



**NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS'
SUPERANNUATION COMMITTEE**

CODE OF BEST PRACTICE FOR COMMITTEE MEMBERS

2011

**NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION
COMMITTEE**

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1. STATUS OF THE CODE

- 1.1 The Northern Ireland Local Government Officers' Superannuation Committee (the Committee), as an Executive Non-Departmental Public Body, is required by Central Government to have in place a Code of Best Practice for members. This document sets out the provisions of the code applicable to members. It has been agreed with the Committee's sponsor department, the Department of the Environment (the Department). A separate document exists for officers of the Committee.

2. STRUCTURE OF THE CODE

- 2.1 This Code has been produced in accordance with the Cabinet Office's model Code of Practice for Board Members of Public Bodies, updated in October 2004. However, it is structured to take account of the particular circumstances of the Committee.
- 2.2 The Code also takes account of the Government endorsed Seven Principles of Public Life, as set out by the Committee on Standards in Public Life (the Nolan Committee). These are laid out in Appendix 1.

3. PUBLIC SERVICE VALUES

- 3.1 Committee members must at all times: -
- Observe the highest standards of propriety involving **impartiality, integrity and objectivity** in relation to stewardship of public funds and management of the Scheme and of the Committee;
 - In accordance with Government policy on openness and responsiveness, comply with all reasonable requests for information from the Northern Ireland Assembly, users of services and individual members and pensioners and comply fully with the Freedom of Information Act;
 - Be accountable to the Northern Ireland Assembly, users of services, Scheme members and pensioners, individual citizens and staff for the activities of the Committee, its stewardship of public funds and the extent to which key performance targets and objectives have been met;
 - Maximize value for money through ensuring that services are delivered in the most economical, efficient and effective way, within available resources, and with independent validation of performance achieved wherever practicable. Value for money is not the lowest price: it is the optimum combination of the whole life costs and quality to meet the user's requirement.
 - Ensure that, in delegating financial authority to staff, these standards of propriety and accountability are maintained.

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4. RELATIONSHIP WITH SPONSOR DEPARTMENT

- 4.1 The Minister of the Environment (the Minister) is answerable to the Northern Ireland Assembly for the policies and performance of the Committee, including its use of resources and the policy framework within which it operates.

5. ROLE OF THE CHAIRPERSON

- 5.1 The Chairperson has particular responsibility for providing effective strategic leadership on matters such as:
- Formulating the Committee's strategy for discharging its statutory duties;
 - Representing the views of the Committee to Employing Authorities, members, pensioners and the general public;
 - Ensuring that the Committee, in reaching decisions, takes proper account of guidance provided by the Minister or the Department;
 - Encouraging high standards of propriety;
 - Promoting the efficient, economic and effective use of staff and other resources;
 - Providing an assessment of performance of individual Committee members, on request, when they are being considered for re-appointment to the Committee or appointment to the Board of some other public body; and
 - Advising the Department of the needs of the Committee when member vacancies arise, with a view to ensuring a proper balance of professional and financial expertise.
- 5.2 The Chairperson should ensure that the Committee meets at regular intervals throughout the year, and that minutes accurately record decisions taken and, where appropriate, the views of individual Committee members.
- 5.3 Communication between the Committee and the Minister will be through the Chairperson, except where the Committee has agreed that the Secretary should act on its behalf. Nevertheless, an individual Committee member has the right of access to Ministers on any matter which he or she believes raises important issues relating to his or her duties as a member of the Committee. In such cases the agreement of the rest of the Committee would normally be sought.
- 5.4 The main point of contact between the Committee and the Department on day-to-day matters will be the Secretary or other member of staff who is authorised to act on behalf of the Committee.
- 5.5 The Chairperson should ensure that all members of the Committee, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities. The Chair and other members of the

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board should each have a copy of this Code of Practice; other relevant background material such as the latest Corporate Plan and Annual Reports and Accounts; the DFP/CIPFA pack *On Board 4: A Guide for Board Members of Public Bodies in Northern Ireland*; the Department of Finance and Personnel guide *Managing Public Money Northern Ireland*; the Treasury's handbook *Regularity and Propriety*; notes describing the Committee's organisational structure and statutory basis of operation; and the rules and procedures of the Committee. The Chairperson should ensure that each Committee member receives appropriate induction training, including the financial management and reporting requirements of public sector bodies and any differences which may exist between private and public sector practice, within six months of their appointment.

