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28 CMS 290902/DC
September 2016

De Laurie

Historic England Management Agreement 2016-2020

I am writing to set out the way in which I would like our two organisations to work together over this Spending Review period.

Firstly, I would like to thank Historic England (HE) for continuing to play such a critical role in protecting the historic environment of England for present and future generations.

My priorities for Historic England remain in line with those set out in the Secretary of State's Spending Review allocation letter of 3 March 2016:

- to protect the English Heritage New Model and statutory services to Government, the wider sector and the public;
- to protect, as far as possible, grants for emergency repairs to the fabric of historic sites at risk.
- the funding and working relationships Historic England has with amenity societies should be reviewed to ensure there is a balance between accessing expertise and financial efficiency;
- to work with DCMS to diversify revenue streams, developing Historic England's commercial skills and commercial offer at home and abroad, pursuing philanthropic approaches to generate revenue which will complement grant-in-aid funding, and working with the Heritage Lottery Fund to develop new models for drawing in wider sources of funding in support of heritage;
- to work with DCMS to engage internationally, especially with high priority countries as indicated by Government. For your organisation, this will include making use of and contributing to the GREAT Britain Campaign, helping us to boost tourism, education and business;



- to give high priority to supporting the delivery of the outcomes of the Cultural White Paper which will set out the direction for cultural policy for this Parliament, particularly in helping local communities and authorities make the most of their heritage;
- to continue to bear down on administration costs, to enable a larger portion of the funds provided to be used at the front line. Specifically, we suggest reviews of hospitality, travel and subsistence and home-working policies; printing, publications and archive functions, to fit with Government's objective of digital by default.

I should be grateful if both you and Duncan Wilson, Chief Executive, would sign the Agreement and return a completed copy to my officials.

May I take this opportunity to thank you and your Board for continuing to give of your time and your skills to ensure that Historic England can meet these new and exciting challenges.

A handwritten signature in blue ink, appearing to read 'Tracey', with a long, sweeping flourish above it.

Tracey Crouch MP
Minister for Sport, Tourism and Heritage



HISTORIC ENGLAND MANAGEMENT AGREEMENT 2016-2020

Part A: Historic England Priorities, Funding and Engagement

1. Secretary of State's Priorities

1.1. The Secretary of State's priorities for Historic England are:

- to protect the English Heritage New Model and statutory services to Government, the wider sector and the public;
- to protect, as far as possible, grants for emergency repairs to the fabric of historic sites at risk.
- the funding and working relationships Historic England has with amenity societies should be reviewed to ensure there is a balance between accessing expertise and financial efficiency;
- to work with DCMS to diversify revenue streams, developing Historic England's commercial skills and commercial offer at home and abroad, pursuing philanthropic approaches to generate revenue which will complement grant-in-aid funding, and working with the Heritage Lottery Fund to develop new models for drawing in wider sources of funding in support of heritage;
- to work with DCMS to engage internationally, especially with high priority countries as indicated by Government. For your organisation, this will include making use of and contributing to the GREAT Britain Campaign, helping us to boost tourism, education and business;
- to give high priority to supporting the delivery of the outcomes of the Cultural White Paper which will set out the direction for cultural policy for this Parliament, particularly in helping local communities and authorities make the most of their heritage;
- to continue to bear down on administration costs, to enable a larger portion of the funds provided to be used at the front line. Specifically, we suggest reviews of

hospitality, travel and subsistence and home-working policies; printing, publications and archive functions, to fit with Government's objective of digital by default.

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

- Encouraging participation through focus on the visitor economy;
- Growing the economy through the promotion of sustainable development via advice and other activities;
- Continuing to drive improvements to the planning and heritage protection system.

1.3. In addition Historic England has the following strategic aims set out in its Corporate Plan:

- Champion England's historic environment;
- Identify and protect England's special historic buildings and places;
- Promote change that safeguards historic buildings and places;
- Help those who care for historic buildings and places, including owners, local authorities, communities and volunteers;
- Engage with the whole community to foster the widest possible sense of ownership of our national inheritance of buildings and places;
- Support the work of the English Heritage Trust in managing and safeguarding the National Heritage Collection of buildings and monuments and to achieve financial self-sufficiency; and
- Work effectively, efficiently and transparently.

