



Northern Ireland  
Assembly

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# CORPORATE GOVERNANCE FRAMEWORK

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Directorate of Legal, Governance & Research Services

(Updated February 2021)

## Introduction

1. This Corporate Governance Framework sets out details of the Northern Ireland Assembly Commission's (Assembly Commission) corporate governance arrangements.
2. Corporate governance is the responsibility of every member of staff. It relates to the arrangements that we must operate and how we perform, as an organisation and as individuals, to ensure that we deliver our objectives. This Corporate Governance Framework is intended to be a living document which will evolve as the Assembly Commission's corporate governance practices develop. It will therefore be kept under continuing review and will be formally reviewed every two years.
3. The Clerk/Chief Executive as Accounting Officer, has responsibility for maintaining a sound system of corporate governance that supports the achievement of the policies, aims and objectives of the Assembly Commission, whilst safeguarding the public funds and assets for which she is personally responsible, in accordance with the responsibilities assigned to her in the Department of Finance (DoF) document *Managing Public Money Northern Ireland*.
4. This includes ensuring that the arrangements for delegation are robust and promoting good management, supported by staff with an appropriate balance of skills and experience. Appropriate management systems and procedures are also essential to support service delivery.

## Governance Framework

5. Corporate governance is an overarching term describing the roles and responsibilities of all members of staff in the organisation in relation to corporate decision making and the rules and procedures which must be adhered to when such decisions are made. It is underpinned not only by formal systems and processes, but also by organisational culture and values. It defines formal relationships; distributes responsibilities; sets out the rules and procedures by which objectives are set, monitored and achieved; and defines the way in which an organisation is led, directed, controlled and ultimately held accountable.
6. This Corporate Governance Framework document is a high level policy document which addresses key responsibilities, systems, processes and accountability arrangements.
7. The Assembly Commission complies with all relevant requirements of the *Corporate Governance in Central Government Departments: Code of Good Practice (NI)* which was issued by the Department of Finance and Personnel (DFP) (now DoF) in April 2013.
8. The Assembly Commission has a two-tier management arrangement. The Assembly Commission is the corporate body, which under section 40 of the

Northern Ireland Act 1998 ([Annex 1](#)) has the statutory authority to provide the Assembly with the wide range of services needed by a modern legislature. Members are appointed to the Assembly Commission by the Assembly and it is chaired by the Speaker.

9. The day-to-day delivery of these services is achieved through delegation to the Clerk/Chief Executive. The Clerk/Chief Executive has responsibility to ensure arrangements for delegation to the Secretariat Management Group (SMG) are robust. These delegations offer clarification on the roles and responsibilities of the Assembly Commission, the Accounting Officer and Directors.
10. The corporate governance arrangements, including the requirement to review effectiveness, has been applied to the senior management team charged with the delivery of services on behalf of the Assembly Commission.

### The Corporate Governance Role of the Assembly Commission

11. When the Assembly is in session, the Assembly Commission customarily meets monthly. The Clerk/Chief Executive attends Assembly Commission meetings with senior officials, along with the Non-Executive Chairperson of the Secretariat Audit and Risk Committee (SARC). The Chairperson of SARC also has an annual meeting with the Assembly Commission in the absence of officials.
12. The Assembly, through the annual Budget Act, appropriates funds directly from the Consolidated Fund to the Assembly Commission (in the same way as occurs for Northern Ireland Departments). As Accounting Officer, the Clerk/Chief Executive is accountable for the use of these funds, as per the formal delegation from the Assembly Commission.
13. A Register of Members' Interests is established and published for public inspection, this does not however deal specifically with conflicts of interest. Therefore, conflicts of interest are a standing agenda item at each Assembly Commission meeting.

### The Corporate Governance Role of the Secretariat Management Group (SMG)

14. SMG is the top-level leadership and management team within the Secretariat. SMG supports the Clerk/Chief Executive in her role as Accounting Officer to discharge the obligations set out in *Managing Public Money Northern Ireland*. This includes advice and support on the strategic direction and overall management of the Secretariat.
15. SMG aims to undertake its responsibilities in a manner, which is consistent with the DoF's *Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013*. It also aims to ensure that the Assembly Commission complies with the Parliamentary and Health Service Ombudsman's *Principles of Good Administration* ([Annex 2](#)). SMG is required

to adhere to the *Seven Principles of Public Life* (the Nolan Principles) ([Annex 3](#)).

