

OLYMPIC DELIVERY AUTHORITY MANAGEMENT STATEMENT AND FINANCIAL MEMORANDUM

PART 1: MANAGEMENT STATEMENT

1. DEFINITIONS (Page 3-4)
2. INTRODUCTION (Pages 4-5)
 - 2.9 Founding legislation: status
 - 2.10 Classification
3. FUNCTIONS, AIMS, OBJECTIVES AND TARGETS (PAGES 5-6)
 - 3.1 General Functions, aims and core objectives
4. THE FRAMEWORK OF GOVERNANCE (PAGES 6-7)
 - 4.0 The Master Framework Memorandum
 - 4.2 The Olympic Board
 - 4.7 The Government Olympic Executive (GOE)
 - 4.8 ODA Objectives and Key Targets
 - 4.9 ODA Funding
5. RESPONSIBILITIES AND ACCOUNTABILITY (PAGES 7-15)
 - 5.1 The Secretary of State
 - 5.3 The Accounting Officer of DCMS/GOE
 - 5.5 The sponsoring team in DCMS/GOE
 - 5.7 The Chairman of ODA
 - 5.13 The Members of the ODA
 - 5.15 Committees of the Board
 - 5.16 Wider responsibility of Members of the ODA
 - 5.17 The Chief Executive's Role as Accounting Officer
 - 5.21 Consolidation Officer
 - 5.22 Delegation of Duties
 - 5.23 The Chief Executive's role as the Principal Officer for Ombudsman cases
6. PLANNING, BUDGETING AND CONTROL (PAGES 15-20)
 - 6.1 The Corporate Plan
 - 6.6 The Business plan

- 6.9 Publication of Plans
- 6.10 The Budget
- 6.14 Performance against key targets
- 6.18 Risk Management
- 6.19 Internal Audit
- 6.24 Departmental Access to ODA
- 6.25 External Accountability, The Annual Report and Accounts
- 6.31 External Audit
- 6.33 Value for Money Examinations

7. STAFF MANAGEMENT (PAGE 20-21)

- 7.1 General

8. COMPLIANCE WITH INSTRUCTIONS AND GUIDANCE (PAGES 21-22)

- 8.1 Instructions and Guidance
- 8.2 Compliance

9. REVIEWS (PAGE 22)

- 9.1 Reviewing the role of the Olympic Delivery Authority

10. WIND-UP (PAGE 22-23)

ANNEX A: PLAN APPROVAL PROCESS (PAGE 24)

ANNEX B: CONSOLIDATION OFFICER MEMORANDUM (PAGE 25)

OLYMPIC DELIVERY AUTHORITY

Part 1: MANAGEMENT STATEMENT

1. Definitions

1.1 This Management Statement is to be read together with the accompanying Financial Memorandum. In this Management Statement:

- “ODA” and “the Authority” mean the Olympic Delivery Authority
- “The Secretary of State” means the Secretary of State for Culture, Media and Sport
- “DCMS” means the Department for Culture, Media and Sport
- “GOE” means the Government Olympic Executive
- “GLA” means the Greater London Authority
- “Mayor” means the Mayor of London
- “LOCOG” means the London Organising Committee of the Olympic Games
- “OLD” means the Olympic Lottery Distributor
- “LDA” means the London Development Agency
- “BOA” means the British Olympic Association
- “The Act” means the London Olympic Games and Paralympic Games Act 2006
- “The Games” means the London Olympic Games and Paralympic Games that will take place primarily in London in 2012 as defined in the Act
- “Public funds” are defined in paragraph 2.3 of the Financial Memorandum
- “Master Framework Memorandum” means the memorandum of understanding dated 18 February 2005 between the Secretary of State, the Mayor (in exercise of the functions of the GLA) and the BOA relating to the framework arrangements for the hosting by London of the 2012 Olympic and Paralympic Games
- Host City Contract means the Host City Contract for the Games of the XXX Olympiad in 2012, executed in Singapore on 6th July 2005 between the IOC and the Mayor of London, on behalf of the GLA for the City of London, and the BOA, to which LOCOG subsequently also became a party.
- “Olympic Board” means the Board established by the Secretary of State, the Mayor of London, the LOCOG and the BOA to resolve and determine issues raised by Members of the Olympic Board to ensure the delivery of commitments given in the Host City Contract and the Guarantees and generally in relation to the staging of the Games and to ensure a sustainable legacy following the staging of the Games.
- “The Olympic Board Steering Group (OBSG)” means the Group charged with advising the Olympic Board on overall programme direction and resolving conflict. It comprises the principal responsible

officials from DCMS, LOCOG, BOA and the GLA. OBSG supports the Olympic Board

- “The Olympic Programme Support Unit (OPSU)” provides the secretariat to the Olympic Board, and is also responsible for programme co-ordination
- “Public Sector Funding Package (PSFP)” means the funding, as described in the memorandum of understanding between the Secretary of State and the Mayor dated May 2003, to be provided by the Olympic Lottery, Sports Lottery and other lottery distributors, the GLA and the LDA to support, among other things, the provision of the Olympic Games venues and associated infrastructure and to support the training of athletes
- “Grant-in-aid” is funding from DCMS/GOE primarily to enable the ODA to bring forward planned improvements to the physical infrastructure of the Olympic Park area in the Lower Lea Valley.
- “Games Programme” or “Olympic Programme” is the programme to deliver the Games venues, transport and infrastructure and their legacy, as defined in the agreed objectives and sub-objectives
- “Master Schedule” is the seven-year plan in relation to the Games, required by the IOC.
- Global Strategic Plan is a report required by the IOC which includes the full budget and business plan of LOCOG in relation to the Games.
- “Funders” or “funding parties” are the contributors to the Public Sector Funding Package (OLD, GLA and LDA) and DCMS.
- Words importing the feminine gender include the masculine and words importing the masculine gender include the feminine.

2. Introduction

2.1 This Management Statement and its associated Financial Memorandum have been drawn up by DCMS in consultation with Olympic Delivery Authority (ODA). It has also been prepared in consultation with the GLA, the OLD, the National Lottery Commission and the LDA. It will be reviewed by DCMS annually and as part of any other review of the ODA.

2.2 Subject to the legislation noted below, the Management Statement sets out the framework of accountability within which the ODA will operate, in particular:

- The rules and guidelines relevant to the exercise of ODA’s functions, duties and powers;
- The conditions under which the ODA is to receive, hold and spend any public funds;
- How ODA is to be held to account for its performance.

2.3 The Management Statement and Financial Memorandum are subject to the provisions of all relevant law, and legislative changes will take precedence over the terms therein.