1.4. Historic England works closely with the departments for Communities and Local Government and for the Environment, Food and Rural Affairs and it is important that these relationships continue in a mutually beneficial way. Historic England will therefore agree priorities separately with these departments. Historic England's key areas of activity relating to these departments for this spending review period are:

- **Department for Communities and Local Government:** the ongoing reform of the planning system, regeneration, infrastructure and the provision of new housing in historic areas, as well as community and local government issues.
- **Defra:** the Rural Development Programme and the contribution of rural heritage to the sustainability of rural communities, economic development and tourism. Supporting delivery of Defra's Rural Productivity Plan and National Parks Plan to include assisting with Government commitments made on increasing apprenticeships in rural areas and in National Parks. Also, issues around climate change, including the National Adaptation Plan, flooding and coastal erosion risk management.

2. Financial Allocation

- 2.1. Historic England's financial settlement for 2016-20 is as set out in its Spending Review Settlement letter of 3 March 2016 and any further allocation letters.

3. Performance Measures

- 3.1. Key Performance Indicators:

- Historic England to monitor and support the English Heritage Trust towards achieving financial self-sufficiency by the end of 2022-23.
- Historic England will monitor and support the English Heritage Trust on the undertaking to address the conservation deficit within its portfolio.

- 3.2. Additional Performance Indicators:

- Number and percentage of sites removed each year from the *Heritage At Risk Register* for positive reasons
- Number of proposals advised upon pre-application
- Training opportunities delivered
- Advice and guidance downloads
- Percentage of requests for Historic England advice processed within agreed deadlines
- Online views of the National Heritage List for England

4. Engagement

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

- Annual Secretary of State meeting with the Chair of Historic England to discuss Board performance and performance of the English Heritage charity.
- Annual review meeting with the Chief Executives of Historic England and the English Heritage Trust and the Minister for Heritage to discuss the progress the English Heritage Trust is making towards its objectives.
- Quarterly update meetings between the Historic England Director of Engagement and DCMS Head of Heritage.
- Twice yearly meetings to review objectives and performance against the priorities set out in this Management Agreement. Representatives from the departments for

Communities and Local Government, Food, Environment and Rural Affairs and HM Treasury to be invited to these meetings.

- Meetings between the Minister for Heritage and the Chief Executive of Historic England to discuss any issues of interest as they arise.

Part B: FINANCIAL CONTROLS

1. Delegated Financial Limits

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

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

1.1. Capital Expenditure

Expenditure on new construction, extensions of, and alterations to, existing buildings and the purchase of any other fixed assets (e.g. machinery, plant, and vehicles), with an expected working life of more than one year. Also includes exchanges of fixed assets.	£6 million
Pre-agreed consent to acquire or dispose of any freehold or leasehold interest in land, buildings or property or other asset.	£1million
Acquisition or disposal of any buildings, land, lease or asset on behalf of, or with the intent that the proceeds be used by, the English Heritage Trust.	£3 million

1.2. Payments of Compensation

Payments of compensation under Sections 7, 9 or 46 of the Ancient Monuments and Archaeological Areas Act 1979	£100k
Any agreement under section 17 of the Ancient Monuments and Archaeological Areas Act 1979	£100k

1.3. Single Tender Contracts

The delegation for single tender contracts is set at £50,000 for each new contract. Proposals for awarding single tender contracts outside this delegated limit must have the prior approval of DCMS before any contract is awarded.

1.4. Gifts

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

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

1.5. Fraud

No delegation. All cases of attempted, suspected or proven fraud, irrespective of the amount involved, must be reported by Historic England to the Department at least quarterly.

1.6. Non-Statutory Contingent Liabilities

Up to £500,000

1.7. Losses and Special Payments

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

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

1.7.1. Classification of Losses

Type	Description	Delegation
A.	Losses	
(i)	<u>Cash losses</u> : Physical losses of cash and its equivalents (e.g. banknotes, credit cards, electronic transfers, payable orders)	£100k

(ii)	<u>Bookkeeping losses:</u> <ul style="list-style-type: none"> • unvouched or incompletely vouched payments, including missing items; • charges to clear inexplicable or erroneous debit balances. 	£100k
(iii)	<u>Exchange rate fluctuations:</u> Losses due to fluctuations in exchange rates or revaluations of currencies.	£100k
(iv)	<ul style="list-style-type: none"> • Losses of pay, allowances and superannuation benefits paid to civil servants, members of the armed forces and NDPB employees: 	£100k
	<ul style="list-style-type: none"> • overpayments due to miscalculation, misinterpretation, or missing information 	£100k
	<ul style="list-style-type: none"> • unauthorised issues, e.g. inadmissible payments 	£100k
	<ul style="list-style-type: none"> • losses arising from other causes, e.g. non-disclosure of full facts by the beneficiary, short of proven fraud. 	£100k
(v)	Losses arising from overpayments of social security benefits, grant, subsidies, etc. arising from miscalculation, misinterpretation or missing information.	£100k
(vi)	Losses arising from failure to make adequate charges for the use of public property or services.	£100k
B.	Stock write offs and impairments: The accounting loss incurred as a result of the reduction of the holding value of stock or inventory to an impaired or nil fair value in accordance with the relevant accounting principles.	£1million
C.	Losses of accountable stores:	
(i)	because of proven or suspected fraud, theft, arson or sabotage, or any other deliberate act (including repairable damage caused maliciously to buildings, stores; etc. even where a legal claim is not possible).	£100k
(ii)	losses arising from other causes.	£100k
D.	Fruitless payments and constructive losses	£100k
E.	Claims waived or abandoned	£100k