6. CORPORATE RESPONSIBILITIES OF COMMITTEE MEMBERS

6.1 Committee members have corporate responsibility for ensuring that the Committee complies with any statutory or administrative requirements for the use of public funds.

6.2 Other important responsibilities of Committee members include:

- Establishing the overall strategic direction of the organisation within any policy and resources framework agreed with the Minister;
- Ensuring that high standards of corporate governance are observed at all times;
- Overseeing the delivery of planned results by monitoring performance against agreed strategic objectives and targets;
- Ensuring that, in reaching decisions, the Committee has taken into account any guidance issued by the Department, the Department of Finance and Personnel and the Office of the First Minister and deputy First Minister;
- Ensuring that the Committee operates within the limits of its statutory authority, within the limits of the Committee's delegated authority agreed with the Department, and in accordance with any other conditions relating to the use of public funds; and
- Ensuring that the Committee complies with the Freedom of Information Act and other requirements for openness and accountability as set out in Section 5 of *On Board 4: A Guide for Board Members of Public Bodies in Northern Ireland*.

6.3 The Committee is established under statute and has corporate responsibility for all actions taken by members, including wrongful ones. This means that if judgment is made against the Committee, any financial settlement would normally be met out of the Committee's funds rather than from the personal assets of individual Committee members.

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7. RESPONSIBILITIES OF INDIVIDUAL COMMITTEE MEMBERS

- 7.1 Committee members should also be aware of their wider responsibilities as members of the Committee. Like others who serve the public, they should follow the Seven Principles of Public Life (Appendix 1). Committee members must:
- Undertake on appointment to comply at all times with this Code of Best Practice (or any agreed modification to it) and with rules relating to the issue of public funds;
 - Act in good faith and in the best interests of the Committee;
 - Declare publicly any private interests which may be perceived to conflict with their public duties. They should not use information gained in the course of the public services for personal gain, nor seek to use the opportunity of public service to promote their private interests or those of connected persons, firms, businesses, or other organisations; and
 - Ensure that they comply with the Committee's rules on the acceptance of gifts and hospitality.
- 7.2 Committee members are expected not to occupy paid party political posts or hold particularly sensitive or high-profile unpaid roles in a political party. Subject to that, members are free to engage in political activities provided that they are conscious of their general public responsibilities and exercise a proper discretion, particularly in regard to the business of the Committee. On matters directly affecting that work, they should not make political speeches or engage in other political activities.
- 7.3 These restrictions do not apply to Committee members who are MLAs, MPs, to local councillors or to Peers in relation to their conduct in the House of Lords.
- 7.4 The arrangements for appointing individual Committee members normally make it possible to remove them from office if they fail to perform the duties required of a Committee member to the standards expected. The Local Government Pension Scheme (Administration) Regulations (Northern Ireland) 2009 Schedule 3 Part 1 paragraph 7 specify the grounds on which the Committee may remove a member.

8. PERSONAL LIABILITY OF COMMITTEE MEMBERS

- 8.1 The Committee is a body corporate. Unlike trustees, the Committee members have no separate legal identity. A third party wishing to take an action against a Committee member would have to take action against the organisation in most cases.
- 8.2 Although any legal proceedings initiated by a third party are likely to be brought against the Committee as an organisation, in exceptional circumstances, proceedings (civil or, in certain other individual cases,

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criminal) may be brought against the Chairperson or other individual Committee members. For example, a Committee member may be personally liable if he or she makes a fraudulent or negligent statement, which results in the loss to a third party. A Committee member who misuses information gained by virtue of their position may be liable for breach of confidence under common law or under insider dealing legislation.

8.3 The Government has indicated that individual board members who have acted honestly and in good faith will not have to meet out of their own personal resources any personal civil liability which is incurred in execution or purported execution of their Committee function, save where the person has acted recklessly.

8.4 In order to avail of this protection, Committee members should:

- Act honestly, diligently and in good faith;
- Be satisfied that any course of action proposed is in accordance with the regulations;
- Not bind the Committee to a course of action which it cannot carry out;
- Seek to persuade colleagues by open debate and register dissent if they are concerned that the action would be contrary to the above;
- Avoid putting themselves in a situation where there is actual or potential conflict between their interests and those of the Committee; and
- Obtain necessary professional advice and subject advice given by the Committee executive officers with sufficient scrutiny to enable reliance to be placed.

