

# **A concordat between Home Office (HO) and Her Majesty's Inspectorate of Constabulary (HMIC)**

## **Introduction**

This concordat contains provisions which explain material parts of the relationship between Her Majesty's Inspectorate of Constabulary (HMIC) and the Home Office. It specifies at a high level the role of each organisation in relation to the other, and the responsibilities of the principal individuals involved in running, sponsoring and overseeing HMIC's affairs.

This concordat is published on HMIC's website.

HMIC has no separate legal existence or personality. It is not a subsidiary of the Home Office, and nor is it a part of the Home Office.

The Inspectors of Constabulary, of which there are currently six including the Chief Inspector of Constabulary, are for convenience referred to collectively as Her Majesty's Inspectorate of Constabulary. That convention of expression is maintained and used in this document.

That convention also has effect so as to include in HMIC the other people who assist the Inspectors of Constabulary in the discharge of their statutory and other functions, namely Assistant Inspectors of Constabulary (appointed under section 56, Police Act 1996), civil servants of the Home Office (including associates who are Home Office civil servants for the periods of their associate contracts) and seconded police officers and members of police staff (who are expected to behave as Home Office civil servants during their secondments).

This concordat has been agreed between HMIC and the Home Office. However, it is not intended to, and shall not have effect so as to, create legal relations.

It is approved by the Permanent Secretary and Ministers and then signed and dated by the Home Office and HMIC. It remains in place until a new document has been agreed and replaces it. It must be reviewed at least every three years and, where appropriate, revised by agreement between HMIC and the Home Office. Minor changes of a routine nature can be managed on a year-to-year basis by correspondence.

An earlier review can be triggered by any one of the following events:

- (a) the appointment of a new Chief Inspector of Constabulary;
- (b) a change in senior Home Office personnel;
- (c) a significant change in government policy relating to the affairs of HMIC;
- (d) where the Home Office or HMIC has reason to seek a change to the concordat.

Any review of this concordat should be undertaken jointly by HMIC and the Home Office. The resulting document should be published to replace this version.

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**Signatories:**

Permanent Secretary, Home Office

*(Sgd.) Mark Sedwill*

Sir Thomas Winsor, Her Majesty's Chief Inspector of Constabulary

*(Sgd.) Thomas P Winsor*

Ann-Marie Field, Chief Operating Officer, HMIC

*(Sgd.) Ann-Marie Field*

**Document owned by:** HO ALB Sponsorship Team and HMIC.

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# Purpose of Her Majesty's Inspectorate of Constabulary

- 1.1 The County and Borough Police Act 1856 made provision for the appointment and functions of inspectors of constabulary, and for their functions. In the respects relevant to this concordat, that legislation has been replaced principally by the Police Act 1996 and the Police Reform and Social Responsibility Act 2011. A full list of the legislation detailing HMIC's powers and duties can be found at paragraph 2.1. The primary statutory responsibility of HMIC is to inspect and report on the efficiency and effectiveness of every police force maintained for a police area (Police Act 1996, section 54(2)).
- 1.2 HMIC's aim is independently to assess the efficiency and effectiveness of police forces and policing activity – ranging from neighbourhood teams through serious crime to the fight against terrorism. HMIC provides to the public accessible information on the performance of police forces. This allows members of the public to compare their force against others, and is intended to facilitate and promote improvements in the service provided by the police to the public.
- 1.3 HMIC's aim is: "Through inspecting, monitoring and advising, to promote and advance improvements in the efficiency and effectiveness of policing. We will do this independently, professionally and fairly, always championing the public interest, and we will explain what we do and why."