Losses and claims records

- Public sector organisations should maintain an up to date record of losses. The record should show:
 - the nature, gross amount (or estimate where an accurate value is unavailable), and cause of each loss;
 - the action taken, total recoveries and date of write-off where appropriate; and
 - the annual accounts in which each loss is to be noted.
- A losses statement is required in annual accounts where total losses exceed £300,000. Individual losses of more than £300,000 should be noted separately. Losses should be reported on an accruals basis.
- Where efforts are still being made to secure recovery of cash losses formally written off, charged to the accounts and noted, public sector organisations should consider including them in a record of claims to ensure that recovery is not overlooked.

1.7.2. Special Payments

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

Redundancy payments: All redundancy payments outside contractual terms, require DCMS and Cabinet Office permission in all cases.

	Special payments:	
(i)	extra-contractual and ex gratia payments to contractors;	£100,000
(ii)	other ex gratia payments;	£100,000
(iii)	compensation payments;	£500,000
(iv)	extra-statutory and extra-regulatory payments.	£100,000
(v)	consolatory payments: A special payment to address an inconvenience or hardship to a third party, arising from administrative failures i.e. where the organisation has not acted properly or provided a poor service. These can include: wrong advice, discourtesy, mistakes and delays.	£500

1.7.3. Disposal of Assets

Disposal limits for other land and buildings: £1 million for Historic England, and £3 million for the English Heritage Trust.

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

2016/17	2017/18	2018/19	2019/20
£1.8 million	£1.8 million	£1.8 million	£1.8 million

2. Spend controls

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

2.2. All Cabinet Office spend controls apply to Historic England, with the following exceptions:

- Advertising and Marketing
- Property, including facilities management

See also Part C: Historic England Governance Framework paragraphs 20, 23 and 24 for the freedoms granted Historic England as part of the 2015 spending review.

3. Procurement

3.1. Historic England must comply with the Public Contracts Regulations 2015 (PCR) in its procurement activity. Further, as a Central Government Authority as set out at Schedule 1 of the Public Contracts Regulations 2015, Historic England is subject to certain thresholds when tendering for a procurement opportunity, as detailed in Procurement Policy Note - Reforms to make public procurement more accessible to SMEs (Information Note 03/15) and www.ojec.com/thresholds.aspx.

3.2. Historic England shall:

- Acquire goods and services through fair and open competition, using LEAN methodology where appropriate, delivering value for money through procurement, and operating in line with European law, including restrictions on state aids and current best practice, inclusive of open procurements for requirements under £100,000 where appropriate and restricted use of Pre-Qualification Questionnaires.

- Comply with current requirements on additional spend controls, delegated authorities and authorisations on procurement and leases as notified to them by the Department.
- Support collaborative procurement and commercial efforts across DCMS and its family of other ALBs.
- Historic England has flexibility to opt in or out of central procurement on a case by case basis. However, where possible and appropriate, Historic England shall utilise whichever Crown Commercial Services frameworks are relevant to its needs.

4. Efficiency

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

5. Management Information

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

Timescale	What	How	Purpose
Monthly (9th working day of each month)	Grant-in-Aid requests	Via Finance Partnership Webpage	To get Historic England's latest forecast income and expenditure for reporting to Board and HM Treasury. Also the mechanism for paying GIA to Historic England.
Monthly	Consultancy return (including nil returns)	By e-mail to DCMS Procurement and Commercial Team	To enable Cabinet Office to keep track of the number of public sector consultancy contracts.
Monthly	Cash management figures within GBS accounts	By e-mail to Finance	To supply HM Treasury with forecast for cash management inside GBS