16. The Clerk/Chief Executive chairs the monthly SMG meetings and is supported by the other Directors. The Clerk/Chief Executive informs staff of key items on the agenda in advance of the meeting, and, following the meeting, provides a summary of the matters discussed. Approved minutes, together with associated unrestricted papers, are subsequently posted on AsslSt.
17. SMG advises the Assembly Commission on major proposals and decisions in relation to policy, expenditure, asset management and staffing. SMG reviews progress against the aims and targets established in the Corporate Strategy and reviews progress on key operational issues. It also ensures that the appropriate management systems are in place and are operating effectively to ensure compliance with statutory and regulatory duties. This includes promoting best practice in corporate policies to ensure effective governance across the whole organisation, taking account of risks and performance.
18. Conflicts of interests are addressed as a standing agenda item at each SMG meeting and, as such, are included in the Minutes of each meeting.
19. Formal processes exist for providing information to SMG and the Commission, to ensure it is provided in a timely manner, to an agreed standard and in a concise format. A clearly defined approval process has also been established for the presentation of papers.
20. The Clerk/Chief Executive approves the agenda and papers with Director approval of papers prior to submission, which adds a further level of scrutiny as to the relevance and quality of information being provided. Papers must also demonstrate that a number of key areas have been considered including previous papers/discussions, Freedom of Information, legal, staffing, financial/taxation, data protection and the equality implications of the material recommendations being presented. If appropriate, it must be demonstrated that the appropriate consultation has been undertaken in preparing the papers.
21. The process of communicating with SMG and the Assembly Commission is reviewed regularly and updated to ensure it continues to represent the information needs of SMG and the Assembly Commission.
22. SMG undertakes an annual self-assessment of its effectiveness. Any issues arising from the annual assessments or through the governance arrangements and business planning processes are discussed by SMG and an action plan is devised to address the issues as appropriate.

### **The Secretariat Audit and Risk Committee (SARC)**

23. The Assembly Commission established SARC to support the Clerk/Chief Executive in her role as Accounting Officer, and, the Assembly Commission and SMG with their responsibilities for issues of risk, control and governance. SARC provides this support by reviewing the comprehensiveness of assurances in meeting the organisation's assurance needs and reviewing the

reliability and integrity of these assurances. SARC operates in accordance with DoF's *Audit and Risk Assurance Committee Handbook (NI) 2018*.

24. SARC advises on the strategic processes for risk, control and governance and the planned activity of the Internal Audit Unit and the results of its work, the planned activity of the Northern Ireland Audit Office (NIAO) and the results of its work and the overall adequacy of management responses to any audit issues raised. SARC meets four times a year to monitor progress on all of these matters. In addition, SARC reviews the Assembly Commission's Annual Reports and Resource Accounts, including the Governance Statement.
25. SARC comprises two independent non-executive members, one of whom chairs the Committee, and one Assembly Commission Member. The presence of an independent chair and independent member provides for a robust challenge to the corporate governance regime within the Secretariat.
26. SARC's Terms of Reference provide for another Assembly Commission Member to attend on behalf of the nominated Member, if required.
27. The Clerk/Chief Executive as Accounting Officer, attends all SARC meetings, along with all Directors, the Head of Internal Audit, the Head of Finance and a NIAO representative.
28. SARC undertakes a self-evaluation annually. An individual appraisal of the SARC chairperson and the independent member is carried out annually by the Clerk/Chief Executive against objectives contained in the Letter of Appointment, the SARC Terms of Reference and the annual objectives for SARC.
29. SARC produces an Annual Report that describes the role of SARC in supporting the corporate governance arrangements and the work carried out by SARC during the year. The Annual Report is presented to the Assembly Commission and published on the Assembly website along with its Minutes of meetings, Terms of Reference and Register of Interests of independent members.