## 2 Legal basis of HMIC's powers and duties

- 2.1 HMIC's powers and duties stem principally from:

The Police Act 1996

- Section 54. Appointment and functions of inspectors of constabulary
- Section 55. Publication of reports
- Section 56. Assistant inspectors and staff officers
- Schedule 4A. Further Provision about Her Majesty's Inspectors of Constabulary

The Police Reform and Social Responsibility Act 2011

- Section 83. Functions of HMIC
- Section 84. HMIC reports: publication
- Section 85. Inspection programmes and frameworks
- Section 86. Powers in connection with HMIC inspections
- Section 87. HMIC and freedom of information

HMIC has statutory functions in relation to the inspection of other police forces and agencies. HMIC has inspection functions under the following legislation:

- The Armed Forces Act 2006, section 321A
- The Railways and Transport Safety Act 2003, section 63
- The Energy Act 2004, section 62
- The Ministry of Defence Act 1987, section 48
- The Police (Northern Ireland) Act 1998, section 41
- The Crime and Courts Act 2013, section 11
- The Borders, Citizenship and Immigration Act 2009, section 29 and the Customs Regulations 2012 (SI 2012/2840)
- The Commissioners for Revenue and Customs Act 2005, section 27 and the Revenue and Customs (Inspection) Regulations 2005 (SI 2005/1133).

## 2.2 Independence

HMIC is independent of Government and the police.

Nothing in this document is intended to or has effect in any way and to any extent of affecting the independence of the Inspectors of Constabulary. This document shall be read and construed in accordance with the essential, overriding principle that the independence of the Inspectors of Constabulary is inviolate and inviolable, and provisions which are inconsistent with that principle shall, to the extent of the inconsistency, have no effect.

The substantive independence of the Inspectors of Constabulary is derived from:

- (a) their Crown appointments (they are neither civil servants nor police officers);
- (b) the absence of a power of removal in the hands of Ministers except in the limited circumstances set out in the terms of appointment of the Inspectors of Constabulary (which are not subject to unilateral change);
- (c) the absence of political or other irrelevant criteria in the judgments which the Inspectors of Constabulary are required to or have discretion to make; and
- (d) the absence of a power of intervention or direction in the substantive affairs of the Inspectors of Constabulary in the hands of any Minister or other person, other than as specifically provided for in legislation.

HMIC's annual inspection programme is subject to the approval of the Home Secretary (Police Act 1996, Schedule 4A, paragraph 2(2B)).

HMIC receives funding from the Home Office. The Home Office is responsible to Parliament for ensuring propriety and value for money in the use of any such funds. The Home Office will carry out this responsibility in part by approving the HMIC inspection programme and ensuring regular financial performance and risk monitoring information is provided to the Home Office. No request will be intended to undermine HMIC's independence.

While independent of the Home Office, as with all public appointees the Inspectors of Constabulary are subject to the ethical standards of the seven principles of public life, known as the Nolan Principles, in carrying out their duties.

### **3 Parliamentary responsibility**

- 3.1 The Home Secretary has overall responsibility to Parliament for the Home Office and its agencies and public appointees. The Home Secretary accounts to Parliament in connection with the affairs of HMIC.
- 3.2 The Police Reform and Social Responsibility Act 2011 introduced two specific requirements for Her Majesty's Chief Inspector of Constabulary (HMCIC) to lay documents before Parliament:
  - a) each year HMCIC must submit to the Home Secretary a report on the carrying out of inspections under section 54 of the Police Act 1996; that report must include his assessment of the efficiency and effectiveness of policing in England and Wales for the year in respect of which the report is prepared; that report must be laid by HMCIC before Parliament (section 54(4), Police Act 1996); and
  - b) HMCIC must lay before Parliament a copy of each inspection programme and inspection framework (Police Act 1996, Schedule 4A, paragraph 2(2A) (a)).
- 4.1 The Permanent Secretary is the Home Office's Principal Accounting Officer (PAO). HMIC is not a distinct legal entity and therefore does not have its own accounting officer to whom financial responsibility is delegated. A budget delegation letter is, however, provided to HMCIC. Accounting Officer responsibilities are set out in Chapter 3 of *Managing Public Money*.
- 4.2 The PAO is accountable to Parliament for the issue of any funding to HMIC. The PAO is also responsible for advising the Home Secretary:
  - a) on HMIC's annual inspection programme;
  - b) on an appropriate budget for HMIC in the light of the Home Office's overall public expenditure priorities; and

- c) as to the achievement by HMIC of its objectives including in relation to value for money.