Monthly	Spend over £25,000	On the Historic England's website	Transparency: to inform public how public money is spent
Quarterly	Key metrics (total procurement spend, spend with SMEs and the Voluntary, Community and Social Enterprise sector)	By e-mail to DCMS Procurement and Commercial Team	Benchmarking of procurement spend and provision of data on economic effect of spend by Departments and ALBs
Quarterly	Exchequer funds held in commercial bank accounts	By e-mail to Finance	To supply HM Treasury with details of how much government funding is held outside GBS
Quarterly	Medium Term Financial Model returns	By e-mail to Finance	To get Historic England's latest capital profiles for internal management and reporting to Finance Committee
Six-monthly	Publication of senior salaries and organograms	On the Historic England's website or hosted on DCMS website	Transparency: to inform public how public money is spent
Annually	Alignment/WGA	Alignment consolidation packs, WGA transactions and balances exercise	Alignment: to consolidate Historic England's resource accounts within the DCMS resource accounts WGA: to gather counterparty details for consolidation.
Annually	Sustainability data	By e-mail to Finance and DCMS Sustainability Champion	To meet HM Treasury requirement to supply centre with sustainability data
Annual	EU public procurement statutory return (Schedule 1 or Schedule 2 as appropriate)	By e-mail to Cabinet Office	Legal requirement to provide data on number of tenders advertised in the European Journal

Annually - Mid August	Country and Regional analysis data	By e-mail to Finance	HM Treasury requirement - feeds into the Core Tables for the Annual Report and Accounts
Annually	Annual Report and Accounts	By e-mail to Finance as per timetable (separate guidance is issued on this)	Statutory obligation
Annually	Pay Remit	By e-mail to ALB Team	To ensure spend on pay is aligned across Government
Annually	Workforce Projection	By e-mail to ALB Team	Provide Government with data on workforce projections
Annually	Publication of salaries over £150k	By e-mail to ALB Team (for publication on Cabinet Office website)	Transparency: to inform public how public money is spent
Annually	Sharing of Strategic Risk Register as per paragraph 13.1 of the Governance framework	At annual performance meeting	Enable timely and appropriate response to risk
Annual	Efficiency Return	Pro-forma	To provide evidence that the 1% target has been met, to demonstrate what measures have been taken to achieve this and to demonstrate how these savings have been recycled back into frontline services
Ad hoc immediate as required	Completion and updating of e-Pims™ database	Directly into e-Pims™ system	To ensure accurate property and estate information is maintained at all times

On request	Sharing of audit strategy, periodic audit plans and annual audit report, including the Head of Internal Audit's opinion on risk management, control and governance	With Finance and Head of, on request	Assurance of financial management
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Part C: Historic England Governance Framework

1. Introduction

- 1.1. This agreement has been drawn up by the Department for Culture, Media and Sport ("DCMS") in consultation with Historic England. This document sets out the broad framework within which Historic England will operate. The document does not convey any legal powers or responsibilities. It is signed and dated by DCMS and Historic England. Copies of the document will be placed in the Libraries of both Houses of Parliament and made available to members of the public on Historic England's website, with a link to it on the DCMS site.
- 1.2. The agreement will remain in place until it is superseded by a new agreement. The agreement should be treated as a living document and reviewed by both sides annually in March. Any changes to ministerial priorities, policy requirements and KPIs will be made by exchange of letters between the Minister and the Historic England Chair; all other changes will be made by exchange of letter between the DCMS Permanent Secretary and the Historic England Chief Executive.
- 1.3. Legislative changes will take precedence over any part of this document. Significant variations will be cleared with the Treasury or the Cabinet Office as appropriate.
- 1.4. Nothing under this agreement shall prevent Historic England from carrying out its legal duties under its founding legislation or under any other legislation which impacts on its functions, activities or powers.

2. Governance and Accountability

- 2.1. The statutory and other duties of Historic England derive from the National Heritage Act 1983.
- 2.2. The Secretary of State and other members of the DCMS ministerial team will account for Historic England's business in Parliament.
- 2.3. The respective responsibilities of the DCMS Principal Accounting Officer and Accounting Officers for NDPBs and other arm's length bodies are set out in Chapter 3 of Managing Public Money which is sent separately to the Accounting Officers on appointment and summarised below.
- 2.4. The terms of appointment of the Chair and Commissioners are as set out in Historic England's founding legislation or other founding documents. Where such appointments are made by Ministers, they will comply with the Code of Practice of the Commissioner for Public Appointments.
- 2.5. In line with the founding legislation or documents, and, where applicable, the Government's Code of Practice on Corporate Governance, the Commission will consist of a Chair, together with a maximum of 16 members that have a balance of skills and experience appropriate to directing Historic England's business.
- 2.6. The Chief Executive is appointed by the Commission of Historic England with the approval of the responsible Minister. They report to the Commission on the day-to-day running of the organisation and its performance against objectives. In addition to this, they will normally be the Accounting Officer for Historic England and will have specific duties in this regard, which are set out in section 4 below.

