



Northern Ireland Non-Domestic Renewable Heat Incentive Scheme: Progressing implementation of the Public Inquiry recommendations

Annex illustrating progress against individual RHI Report recommendations

List of Abbreviations

	Definition
ALB	Arm's Length Body
AME	Annually Managed Expenditure
CPD	Construction and Procurement Delivery
DAO	Dear Accounting Officer letter
DEL	Departmental Expenditure Limit
DETI	Department of Enterprise, Trade and Investment
DfE	Department for the Economy
DoF	Department of Finance
FBC	Full Business Case
GIAFIS	Group Internal Audit and Fraud Investigation Service
GOST	Government On-line Skills Tool
HMT	Her Majesty's Treasury
HPRM	Hewlett Packard Records Management
HR	Human Resources
IFG	Institute for Government
IPA	Infrastructure and Projects Authority
MLA	Member of the Legislative Assembly
MoU	Memorandum of Understanding
MPMNI	Managing Public Money Northern Ireland
NDPB	Non-Departmental Public Body
NICSHR	Northern Ireland Civil Service Human Resources
NIGEAE	Northern Ireland Guide to Expenditure and Appraisal Evaluation
OBC	Outline Business Case
P3O	Portfolio, Programme and Project Offices
PAC	Public Accounts Committee
PfG	Programme for Government
RHI	Renewable Heat Incentive
SIB	Strategic Investment Board
SpAd	Special Adviser
SOC	Strategic Outline Case
SRO	Senior Responsible Owner
TEO	The Executive Office

Summary Information on the Status of RHI Inquiry Recommendations

Department of Finance allocation of RHI Inquiry recommendations across seven themes

	Theme	RHI Inquiry Team Recommendation Number	Total Number of Recommendations by DoF Theme
1.	Ministers and Special Advisers	5, 6, 7, 25, 37, 39, 40, 41, 42, 43	10
2.	Professional Skills	1, 2, 3, 4, 11, 12, 13, 14, 15, 16	10
3.	Resourcing and People	8, 9, 10, 24	4
4.	Collaboration and Communication	17, 18	2
5.	Governance and Financial Controls	19, 20, 21, 22, 23, 29, 30, 31, 32 ¹ , 33	10
6.	Record Keeping	26, 27, 28	3
7.	Raising Concerns	32 ¹ , 34, 35, 36	4
			42¹
	Other (relating to NI Assembly and NIAO)	38, 44	2
TOTAL			44

Notes:

- ¹ Recommendation 32 has been split by DoF across two Themes (5 and 7). The recommendation has been counted only once and not double counted for totalling purposes.

Recommendation implementation status at 30 September 2021¹

		Implemented		Likely to be fully implemented		Planned actions not likely to implement the recommendation in full		Total
		Rec No	Total	Rec No	Total	Rec No	Total	
1.	Ministers and Special Advisers	6, 25, 40, 41, 43	5	5, 7,	2	37, 39, 42	3	10
2.	Professional Skills	11, 14, 15, 16	4	2, 3, 4, 13	4	1, 12	2	10
3.	Resourcing and People	-	0	8, 10, 24	3	9	1	4
4.	Collaboration and Communication	-	0	17	1	18	1	2
5.	Governance and Financial Controls	19, 20, 21, 23, 31, 33	6	29, 30	2	22, 32a ²	2	10
6.	Record Keeping	26, 27	2	28	1	-	0	3
7.	Raising Concerns	34	1	32b ² , 36	1	35	1	3 ²
TOTALS			18		14		10	42²

²

¹ September 2021 cut-off taken as the summary of actions to date underpinning this report was received from DoF in late September 2021 shortly before the publishing of the Executive Response to the RHI Inquiry Report Recommendations and Action Plan in early October 2021.

² Recommendation 32 appears in two separate themes (5 and 7). As one sub-recommendation is assessed as *Not currently likely to be implemented*, the recommendation as a whole is assessed as such and not double counted for totalling purposes.

Theme 1: Ministers and Special Advisers

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
5	One role of Ministers in a democratic system is to decide on policies and they can only do so effectively if they are prepared, in appropriate cases, to question and challenge material put to them in submissions and regulatory impact assessments.				<p>Recommendation as a whole: The recommendation is likely to be fully implemented based on the planned action.</p> <p>See each sub-recommendation's assessment below.</p> <p>Full implementation of all elements of this recommendation should equip Ministers with the necessary skills to fulfil their public role.</p>
	Ministers should be given training on their role in relation to policy, legislation and on the working of public expenditure and value for money.	<p>Executive Ministers attended a number of away-day events (with Permanent Secretaries) shortly after taking up office following the restoration of devolution in January 2020. Topics included working as an Executive and briefing on key issues facing the Executive, including presentations on the budget.</p> <p>Subsequent formal training courses provided by the Institute for Government (IFG) were developed for</p>	Partially implemented.	Plans are being developed to deliver induction programmes to Ministers and Special Advisers to be delivered by the IFG. Discussions with the IFG are continuing and a further date will be offered to Executive Ministers in the near future.	<p>The recommendation is likely to be fully implemented based on the planned action.</p> <p>Further work will need to be done on an ongoing basis to train and induct incoming Ministers on these critical matters, and we believe that attendance at appropriate training and inductions should be regarded as compulsory for Ministers</p>

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		<p>Executive Ministers but planned sessions were postponed because of the Covid crisis.</p> <p>The Department has subsequently offered training to all Executive Ministers, but while all signalled an interest a suitable date could not be found. As an alternative, one to one sessions with the IFG were offered to all Ministers. One Minister and their Special Adviser availed of this.</p>		Arrangements will be made for induction of new Ministers at the beginning of the new mandate in 2022.	within a reasonable timeframe of taking office. Departments should take all possible steps to encourage attendance by their minister.
	More should also be done to provide: (a) comprehensive departmental induction and information, which should include frank disclosure of any specific difficulties and problems involved in a particular scheme or policy area; and	Departmental induction and briefing for Ministers was provided to Ministers on the return of the Northern Ireland Executive (the Executive) and on Executive away days.	Implemented.		Implemented.
	(b) greater support in the form of a properly	In July 2019, revised guidance was issued for Minister's Private Offices.	Implemented.		Implemented.