4.3 The PAO is also responsible for ensuring arrangements (consistent with the overriding principle specified in paragraph 2.2 (independence)) are in place to:

- monitor HMIC's activities;
- address any significant problems relating to financial probity which may arise in HMIC;
- periodically carry out an assessment of the risks both to the department and HMIC's objectives and activities;
- inform HMIC of relevant government policy in a timely manner; and
- bring any concerns about the activities of HMIC to the attention of HMCIC and, as appropriate, to the Home Office departmental board.

5.1 The Permanent Secretary is the Senior Sponsor who will represent the Home Office at the most senior level. The Senior Sponsor has the discretion to delegate part or all of their role to another official at Director-General or Director level. The Senior Sponsor will:

- ensure HMIC has the appropriate delegations and authorities necessary for it to discharge its responsibilities;
- ensure that HMIC is updated in a timely fashion on developing Home Office or government policies that may affect its functions;
- advise the Home Secretary on the role, performance and resourcing of HMIC in the context of the wider Home Office or governmental objectives;
- where the role is delegated, support the Principal Accounting Officer in the discharge of their responsibilities (set out in section 3); and
- conduct an annual discussion with HMCIC in relation to the performance of HMIC.

6.1 The Historic Police Misconduct and Investigations Unit (HPMIU) in the Policing Directorate is the Home Office policy unit with lead responsibility for policy in relation to HMIC and will hold the primary policy relationship. The Arms Length Body (ALB) Sponsorship Team will lead on corporate and non-policy issues such as putting in place processes for Home Office monitoring of financial probity and integrity. HMIC and the Sponsorship Team will work together on an approach to reporting so that ministers, the Permanent Secretary and other officials are appropriately informed of HMIC's work. Alongside HMIC itself, these teams will be the main source of advice to the Home Secretary in relation to HMIC. HPMIU and the ALB Sponsorship Team also support the Home Office's Principal Accounting Officer and any official undertaking the Senior Sponsor role in their responsibilities towards HMIC.

They will:

- provide advice to the Principal Accounting Officer and the Senior Sponsor to enable them to discharge their functions; and
- where appropriate, discharge responsibilities on behalf of the Principal Accounting Officer and the Senior Sponsor.

6.2 As far as is practicable HPMIU and the ALB Sponsorship Team will ensure that:

- HMIC is briefed on relevant ministerial priorities, Home Office initiatives and significant developments in the wider policing or public sector landscape that may be relevant to HMIC.
- requests for information, material to inform answers to PQs, advice or other input are put to HMIC in a timely fashion.
- requests for advice or decisions made from HMIC to the Home Office are dealt with expeditiously, and in the event of delays a revised timeframe and regular updates are provided.
- there is effective planning and execution of actions in respect of those matters that fall within the Home Office or Home Secretary's remit on which HMIC is reliant.

6.3 HPMIU and the ALB Sponsorship Team will respect HMIC's independence.

## **7 Responsibilities of HMCIC and the Chief Operating Officer**

### General

7.1 HMCIC is personally responsible for safeguarding the public funds for which he or she has 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 of HMIC, in line with the budget delegation letter provided by the Home Office. HMCIC may do this alongside HMIC's Chief Operating Officer (COO). In addition, HMCIC and the COO should ensure that HMIC 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 of *Managing Public Money*.

## Responsibilities for accounting to Parliament on financial matters through the Home Office

7.2 The accountabilities include:

- providing assurance to HO in preparing its Governance Statement covering corporate governance, risk management and oversight of any local responsibilities, for inclusion in the HO annual report and accounts;
- ensuring that effective procedures for handling complaints about HMIC are established and made widely known within HMIC;
- acting in accordance with the terms of this document, *Managing Public Money* and other financial instructions and guidance (insofar as they concern matters of financial probity, procurement and HR) issued from time to time by the Home Office, the Treasury and the Cabinet Office;
- supporting the PAO when he is summoned before the Public Accounts Committee of the House of Commons on HMIC's stewardship of public funds, including if deemed appropriate attending alongside the PAO.