2.4 The Financial Memorandum (Part 2) sets out in greater detail certain aspects of the financial provisions that ODA is required to observe.

2.5 This Management Statement will be reviewed as necessary by DCMS/GOE, in consultation with the GLA, OLD, National Lottery Commission and LDA.

2.6 ODA, or DCMS/GOE, may propose amendments to the Management Statement and Financial Memorandum at any time. Any such proposals by ODA will be considered in the light of evolving policy and operational needs, as well as its track record. The guiding principle will be that the extent of flexibility and freedom given to ODA will reflect both the quality of its internal controls and its operational needs. Following consultation with the GLA, OLD, National Lottery Commission and LDA, DCMS/GOE will determine what changes, if any, are to be incorporated in the document. Significant variations to the Management Statement or Financial Memorandum shall be cleared with Treasury or Cabinet Office, as appropriate. (The definition of “significant” will be determined by DCMS/GOE in consultation with the Treasury/Cabinet Office.)

2.7 Any question regarding the interpretation of the document shall be resolved by DCMS/GOE after consultation with ODA and, as necessary, with the Treasury and/or the Cabinet Office and GLA, OLD, National Lottery Commission and LDA.

2.8 Copies of the Management Statement and Financial Memorandum and any subsequent substantive amendments will be placed in the Libraries of both Houses of Parliament. The ODA will also make copies available on its website and to the public on request.

Founding legislation: status

2.9 The ODA is a body corporate established by section 3 of the London Olympic Games and Paralympic Games Act 2006.

Classification

2.10 For administrative purposes the ODA is classified as an executive non-departmental public body. For National Accounts purposes, the ODA is classified to the central government sector. Reference to the ODA includes any subsidiaries and joint ventures that are classified to the public sector for national accounts purposes. If such a subsidiary or joint venture is created, the arrangements between it and the ODA shall be set out in the normal corporate constitutional documents, such as the Memorandum and Articles of Association. Any additional understanding reached between the entity and ODA must also be set out in writing (see also paragraphs 4.21 and 4.22 of the Financial Memorandum).

3. Functions, Aims, Objectives and Targets

General Functions, aims and core objectives

3.1 Under Section 4(1) of the Act the ODA may take any action that it thinks necessary or expedient for the purpose of

- a) Preparing for the Games
- b) Making arrangements in preparation for or in connection with the use or management, before during or after the Games, of premises and other facilities acquired, constructed or adapted in preparation for the Games, or
- c) Ensuring that adequate arrangements are made for the provision, management and control of facilities for transport in connection with the Games.

3.2 Section 4(3) of the Act requires the ODA to exercise its functions, where relevant, with regard to the desirability of maximising the benefits that may be derived from the preparations for the Games, whilst contributing to sustainable development. The ODA's powers derive from these general functions, and from other sections of the Act granting specific powers to the ODA, in particular Section 4(2).

3.3 In short, the tasks of the ODA are to deliver the Games venues and infrastructure in time for the Games in a way which embeds equality and diversity and contributes to the delivery of a sustainable legacy and to plan and co-ordinate the transport plans for the Games in line with the decisions taken by the Olympic Board in fulfilment of the Host City's obligations within the Host City Contract. These tasks, and the approach that the ODA proposes to take in achieving them, should be reflected in the Corporate and Business Plans.

3.4 In addition the ODA will, subject to an Order made under the Local Government Planning and Land Act 1980, be the local planning authority within the boundary defined in the Order. The Mayor has the power to direct the Authority to refuse an application for planning permission in a specified case.

3.5 The objectives and targets will be set out in the ODA's Corporate Plan.

4. The framework of Governance

The Master Framework Memorandum

4.1 The overall Governance framework for the delivery of the Olympic Games is set by the Master Framework Memorandum agreed on 18 February 2005 between the Secretary of State, the Mayor and the BOA, and to which the LOCOG is also a party. The Master Framework Memorandum is not legally

binding; however, the intention is that it will be developed into a binding Master Framework Agreement.

The Olympic Board

4.2 The role of the Olympic Board, advised by the Olympic Board Steering Group (OBSG) and supported by the Olympic Programme Support Unit (OPSU) is to co-ordinate the overall Games Programme. The Membership of the Board comprises the Mayor, the Secretary of State and the Chairs of BOA and LOCOG.

4.3 Although ODA is not itself one of the four key members on the Olympic Board the Chair of the ODA is invited by the Olympic Board to attend in view of its major role in the delivery of the Games. The ODA is overseen by the Secretary of State who is represented on Olympic Board.

4.4 The functions of the Olympic Board are to:

- a) ensure the delivery of commitments given in the Host City Contract and the Guarantees and generally in relation to the staging of the Games; including by resolving and determining issues raised by members of the Olympic Board
- b) ensure that a sustainable legacy is achieved following the staging of the Games.

4.5 In order to discharge these functions the Olympic Board has rights and powers which include:

- the right to receive reports and plans from all bodies involved in the staging of the Games and take action arising from those reports and plans as it thinks fit;
- the right to determine the annual budget and business plan of the ODA and to approve the Global Strategic Plan and Venue and Infrastructure Construction Schedule (in so far as those plans are the responsibility of the ODA) and amendments thereto as proposed by the ODA. In practice these proposals will be made through DCMS/GOE as the sponsoring Department;

4.6 Within this framework, the intention is to allow the ODA considerable operational autonomy to deliver the Games infrastructure on time and to budget.

The Government Olympic Executive (GOE)

4.7 GOE will be part of DCMS. It will be responsible for the sponsorship of the ODA and LOCOG. It will also oversee the budget of the Olympic Programme Support Unit.

ODA Objectives and Key Targets

4.8 The Secretary of State is responsible, whilst acting within the context of the Master Framework Memorandum, for ensuring that the objectives and targets of the ODA are compatible with the requirements of the Government and Parliament, that costs are firmly controlled, that the plans and budgets are deliverable and that the resources are available to support them.

ODA Funding

4.9 The activities of the ODA will be funded from a Public Sector Funding Package (PSFP) comprising separate streams of funding from the Olympic Lottery, the National Lottery, including the Sports Lottery; the Mayor of London's grant drawn from the London Council Tax revenues; and the LDA. The PSFP will meet expenditure on games venues, transport and infrastructure as well as the ODA's running costs. In addition, the ODA will receive a stream of grant-in-aid from DCMS to enable other planned infrastructure improvements in the Lower Lea Valley to be brought forward. The ODA may also receive funding from other sources.