8.5 Committee members who want further advice should consult the Committee's legal advisers, normally through the Secretary.

9. CONFLICTS OF INTERESTS

9.1 The Chairperson and the Secretary are disqualified from membership of the House of Commons under The House of Commons Disqualification Act 1975, and must resign from their position prior to becoming a candidate for general election.

9.2 The Chairperson and other Committee members should declare any personal or business interests which may conflict with their responsibilities as Committee members. Members should be made aware of the rules of conduct which ensure that such conflicts are identified at an early stage and can be resolved swiftly. This includes the keeping of a register in which members should record any interests of their own, or of close family members and persons living in the same household, which members of the public might reasonably think could influence board member's judgement.

9.3 The register will be available for inspection by appointment at the

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Committee's offices during normal working hours.

- 9.4 In the absence of specific statutory provisions, common law requires that:
- Committee members should not participate in the discussion or determination of matters in which they have a direct pecuniary interest; and
 - When an interest is not of a direct pecuniary kind, Committee members should consider whether participation in the discussion or determination of a matter would suggest a real danger of bias. This should be interpreted in the sense that members might either unwittingly or otherwise unfairly regard with favour or disfavour, the case of a party to the matter under consideration. In considering whether a real danger of bias exists in relation to a particular decision, members should assess whether they, a close family member, a person living in the same household as the Committee member, or a firm, business or organisation with which the Committee member is connected are likely to be affected more than the generality of those affected by the decision in question. This would cover, for example, a decision to invite tenders for a contract where a firm with which a member was connected was significantly better placed than others to win it.
- 9.5 Where, in accordance with the above, Committee members do not participate in the discussion or determination of a matter, they should normally withdraw from the meeting. This is because the continued presence of someone who had declared an interest might be thought likely to influence the judgement of the other Committee members present.
- 9.6 Whether or not Committee members are able in the light of the considerations above to participate in the discussion or determination of a matter, they should declare as soon as practicable after a meeting begins if they have an interest, pecuniary or other, in a matter being considered. They should also disclose any interests in it of which they are aware on the part of close family members and persons living in the same households as the Committee member. In addition, Committee members should consider whether they need to disclose relevant interests of other persons or organisations which members of the public might reasonably think could influence that member's judgement.
- 9.7 As the Committee is required to follow generally accepted accounting practice, Committee members must facilitate compliance with the need under Financial Reporting Standard 8 for material transactions with related parties to be disclosed in financial statements. "Related parties" in FRS 8 include (in addition to business contacts) close members of the family of an individual, who are defined for the purposes of the standard as those family members, or members of the same household, who may be expected to influence, or be influenced by, that person in their dealings with the Committee.
- 9.8 The Committee should adopt safeguards to prevent conflicts of interests arising from the acceptance of outside appointments during or after tenure as a Committee member, taking account of guidance from their sponsor department.

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9.9 The Committee should obtain legal advice on the effect of any specific statutory provisions applying to them. In cases where members are authorised by law to represent a group likely to be affected by the Committee's decisions, the relevant statutory framework may permit members to be involved, notwithstanding any direct pecuniary interest that they may have in the decision. However, statutory provisions may impose restrictions that are stricter than those described in paragraph 9.4 for interests that are not of a direct pecuniary kind.

10 DELEGATION

10.1 Committee members serve on a part-time basis. To the extent permitted by the legislation under which the Committee is established, responsibility for day-to-day management matters is delegated to the Secretary so far as is practicable, within a clearly understood framework of strategic control.

10.2 The Committee may also decide to delegate, where it has power to do so, responsibility for specified matters to individual members, or sub-committees. The Committee will want to consider internal guidance covering those matters delegated to staff and those reserved for decision by the Committee. The latter are likely to include issues of corporate strategy, key strategic objectives and targets, major decisions involving the use of financial and other resources, and personal issues including key appointments and standards of conduct.

10.3 Decisions taken by individual members or sub-committees under delegated powers should be recorded in the written minutes and made available to the Committee as a whole.