## Responsibilities to the Home Office

7.3 While the Home Office retain overall responsibility for the police, individual forces are now the responsibility of Police and Crime Commissioners.

7.4 Particular responsibilities to the Home Office include:

- establishing, in agreement with the Home Secretary, HMIC's inspection programmes
- ensuring that timely forecasts and monitoring information on HMIC performance and finance are provided to the department; that the department is notified promptly if over or under spends are likely and of corrective action 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.

## Responsibilities to HMCIC and the HMIC Board

7.5 The COO is responsible for:

- advising the HMIC Board on the discharge of HMIC's responsibilities as set out in this document, in relevant legislation and in any other relevant financial instructions and guidance (insofar as they concern matters of financial probity, procurement and HR) that may be issued from time to time;
- advising the board on HMIC's performance compared with its aims and objectives;

- ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that financial appraisal techniques are followed; and
- taking action as set out in paragraph 3.8.6 of *Managing Public Money* if the board, or HMCIC, is contemplating a course of action involving a transaction which the COO considers would infringe the requirements of propriety or regularity or does not represent prudent or economical administration, efficiency or effectiveness, is of questionable feasibility, or is unethical.

### HMIC Board

- 7.6 For the convenient and efficient conduct of their affairs, the Inspectors of Constabulary have established a mechanism for collective decision-making, and have called that mechanism the 'HMIC Board'. However, the HMIC Board has neither statutory existence nor statutory authority. For brevity of expression, in this document that mechanism is referred to as the 'HMIC Board'.
- 7.7 The HMIC Board should ensure that effective arrangements are in place to provide assurance on issues relating to financial probity (including matters of procurement and HR). The HMIC Board is expected to assure itself of the effectiveness of the internal control and risk management systems.
- 7.8 The HMIC Board is specifically responsible for:
- establishing and pursuing the aims and objectives of HMIC;
  - ensuring that the Home Secretary is kept informed of any changes which are likely to have a material effect on the strategic direction of HMIC or on the attainability of its inspection programme, 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; that the HMIC Board operates within the limits of any delegated financial authority agreed with the sponsor department, and in accordance with any other relevant conditions relating to the use of public funds; and that, in reaching decisions concerning financial probity, procurement or HR, the HMIC Board takes into account guidance issued by the sponsor department;
  - ensuring that the HMIC Board receives and reviews regular financial information concerning the management of HMIC; and provides positive assurance to the department that appropriate action has been taken on such financial concerns; and
  - demonstrating high standards of corporate governance at all times to help the HMIC Board to address material financial and other risks.

## HMCIC's personal responsibilities

7.9 HMCIC is a Crown appointment, and is accountable to the PAO for HMIC's use of public funding which is provided. Communications between the HMIC Board and the Home Secretary should normally be through HMCIC. He or she is responsible for ensuring that its affairs are conducted with probity.

7.10 In addition, HMCIC has the following leadership responsibilities:

- formulating the HMIC Board's strategy;
- ensuring that the HMIC Board, in reaching financial decisions, takes proper account of guidance provided by the Home Secretary or the Home Office;
- promoting the efficient and effective use of staff and other resources;
- attaining and maintaining high standards of regularity and propriety; and
- representing the views of the HMIC Board to the general public.

7.11 HMCIC also has an obligation to ensure that:

- the work of the HMIC Board and its members are reviewed and are working effectively;
- the HMIC Board has a balance of skills appropriate to directing HMIC's business, as set out in the Government Code of Good Practice for Corporate Governance;
- HMIC Board members are fully briefed on terms of appointment, duties, rights and responsibilities; he or she, together with the other HMIC Board members, receives appropriate training on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
- the Home Secretary is advised of HMIC's needs when HMI vacancies arise;
- he or she assesses the performance of individual HMIC Board members when being considered for re-appointment.