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	resourced Private Office.	Resourcing issues were addressed by regrading and redefining of the Private Secretary and Assistant Private Secretary posts.			
6	Under existing arrangements, Northern Ireland Ministers should be responsible for their Special Advisers.	<p>The revised <i>Ministerial Code of Conduct</i> (published 16 March 2020) requires that Ministers must, at all times:</p> <p><i>“ensure that the rules on the management and conduct of special advisers, including discipline, are adhered to”.</i></p> <p>This was reinforced to Ministers by also being included in the accompanying <i>Guidance for Ministers</i> issued in March 2020 and the <i>Code of Conduct for Special Advisers</i> issued January 2020.</p> <p>The changes to the <i>Ministerial Code of Conduct</i> were legislated for with the passage of the Northern Ireland (Ministers, Elections and Petitions of Concern) Act by the UK Parliament in February 2022.</p> <p>Special Advisers are also subject to the NICS disciplinary process, where applicable, under the terms and conditions of their Letter of</p>	Implemented.		Implemented.

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		Appointment, the Code of Conduct for Special Advisers, and the Functioning of Government (Miscellaneous Provisions) Act which received Royal Assent in March 2021.			
	<p>New or returning Ministers should be invited to convey to the relevant Permanent Secretary, and make transparent to the department, how the Minister expects his or her Special Adviser to fulfil their role in relation to considering submissions and associated background documents.</p> <p>There should be clarity with regard to the Minister's and the Special Adviser's respective roles in terms of reading, advising and commenting upon submissions, technical</p>	<p>The revised Code of Conduct for Special Advisers (issued January 2020) clarifies that Special Advisers can (among other things):</p> <ul style="list-style-type: none"> • give assistance and advice; • contribute to policy planning within the Department; • review and comment on – but not change, suppress or supplant – advice submitted to Ministers by civil servants. <p>The Department has noted that these expectations will be specific to the relevant departments and Ministers/Special Advisers, and are expected to be covered in the development training offered to Ministers and Special Advisers.</p>	Implemented.		Implemented.

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	reports and other documentation advanced as a basis for ministerial decisions.				
	<p>The advisory role of the Special Adviser in relation to ministerial decision-making, including the sequencing of consideration by the Special Adviser and the Minister, should be clearly set out for officials to understand.</p> <p>This should include provision for exceptional circumstances in which, and the means by which, the usual procedures may need to be adapted, for example in cases of particular urgency or when a Minister is abroad on official business or on leave.</p>	<p>The Department advised that this is set out in departmental Private Office guidance and not mandated centrally.</p> <p>Departmental processes are however supported by a new group to ensure service wide liaison across Private Offices has been established, led by The Executive Office. All Private Offices attend and several sessions have been held to discuss the operation and delivery of the Private Office guidance.</p>	Implemented.		Implemented.

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7	<p>There should be a clearly defined induction process for new Special Advisers, shared by the appointing Minister and the relevant Permanent Secretary, in the course of which the structure and work of the relevant department, the terms of the Special Advisers Model Contract, the Code Governing Appointment of Special Advisers, the relevant NICS Codes of Conduct and the role, responsibilities, accountability and obligations of advisers should be carefully explained.</p> <p>Such a process should involve practical preparation and training and not be limited to the provision of documents.</p>	<p>DoF told us that immediately on their appointment all Ministers (and Special Advisers where they have been appointed) meet with the Permanent Secretary and key Private Office staff and that all Special Advisers have been provided with copies of all of these documents and the revised codes of appointment and conduct (including job description). The process for salary determination has also been shared with Special Advisers.</p> <p>These details were then provided to each departmental Minister and Permanent Secretary, who were tasked with ensuring the provisions, particularly in relation to conflicts of interest and declaration of interests, were clearly understood. The Department told us that training has been offered to all and provided to those who asked for it.</p> <p>Whilst we acknowledge the efforts taken here, we believe the practical focus the recommendation suggested requires further work.</p>	Partially implemented.	As noted above, plans are being developed to deliver induction programmes to Ministers and Special Advisers, to be delivered by the IFG. Ministers and Special Advisers have indicated their interest. The date is to be confirmed.	The recommendation is likely to be fully implemented based on the planned action.

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25	In light of their legal responsibility to direct and control the department for which they are responsible, and their democratic accountability to the Northern Ireland Assembly, ministerial decisions should be taken by Ministers (in conjunction with other ministerial colleagues, where appropriate) and by no one else.	The Pledge of Office requires Ministers <i>“to accept no authority, direction or control on my political activities other than my democratic mandate alongside my own personal and party judgment”</i> . This message was reinforced to Ministers in the <i>Guidance for Ministers</i> issued in March 2020, which underlined that Ministers must act in accordance with the Pledge of Office.	Implemented.		Implemented.
37	In keeping with the spirit of the Ministerial Pledge of Office, the Northern Ireland political parties, supported by the Northern Ireland Civil Service, should together agree a set of actions to reduce organisational silos arising between the government departments and their linked public bodies and	<p>We note that the revised Ministerial, Special Advisers’ codes and revised NICS Code of Ethics all now include the obligation to work towards the objectives of the Executive as a whole.</p> <p>For example, the revised Special Adviser Code of Conduct, issued in January 2020, clarifies that:</p> <p><i>“Special advisers stand outside the departmental hierarchy but work collaboratively with civil service colleagues supporting the Ministers</i></p>	Partially implemented.	The revision of the NICS Code of Ethics (issued in February 2022) emphasises collaborative working by setting out that the role of the Civil Service is <i>“to support Ministers and the Executive as a whole in developing and implementing their policies, and in delivering public services”</i> and that <i>“all civil servants have a</i>	<p>The recommendation is not currently likely to be fully implemented based on the planned action.</p> <p>While the revision of the NICS Code of Ethics to require more collaborative working and the changes to the Special Adviser Code of Conduct are welcome, in our opinion they do not specifically address the</p>