5. Responsibilities and Accountability

The Secretary of State

5.1 The Secretary of State is accountable to Parliament for the activities and performance of ODA. Her responsibilities include:

- The appointment of the Chair and Board Members of the ODA, subject to consultation with the Mayor of London;
- The appointment of the first Chief Executive of the ODA and the approval of the appointment by ODA of subsequent Chief Executives (both of which are subject to consultation with the Mayor of London);
- Approving the policy and performance framework within which ODA will operate;
- Providing information about ODA to Parliament, as required;
- Overseeing the funding of ODA from the Public Sector Funding Package;

- The Secretary of State reports to Misc 25, the Cabinet Committee whose role is to co-ordinate and oversee Government issues relating to the London 2012 Olympics and Paralympic Games;
- Determining the resource and capital expenditure limits to be applied to the ODA, the amount of Grant in Aid paid to the ODA, including any funds loaned from the Exchequer or National Loans Fund, and seeking Parliamentary approval for that amount;
- Overseeing, with the support of the sponsoring team, the cash flow to the ODA, from OLD, NLC, Sport England, GLA, LDA and others and the profile of the ODA's expenditure;
- Carrying out the responsibilities specified in the Act, including:
 - approval of members of Committees who are not members of the Authority
 - approval of the appointment by the ODA of a finance director and a transport director
 - issuing of guidance and directions
 - laying before Parliament the Annual Report of the ODA
 - receiving the annual accounts of the ODA

5.2 The Secretary of State is responsible for liaising with and obtaining the approval of the Olympic Board before setting and/or agreeing with the ODA the policies, targets, objectives, priorities, performance measures and budget of the ODA.

The Accounting Officer of DCMS/GOE

5.3 The Chief Executive of GOE is responsible for the overall organisation, management and staffing of the GOE, and for ensuring that there is a high standard of financial management in GOE as a whole. In particular, he:

- is accountable for the resources committed directly by DCMS/GOE to the Olympic Programme (but not for those grants to ODA for which GLA and LDA are separately accountable), as well as the resources required to run GOE;
- designates the Chief Executive of ODA as its Accounting Officer, and may withdraw the accounting officer designation from the Chief Executive, if he/she believes that the incumbent is no longer suitable for the role;

- is responsible for ensuring that the financial and other management controls applied by DCMS/GOE to the ODA are appropriate and sufficient to safeguard public funds and for ensuring ODA's compliance with those controls. "Public funds" include all monies received by ODA;
- must be satisfied that the internal controls applied by ODA conform to the requirements of regularity, propriety and good financial management; and that an adequate flow of information is supplied by ODA to DCMS/GOE on matters of performance, budgeting, control and risk management, including early sight of ODA's Statement on Internal Control;
- is accountable to Parliament for the issue of grant-in-aid, and for ensuring that the grant-in-aid is within the ambit and the amount of the Resource Estimate, and that Parliamentary authority has been sought and given;
- will call on the services of DCMS internal audit as required.

5.4 The responsibilities of a departmental Accounting Officer are set out in more detail in the annex to Chapter 4 of *Government Accounting*.

The sponsoring team in DCMS/GOE

5.5 DCMS/GOE provides the sponsoring team for the ODA. The team is the primary source of advice to the Secretary of State and the Chief Executive GOE on the discharge of their responsibilities in respect of the ODA, and the primary point of contact for ODA in dealing with DCMS.

5.6 The main functions of the sponsoring team in relation to the ODA are:

- To advise the Secretary of State on the cash flows and funding for ODA, having regard to the projected costs for which it is responsible in relation to the Games Programme, to the views of the Olympic Board and to the availability of funds from the OLD, NLC, the Sports Lottery, the National Lottery, the GLA, the LDA and Grant-in-Aid; and on appropriate performance measures;
- To co-ordinate the funding partners with a view to ensuring a smooth flow of funds to meet the requirements of the construction element of the Games Programme and associated infrastructure investments;
- To oversee the investment in venues and infrastructure and to advise the Secretary of State on cost control in relation to the Games;
- To advise the Secretary of State at a strategic level on how well the ODA is achieving its current objectives and whether it is delivering value for money;

- To ensure that any impact on the ODA of the decisions made by Other Government Departments is understood and taken into account;
- To ensure that information from ODA about factors which might influence the delivery of the Olympic targets in their Corporate and Business plans , particularly those with a significant impact upon the PSFP, is passed promptly to the GLA and, where relevant, to other funding bodies;
- To co-ordinate discussion between ODA and its funding partners, providing a single point of contact, where possible;
- To ensure that effective processes including risk assessment, are used to produce plans and to set objectives and targets;
- To monitor and review ODA's performance against targets and against its total financial provision; and to act on any significant problems in ODA, whether financial or otherwise, in a timely fashion;
- To communicate and maintain an effective relationship with the ODA and ensure timely consultation about policy, resources and other relevant matters;
- To communicate and advise on relevant Government policy to the ODA, to advise on the interpretation of that policy; and to provide advice and guidance to ODA, as necessary;
- To consult the GLA immediately on all decisions which have a significant impact on their funding.

The Chairman of ODA

5.7 The Chairman is appointed by the Secretary of State after consultation with the Mayor. The current Chairman has been appointed for a four-year period. The appointment may be renewed for a further period at the Secretary of State's discretion and following consultation with the Mayor. The appointment of the Chairman is made in accordance with the Code of Practice issued by the Commissioner for Public Appointments.

5.8 The Chairman is responsible to the Secretary of State for ensuring that ODA's policies are consistent with hers, and with those of the Olympic Board, and that ODA's affairs are conducted with probity.

5.9 The Chairman has particular responsibility for providing effective strategic leadership on the following matters:

- Formulating the ODA's strategy for discharging its statutory duties and ensuring that the ODA's actions are within its statutory powers;

- Encouraging high standards of propriety and promoting the efficient and effective use of staff and other resources throughout ODA
- Ensuring that the ODA's Board, in reaching decisions, takes proper account of the guidance provided by the Secretary of State or her officials;
- Representing the views of the ODA to the general public;
- Providing an assessment of performance of individual Members of the ODA when they are being considered for re-appointment and as requested by DCMS/GOE in accordance with guidelines from the Office of the Commissioner for Public Appointments; and
- Seeking the approval of the Secretary of State to the appointment of Committee members.

5.10 The Chairman shall ensure that all Members of the ODA, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities and receive appropriate induction training; and when vacancies arise, shall advise the Secretary of State on the needs of the ODA with a view to ensuring a proper balance of professional, financial and other expertise.