## Internal Audit

30. The Assembly Commission's Internal Audit Office operates in conformance with the *UK Public Sector Internal Audit Standards (PSIAS)* and its role is defined as follows:

“Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operation. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”
31. SMG approves the Internal Audit Strategy, a high level statement of how annual plans are developed and delivered, and how the work of the Internal Audit Unit links to strategic priorities derived from sources such as the Assembly

Commission's Corporate Plan and the Corporate Risk Register. The Strategy is subject to annual review by the Head of Internal Audit to ensure that it remains fit for purpose. Annual plans are derived from the Strategy and are approved by SMG on an annual basis.

32. The process by which annual plans are devised and approved allows for the provision of a meaningful annual level of assurance to be provided by the Head of Internal Audit to the Accounting Officer on the operation of the Assembly Commission's framework of governance, internal control, and risk management over the preceding year.
33. Progress against the Annual Plan is monitored throughout the year and reported to SMG and SARC. Detailed reports on the findings from individual audits, together with associated recommendations for control enhancement, are prepared and presented to senior management and SARC for consideration.
34. The implementation of Internal Audit recommendations is monitored quarterly and reported to SARC.

## External Audit

35. The Comptroller and Auditor General for Northern Ireland is responsible for auditing the Assembly Commission's Annual Report and Resource Accounts. The purpose of the external audit is to form an opinion on the truth, fairness and regularity of the figures disclosed in the accounts.
36. As part of the external audit process weaknesses in the effectiveness of the system of internal control may be identified in the NIAO's Report to those Charged with Governance. The report also provides a commentary on the observations for each significant risk identified by the NIAO and where appropriate, makes recommendations for the enhancement of controls. The implementation of NIAO recommendations is monitored quarterly and reported to SARC.

## Strategic Planning and Performance Management

37. The Corporate Strategy sets out the Assembly Commission's overarching long-term objectives and values. It guides the direction of the Assembly Commission in providing support, services and advice to the Northern Ireland Assembly and establishes a framework that will assist the Assembly Commission in determining and allocating resources, whilst ensuring value for money.
38. A Corporate Plan translates the strategic aims of the Corporate Strategy into a series of key outcomes to be delivered during the period of the Corporate Strategy, to achieve its high-level objectives. Actions and milestones are assigned to each outcome in the Corporate Plan and detailed Annual Plans are then developed to ensure progress towards achieving the outcomes in the Corporate Plan. Progress is regularly monitored and reported to the Assembly

Commission. Annual performance is also reported in the Assembly Commission's Annual Report and Resource Accounts.

39. All staff have a role to play in planning and successfully implementing the activities, targets and timeframes in the Corporate and Annual Plans in order to deliver the Corporate Strategy.

## Internal Control Environment

40. Systems of internal control are designed to continuously identify and prioritise the principal risks to the achievement of the Assembly Commission's policies, aims and objectives. The systems also evaluate the likelihood of those risks being realised, assess the impact should they be realised, and seek to manage them efficiently, effectively and economically.
41. Generally, the systems of internal control seek to manage risk to a reasonable level rather than to eliminate all risk. It can therefore only provide reasonable and not absolute assurance of effectiveness. Risks and internal controls are reviewed routinely by management and are tested as part of the ongoing Internal Audit programme.

## Risk Management

42. The Assembly Commission's risk management arrangements comply with generally accepted best practice principles and relevant guidance.
43. A Risk Management Strategy and associated policies and procedures are in place across the Secretariat. The Strategy includes a detailed analysis of risk appetite and continues to define the Secretariat's approach to risk management. The Strategy is reviewed annually by SMG to ensure that it remains adequate and appropriate.
44. The Risk Management Strategy notes that risk management is not a process for avoiding risk, but instead can act as a tool to encourage the organisation to take on activities that have a higher level of risk, because the risks have been identified, are being managed and the exposure to risk is both understood and acceptable.
45. The Risk Management Framework includes the Risk Management Strategy, Corporate and Directorate Risk Registers, Assurance Statements, the activities of SARC, risk-based audit delivered by the Internal Audit Unit and NIAO, and the annual Governance Statement. In delivering the Risk Management Strategy, SMG has sought to ensure that a strong risk management culture is embedded across the entire organisation, which is assisted by a process of regular and ongoing monitoring and reporting of risk.
46. SMG has ownership of the Corporate Risk Register. The Corporate Risk Register is reviewed and approved by SMG on a quarterly basis. It is presented quarterly to SARC and biannually to the Assembly Commission. It is reviewed and approved by SMG on a quarterly basis. The quarterly review by SMG



ensures that SMG can evaluate the nature and extent of corporate risks and ensures the risks are being managed efficiently.