3. DCMS Principal Accounting Officer's Responsibilities

- 3.1. The DCMS Permanent Secretary, as Principal Accounting Officer for the DCMS family of ALBs, is accountable to Parliament for the issue of any Grant in Aid to Historic England and is also responsible for ensuring arrangements are in place to:
 - monitor Historic England's activities on a continuous basis;
 - address significant problems in Historic England, making such interventions as are judged necessary;
 - periodically carry out an assessment of the risks both to the department and Historic England's objectives and activities;
 - inform Historic England of relevant government policy in a timely manner; and,

- bring concerns about the activities of the body to the Commission; requiring explanations and assurances that appropriate action has been taken.

3.2. The Head of Heritage in DCMS is the primary contact for Historic England within the Department.

4. Historic England Accounting Officer's Responsibilities

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

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

4.3. The key accountabilities are:

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

4.4. Particular responsibilities to DCMS are:

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

4.5. The duties of the Accounting Officer with respect to the Commission are:

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

5. The Commission

- 5.1. The Commission should ensure that effective arrangements are in place to provide assurance on risk management, governance and internal control. The Commission is expected to assure itself of the effectiveness of the internal control and risk management systems.
- 5.2. The Commission must set up an Audit and Risk Assurance Committee chaired by a Commissioner or, where applicable, a non-executive member. The Audit and Risk

Assurance Committee should support the Commission and Accounting Officer by providing advice and assurance on risk management, governance and internal control.

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

5.4. The Commission is specifically responsible for:

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

6. The Chair's Responsibilities

6.1. The Chair is responsible to the Secretary of State for ensuring that Historic England fulfils its statutory purpose as set out in its founding legislation, , that where appropriate Historic England's policies are consistent with those of the Secretary of

State, and that Historic England's affairs are conducted with probity. The Chair is also responsible for good governance and for ensuring that the principles set out in the 'DCMS Guidance on Board Appraisal Processes for ALBs' are followed.

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

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

6.3 The Chair also has an obligation to ensure that:

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

7. Individual Commissioners' Responsibilities

7.1. Individual Commissioners should:

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

8. Publications and Information Strategy

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

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

The annual report must:

- cover any corporate, subsidiary or joint ventures under its control;
- comply with the Treasury's Financial Reporting Manual (FReM);
- contain a governance statement, setting out the ways in which the Accounting Officer has managed and controlled the resources used in the organisation during the course of the year, demonstrating how well the organisation is managing risks to the achievement of its aims and objectives;
- outline main activities and performance during the previous financial year and set out in summary form forward plans.

- 8.2. The report and accounts shall be laid in Parliament and made available on Historic England's website and GOV.UK, in accordance with the guidance in the FReM. Historic England should aim to submit a draft of the report to the Department in May/early June. The final version should be submitted for Ministerial approval at least three weeks before the proposed publication date. The accounts should be prepared in accordance with the relevant statutes and specific accounts direction issued by the Department as well as the FReM.
- 8.3. Additionally Historic England will be expected to publish information relating to the delivery of its services and policies. In particular this should include information that will help the public to: (i) see progress against activity which Historic England has made a public commitment to deliver; (ii) judge if the services and/or outputs offer value for money; and (iii) consider whether the way in which the body operates gives rise to any issues around fairness.
- 8.4. Historic England is named as a producer of Official Statistics under The Statistics and Registration Services Act 2007. As such, Historic England is required to adhere to the Code of Practice for Official Statistics, to have in place a lead official for statistics, and is encouraged to publish a statement of compliance on its website. The DCMS Head of Profession is available to provide further advice and guidance on statistical issues, and is responsible for ensuring the quality and professional integrity of the statistics. (Please see Annex A for links to guidance.)
- 8.5. Where Historic England conducts or commissions social or economic research, relevant professional standards should be applied to ensure that research is impartial, of sufficient quality, legal and ethical. Historic England should nominate a lead contact for research of this type and share their programme of planned and published research with the Head of the DCMS Evidence and Analysis Unit for information purposes. Further guidance on conducting research can also be obtained from the DCMS Evidence and Analysis Unit.

9. Internal Audit

- 9.1. Historic England shall:
- establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards (GIAS);
 - ensure DCMS is satisfied with the competence and qualifications of the Head of Internal Audit and the requirements for approving appointments in accordance with GIAS 5.2;

- set up an Audit and Risk Assurance Committee of its Commission in accordance with the Cabinet Office's Guidance on Code of Practice for Public Bodies and the Audit Committee Handbook;
- forward the audit strategy, periodic audit plans and annual audit report, including Historic England's Head of Internal Audit's opinion on risk; management, control and governance to the sponsor department on request;
- have effective controls to prevent fraud and theft; and
- report proven fraud as per Part B section 1.5.