5.11 The Chairman shall ensure that a Code of Practice for Members of the ODA is in place based on the Cabinet Office's model "Guidance on Codes of Practice for Board Members of Public Bodies." The Code will commit the Chairman and other Board Members to "The Seven Principles of Public Life" and will include a requirement for a comprehensive and publicly available register of Board Members' interests.

5.12 Communications between the ODA and the Secretary of State shall normally be through the Chairman.

The Members of the ODA

5.13 The Members of the ODA are appointed by the Secretary of State, having consulted the Mayor. The Act requires the Secretary of State, in appointing the Members of the ODA to have regard to the desirability of their having experience relevant to the nature of the ODA's functions and the places in relation to which those functions are likely to be exercised.

5.14 The Members of the ODA have corporate responsibility for ensuring that the ODA fulfils the overall aim and objectives set out in the Act and the priorities determined by the Secretary of State, (who will represent the views of the Olympic Board), and that it complies with any statutory or administrative requirements for the use of public funds. Other important responsibilities of the Members are:

- Ensuring the discharge of the ODA's statutory duties;
- Ensuring that high standards of corporate governance and financial management and control are observed at all times;
- Establishing the overall strategic direction of ODA in the discharge of its statutory duties within the policy and resources framework agreed by the Secretary of State (who will represent the views of the Olympic Board);
- Ensuring that the ODA operates within the limits of its statutory authority and any delegated authority agreed with DCMS/GOE, and in accordance with any other conditions relating to the use of public funds;
- Ensuring that the ODA complies with any guidance or directions issued by the Secretary of State (working with the Olympic Board), and that in reaching decisions the ODA takes into account guidance issued by DCMS/GOE;
- Ensuring that DCMS/GOE, (who will inform GLA and other funding parties, in accordance with paragraph 5.6) and through DCMS/GOE the Olympic Board, is made aware of any changes which might impact on the strategic direction or attainability of targets;
- Ensuring that an adequate flow of information is supplied by ODA to DCMS/GOE and through DCMS/GOE to the Olympic Board, on matters of performance, budgeting, control and risk management, including early sight of ODA's Statement on Internal Control;
- Ensuring, in discussion with DCMS/GOE, that any policy advice from DCMS/GOE to ODA is clear and explicit;
- Ensure that a distinction is drawn and maintained between strategic planning and management, which is the responsibility of the Board, and day-to-day management issues which have been delegated to the Chief Executive. These arrangements should be set down in writing;
- Assessing the performance of the Chief Executive and determining his remuneration in accordance with the terms of his contract.

Committees of the Board

5.15 The ODA will set up and maintain an Audit Committee as a committee of the Board in accordance with paragraph 8.3.17 of *Government Accounting* and the Cabinet Office's *Guidance on Codes of Practice for Board Members of Public Bodies* www.publicappointments.gov.uk/publications/index.asp and

other such committees as may be necessary to conform to best standards of corporate governance and risk management. (Please see section on Internal Audit.)

Wider responsibility of Members of the ODA

5.16 Individual Members of the ODA must also be aware of their wider responsibility as Members – namely to:

- Comply at all times with the Code of Practice that is adopted by the ODA and with all relevant rules relating to the use of public funds and to conflicts of interest;
- Act in good faith in the best interests of the ODA;
- 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; and
- Comply with the ODA's rules on the acceptance of gifts and hospitality and of business appointments.

The Chief Executive's Role as Accounting Officer

5.17 The Chief Executive of ODA will be designated as the ODA's Accounting Officer by the Accounting Officer of DCMS/GOE.

5.18 As the ODA's Accounting Officer the Chief Executive is personally responsible for safeguarding the public funds for which he has charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the ODA. He shall act in accordance with the terms of this document and with the instructions and guidance in *Government Accounting* (particularly Chapter 8 thereof) and other instructions and guidance issued from time to time by DCMS, the Treasury and the Cabinet Office – in particular, the Treasury Documents "*The Responsibilities of an NDPB Accounting Officer* (Annex 8.2 of *Government Accounting* refers) and *Regularity, Propriety and Value for Money*, www.hm-treasury.gov.uk/documents/financial_management/psi_aud_regprop04.cfm a copy of both of which the Chief Executive will receive on appointment. The Financial Memorandum refers to other key guidance.

5.19 As Accounting Officer of ODA the Chief Executive shall, in particular:

- Establish, in agreement with the other Members of the ODA and with DCMS (who shall reflect the views of the Olympic Board and secure their agreement) the ODA's Corporate and Business Plans, and within that framework inform DCMS/GOE, GLA, LDA, OLD and other Lottery

Distributors of ODA's progress in the delivery of the Games venues and infrastructure and in demonstrating how resources are being used to achieve those objectives;

- Advise Members of the ODA on its performance compared with its aims and objectives;
- Advise the Members of the ODA on the discharge of their responsibilities as set out in the Management Statement and Financial Memorandum, in the Act and other legislation and in any other relevant instructions and guidance that may be issued from time to time;
- Ensure that funding to the ODA, from whatever source, is used for the purposes for which it is intended, by Parliament or by other relevant authority, and that such moneys, together with the ODA's assets, equipment and staff, are used economically, efficiently and effectively;
- Ensure that timely monitoring information and accurate forecasts are provided to DCMS/GOE and through DCMS to the Olympic Board and that the ODA keeps within the resource and expenditure limits set by the Secretary of State; that corrective action is taken to avoid overspends; and that DCMS/GOE, the OLD (Lottery), GLA and LDA are notified promptly if overspends, or underspends, are likely to occur; and that any significant problems, whether financial or otherwise, and whether detected by internal audit or by other means, are notified to DCMS/GOE and through them to the GLA and other funding parties as appropriate (in accordance with paragraph 5.6), and to the Olympic Board in a timely fashion;
- Ensure that the Chairman and Members of ODA are briefed fully on the financial considerations prior to reaching and executing decisions, and that standard financial appraisal techniques are followed as far as this is practical;
- Ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets;
- Ensure the ODA's compliance with the financial and other management controls applied by DCMS/GOE and maintain systems for compliance with this Management Statement and the associated Financial Memorandum;
- Ensure the ODA's compliance with the conditions, requirements, instructions and guidance set out in the grant letters of DCMS/GOE, GLA, LDA, OLD and other lottery distributors;
- Ensure that adequate internal management and financial controls are maintained by ODA, including that sums receivable are collected and that there are effective measures against fraud and theft;

- Maintain a comprehensive system of internal delegated authorities which are notified to all staff, together with a system for regularly reviewing compliance with these delegations;
- Ensure that appropriate personnel management policies are introduced and maintained;
- Sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by DCMS/GOE;
- Sign a Statement of Accounting Officer's responsibilities for inclusion in the annual report and accounts;
- Sign a Statement of Internal Control regarding the ODA's system of internal control, for inclusion in the annual report and accounts;
- Take action as set out in paragraphs 14-18 of *the Responsibilities of a NDPB Accounting Officer* if the ODA, or its Chairman, 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 or efficiency or effectiveness;
- Give evidence, normally with the Accounting Officer of DCMS/GOE, when summoned before the Committee of Public Accounts on the use and Stewardship of public funds by the ODA;
- Ensure that effective procedures for handling complaints about ODA are established and made widely known within the organisation.