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	to promote behaviours of collaboration and joined-up departmental working in the interests of the whole Northern Ireland community.	<p><i>who have appointed them and the Executive as a whole".</i></p> <p>We accept that the draft Programme for Government (PfG) is designed to ensure, support and require collaborative working across government (within the context that individual departments have distinct legal remits).</p> <p>The use of Outcome-Based Accountability (OBA) as the universal methodology for developing, delivering and monitoring implementation of the PfG corroborates the collaborative nature of the development and delivery of the PfG.</p> <p>Whilst the changes to the codes referred to above are welcome, no agreed set of actions to reduce organisational silos arising between government departments separate from the work of those departments, has been agreed or published. We therefore cannot currently consider the recommendation as likely to be addressed by the planned actions.</p>		<p><i>shared responsibility to support the work of the Executive as a whole".</i></p> <p>The revised Code of Ethics also extends the definition of integrity to require that civil servants <i>"always act in a way that is ... collaborative"</i>.</p> <p>The NICS Board will be setting up appropriate governance arrangements for the PfG to facilitate collaborative design and delivery.</p>	recommendation made by the Inquiry.

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39	Any Minister presenting the Assembly with legislation for approval should sufficiently read and familiarise themselves with that legislation and ensure an adequate evidence base is publicly available to demonstrate that the benefits justify any attendant costs.	The Department told us that the revised <i>Guidance for Ministers</i> issued in March 2020 notes Ministers are expected to give accurate, timely and truthful information to the Assembly to support the Assembly's scrutiny function, and that all Ministers are aware of their responsibilities in bringing forward legislation to the Assembly.	Not implemented.	No evidence has been provided of further actions planned to implement this recommendation.	<p>The recommendation is not currently likely to be fully implemented based on the planned action.</p> <p>We note the Department's response, however, in our view, a Minister presenting legislation to the Assembly in an accurate, timely and truthful manner does not equate to familiarity with the presented information.</p> <p>We appreciate the practical difficulties of demonstrating the sections of this recommendation concerning Minister's being familiar with legislation, however we believe making the evidence base for any legislation public and readily available should be addressed.</p>
40	Ministers, Special Advisers and officials in Northern Ireland government departments should	Ministers are required (by virtue of being MLAs) to maintain a register of interests with the Northern Ireland Assembly, and update this register within four weeks of any change in registrable interest occurring.	Implemented.		<p>Implemented.</p> <p>We would recommend that the NICS Group Internal Audit and Fraud Investigation Service (GIAFIS) monitor on</p>

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	declare their interests annually in writing.	<p>The Guidance for Ministers published in March 2020 sets out the requirements for the declaration of interests and provides a template form to be completed. The <i>Guidance</i> also outlines that a statement covering relevant Ministers' interests will be published twice yearly.</p> <p>NICS departments publish a register of gifts and hospitality for Senior Civil Servants (above Grade 5) on their websites, although when checked in January 2022 we noted not all departments were up to date.</p> <p>At the Permanent Secretary level, gifts and hospitality are collated by the Department of Finance (DoF) and published on the Open Data NI portal.</p> <p>The Code of Conduct for Special Advisers (issued in January 2020) sets out the requirements for the declaration of interests and provides a template form for completion. The first register was published in July 2020, and a revised version issued in March 2021.</p>			an ongoing basis compliance by all departments with appropriately disclosing declarations of interest.

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		<p>The Special Adviser Code of Conduct also sets out that departments will issue a quarterly report of gifts and hospitality received by special advisers together with details of special advisers' meetings with external parties. These are also collated by DoF and issued on the Open Data NI portal.</p> <p>The Functioning of Government (Miscellaneous Provisions) Act (which received Royal Assent on 22 March 2021) requires DoF to set out a scheme defining the categories of financial and other interests that are registrable, including gifts and hospitality; and to create, maintain and make publically available a register of Ministerial and Special Adviser interests, including gifts and hospitality.</p> <p>It also requires Ministers and Special Advisers to inform the Permanent Secretary of DoF of their registrable interests, including those of their spouse, partner or close family members; and within 28 days of any change to those registrable interests, inform the Permanent Secretary of that change.</p>			

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		The Scheme and Register under the 2021 Act were published in March 2021.			
	When any conflict of interest arises during the course of government business, each individual should understand that he/she has an obligation formally to declare that conflict and ensure that it has been recorded.	<p>The Guidance for Ministers requires Ministers to update the <i>Ministerial Declaration of Interest Framework</i> document as interests emerge and change on an ongoing basis.</p> <p>The revised Code of Conduct for Special Advisers notes that where a conflict arises, or could be perceived to arise, concerning Special Advisers, they are required to comply with NICS rules and departmental procedures. Special Advisers are therefore required to declare their interest in line with the general principles contained in section 6.01 of the Standards of Conduct in the NICS Staff Handbook. This requirement also applies to senior officials in departments.</p> <p>On the completion of the Register of Interests and subsequent updates, the Permanent Secretary of DoF seeks an assurance from Permanent Secretaries that they have arrangements to ensure</p>	Implemented.		Implemented.

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		that any real or potential conflicts of interest are being effectively managed.			
	Departments, for their part, must have and implement clear policies and procedures so that all those concerned know what they have to do and when.	The Ministerial Code, Guidance for Ministers and Code of Conduct for Special Advisers are issued to relevant staff and available on the DoF website.	Implemented.		Implemented.
	The relevant existing policies and practices should be tightened up and rigorously implemented to ensure they are consistent with best practice. Conflicts of Interest guidance published by the Northern Ireland Audit Office in 2015 is a good baseline. We further recommend that the registers of interests be made public.	Revised guidance was issued in 2020 – see sections above. Furthermore, the Functioning of Government (Miscellaneous Provisions) Act places a statutory duty on Ministers and Special Advisers to register interests, with DoF to maintain the register.	Implemented.		Implemented.
41	The Special Adviser Code of Conduct should be revised. How these	The revised Special Adviser Code of Conduct was issued in January 2020.	Implemented.		Implemented.