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

10. External Audit

10.1. The Comptroller & Auditor General (C&AG) audits Historic England's annual accounts. Ministerial approval must be given before the C&AG can sign off the accounts.

10.2. In the event that Historic England has set up and controls subsidiary companies:

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

10.3. The C&AG:

- will consult the Department and Historic England on whom – the NAO or a commercial auditor – shall undertake the audit(s) on his behalf, though the final decision rests with the C&AG;
- has a statutory right of access to relevant documents, including by virtue of section 25(8) of the Government Resources and Accounts Act 2000, held by another party in receipt of payments or grants from Historic England;

- will share with DCMS information identified during the audit process and the audit report (together with any other outputs) at the end of the audit, in particular on issues impacting on the Department's responsibilities in relation to financial systems within Historic England;
- will, where asked, provide departments 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.

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

11. Right of Access

11.1. Subject to any overriding legal rights or obligations, Historic England will provide access to the Department to all Historic England's records and personnel for all purposes including, for example, operational investigations.

12. Managing Public Money and other Government-wide Corporate Guidance and Instructions

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

12.2. Once the overall budget has been allocated by DCMS and subject to any restrictions imposed by statute, the responsible minister's instructions and this document, Historic England shall have authority to incur expenditure approved in the budget without further reference to the Department, on the following conditions:

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

13. Risk Management

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

14. Business Planning

- 14.1. To operate its business effectively, Historic England should produce management planning and information documents covering at least three financial years ahead. These may take the form of strategic or corporate plans (for three years ahead), and should include a business plan (one year ahead). The first year of the planning document can include the business plan incorporated as a single document.
- 14.2. The Department should be sent copies of each of the completed planning documents. These plans should be made available to the public via the internet.
- 14.3. The business plan should include a forecast of income and expenditure suitably classified by activity and key objectives, taking account of guidance on resource assumptions and policies provided by the Department at the beginning of the planning round. These forecasts should represent Historic England's best estimate of its available income, including any grant or Grant in Aid or any other funding within Historic England.

15. Historic England Staff

- 15.1. Within the arrangements approved by the responsible minister Historic England will have responsibility for the recruitment, retention and motivation of its staff. The broad responsibilities toward its staff are to ensure that:
- the rules for recruitment and management of staff create an inclusive culture in which diversity is fully valued; appointment and advancement is based on merit: there is no discrimination on grounds of gender, marital status, sexual orientation, race, colour, ethnic or national origin, religion, disability, community background or age;
 - the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness;
- 15.2. Historic England has the freedom to opt out of the Principal Civil Service Pension Scheme (PCSPS) for new staff. To take advantage of this freedom, Historic England must follow the terms set out in the relevant guidance.
- 15.3. To pay any redundancy or compensation for loss of office under the Civil Service Compensation Scheme or an analogous scheme, requires the prior approval of the Cabinet Office. Proposals on severance must comply with the rules in chapter 4 of Managing Public Money and will require Treasury approval. Historic England must follow the processes set out in the DCMS “Guidance on Staff Exits”.
- 15.4. Historic England will determine the terms and conditions of employment of its staff in line with the current Civil Service pay policy guidelines issued by HM Treasury. Historic England will submit an annual pay remit to DCMS for approval although this is no longer subject to a 1% cap on pay increase. Pay increases are at the discretion of the Commission but are expected to be affordable, realistic and responsible.
- 15.5. Historic England shall operate pay restraint, particularly in terms of senior salaries. Historic England shall be subject to the terms issued each year by the Cabinet Office and the Review Body on Senior Salaries. For senior pay and bonuses above the thresholds set out in the ‘Guidance for Approval of Senior Pay’, Historic England must seek approval from the Secretary of State and the Chief Secretary of the Treasury.
- 15.6. Historic England is subject to the Procurement Policy Note 08/15 – Tax Arrangements of Public Appointees, and any guidance that may supersede it. Historic England shall not remunerate employees via special purpose companies or by means of any other tax

avoidance devices. Senior staff with significant financial responsibility must be on the payroll, unless there are exceptional temporary circumstances, which must be agreed by the Historic England Accounting Officer and not exceed a period of six months. Historic England is also responsible for ensuring that any temporary off-payroll workers employed are meeting their tax obligations.

16. Review

16.1. Historic England may be reviewed periodically, by DCMS in accordance with:

- the business needs of DCMS and of Historic England;
- Cabinet Office guidance; [and
- in accordance with the National Heritage Act 1983.