5.20 The responsibilities of a departmental Accounting Officer are set out in Chapter 4 of *Government Accounting*.

Consolidation Officer

5.21 For the purposes of Whole of Government Accounts the Treasury normally designates the Chief Executive of the Olympic Delivery Authority as its Consolidation Officer. As Consolidation Officer the Chief Executive shall comply with the requirements of the Consolidation Officer Memorandum (Copy attached at Annex B).

Delegation of Duties

5.22 The Chief Executive may delegate the day-to-day administration of his Accounting Officer responsibilities to other employees in ODA. However, he shall not assign absolutely to any other person any of the responsibilities set out in this document. In particular, he may not delegate the duty of signing the annual accounts; this must remain the personal responsibility of the Accounting Officer.

The Chief Executive's role as the Principal Officer for Ombudsman cases

5.23 The Chief Executive is the Principal Officer for handling cases involving the Parliamentary Commissioner for Administration. As Principal Officer he shall inform the Permanent Secretary of GOE (and the nominated representative of the GLA) of any complaints about ODA accepted by the Ombudsman for investigation, and about ODA's proposed response to any subsequent recommendations from the Parliamentary Ombudsman.

6. Planning, Budgeting and Control

The Corporate Plan

6.1 Consistent with the timetable for public spending reviews, ODA shall normally submit to DCMS/GOE each year and to the GLA, LDA, OLD, and the other relevant Lottery Distributors a draft Corporate Plan covering lifetime of the Olympic Programme and its ongoing legacy. DCMS/GOE will, in turn submit the Plan to the Olympic Board for their agreement. ODA must agree with DCMS/GOE, (who will reflect the wishes of the Olympic Board), and with the GLA, LDA, OLD and the other relevant lottery distributors, the issues to be addressed in the Plan and the timetable for its preparation (see Annex A).

6.2 The plan shall reflect ODA's statutory duties and the commitments entered into by the parties to the Host City Contract and, within those duties, the priorities set by the Secretary of State having regard to the views of the Olympic Board. In particular the plan shall demonstrate how ODA contributes to the achievement of the Games Programme and its legacy.

6.3 The Corporate Plan shall set out

- ODA's key objectives, targets and expenditure plans for the lifetime of the Olympic Programme and the wind-up of the ODA;
- A review of ODA's performance in the preceding financial year together with comparable outturns for each of the previous years, and an estimate of performance in the current year;
- Alternative scenarios to take account of factors which may significantly affect the execution of the Plan but which cannot be forecast accurately;

- Other matters as agreed between ODA and DCMS/GOE, who will coordinate with the GLA and other funding bodies to ensure that the views of all funding bodies are appropriately reflected.

6.4 The main elements of the plan - including the key targets - shall be agreed between DCMS, GLA, LDA, OLD and the other relevant lottery distributors and the ODA, following the agreement of the Olympic Board, and having regard to the availability of resources in the light of the Government's public expenditure plans and to the need for tight cost control.

6.5 In reaching annual decisions on ODA's rolling Corporate Plan and in monitoring progress, DCMS/GOE will normally aim to give ODA greater planning certainty by observing the principles set out by HM Treasury concerning three-year planning and end-year flexibility (EYF). These principles are summarised in the Financial Memorandum.

The Business plan

6.6 The financial year in which the draft Corporate Plan is submitted, amplified as necessary, shall form the business plan. The business plan shall be updated to include key targets and milestones for the year immediately ahead, and shall be linked to budgeting information so that resources allocated to achieve specific objectives can be identified readily by DCMS/GOE. The ODA should ensure that the Business Plan is consistent with the Master Schedule and the Global Strategic Plan.

6.7 The ODA shall submit a copy of the draft Annual Business Plan to DCMS, who will liaise with each of the funding parties and members of the Olympic board a reasonable period prior to the ODA Board meeting at which the annual business plan is to be considered. If any Stakeholder considers the draft Annual Business Plan to be materially inconsistent with the Master Schedule or the Global Strategic Plan, the Stakeholder should reflect these concerns to DCMS, who will seek to achieve a prompt resolution.

6.8 The Business Plan shall be agreed with DCMS/GOE, who will seek the approval of the Olympic Board. If any stakeholder considers that concerns raised under 6.7 remain unresolved, they may at the same point refer their concerns to the Olympic Board for determination.

Publication of Plans

6.9 Subject to any commercial considerations, a summary of the Corporate Plan and business plans shall be published and be made available on ODA's web-site.

The Budget

6.10 The ODA shall submit their budget to DCMS/GOE, who shall assess it in consultation with the GLA and other funding parties, in accordance with paragraph 5.6. DCMS/GOE shall then refer it to the Olympic Board for determination. Following its determination, the budget shall then be referred back to the Secretary of State for approval. It shall set out:

- The delivery programme to be met from the budget
- The amount to be spent on each programme
- The amount to be spent on administration
- The milestones/targets to be reached in each year
- Any amendments introduced in the course of the annual budget review
- The relevant cost limits ie which costs are funded from the Public Sector Funding Package and which from DCMS grant-in-aid.

6.11 The budget will reflect the Olympic Delivery Authority's statutory duties, the members of the Olympic Board's obligations arising from the Host City Contract and the priorities agreed by the Secretary of State.

6.12 The budget will be reflected in the ODA's corporate and annual business plans and subject to annual review.

6.13 ODA's budgeting procedures are set out in the Financial Memorandum.

Performance against key targets

6.14 ODA shall operate management information and accounting systems which enable it to review in a timely and effective manner its financial and non-financial performance against the budgets and targets set out in its agreed corporate and business plans.

6.15 ODA's performance shall be reported to DCMS/GOE, and to the GLA, LDA, OLD and other lottery distributors on a quarterly basis, or as required by them. Performance will be formally reviewed regularly by DCMS/GOE and GLA officials. The Secretary of State and other Ministers will meet the Chairman from time to time to discuss ODA's performance, its current and future activities and any policy or other developments relevant to those activities.