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	changes are achieved will need to be a matter for the political representatives concerned in the construction of a system in which the public can have confidence. The Inquiry's findings suggest the following ought to be considered for inclusion in a revised code:				
	<ul style="list-style-type: none"> the accountability of a SpAd to his/her appointing Minister and clarity as to the responsibilities of each; 	The revised Special Adviser Code of Conduct clarifies that the appointing Minister is responsible for the management and conduct of Special Advisers. The revised Code also offers clarity on the role and responsibilities of a Special Adviser and what they can do on behalf of their Minister.	Implemented.		Implemented.
	<ul style="list-style-type: none"> clarity about the working relationship between SpAds based in 	The Department noted that the Code of Conduct clarifies that a Minister appoints a Special Adviser and is responsible for their management and conduct.	Implemented.		Implemented.

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	departments and SpAds in the Executive Office;	<p>Under the Functioning of Government (Miscellaneous Provisions) Act, a Special Adviser can only be directed and supervised by their appointing Minister and can only report to that Minister. A Special Adviser may also be directed by and report to a junior Minister in that department, as directed by the appointing Minister.</p> <p>The Functioning of Government (Miscellaneous Provisions) Act clarifies that the power of a Special Adviser to manage another special adviser applies only to the Special Advisers within The Executive Office.</p>			
	<ul style="list-style-type: none"> responsibilities of SpAds to the Executive as a whole; 	The revised Code of Conduct for Special Advisers clarifies that Special Advisers have a responsibility to support the Executive as a whole and liaise with other Special Advisers in support of the Executive's work.	Implemented.		Implemented.
	<ul style="list-style-type: none"> with whom and how SpAds should register their interests; 	Special Advisers are required to complete a template Declaration of Interest form attached to the Code of Conduct. The revised Code also requires special advisers to declare gifts and	Implemented.		Implemented.

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		<p>hospitality and details of meetings with external organisations and individuals.</p> <p>Under the Functioning of Government (Miscellaneous Provisions) Act, currently, Special Advisers (and Ministers) are required to tell the relevant department when they have been lobbied and the department is required to retain a record of this.</p>			
	<ul style="list-style-type: none"> how SpAds should act when conflicts of interests arise, cross-referencing to departmental requirements on how such conflicts should be identified, reported and managed; 	The revised Code of Conduct for Special Advisers issued in January 2020 notes that where a conflict arises, or could be perceived to arise, concerning Special Advisers then they are required to comply with “ <i>NICS rules and departmental procedures</i> ”. Special Advisers are therefore required to declare their interests in line with the general principles contained in section 6.01 of the Standards of Conduct in the NICS Staff Handbook.	Implemented.		Implemented.
	<ul style="list-style-type: none"> SpAds’ duty of confidentiality, cross-referencing to their employment 	Whilst not included in the Code of Conduct for Special Advisers, the accompanying Letter of Appointment template for newly appointed Special Advisers was updated in January 2020	Implemented.		Implemented.

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	terms under the Civil Service code;	to include appropriate notice of their requirements for confidentiality.			
	<ul style="list-style-type: none"> expectations and rules for SpAds when handling and emailing official information; 	<p>The revised Code of Conduct for Special Advisers explicitly states that Special Advisers should not disclose official information, and any breach of this will be subject to a disciplinary process that may include dismissal. The revised Code also includes requirements for Special Advisers to keep accurate official records and use official email systems for communications relating to official business.</p> <p>The terms of the Code of Conduct have been further expanded in a Records Management Protocol for Special Advisers.</p> <p>The Functioning of Government (Miscellaneous Provisions) Act has made it a specific criminal offence for Special Advisers (and Ministers) to disclose “official information” with third parties for improper benefit, with exempting clauses for public interest or reasonable behaviour. A serious offence carries a jail term of up to two years.</p>	Implemented.		Implemented.

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	<ul style="list-style-type: none"> guidance about use of personal email addresses and personal mobiles for official business; 	<p>The revised Code of Conduct for Special Advisers includes a requirement that where use of an official email system was not possible (and this is only expected in exceptional circumstances), any messages must be copied to their official email account. Furthermore, the Code of Conduct also includes a requirement that information generated in the course of government business must be handled in accordance with the law, regardless of how it was communicated.</p> <p>The terms of the Code of Conduct have been further expanded in a Records Management Protocol for Special Advisers.</p>	Implemented.		Implemented.
	<ul style="list-style-type: none"> protocol for handling disputes between a Minister and a SpAd; 	<p>Whilst not included in the Code of Conduct for Special Advisers, the accompanying Letter of Appointment template for newly appointed Special Advisers was updated in January 2020 to include guidance that in the event of any grievances relating to their employment, these must be brought to the attention of the department's Permanent Secretary in writing (or the appointing Minister).</p>	Implemented.		Implemented.

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	<ul style="list-style-type: none"> clarity on the routes for handling grievances and disciplinary matters; 	<p>The revised Code of Conduct for Special Advisers issued in January 2020 includes clarification that the appointing Minister is responsible for the conduct and discipline of Special Advisers.</p> <p>The further revision, in October 2021, has included reference to the statutory requirement under the Functioning of Government Act that the disciplinary code applicable in the NICS is to be applied to Special Advisers, consistent with the role and responsibility of the appointing Minister.</p> <p>The text of the NICS Handbook has been amended to the same effect. The Letter of Appointment for Special Advisers specifies that the Letter, together with the Code of Conduct for Special Advisers, the NICS Code of Ethics <i>and any contractual parts of the NICS Handbook</i> constitutes their contract of employment. This includes the section dealing with grievances.</p> <p>In addition, the Letter of Appointment template for newly appointed Special Advisers includes guidance that, in the</p>	Implemented.	It is planned that work on reviewing the NICS Handbook will include elements beyond Discipline (including grievances). Amendment of chapter 6.04 (Grievance) will follow in line with the amendment to chapter 6.03 (Discipline).	Implemented.