17. Arrangements in the Event that an Arm's Length Body (ALB) is Wound Up

17.1. In the event of the decision being made to wind up Historic England, Historic England will be required to wind-up its affairs in accordance with the timetable agreed with the Department and to put in place a plan for its closure. This will include arrangements for the handover of its residual business and assets and liabilities.

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

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

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

succeeding ALB AO should sign the closing accounts. In the event that the department inherits the role, responsibilities, assets and liabilities, the Permanent Secretary should sign.

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

18. Budgets and Grant in Aid

- 18.1. Expenditure against resource and capital budgets must be recorded and monitored by Historic England in accordance with the Treasury's Consolidated Budgeting Guidance (or its successor). These are the net expenditure limits for Historic England in each year - including any use of reserves for which budgetary cover has been given - and must be adhered to. Net expenditure above these limits may not be committed until or unless a revised budget has been agreed in writing by the Department.
- 18.2. Historic England may not breach the component parts of the capital and resource budgets (e.g. core capital). Approval must be sought in advance and in writing if Historic England wishes to spend more in one category and less in another. Historic England has the authority to use any underspend on administration in the programme or depreciation budgets. In all these matters, the Department may be required to refer a decision to the Treasury before granting approval.
- 18.3. Grant in Aid is the amount payable by the Department to Historic England in each year and is independent of the budget figures, although derived from them. It does not include depreciation or any budgetary cover allocated by the Department for Historic England's use of its own reserves.

19. Grant in Aid and Any Ring-fenced Grants

- 19.1. Both the Grant in Aid provided by the Department and the overall budgets set by it for the year in question will be voted in the Department's Supply Estimate and be subject to Parliamentary control.
- 19.2. The Grant in Aid will normally be paid in monthly instalments on the basis of written applications showing evidence of need. Historic England will comply with the general principle, that there is no payment in advance of need. Cash balances accumulated during the course of the year from Grant in Aid or other Exchequer funds shall be kept to a minimum level consistent with the efficient operation of Historic England. Grant in

Aid not drawn down by the end of the financial year shall lapse. Subject to approval by Parliament of the relevant Estimates provision, where Grant in Aid is delayed to avoid excess cash balances at the year-end, the Department will make available in the next financial year any such Grant in Aid that is required to meet any liabilities at the year end, such as creditors.

19.3. As a minimum, Historic England shall continue to provide the Department with monthly information via its Grant in Aid claims that will enable the Department satisfactorily to monitor:

- Historic England's cash management;
- its draw-down of Grant in Aid;
- forecast outturn;
- other data required for the Treasury's Combined Online Information System (COINS) or its successor.

20. Investing Non-grant Income

20.1. Historic England is free to invest non grant income in line with the relevant Charity Commission guidance on investments.

21. Reporting Performance to the Department

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

22. Delegated Authorities

22.1 Historic England shall obtain the Department's prior written approval before:

- entering into any undertaking to incur any expenditure that falls outside the delegations or which is not provided for in Historic England's annual budget as approved by the Department;
- incurring expenditure for any purpose that is or might be considered novel or contentious, or which has or could have significant future cost implications;
- making any significant change in the scale of operation or funding of any initiative or particular scheme previously approved by the Department;
- redirecting funding provided by the Department for one purpose to other purposes;

- 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.

23. Exemption from using the Government Banking Service

- 23.1. Historic England has been exempted from the requirement to use the Government Banking Service (GBS).
- 23.2. Historic England will continue to provide DCMS Finance Team with monthly forecasts including the amount of cash held in its bank accounts. Historic England may open non-GBS accounts, but must inform the DCMS Finance Team when they do so. Historic England should seek help and guidance from GBS to help negotiate value for money banking contracts.
- 23.3. Historic England is required by DCMS to provide balances held in these accounts at the end of September each year.

24. Borrowing - Voted Loans

- 24.1. Historic England will provide DCMS with a written application for borrowing needs for the financial year prior to the Main Estimate. These applications will be subject to DCMS's borrowing appraisal processes and will be subject to approval by the DCMS Finance Committee.
- 24.2. When making the case for loan applications, Historic England is expected to follow the process and complete the template set out in the *Guidance on Voted Loans for Financial Directors* provided by DCMS.
- 24.3. Historic England must adhere to the conditions set out in the Borrowing Agreement for any loans received and ensure prompt repayment of principal and interest as set out in the Borrowing agreement.
- 24.4. Any requests to vary the terms of the loan, including changes to the timing of the drawdowns or repayments, must be made formally to the Department, and will require approval by the Finance Committee. Drawdowns cannot be deferred from one year to the next without approval of the Finance Committee.