6.16 ODA shall take the initiative in informing DCMS/GOE (who will inform GLA and the other funding parties, in accordance with paragraph 5.6) and the Olympic Board of changes in external conditions which make the achievement of objectives more or less difficult, or which may require a change to the budget or objectives set out in the Corporate or Business Plans.

6.17 ODA's performance against targets shall also be reported in its Annual Report and Accounts.

Risk Management

6.18 The Olympic Delivery Authority should have a process of risk management which is embedded into its planning, operational, monitoring and review activities. This should be appropriate to the business and circumstances of the ODA. The Treasury publication: *The Orange Book, Management of Risks – Principles and Concepts*, provides guidance.

Internal Audit

6.19 ODA shall establish and maintain arrangements for internal audit in accordance with the Treasury's Government Internal Audit Standards. ODA shall consult DCMS/GOE to ensure that the latter is satisfied with the competence and qualifications of the Head of Internal Audit (or the nearest equivalent post) and the requirements for approving the appointment in accordance with *Government Internal Audit Standards (GIAS)*.

6.20 ODA shall set up an Audit Committee as a Committee of its Board in accordance with the Cabinet Office's Guidance on Codes of Practice for Public Bodies and the Treasury's Audit Committee guidance.

6.21 ODA shall arrange for periodic quality reviews of its internal audit in accordance with the GIAS. DCMS/GOE shall consider whether it can rely on these reviews to provide assurance on the quality of internal audit. However, DCMS/GOE reserves a right of access to carry out independent reviews on internal audit in ODA.

6.22 DCMS/GOE's internal audit service will also have a right of reasonable access to all documents prepared by ODA's internal auditor, including where the service is contracted out. The audit strategy, periodic audit plans and annual audit report, including ODA's Head of Internal Audit's opinion on risk management, control and governance shall be forwarded as soon as possible to the sponsoring team who shall consult the DCMS/GOE Head of Internal Audit as appropriate. The sponsoring team also has the right to call for selected individual audit reports.

6.23 In addition ODA shall notify DCMS/GOE, as the sponsor Department, and the GLA, OLD and other current funding parties **immediately** of any suspected or actual fraud or theft from ODA and shall forward to DCMS/GOE and the GLA an annual report on fraud and theft suffered by ODA; and notify any changes to Internal Audit's terms of reference or the Audit Committee's terms of reference. DCMS/GOE will inform the Olympic Board Steering Group of any fraudulent activity, who will decide whether this needs to be notified to the Olympic Board.

Departmental Access to ODA

6.24 In addition to the rights of access referred to above, DCMS/GOE shall have a right of access to all ODA's records and personnel for purposes such as sponsorship audits, operational investigations and other purposes that they may from time to time require.

External Accountability

The Annual Report and Accounts

6.25 In accordance with the Act, the ODA must keep proper accounts and records in relation to them, and must retain financial records as appropriate. After the end of each financial year ODA shall, in accordance with the Act, publish an annual report of its activities together with its audited annual accounts. The report will also cover the activities of any corporate bodies under the control of the ODA.

6.26 The report and Accounts shall comply with the Treasury document: "The Finance Reporting Manual FREM." The Accounts must be prepared in accordance with the relevant statutes and the Accounts Direction that will be issued by the Secretary of State.

6.27 The report and accounts shall outline ODA's main activities and performance during the previous financial year and set out its forward plans in summary form.

6.28 More specifically the Annual Report should include:

- A statement by the Chairman
- A report by the Chief Executive
- A detailed report on ODA's activities
- A Financial Summary
- The specification of performance targets and the extent to which these have been met
- Information requests – to include, for example, the number of requests received and the ODA's performance in meeting its obligations under:
 - a) the Freedom of Information Act 2000;
 - b) the Environmental Information Regulations
 - c) The Data Protection Act 1998; and,
 - d) The Re-use of Public Sector Information Regulations 2005.
- The amount of any individual private or corporate donations of funding exceeding £5000

6.29 A draft of the report must be submitted to the sponsoring team in DCMS/GOE and then to the Olympic Board at least 1 month before the proposed publication date to allow comment.

6.30 The report and accounts will be laid before Parliament by the Comptroller and Auditor General in the Autumn. Neither the report and Accounts nor information taken from them must be made public before then. The Report and Accounts will be made available to the Olympic Board and must be made available subsequently on the ODA's website.

External Audit

6.31 The ODA must send a statement of its accounts in respect of each financial year to the Secretary of State and to the Comptroller and Auditor General (C&AG). The C&AG audits the ODA's accounts and lays a copy of the accounts together with his report before both Houses of Parliament at the same time as sending them to the Secretary of State.

6.32 The sponsoring team should be given an opportunity by the ODA's management to contribute to the risk analysis underpinning the audit assumptions.

Value for Money Examinations

6.33 The C&AG may carry out examinations into the economy, efficiency and effectiveness with which the ODA 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 the National Audit Act 1983. ODA shall provide, in conditions to grants and contracts, for the C&AG to have access to documents held by contractors as may be required for such examinations; and shall use its best endeavours to secure access for the C&AG to any other documents required by him which are held by other bodies.

7. Staff Management

General

7.1 Within the arrangements approved by DCMS/GOE, and subject to the requirements of the Act, ODA shall have responsibility for the recruitment, retention and motivation of its staff. To this end ODA shall ensure that:

- ODA's rules for the recruitment and management of staff provide for appointment and advancement on merit on the basis of equal opportunities for all applicants and staff, regardless of race, colour, ethnic or national origin, age, religion, gender, marital status, disability

or sexual orientation. (ODA is subject to the requirements of the Race Relations (Amendment) Act 2000);

- The level and structure of ODA's staffing, including gradings and numbers of staff, is appropriate to its functions and the requirements of efficiency, effectiveness and economy;
- The performance of ODA's staff at all levels is appraised satisfactorily and ODA's performance measurement systems are reviewed from time to time;
- ODA's staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve ODA's objectives;
- Proper consultation with ODA's staff takes place on key issues affecting them;
- Adequate grievance and disciplinary procedures are in place;
- A code of conduct for ODA's staff is in place based on the Cabinet Office document Model Code of Staff for Executive Non-Departmental Public Bodies.

7.2 DCMS/GOE will ensure GLA are consulted on all associated human resources issues, e.g., in cases of severance, where appointments of senior ODA staff were made in consultation with the Mayor, or where there might be significant implications for the Olympic Programme, in accordance with paragraph 5.6.