## Individual HMIs as Board members

7.12 Individual HMIC Board members should:

- comply at all times with the terms and conditions of their appointments, which are in line with the expectations of public appointees in public bodies;
- 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 HMIC Board's rules on the acceptance of gifts and hospitality, and of business appointments;
- act in good faith and in the best interests of HMIC.

## **8 Corporate and business planning**

- 9.1 HMIC undertakes an annual programme of inspections of police forces in England and Wales. The programme includes information on HMIC's funding. This is circulated in draft to Home Office policy and sponsorship for comment. Feedback is provided before a further draft is submitted to the Home Secretary along with the advice of officials. Once signed off, this is published on the HMIC website.
- 9.2 HMIC will remain within Home Office arrangements for internal and external audit.

### Right of access

- 9.3 The Home Office has the right of access to all HMIC records and personnel for any reasonable purpose connected to financial probity, procurement and HR, but in particular for integrity, propriety or other similar issues including, for example, sponsorship audits and operational investigations. HMIC will work with the Department's security personnel where appropriate in order to ensure any necessary investigations are carried out to the required standard. Other than in the context of such an investigation by HO security personnel, the Home Office has no right of access in relation to the substantive inspection work of HMIC, in particular in connection with the judgments of the Inspectors of Constabulary in relation to any matter pertinent to an inspection.
- 9.4 HMIC is bound by *Managing Public Money* and other government-wide corporate financial guidance and instructions insofar as they concern matters of financial probity, procurement and HR.
- 9.5 Unless agreed by the Home Office and, as necessary, HM Treasury, HMIC shall follow the principles, rules, guidance and advice in *Managing Public Money*, referring any difficulties or potential bids for exceptions to the ALB Sponsorship Team in the Home Office in the first instance. A list of guidance and instructions to which the HMIC should have regard is in Appendix 1. The guidance and instructions listed in Appendix 1 apply to HMIC only insofar as they concern financial probity, integrity, procurement and human resources policies and practices.
- 9.6 Once its budget has been approved by the Home Office, HMIC shall have authority to incur expenditure approved in the budget without further reference to the Home Office, on the following conditions:

- HMIC shall comply with the delegations set out in Appendix 2. These delegations shall not be altered without the prior agreement of the Home Office;
- HMIC shall comply with *Managing Public Money* regarding novel, contentious or repercussive proposals. For example, outcomes that are broader than the specific issue in question and may have implications across Government;
- 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 or is for new schemes not previously agreed;
- HMIC shall provide the Home Office with such information about its operations, performance, individual projects or other expenditure as the Home Office may reasonably require, but only in connection with financial probity, procurement and HR, and not in relation to the substantive inspections of the Inspectors of Constabulary.

9.7 The Chief Operating Officer has delegated HR authority to:

- agree and recruit civil servants through the normal process abiding by Home Office and Civil Service rules on recruitment;
- identify and recruit police secondees and associates outside the Home Office recruitment process. All new staff will have security clearance and pre-employment checks. Police secondees remain on their home forces' terms and conditions and remain employees of that force.

## 9 Corporate governance

### Appointments – Her Majesty's Chief Inspector of Constabulary and HMIs

9.1 Her Majesty's Chief Inspector of Constabulary and HMIs are appointed by the Queen on the recommendation of the Home Secretary and with the approval of the Treasury to the remuneration package.

### Composition of the HMIC Board

9.2 In line with the government's *Code of Good Practice* (<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments>), the HMIC Board will consist of HMCIC who will act as its chairman, the HMIs and the Chief Operating Officer, together with any other persons, including non-executives, whom HMCIC considers will provide a balance of skills and experience appropriate to the supervision and direction of the affairs of HMIC. HMCIC may also require the attendance at HMIC Board meetings of persons who have experience in matters such as the substantive inspection work of HMIC, performance management, and corporate services (such as HR and communications).