25. Capital Projects

- 25.1. All capital projects, whether already underway or beginning during this period, are subject to the Department's investment appraisal processes. Any capital expenditure that exceeds Historic England's delegated capital limit must be referred to the DCMS Finance Committee for approval at three stages of development, as set out in guidance issued by the Department. The figure used in calculating whether the costs exceed the delegated limit is the lifetime cost of the capital project, including non-exchequer funding and any increased running costs ensuing from it.
- 25.2. Where projects are reliant on donations or sponsorship that have yet to be confirmed, demonstration of a staggered approach to completion (i.e. that takes account of the funds secured to date before proceeding with each stage) will be more likely to receive approval to proceed.
- 25.3. When considering the case for capital projects, Historic England is expected to use the Treasury's Green Book methodology (or its successor), as modified or enhanced by guidance from DCMS. This is the case for evaluating a capital project regardless of whether the project requires DCMS Finance Committee approval. The Department reserves the right to receive copies of business cases for projects below Historic England's delegated limit or elements of it, such as the Net Present Value calculation.

26. Compliance with the Equality Act 2010

- 26.1 In exercising public functions Historic England is subject to the public sector equality duty in section 149 of the Equality Act 2010, requiring Historic England to have due regard to the need to:
- Eliminate unlawful discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
 - Advance equality of opportunity between people who share a relevant protected characteristic (age; disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation) and people who do not; and
 - Foster good relations between people who share a relevant protected characteristic and people who do not.

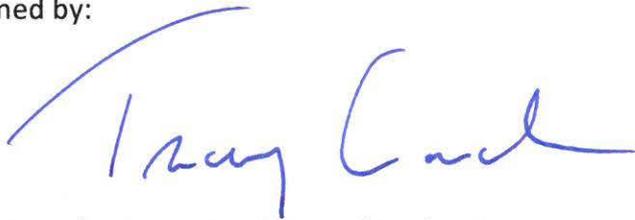
27. Cyber Security

- 27.1 As part of its approach to risk management and information assurance Historic England should ensure the robustness of its cyber security to protect itself against data breaches, service disruption, loss and reputational damage. The level of provision should be proportionate to Historic England's size and the level of risk it carries in terms of cyber

vulnerability. A range of relevant Government advice and guidance can be found at <https://www.gov.uk/government/collections/cyber-security-guidance-for-business>.

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

Signed by:



Minister for Sport, Tourism and Heritage
on behalf of The Secretary of State for Culture, Media and Sport Date:



Chair of Historic England

10th October, 2016

Date:

Accounting Officer of Historic England



Date:

10th October, 2016

Annex A: Compliance with guidance and instructions

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

- Appropriate adaptations of sections of the Corporate Governance Code for Central Government Departments;
http://www.hm-treasury.gov.uk/psr_governance_corporate.htm
- Managing Public Money (MPM);
http://www.hm-treasury.gov.uk/psr_mpm_index.htm
- Consolidated Budgeting Guidance (issued annually);
- Government Internal Audit Standards;
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>
- Appropriate adaptations of the Audit Committee Handbook;
http://www.hm-treasury.gov.uk/audit_committee_handbook.htm
- Management of Risk: Principles and Concepts;
http://www.hm-treasury.gov.uk/d/orange_book.pdf
- Government Financial Reporting Manual (FReM);
http://www.hm-treasury.gov.uk/frem_index.htm
- If applicable, the Charities SORP;
http://www.charitycommission.gov.uk/Charity_requirements_guidance/Accounting_and_reporting/Preparing_charity_accounts/sorpfront.aspx
- Fees and Charges Guide, Chapter 6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_ch6.pdf
- Banking guidance, annex 5.6 of MPM;
http://www.hm-treasury.gov.uk/d/mpm_annex5.7.pdf
- Relevant Dear Accounting Officer letters;
<https://www.gov.uk/government/collections/dao-letters>
- The Parliamentary Ombudsman's Principles of Good Administration;
<http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples/principles-of-good-administration>
- Consolidation Officer Memorandum, and relevant DCO letters;
- Relevant Freedom of Information Act guidance and instructions;
<https://ico.org.uk/for-organisations/guide-to-freedom-of-information/>
- Model Code for Staff of Executive Non-departmental Public Bodies: Chapter 5 (Annex A) of Public Bodies: A Guide for Departments (Cabinet Office);
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/80082/PublicBodiesGuide2006_5_public_body_staffv2_0.pdf
- Other relevant guidance and instructions issued by the Treasury in respect of Whole of Government Accounts;
<https://www.gov.uk/government/collections/whole-of-government-accounts>

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

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