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		event of any grievances relating to their employment, these must be brought to the attention of the department's Permanent Secretary in writing (or the appointing Minister).			
	<ul style="list-style-type: none"> guidance on dealing with party political matters, and on interacting with party officials; and 	<p>The revised Code of Conduct for Special Advisers issued in January 2020 contains an annex providing guidance on Special Advisers' involvement in party political matters.</p> <p>The Code of Conduct also advises that Special Advisers may liaise and brief their party (including representatives who are not Assembly members).</p> <p>The revised Code also contains a blanket requirement that Special Advisers "<i>should avoid anything which might reasonably lead to the criticism that people paid from public funds are being used for party political purposes</i>".</p>	Implemented.		Implemented.
	<ul style="list-style-type: none"> the need for an office to be responsible for periodic updating 	We understand that the Strategic Policy and Reform Directorate of DoF has taken responsibility for the updating of the Special Advisers Code of Conduct.	Implemented.		Implemented.

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	of the SpAd Code of Conduct.	In our view, this should be explicitly stated in the Code of Conduct for Special Advisers.			
	Any revised SpAd code should be published.	The revised Code of Conduct for Special Advisers was published in January 2020. We expect any further revisions to the Code will be similarly publicly available.	Implemented.		Implemented.
	In the meantime, should SpAds come to be appointed before a revised code takes effect, the Inquiry recommends that there should be robust compliance with both the letter and spirit of the Civil Service (Special Advisers) Act (Northern Ireland) 2013 and the codes emanating therefrom approved by the Assembly.	There was a small gap between the restoration of the Executive (11 January 2020) and the publication of the revised Code of Conduct for Special Advisers (20 January 2020) where the revised code was not in effect. The revised Code of Conduct for Special Advisers now applies to all currently employed Special Advisers and will be applied to all Special Advisers employed in the future.	Implemented.		Implemented.
42	The Code of Conduct issued to Northern Ireland Ministers in 2007 (contained within the Northern Ireland Ministerial Code 2006) should be revised and	A revised <i>Ministerial Code of Conduct</i> was issued in March 2020, shortly after the publication of the RHI Inquiry's report. The revised <i>Ministerial Code of Conduct</i> was brought into law the passage of the	Partially implemented – whilst the majority of the sub-recommendations are considered implemented, the sub-recommendation to revise the ministerial Code of Conduct so that ministers take an active	See below.	The recommendation is not currently likely to be fully implemented based on the planned action. While most points have been addressed there are no plans

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	<p>brought up to date reflecting the findings of the RHI Inquiry and drawing on relevant best practice standards from ministerial codes of conduct used elsewhere in the UK and indeed from Northern Ireland's earlier Ministerial Code of 2000. This should be a priority for the Northern Ireland Executive.</p> <p>From the experience of this Inquiry, a revised code would among other things:</p>	<p>Northern Ireland (Ministers, Elections and Petitions of Concern) Act by the UK Parliament in February 2022 and the revised <i>Ministerial Code of Conduct</i> applies retrospectively to current Ministers.</p> <p>We consider each of the recommendations points on the revised Ministerial Code of Conduct individually below.</p>	role in challenging and questioning advice they receive is considered not likely to be implemented.		to update the ministerial code to include the active role expected of ministers in questioning and challenging the advice they receive.
	<ul style="list-style-type: none"> explain how Ministers are expected to fulfil their responsibilities when leading a department and determining a department's policies; 	<p>The revised Ministerial Code of Conduct requires that Ministers "<i>be accountable to the Assembly and the public for the decisions and actions of their departments and agencies, including the stewardship of public funds and the extent to which key performance targets and objectives have been met</i>".</p> <p>Whilst not included in the Ministerial Code of Conduct, the accompanying</p>	Implemented.	An update to the relevant section of the Guidance for Ministers, to draw out the Minister's responsibilities with their department, is awaiting NI Executive approval.	Implemented.

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		Guidance for Ministers also states that Ministers have full executive authority of the department of which they are in charge as part of a broader Executive programme and with the Assembly's approval.			
	<ul style="list-style-type: none"> make clear that Ministers have an active role in questioning and challenging the advice they receive; 	<p>No clarification of the role of Ministers to actively question and challenge advice is included in the revised Ministerial Code of Conduct.</p> <p>Whilst not included in the Ministerial Code of Conduct, the accompanying Guidance for Ministers requires Ministers to give fair consideration to advice they receive in reaching policy decisions.</p>	Not implemented.	Issues such as this are expected to be addressed in planned ministerial development sessions.	<p>The recommendation is not currently likely to be fully implemented based on the planned action.</p> <p>We believe that the "active role" suggested by the recommendation was required to be in the Ministerial Code of Conduct and anticipated more from a minister than the "fair consideration" to be given to advice from civil servants included within the Guidance for Ministers.</p>
	<ul style="list-style-type: none"> cross-reference to Ministers' duties under "<i>Managing Public Money Northern Ireland</i>"; 	Although not specific to Managing Public Money Northern Ireland (MPMNI), an appropriate cross-reference to comply with "rules relating to the use of public funds" is included in	Implemented.		Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		the revised Ministerial Code of Conduct.			
	<ul style="list-style-type: none"> be clear that, unless and until the legislation is changed, each Minister is individually responsible for the recruitment, management and discipline of his/her SpAd, including for observing the Northern Ireland laws and guidance in force in relation to SpAds; 	<p>The revised Ministerial Code of Conduct assigns ministers responsibility for making NICS and public appointments in accordance with legislation and also for the management, conduct and disciplining of their special advisers. This is further set out in Guidance for Ministers and the Code of Conduct for Special Advisers issued in early 2020.</p> <p>The responsibility of the appointing Minister for the management, conduct and adherence to code of conduct for their Special Advisers is given statutory effect by the Functioning of Government (Miscellaneous Provisions) Act.</p>	Implemented.		Implemented.
	<ul style="list-style-type: none"> clarify expectations about collaboration and joint working between Ministers of different departments as well as an individual Minister's responsibility to support the Government in 	<p>The Pledge of Office places obligations upon Ministers amongst other things:</p> <ul style="list-style-type: none"> to participate fully in the Executive Committee, the North-South Ministerial Council and the British-Irish Council; to participate with colleagues in the preparation of a programme for government; to operate within the framework of that programme when agreed 	Implemented.	Revisions to the Guidance for Ministers to reflect this recommendation are ongoing.	Implemented.