8. Compliance with Instructions and Guidance

Instructions and Guidance

8.1 The ODA shall comply with the following documents or their successors:

- this Management Statement and its associated Financial Memorandum;
- *Government Accounting*;
- *Non-Departmental Public Bodies – a Guide for Departments* (the NDPB Guide), published by the Cabinet Office;
- *The Government Internal Audit Standards* www.hm-treasury.gov.uk/documents/public_spending_and_services/audit_and_accounting/pss_aud_gias.cfm and *The Government Information Systems Audit Manual*;

- The Treasury's *Fees and Charges Guide*;
- The Treasury's guidance *Departmental Banking : A Manual for Government Departments*;
- *The Financial Reporting Manual*, www.financial_reporting.gov.uk issued by the Treasury;
- Relevant *Dear Accounting Officer* letters:
- The Treasury guidance document *Regularity and Propriety*;
- Directions and guidance issued by the Secretary of State;
- Recommendations made by the Public Accounts Committee or other Parliamentary authority which have been accepted by the Government and which are relevant to the ODA;
- *Managing the Risk of Fraud* www.hm-treasury.gov.uk/media/42E/E2/Managing_the_risk_of_fraud.pdf;

Compliance

8.2 The ODA will be expected to comply with any condition or requirement set out in this document and/or the instructions and guidance listed and with the conditions of funding set out in the grant letters of DCMS/GOE, GLA, LDA, OLD and the other lottery distributors. In the event of failure of compliance the ODA will be asked by DCMS/GOE to initiate remedial action and to confirm completion.

9. Reviews

Reviewing the role of the Olympic Delivery Authority

9.1 The ODA may be reviewed periodically, by DCMS/GOE in accordance with:

- the business needs of DCMS and of the ODA;
- Cabinet Office guidance; and,
- in accordance with paragraph 5.6, in consultation with the GLA, LDA, OLD and the National Lottery Commission.

9.2 The terms of this Management Statement and the Financial Memorandum and of the degree of the ODA's compliance shall be reviewed as part of any such review.

10. Wind-up

9.3 The ODA will be required to wind-up its affairs as soon as practicable after the Games and to put in place a plan for its demise.

9.4 The draft wind-up plan should be included in the Corporate Plan and should be forwarded to the Sponsor team in DCMS/GOE for consideration not later than 31 December 2010, prior to consideration by the Olympic Board.

Signed by:

Chief Executive: Olympic Delivery Authority

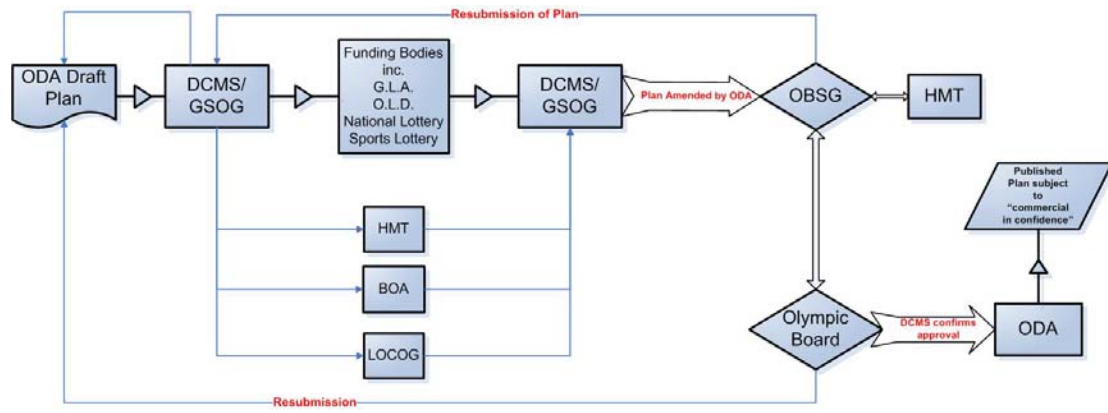
Dated:

Signed by:

Director : Olympic Games Unit/GOE, Department for Culture, Media and Sport.

Dated :

ANNEX A: PLAN APPROVAL PROCESS



ANNEX B: CONSOLIDATION OFFICER MEMORANDUM

Introduction

1. Under Section 9 of the Government Resources and Accounts Act 2000 (“the Act”), the Treasury is required to prepare Whole of Government Accounts (WGA) for each financial year. WGA are prepared on an accruals basis and must include a statement of financial performance, a statement of financial position and a cash flow statement. The accounts must give a true and fair view of the state of affairs of the Government, total recognised gains and losses and cash flows for the financial year.
2. WGA comprise a consolidation of the individual accounts for all the public sector bodies and accounts designated for this purpose under Section 10 of the Act. HM Treasury’s Accounting Officer has overall responsibility for the preparation of WGA. In preparing WGA, HM Treasury’s Accounting Officer is required to comply with the *Resource Accounting Manual* and any other relevant guidance issued by the Treasury, and in particular to:
 - a. observe relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
 - b. make judgements and estimates on a reasonable and consistent basis;
 - c. state whether applicable accounting standards, as set out in the *Resource Accounting Manual* and any other relevant guidance, have been followed, and disclose and explain any material departures in the accounts; and
 - d. prepare the accounts on a going concern basis.
3. Consolidation Officers, for the purpose of obtaining information for each of the bodies designated under Section 10(1) of the Act for inclusion in WGA, are appointed by the Treasury in compliance with Section 10(5) of the Act. The Chief Executives (or their equivalents) of designated bodies will be appointed as Consolidation Officers. The duties of a Consolidation Officer are the subject of this memorandum.
4. Under Section 10(8) of the Act, the Treasury may also make arrangements for departments to undertake intermediate consolidations on its behalf. In line with the convention that the Permanent Secretary of a Department of State (or permanent head of a minor department who may be of a lower rank) is appointed as Principal Accounting Officer, the Permanent Secretary of a department will also be appointed as Principal Consolidation Officer and will be responsible for implementing the arrangements made by the Treasury.

The duties of a Principal Consolidation Officer are also set out in this memorandum.