11. STRATEGIC PLANNING AND CONTROL

11.1 One of the main tasks of the Committee will be oversight of the production of the Corporate Plan. The process of preparing such a document provides an opportunity for agreeing with the Minister, or officials on his or her behalf, its key strategic objectives and targets. Such targets should normally cover areas such as the Committee's financial performance, the efficiency and effectiveness of its operation and the quality of services it provides. Where final outputs are not easily measured it may be difficult to set suitable performance targets. In such cases the aim should be to agree carefully formulated strategic objectives and milestones.

12. OPENNESS AND RESPONSIVENESS

12.1 Committee members are responsible for providing the Northern Ireland Assembly (including its Select Committee) and to the relevant persons and organisations with as full information as may be requested concerning their policy decisions and actions. They should ensure they can demonstrate that they are using resources to good effect, with probity, and without grounds for criticism that public funds are being used for private, partisan or party political purposes. Committee members and their staff should conduct all their dealings in an open and responsible way, and ensure full compliance

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with the Freedom of Information Act.

- 12.2 Committee members should seek to follow best practice in making information available to stakeholders and to co-operate with other bodies to place relevant information in the public domain
- 12.3 Committee members should act consistently with the nature of its business and be mindful of the possible need for confidentiality on commercial or other grounds.
- 12.4 Committee members should aim to consult stakeholders on a range of issues and should adhere to the nine principles of public service delivery (Appendix 2).
- 12.5 The Committee should ensure that there is a well publicised and easy-to-use complaints procedure in place which covers both maladministration and failure to provide access to information.

13. ACCOUNTABILITY FOR PUBLIC FUNDS

- 13.1 Committee members have a duty to safeguard the assets of the Pension Fund into which all receipts from contributions payable by pensionable employees and employing authorities, dividends, interest, fees, charges and other sources will be paid, and at all times to ensure that the Committee conducts its operations as economically, efficiently and effectively as possible with full regard to the relevant statutory provisions.
- 13.2 Committee members are responsible for ensuring that the Committee does not exceed its powers or functions, whether defined in statute or otherwise or through any limitations on its authority to incur expenditure. They are normally advised on these matters by the Secretary and its legal advisers.

14. ANNUAL REPORT AND ACCOUNTS

- 14.1 As part of its responsibilities for the stewardship of public funds, the Committee must ensure that it includes a full statement of the use of such resources in its Annual Report and Accounts. Such accounts should be prepared in accordance with the Accounts Direction, the Statement of Recommended Practice on Pension Fund Accounts and such other guidance as may be issued, from time to time, by the Department and the Department of Finance & Personnel.
- 14.2 The Committee should aim to produce an Annual Report and Accounts as a single document and give it appropriate publicity. If the Annual Report is published separately, it should contain a summary of the Annual Accounts with a statement by audit included confirming that it is consistent with the Annual Accounts.
- 14.3 The Annual Report should provide a full description of the Committee's activities, state the extent to which key strategic objectives and agreed financial and other performance targets have been met, list the names of the

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current members of the Committee and senior staff, information on access to the register of interests and provide details of remuneration of Committee members and senior staff within the range of prescribed salary bands.

15. THE ROLE OF THE SECRETARY

- 15.1 The Secretary has responsibility under the Committee for the overall organisation, management and staffing of the executive and for its procedures in financial and other matters, including conduct and discipline. This involves the promotion by leadership and example of the values embodied in the Seven Principles of Public Life. Committee members should support the Secretary in undertaking this responsibility.
- 15.2 The Secretary is designated as the Committee's Accounting Officer. This role carries with it personal responsibility for ensuring that appropriate advice is given to the Committee on all matters relating to financial propriety and regularity, for the keeping of proper accounts, for prudent and economical administration and for the efficient and effective use of resources. The Accounting Officer is liable to be examined on these matters by the Public Accounts Committee of the Assembly.

16. AUDIT COMMITTEE

- 16.1 The Committee should establish an Audit Committee. The Audit Committee should consist primarily of Committee members and should normally be chaired by a member of the Committee other than the Chairperson, who has experience of financial matters.
- 16.2 The Audit Committee is an advisory body with no executive powers. Its main functions should be:
- To help promote the highest standards of propriety in the use of public funds and encourage proper accountability for the use of those funds;
 - To improve the quality of financial reporting by reviewing internal and external financial statements on behalf of the board;
 - To promote a climate of financial discipline and control which will help to reduce the opportunity for financial mismanagement; and
 - To promote the development of internal control systems which will help satisfy the board that the Committee will achieve its objectives and targets and is operating:
 - i) in accordance with any statutory requirements for the use of public funds;
 - ii) within delegated authorities laid down by the department and the Committee's own rules on what matters should be referred to the board; and

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- iii) in a manner which will make most economic and effective use of resources available.