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	Northern Ireland as a whole;	<p>within the Executive Committee and endorsed by the Assembly;</p> <ul style="list-style-type: none"> to support, and to act in accordance with, all decisions of the Executive Committee and Assembly <p>The requirements for working as part of the Executive and for attending North South and East West meetings are in the Ministerial Code and referenced in the Code of Conduct.</p> <p>We note that the accompanying Guidance for Ministers requires them to support agreed Executive positions in the Assembly and this is also included in the Pledge of Office.</p> <p>We accept that the requirements are understood by Ministers and that compliance is outside the control of the NICS.</p>			
	<ul style="list-style-type: none"> consideration should also include whether recent changes to the Westminster, Scottish Executive and Welsh Government 	We are content that appropriate consideration of relevant changes in other jurisdictions has been incorporated into the Ministerial Code of Conduct.	Implemented.		Implemented.

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	Ministerial Codes of Conduct could be relevant to the Northern Ireland context. For example, the Westminster Ministerial Code of August 2019 published by the Cabinet Office specifically provides at paragraph 3.3 that: <i>“The responsibility for the management and conduct of Special Advisers, including discipline, rests with the Minister who made the appointment. Individual Ministers will be accountable to the Prime Minister, Parliament and the public for their actions and decisions in respect</i>				

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	<i>of their Special Advisers."</i>				
43	In addition, the Northern Ireland Executive and Assembly ought, in the Inquiry's view, to give due consideration to an independent mechanism to assess compliance with codes of conduct in public life as they apply to Ministers and Special Advisers. Whatever route is chosen, there must in future also be a focus on keeping standards of conduct clear, consistent, up-to-date and reflective of good practice. How this is done will be a matter for debate, but the principles of independence, transparency and periodic reporting to the people of Northern	<p>For assessing compliance with the revised Ministerial Code of Conduct, the <i>Panel for Ministerial Standards</i> (the Panel) was proposed in March 2020 by the Northern Ireland Executive. The Panel would be responsible for investigating and reporting findings following complaints that a minister has breached the Ministerial Code. Sanctioning of ministers would not be a responsibility of the Panel. Commissioners to the Panel are yet to be appointed, except for the implied appointment to the standing position on the Panel for the Assembly Commissioner for Standards acting <i>ex officio</i>.</p> <p>Under the Functioning of Government (Miscellaneous Provisions) Act, the Northern Ireland Assembly Commissioner for Standards is now required to investigate genuine complaints that Ministers have breached the Ministerial Code. The Functioning of Government (Miscellaneous Provisions) Act also</p>	Implemented.		Implemented.

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	Ireland must be at the core.	<p>makes it a statutory requirement that Special Advisers are subject to the disciplinary processes and procedures of the NICS, free from ministerial interference.</p> <p>DoF noted in the Executive Response to the RHI Inquiry and Action Plan that the arrangements for enforcement (i.e. the ministerial panel) will be considered further in light of the decision of the Assembly to extend the remit of the Assembly Commissioner for Standards in the Functioning of Government (Miscellaneous Provisions) Act.</p>			

Theme 2: Professional Skills

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
1	A new policy at its earliest stage should be subject to a rigorous process to determine whether the Northern Ireland devolved administration has (or is prepared to assign) the necessary skills and resources to deliver the policy safely and competently.	<p>Existing recruitment and selection policies and practices were reviewed and revised as part of the development of the NICS People Strategy (approved by the NICS Board in May 2018).</p> <p>We note that the issue of the Dear Accounting Officer (DAO) (DoF) 02/20 letter, which updates best practice in project delivery, includes a requirement for the Senior Responsible Owner (SRO) of each program to ensure a programme or project is sufficiently resourced. The issue of DAO (DoF) 06/21 (an update to the guidance of DAO (DoF) 02/20) adds to the SRO's responsibilities on resourcing, including the best use of external experts.</p> <p>Better Business Cases NI, introduced by the Department in November 2020, requires SROs and Accounting Officers to undertake an initial assessment of the specialist advice necessary to develop and sign off on the business case for expenditure</p>	Partially implemented.	<p>This, and following recommendations, will be addressed through the revision of the Guide to Policy Making.</p> <p>The revision process will also be the context within which the issues highlighted in the RHI Inquiry are discussed within the wider policy community.</p> <p>An NICS learning needs analysis will be conducted by the end of March 2022 to ensure appropriate development support is available to assist with any capability issues identified within departments.</p>	<p>Recommendation 1 as a whole: The recommendation is not currently likely to be fully implemented.</p> <p>This sub-recommendation within Recommendation 1: the recommendation is likely to be fully implemented based on the planned action.</p> <p>The revision of the Guide to Policy Making, and the changes and developments in recruitment, training and expenditure appraisal processes are welcome and contribute to strengthening the NICS. These are continuing to be developed. In our view, in order for this recommendation to be regarded as implemented, it is essential that the NICS can demonstrate that a rigorous assessment of whether there are sufficient skills and resources to deliver the</p>