47. Directorate and business area risk registers (where appropriate) are maintained. The Risk Management Strategy includes a monthly review of Directorate Risk Registers by each Director and Heads of Business. These monthly review meetings are attended by the Governance Officer.
48. Assurance Stewardship Statements are prepared every six months by each Director. The Stewardship Statements are submitted to the Clerk/Chief Executive and are subsequently considered by SARC. These Stewardship Statements confirm if the management of risks in respective areas have been effectively managed, and provide a narrative on how this assurance has been achieved.
49. In support of the assurance provided, the Stewardship Statements require risk owners to provide a commentary on other governance issues, such as the control of expenditure, information management practices, fraud and bribery prevention measures and the implementation of internal and NIAO recommendations.
50. A number of self-assessments are completed biennially to consider the risks associated with fraud, bribery, corruption, risk management and cyber security. Action plans arising from these self-assessments are monitored quarterly and presented to SARC.
51. The Fraud Prevention and Anti-Bribery Policy and associated response plan are reviewed on a biennial basis.
52. The Assembly Commission also participates in the biennial National Fraud Initiative exercise carried out by the NIAO. This is a public sector-wide data matching exercise which compares data from across a range of public sector organisations to identify potentially fraudulent or erroneous payments.



# Statutory Responsibilities of the Assembly Commission

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The statutory duties of the Assembly Commission are set out in Section 40 of the Northern Ireland Act 1998. These are:

- To perform the functions conferred on the Commission by virtue of any enactment;
- To perform any functions conferred on the Commission by resolution of the Assembly; and
- To provide the Assembly, or ensure that the Assembly is provided with, the property, staff and services required for the Assembly's purposes.

# Principles of Good Administration

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(Source: Parliamentary and Health Service Ombudsman)

**Good administration by a public body means:**

## Getting it right

- Acting in accordance with the law and with due regard for the rights of those concerned
- Acting in accordance with the public body's policy and guidance
- Taking proper account of established good practice
- Providing effective services using appropriately trained and competent staff
- Taking reasonable decisions based on all relevant considerations

## Being customer focused

- Ensuring people can access services easily
- Informing customers what they can expect and what the public expects of them
- Keeping to its commitments, including any published service standards
- Dealing with people helpfully, promptly and sensitively bearing in mind their individual circumstances
- Responding to customers' needs flexibly including, where appropriate, co-ordinating a response with other service providers

## Being open and accountable

- Being open and clear about policies and procedures and ensuring that information and any advice provided is clear, accurate and complete
- Stating any criteria for decision making and giving reasons for decisions
- Handling information properly and appropriately
- Keeping proper and appropriate records
- Taking responsibility for its actions

## Acting fairly and proportionately

- Treating people impartially with respect and courtesy
- Treating people without unlawful discrimination or prejudice and ensuring no conflict of interests
- Dealing with people and issues objectively and consistently
- Ensuring that decisions and actions are proportionate, appropriate and fair

## Putting it right

- Acknowledging mistakes and apologising where appropriate
- Putting mistakes right quickly and effectively
- Providing clear and timely information on how and when to appeal or complain
- Operating an effective complaints procedure which includes offering a fair and appropriate remedy when a complaint is upheld

## Seeking continuous improvement

- Reviewing policies and procedures regularly to ensure they are effective
- Asking for feedback and using it to improve services and performance
- Ensuring that the public body learns lessons from complaints and uses these to improve services and performance

# The Seven Principles of Public Life

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## (The Nolan Principles) Selflessness

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

## Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

## Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

## Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

## Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

## Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

## Leadership

Holders of public office should promote and support these principles by leadership and example.