The specific responsibilities of Consolidation Officers

5. Consolidation Officers are responsible for preparing the consolidation information that sets out the financial results and position of the designated body, arranging for its audit, and for sending the information and the audit report to the Principal Consolidation Officer nominated by the Treasury.
6. As Consolidation Officer you must:
 - a. ensure that the body has in place and maintains sets of accounting records that will provide the necessary information for the consolidation process;
 - b. observe relevant accounting and disclosure requirements, and apply accounting policies suitable for WGA on a consistent basis;
 - c. make any judgements and estimates on a reasonable and consistent basis;
 - d. prepare the consolidation information on a going concern basis;
 - e. prepare the consolidation information (including the relevant accounting and disclosure requirements and all relevant consolidation adjustments) in accordance with the consolidation instructions issued by the Treasury and its directions on the form, manner and timetable for delivery of such information;
 - f. certify that the consolidation information is consistent with the financial results and position of the body, has been prepared using the accounting policies set out in the *Resource Accounting Manual* and/or any other relevant guidance and instructions issued by the Treasury, and disclose and explain any material departures; and
 - g. establish procedures to identify and report to the Treasury any material post balance sheet events that occur between the date of submitting the consolidation information and the date WGA are laid before Parliament.

7. As Consolidation Officer you must send the consolidation information to the relevant statutory auditor in accordance with the timetable directed by the Treasury. The auditor shall examine the information with a view to satisfying himself that it is consistent with the financial results and position of the body.
8. Where the statutory auditor for your body is not the Comptroller and Auditor General, you must ensure that your auditor is:
 - a. aware of and has agreed to any additional work required to support the auditor's report on the consolidation information and the nature of the additional report required. In relation to additional information, the auditor should be required to confirm whether the information is consistent with the financial results and position of the body and that the audit work has been conducted in accordance with auditing standards issued by the Auditing Practices Board (APB);
 - b. aware of the directions made by the Treasury under Section 11(6), specifying the dates by which the specified information is required; and
 - c. made aware of the obligation under Section 10(9) of the Act to give the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of his audit of WGA.
9. As Consolidation Officer you must sign and certify the consolidation information and send it and the auditor's report thereon to the nominated Principal Consolidation Officer for consolidation into WGA, or any subset thereof, in accordance with the Treasury's directions on the form, manner and timetable for delivery of such information.
10. The responsibilities of a Consolidation Officer are additional to those of an Accounting Officer appointed by the Treasury under s5(6) of the Act.

The specific responsibilities of Principal Consolidation Officers

11. Principal Consolidation Officers are responsible for preparing the intermediate consolidation information that consolidates the financial results of the department and the other bodies that have been designated by the Treasury for inclusion in WGA, where the Treasury has made arrangements for their consolidation information to be submitted to the department. The Principal Consolidation Officer will also arrange for the audit of the intermediate consolidation information and will send this, together with the audit report, to the Treasury.
12. As Principal Consolidation Officer you must:

- a. ensure that the department has in place appropriate and reliable systems and procedures to carry out the consolidation process;
- b. observe relevant accounting and disclosure requirements, and apply accounting policies suitable for WGA on a consistent basis;
- c. make any judgements and estimates in the department's accounts on a reasonable and consistent basis;
- d. prepare the departmental consolidation information on a going concern basis;
- e. prepare the departmental consolidation information (including the relevant accounting and disclosure requirements and all relevant consolidation adjustments) in accordance with the consolidation instructions issued by the Treasury and its directions on the form, manner and timetable for preparation of such information;
- f. consolidate the departmental consolidation information, and that of the relevant designated bodies which the Treasury has made arrangements for the department to receive, in accordance with the consolidation instructions issued by the Treasury and its directions on the form, manner and timetable for delivery of such information;
- g. make the judgements involved in the consolidation process on a reasonable and consistent basis;
- h. certify that the intermediate consolidation information is consistent with the financial results and position of the department and the relevant designated bodies included within this consolidation, has been prepared using the accounting policies set out in the *Resource Accounting Manual* and any other relevant guidance and instructions issued by the Treasury, and disclose and explain any material departures; and
- i. establish procedures to identify and report to the Treasury any material post balance sheet events that occur between the date of submitting the consolidation information and the date WGA are laid before Parliament.

13. As Principal Consolidation Officer you must send the consolidation information for your departmental consolidation group to the relevant statutory auditor in accordance with the timetable directed by the Treasury. The auditor shall examine the information with a view to

satisfying himself that it is consistent with the financial results and position of the department and relevant designated bodies.

14. As Principal Consolidation Officer you must sign and certify the consolidation information and send it and the auditor's report thereon to the Treasury for consolidation into WGA, or any subset thereof, in accordance with the Treasury's directions on the form, manner and timetable for the delivery of such information.
15. The responsibilities of a Principal Consolidation Officer are additional to those of an Accounting Officer appointed by the Treasury under s5(6) of the Act.

Additional responsibilities of HM Treasury's Accounting Officer

16. In addition to the responsibilities set out in the above paragraphs, HM Treasury's Accounting Officer will:
 - a. ensure that the Treasury has in place appropriate and reliable systems and procedures to carry out the consolidation process;
 - b. ensure that designated bodies have been given appropriate consolidation instructions and directions on the form, manner and timetable for delivery of the consolidation information to enable them to put in place and maintain sets of accounting records, systems and procedures that will provide the necessary information for the consolidation process;
 - c. arrange for, and monitor, the receipt of consolidation information and any other information from the Principal Consolidation Officers, and Consolidation Officers as appropriate, and inform the Comptroller and Auditor General if any department or designated body is unlikely to meet agreed deadlines and the effect on the final consolidation process;
 - d. obtain confirmation, by way of certificates from Principal Consolidation Officers, and Consolidation Officers as appropriate, that all consolidation information is consistent with the financial results and position of departments and designated bodies included with the consolidations, has been prepared using the accounting policies set out in the *Resource Accounting Manual* and any other relevant guidelines and instructions issued by the Treasury, and disclose and explain any material departures;

- e. establish procedures to identify, and take appropriate accounting action on, post balance sheet events;
- f. prepare WGA, to include all bodies designated for the relevant year by the Treasury under Section 10(1) of the Act, by consolidating the consolidation information transmitted to the Treasury by Principal Consolidation Officers and Consolidation Officers as appropriate;
- g. prepare and sign the Statement of the Responsibilities of HM Treasury's Accounting Officer in relation to the Whole of Government Accounts;
- h. certify that the WGA give a true and fair view and conform to the *Resource Accounting Manual* and any other relevant guidance issued by the Treasury by signing the Whole of Government Accounts balance sheet;
- i. send the signed WGA to the Comptroller and Auditor General for his examination in accordance with the deadline made by order under Section 11(6) of the Act; and
- j. receive the certified WGA, together with the Comptroller and Auditor General's report thereon, and lay these before the House of Commons in accordance with the deadline made by order under Section 11(6) of the Act.