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		<p>decisions. The ethos of the new Guidance is to ensure specialists with the necessary skills are involved at an early stage in the business case process. Should these skills not be sufficiently available in-house then Accounting Officers (AO) and Senior Responsible Owners (SRO) will be expected to source externally.</p> <p>However, in November 2020, our report on <i>Capacity and Capability in the Northern Ireland Civil Service</i> identified that, despite the NICS introducing a new workforce planning template for all departments covering 2019-2020, three departments had produced only a draft template. Further, we noted that these templates considered only headcount and not functional skills.</p> <p>Early work has started on the key building blocks of workforce planning. This includes review and development of the NICS workforce model, identifying the professional, technical and functional skills and, where required, formal qualifications</p>			<p>policy safely and competently has been carried out.</p> <p>This will be something we will continue to monitor in any future review of the NICS' progress in addressing the RHI Inquiry's recommendations.</p>

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		<p>needed to deliver the various job roles across the service.</p> <p>DoF has established a senior stakeholder group to focus on recruitment priorities and a rolling recruitment planning process to fill departmental vacancies, giving due regard to the skills needed.</p> <p>A fundamental review of Civil Service recruitment policy is underway. Terms of Reference have been agreed by the Minister for Finance, and an advisory panel of external HR experts has been formed to support the review work.</p> <p>The review will identify and agree a set of principles and a policy framework to ensure that the NICS is staffed with people who have the necessary skills and expertise for the job.</p> <p>A new NICS Learning and Development Plan has been agreed by the NICS Board which prioritises development of the key functional skills identified by the RHI Inquiry and NIAO report on Capacity and Capability. The NIAO's</p>			

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		<p>recommendations on Capacity and Capability were further endorsed by the NI Assembly's Public Accounts Committee (PAC) in its May 2021 <i>Report on Capacity and Capability in the Northern Ireland Civil Service</i>.</p> <p>Commercial skills and accredited project and programme management training has been developed, as well as Senior Civil Service practitioners delivering a range of policy workshops to enhance the capability of NICS policy makers.</p>			
1	The scope for economies of scale through working in partnership with another administration (for example a Westminster department, another of the devolved administrations or city-regions within the UK or, in appropriate circumstances, the Republic of Ireland) should be thoroughly examined and the assessment of joint working options made visible to Ministers and the relevant Assembly Committee.	<p>Better Business Case guidance and guidance in the DAO (DoF) 6/21 and DAO (DoF) 2/20 reinforced this message, with guidance recommending that "SROs scan across departments, other devolved administrations and the Whitehall Departments when embarking on novel, innovative of (<i>sic</i>) complex change initiatives".</p> <p>DoF told us that there are many examples where this joint working across devolved administrations and with Westminster is being taken forward, for example:</p>	Partially implemented.	<p>Work to establish a framework between neighbouring administrations is being developed (refer to recommendation 18 under the Collaboration and Communication theme). The opportunity for joint delivery is expected to be included in this framework.</p> <p>The place of partnership between jurisdictions will be referenced and</p>	<p>The recommendation is not currently likely to be fully implemented.</p> <p>The recommendation in business case guidance to "scan" across other administrations does not sufficiently address this recommendation. We believe that a thorough examination of the potentials for partnership working with other administrations should be built into the development of all new</p>

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		<ul style="list-style-type: none"> The work to develop Common Frameworks after leaving the EU. Development of Executive green growth policies in line with UK wide Net Zero requirements. The Climate Change Committee. <p>Within DoF the Head of the NICS Economist Profession has developed links with both the UK Government Economic Service (GES) and the Irish Government Economic and Evaluation Service (IGEES) in order to share best practice and learning.</p>		developed in the context of the revision of the Policy Guidance.	policies and evidenced for visibility as suggested.
2	<p>Novel, potentially volatile and untested initiatives should in future be scrutinised thoroughly, well ahead of ministerial and business case approval.</p> <p>The Inquiry commends processes such as a 'starting point Gateway assessment' and, at a suitable point, a 'feasibility signoff' completed</p>	<p>The Department told us that all current guidance requires full assessment, and that this has always been the case but it was not effectively applied in the RHI situation.</p> <p>MPMNI, Construction and Procurement Delivery (CPD) project management and procurement, expenditure approval and business guidance, and risk management have all been updated as demonstrated in</p>	<p>Recommendation 2 as a whole: Partially implemented.</p> <p>This sub-recommendation within Recommendation 2: Implemented.</p>	<p>The importance of testing policy interventions will be drawn out in the process of revising the Guide to Policy Making.</p> <p>Implement the Infrastructure and Project Authority's (IPA) 'Get to Green' refresh of Gateway™ and wider Assurance Reviews.</p>	<p>Recommendation 2 as a whole: Likely to be fully implemented based on the planned action.</p> <p>This sub-recommendation within Recommendation 2: Implemented.</p>

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	by the department's Accounting Officer.	<p>the departmental response to the RHI report.</p> <p>The Starting Gateway Review process is an early intervention assurance review, the use of which has been re-emphasised in DAO (DoF) 02/20.</p>		Consideration will be given to including a link to the Starting Gate process to increase awareness as part of the review of the Guide to Practical Policy Making.	
	With regard to particular policies driven by unpredictable demand, consideration should always be given, before the policy is implemented, to the inclusion of a clearly drafted statutory power to enable swift action to be taken to suspend and/or close the scheme in order to bring it under control.	<p>The Department stated that existing guidance on project management, alongside post project review and evaluation if applied correctly, can give early warning of emerging issues.</p> <p>The Department also noted there are many examples where this recommendation has been actioned during the Covid period (for example the Regulations put in place to deliver the Localised Restrictions Support Scheme or for the assistance provided to airports). New schemes applied to specific time periods and were subject to review.</p>	Partially implemented.	The importance of being able to suspend or stop an ongoing scheme will be drawn out as part of the revision of the Guide to Policy Making.	Likely to be fully implemented based on the planned action. The revisions to the Guide to Policy Making may be sufficient to address this recommendation however we will only be able to conclude accordingly when the revised Guide is issued and available to review.
3	As far as practicable, Northern Ireland Civil Service teams working on policies, particularly new and untested initiatives, should be trained	The Department noted a number of generalist grade staff or teams working on policies have availed of developed or revised training opportunities. Senior Civil Service	Partially implemented.	DoF plans to address the knowledge and skills of those in policy roles by:	Likely to be fully implemented based on the planned action.