17. THE COMMITTEE AS EMPLOYER

- 17.1 The Committee should ensure that it complies with all relevant employment legislation and that it employs suitably qualified staff – for example, in key areas such as finance – who will discharge its responsibilities in accordance with the high standards expected of staff employed by the Committee. All staff should be familiar with the Committee’s main aims and objectives, and the internal management and control systems which relate to its work. In filling senior staff appointments, the Committee should satisfy itself that an adequate field of qualified candidates is considered and should always consider the merits of full open competition, which should normally be used for the recruitment of external candidates.
- 17.2 The Committee should ensure that its members and its employees have access to expert advice and suitable training opportunities which they may require in order to exercise their responsibilities effectively.
- 17.3 The Committee should ensure that its rules of recruitment and management of staff provide for appointment and advancement on merit on the basis of equal opportunity for all applicants and staff, and that the organisation adopts rules of conduct for its employees which reflect the public service values set out in paragraph 3.1 above and management practices which will use resources in the most efficient and economical manner.
- 17.4 The Committee should adopt a Code of Conduct for its staff using the model issued for executive NDPBs by the Cabinet Office. The code should include arrangements to enable staff to raise concerns about propriety and, subsequently, if necessary, with a nominated official in the Department of the Environment. There should be safeguards to prevent conflicts of interests when staff leave.
- 17.5 The Committee has a responsibility to monitor the performance of the Secretary and senior staff. Where the Terms and Conditions of Employment of the Secretary, and other senior members of staff, include an entitlement to be considered for performance related pay, and where such payments are assessed by Committee members, the Committee should ensure that they have access to the information and advice required to make the necessary judgments.

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Appendix 1

THE SEVEN PRINCIPLES OF PUBLIC LIFE

1. SELFLESSNESS

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

2. INTEGRITY

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

3. OBJECTIVITY

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

4. ACCOUNTABILITY

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

5. OPENNESS

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

6. HONESTY

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

7. LEADERSHIP

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

Recommended by the Committee on Standards in Public Life

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Appendix 2

THE NINE PRINCIPLES OF PUBLIC SERVICE DELIVERY

Every public service should:	
Set Standards of Service	Set clear standards of service that users can expect; monitor and review performance; and publish the results, following independent validation wherever possible
Be Open and Provide Full Information	Be open and communicate clearly and effectively in plain language, to help people using public services: and provide full information about services, their cost and how well they perform
Consult and Involve	Consult and involve present and potential users of public services, as well as those who work in them; and use their views to improve the service provided
Encourage Access and the Promotion of Choice	Make services easily available to everyone who needs them, including using technology to the full, and offering choice wherever possible
Treat All Fairly	Treat all people fairly; respect their privacy and dignity; be helpful and courteous; and pay particular attention to those with special needs
Put Things Right When They Go Wrong	Put things right quickly and effectively; learn from complaints; and have a clear, well publicised, and easy-to-use complaints procedure, with independent review wherever possible
Use Resources Effectively	Use resources effectively to provide best value for taxpayers and users
Innovate and Improve	Always look for ways to improve the services and facilities offered
Work with Other Providers	Work with other providers to ensure that services are simple to use, effective and co-ordinated, and deliver a better service to the user.

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Appendix 3

PUBLICATIONS

Managing Public Money Northern Ireland available from Department of Finance & Personnel

http://www.afmdni.gov.uk/pubs/MPMNI/mpm_chapters.pdf

Regularity and Propriety: A Handbook available from HM Treasury
http://www.hm-treasury.gov.uk/d/Reg_Prop_and_VfM-November04.pdf

On Board 4: A Guide for Board Members on Public Bodies in Northern Ireland

http://www.afmdni.gov.uk/pubs/PBGNI/On_Board_Guide.pdf

Financial Reporting Standard 8

<http://www.frc.org.uk/images/uploaded/documents/08%20-%20Related%20Party%20Dislosures1.pdf>

Freedom of Information Act

<http://www.legislation.gov.uk/ukpga/2000/36/contents>