate person to sign the closing accounts. In the event that another NDPB takes on the role, responsibilities, assets and liabilities, the succeeding NDPB Accounting Officer should sign the closing accounts. In the event that the Department inherits the role, responsibilities, assets and liabilities, the Department's Accounting Officer should sign.

15.2. The Commissioner shall provide the Department with full details of all agreements where the Commissioner or their successor have a right to share in the financial gains of developers. They should also pass to the Department details of any other forms of claw-back due to them.

16. Freedom of Information requests

Where a request for information is received by either party under the [Freedom of Information Act 2000](#), or pursuant to the relevant data protection legislation, the party receiving the request will consult with the other party prior to any disclosure of information that may affect the other party's responsibilities.

17. Dispute Resolution Process

Where a dispute arises between the Senior Sponsor and the Commissioner then all efforts should be made to reach an agreed position without the need for further escalation. Should resolution not be achieved then escalation should be undertaken to the next level of seniority in the Department (Director), with the final level being that of the Secretary of State.

18. Right of access

The Commissioner will cooperate with any reasonable request from the Department to access the Commissioner's records and staff for any legitimate purpose including, for example, an operational investigation.

Signatures



Signed



Name **Anne Longfield**

On behalf of the Children's Commissioner

Date **10 June 2020**

Signed



Name **Katy Weeks**

On behalf of the Department for Education

Date **11 June 2020**

Appendix A: Accounts Direction



Department for Education

Office of the Children's Commissioner
20 Great Smith's Street
London SW1P 3BT

Department of Education
Sanctuary Buildings
Great Smith's Street
London SW1P 3BT

ACCOUNTS DIRECTION GIVEN BY DEPARTMENT FOR EDUCATION IN ACCORDANCE WITH SECTION 10.3 OF THE FRAMEWORK AGREEMENT (11 June 2020) FOR THE CHILDREN'S COMMISSIONER

1. This direction applies to the person appointed as Children's Commissioner by the Secretary of State under paragraph 3(1) of Schedule 1 of the Children Act 2004.
2. The Children's Commissioner shall prepare accounts for the financial year ended 31 March 2020 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual issued by HM Treasury ("the FReM") which is in force for the financial year for which the accounts are being prepared, together with any additional disclosure or other requirements as agreed with the department.
3. The accounts shall be prepared so as to:
 - (a) give a true and fair view of the state of affairs at 31 March 2020 and subsequent financial year-ends, and of the income and expenditure (or, as appropriate, net resource outturn), changes in taxpayers' equity and cash flows for the financial year then ended; and
 - (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.
4. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed with the Department for Education and HM Treasury.

Appendix B: Delegated Authority

List of delegated limits

Capital – single project or acquisition	20% of own Capital Resource budget
Single grant or Loan to third party	£50,000
Special payments	see Point 2
Gifts	see Point 3
Disposal of Surplus Equipment	see Point 4
New Efficiency Controls	see Point 5

1. Limits that the Secretary of State has specified to the Commissioner authority to:
 - write-off losses
 - make or sanction special payments
 - give gifts

2. The Commissioner shall have the personal authority to write off losses, up to a limit of £1,000 for an individual claim, within a total ceiling for write-offs in any one financial year of £10,000 as per the following table. The table groups losses into categories to help decide how individual cases should be handled.

Type		Description
A		Losses
	i	cash losses: physical losses of cash and its equivalents (e.g. bank notes, credit cards, electronic transfers, payable orders)
	ii	Bookkeeping losses: because of unvouched or incompletely vouched payments, including cases where vouchers are missing
	iii	Exchange Rate Fluctuations: losses due to fluctuations in exchange rates or revaluations of currencies
	iv	Losses of pay, allowances and superannuation benefits paid to employees of non-Departmental public bodies: <ul style="list-style-type: none"> • overpayments due to miscalculation, misinterpretation, or missing information • unauthorised issues e.g. inadmissible payments
B		Losses of accountable stores
	i	proven or suspected fraud, theft, arson or sabotage, or any other deliberate act (including repairable damage caused maliciously to buildings, stores, etc. even where a legal claim is not possible)
	ii	losses arising from other causes
C		Fruitless payments and constructive losses

3. The Commissioner shall also have the personal authority to make special payments up to a limit of £1,000 for each case within a total limit of £10,000 in any one financial year as follows:

- Extra-contractual payments which, although not legally due under a contract, appear to be obligations which the courts might uphold
- Ex gratia payments which, although not legally due under a contract, are payments reasonably expected under a contract and without which personal hardship would result
- Ex gratia payments made to avoid personal hardship which might otherwise result from official failure and inadequacy.