## **10 Risk management**

- 11.1 HMIC 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 the Treasury guidance Management of Risk: Principles and Concepts ([http://www.hm-treasury.gov.uk/orange\\_book.htm](http://www.hm-treasury.gov.uk/orange_book.htm) ). It should adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the Treasury's guidance on tackling fraud ([http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing\\_the\\_risk\\_fraud\\_guide\\_for\\_managers.pdf.pdf](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf)). 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.

## **12 Budgeting procedures**

- 12.1 Each year, in the light of decisions by the Home Office on the updated draft annual inspection programme, the Home Office will send to HMIC:
- a formal statement of the annual budgetary provision allocated by the Home Office in the light of competing priorities across the Home Office and of any forecast income approved by the Home Office;
  - a statement of any planned change in Home Office policies which may affect HMIC; and
  - reference to funding for any specific projects / programmes.
- 12.2 The approved annual inspection programme will take account both of approved funding provision (where this applies) and any forecast receipts, and will include a budget of estimated payments and receipts together with a profile of expected expenditure and of draw-down of any departmental funding and/or other income over the year. These elements form part of the approved annual inspection programme for the year in question.

## **13 Reporting performance to the Home Office**

- 13.1 HMIC 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 objectives set out in the annual inspection programme. HMIC shall inform the Home Office of any changes that make achievement of objectives materially more or less difficult. Subject to mutual agreement, HMIC should provide monthly information to the Home Office on its work and risks. It shall report financial performance which shall be formally reviewed by the Home Office twice a year.
- 13.2 The Home Secretary will meet HMCIC at least once a year.

## Appendix 1

### Relevant government-wide corporate guidance and instructions

- This document;
- Appropriate adaptations of sections of *Corporate Governance in Central Government Departments: Code of Good Practice*  
<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments> ;
- *Code of Conduct for Board Members of Public Bodies*  
[http://www.civilservice.gov.uk/wp-content/uploads/2011/09/code-of-conduct\\_tcm6-38901.pdf](http://www.civilservice.gov.uk/wp-content/uploads/2011/09/code-of-conduct_tcm6-38901.pdf)
- *Code of Practice for Ministerial Appointments to Public Bodies*  
<http://publicappointmentscommissioner.independent.gov.uk/wp-content/uploads/2012/02/Code-of-Practice-2012.pdf>
- *Managing Public Money* (MPM);
- Public Sector Internal Audit Standards,  
<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>;
- Management of Risk: Principles and Concepts;  
<https://www.gov.uk/government/publications/orange-book>
- HM Treasury Guidance on Tackling Fraud,  
[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing\\_the\\_risk\\_fraud\\_guide\\_for\\_managers.pdf.pdf](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/managing_the_risk_fraud_guide_for_managers.pdf.pdf) ;
- Government Financial Reporting Manual (FReM),  
<https://www.gov.uk/government/publications/government-financial-reporting-manual>;
- Fees and Charges Guide, Chapter 6 of *Managing Public Money*;
- Departmental Banking: A Manual for Government Departments, annex 5.6 of *Managing Public Money*;
- relevant Dear Accounting Officer letters;
- Regularity, Propriety and Value for Money,  
[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr\\_governance\\_valueformoney.htm](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/psr_governance_valueformoney.htm);

- The Parliamentary and Health Service Ombudsman's Principles of Good Administration <http://www.ombudsman.org.uk/improving-public-service/ombudsmansprinciples> ;
- Consolidation Officer Memorandum, and relevant DCO letters;
- relevant Freedom of Information Act guidance and instructions (Ministry of Justice);
- [Model Code for Staff of Executive Non-departmental Public Bodies (Cabinet Office)  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/80082/PublicBodiesGuide2006\\_5\\_public\\_body\\_staffv2\\_0.pdf](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;
- recommendations made by the Public Accounts Committee, or by other Parliamentary authority, that have been accepted by the Government and relevant to HMIC and that do not encroach upon the independence of HMIC.