4. The Commissioner should have a policy on the acceptance of gifts, hospitality, awards, prizes or any other benefit which might be seen to compromise their personal judgement or integrity and ensure that all staff are made aware of this. Where such benefits have been received they should be recorded in a register detailing the nature of the benefit and the donor, in case of later complaint. The Commissioner may make gifts of a trivial or inexpensive nature such as mugs and pens bearing the Commissioner name and/or logos. Similarly, for promotional purposes, small value items such as gift tokens, CDs may be used as prizes for external competitions. Gifts/vouchers to staff are generally inappropriate other than as part of a recognised non-pay reward scheme.

5. The Commissioner may agree to give assets bought for a proper purpose but which are no longer needed for the conduct of their business to a registered charity, provided that the Commissioner, nor any staff nor any member of the advisory board or the ARC, have no interest in, or connection with, the charity and provided that neither the written down value nor the market value of the asset exceeds £250.

Efficiency Controls

6. The Coalition Government put measures in place from 2010 to control spending across Departments and Arm's Length Bodies. These controls are likely to remain in place for the foreseeable future and post the 2019 Spending Review.

7. The Commissioner shall comply with all Cabinet Office spending controls. However, given their independent status a number of exemptions have been agreed, as follows:

- External recruitment: All non-contentious external recruitment can be authorised by the Commissioner. It should be noted that contentious external recruitment may include contingency labour (interim contractors) on a day-rate which exceeds £1,000. Employing such services should be curtailed as much as possible, in-line with Cabinet Office guidelines. Any external recruitment should also include an IR35 assessment.
- Procurement: the Commissioner will conducted procurement activity in line with the requirements in the table below.

8. NB - As the Commissioner sets their own priorities and activities, the criteria for approving expenditure on advertising and marketing as set out in Cabinet Office guidance should be read as "the Commissioner" in place of "Government", as follows:

9. Only expenditure on the following essential activity will be approved:
- where the Commissioner has a legal duty to provide people with information about the work of the Commissioner and their remit, or when requested for information connected to changes to legislation or public services;
 - where marketing and advertising is critical to the effective running of the Commissioner; and
 - where there is robust evidence that marketing and advertising delivers measurable outcomes that meet Commissioner objectives.

10. Subject to the exemptions above, the Commissioner must otherwise adhere to the efficiency controls set out below. Departments have to report regularly to the Efficiency and Reform Group at Cabinet Office on spend in their departments and the ALBs they sponsor. There is a process for reviewing exceptions which depending on the type and level of spend require departmental senior management or Ministerial clearance. Detailed guidance is available at: <https://www.gov.uk/government/collections/cabinet-office-controls>

11. Spend is controlled in the following key areas. However, the expectation is that any requests to spend over these limits will be considered on the merits of each case and take account of the importance of the Commissioner not being constrained in fulfilling their function of promoting and protecting children’s rights:

Activity	Control
Temporary and interim contractors	Utilise Crown Commercial Services Framework agreements such as the Public Sector Resourcing framework for all generic roles.
Strategic Supplier management and complex commercial models	Cabinet Office lead on the Crown’s behalf, relationships with key suppliers. Contracts over £5m are reviewed by Cabinet Office.
Advertising and marketing	Spending on advertising and marketing is controlled. Spend over £100k has to be approved by Cabinet Office.
ICT	ICT spend is controlled. Spend over £5m needs Cabinet Office approval. ICT spend on administrative systems over £1m require Cabinet Office approval.
Consultancy	Consultancy spend is strictly controlled and reported. Spend over £20k has to meet specific criteria and be approved by the relevant DfE Minister prior to initial engagement. Contracts are reviewed at 3, 6, and 9 month intervals with an expectation that they will not extended beyond this point.

Property	There is a moratorium on new property acquisitions, property leases and lease extensions over £100k. Any exceptions to the moratorium must be cleared with the Government Property Unit, and Finance and Commercial Group, as the first stage.
HR/Learning and Development	All generic training should be sourced through Civil Service Learning ('Learning Platform for Government' once live). Contracts over £10,000 will require clearance through the CSL Gateway process. Redundancy schemes have to be approved by Cabinet Office.
Procurement	All procurements are subject to stringent value for money appraisal. Approved Government frameworks should be used. All procurements over £100k need to be discussed with DfE Commercial Directorate.
Major Projects	The Cabinet office's Major Projects Authority oversee large projects. The Department's Major Projects Team advise and steer large projects through the approvals process.
Moving Services Online and ID Assurance	Digital services must comply with the Government's digital services strategy, and assured through the Government Digital Service. Digital services must be aligned with Cabinet Office's Identity Assurance Strategy.