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	and supported so that they have the skills to do the job, not least the ability to model the policy, the skills to test it in advance under different conditions and scenarios, and the self-awareness to seek and use external challenge.	policy practitioners have also delivered a range of policy workshops to enhance the capability of NICS policy makers.		<ul style="list-style-type: none"> • providing training with an emphasis on modelling and testing; • conducting a fundamental review of the Practical Guide to Policy Making; and • following through to the Policy Skills Guide (which sets out the skills required for professional development in policy roles) and policy-skills training to improve consistency in best practice. 	
4	A lesson from the RHI experience is that action is needed to raise and sustain the quality of advice to Ministers and the clarity with which it is expressed. Options must be properly evaluated and, at the point of formal decisions, advice must be clear, comprehensive and impartial. Risks should be clearly and realistically stated, with an account of the	The Department noted that this is a very high level recommendation and that actions in relation to the NICS Code of Ethics, professional skills, resourcing and people, project management and expenditure approval processes are all relevant to ensure that Ministers receive the best possible advice.	Not implemented.	<p>Ensure financial and non-financial performance target reporting to the Minister, including outside the budget period.</p> <p>Improve the reporting of risks to Ministers. The revision of Policy Guidance is expected to include general points on the quality and nature of advice and reporting to</p>	Likely to be fully implemented based on the planned action.

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	<p>implementation challenges and how the policy will work on the ground. In particular, when relevant because of the nature of the policy, Ministers should be informed at the outset of how the initiative may be suspended or closed if it gets into difficulty. Ministers should in future expect, and departments should put in place systems to ensure, that officials provide regular and accurate information about how implementation is working in practice, especially when a third party is involved in implementing and/or administering a scheme or policy.</p>			<p>Ministers and this will also be featured in the leadership development programme.</p> <p>DoF told us that the guide is expected to provide specific standards for the provision of advice to Ministers. In addition, to highlighting the need for advice to always comply with the NICS values, it will set out clear principles in terms of clarity and comprehensiveness. It will reinforce what can go wrong using the RHI findings and will illustrate how these risks can be addressed. This will include specific guidance about the systems that need to be in place to provide regular and accurate information to Ministers. DoF told us it's their intention to have a first draft of the policy</p>	

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				guide completed in March 2022.	
11	Best practice project and risk management disciplines should be the default practice within the Northern Ireland Civil Service when developing novel and complex policies and managing their implementation. These disciplines can be widely applied and should not be confined only to major or capital projects. They can be tailored to the specific circumstances of an initiative and are especially important when implementing policies designed to change behaviour or to make incentive payments to individuals or businesses. If there is insufficient resource to implement a adequate project management then projects should not proceed.	<p>NICS Human Resources (NICSHR) has rolled out an accredited practitioner-level training in the Management of Risk methodology, targeted at senior staff involved in programme or project delivery. To date, two cohorts have completed this five day programme designed to provide guidelines on identifying, assessing and controlling risks within an organisation.</p> <p>The NICS Board endorsed the establishment of an NICS Project Delivery Profession in March 2019, mirroring work undertaken by departments in GB. The new NICS Project Delivery Profession business unit was formed in March 2021. By working closely with IPA colleagues, the foundations of the profession have been established and work is well underway to implement the profession across NICS departments on a phased basis.</p>	Implemented.	<p>Ongoing implementation /embedding of the NICS Project Delivery Profession endorsed by the NICS Board in March 2019.</p> <p>Ensure that all departments have in place a P30 to ensure visibility and provide support for governance, oversight and reporting on programme/project delivery and assurance, as set out in DAO (DoF) 02/20.</p> <p>Bring forward proposals for the implementation of Portfolio Management. It is expected that the establishment of the P30s within each department will enable Portfolio Management within each</p>	Implemented.

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		<p>These efforts were supported by the issue of revised guidance on best practice in project delivery through DAO (DoF) 02/20 (with further updates provided by the issue of DAO (DoF) 06/21). Key aspects of the new guidance included a more formal appointment process for the Senior Responsible Owners of programmes and projects and recommending the establishment of Portfolio, Programme or Project Offices (P30s) in each department.</p> <p>Amendment has been made to the HM Treasury Orange Book (Risk Management), with key highlights of practical guidance to assist risk management including five main principles on risk management (which bodies are required to comply with or explain departures from in their governance statements) and the introduction of the “three lines of defence” model for delegating risk management roles and responsibilities.</p> <p>In July 2019, DoF’s Strategic Policy Division produced <i>A Review of the</i></p>		<p>department and at a NICS level.</p> <p>Local implementation of the IPA’s ‘Get to Green’ refresh of Gateway™ and wider Assurance Reviews.</p> <p>Reform behaviours and culture to ensure a greater focus on risk management.</p>	

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		<i>Expenditure Approval and Business Case Processes</i> which recommended that the NICS adopt the Five Case Model approach to developing business cases (in line with the approach taken by Departments in GB). This has been supported by the launch of a <i>Better Business Cases NI hub</i> on the DoF website (https://www.finance-ni.gov.uk/articles/better-business-cases-ni) which provides supporting guidance and pro-forma templates for staff.			
12	The leaders of the Northern Ireland Civil Service should work with Invest Northern Ireland and the Strategic Investment Board to consider how both organisations can better contribute their expertise to the work of mainstream departments, particularly in relation to good practice on implementation of programmes and project management. This could for example include providing advice at the early stages of	<p>Principles and procedures for the use of the Strategic Investment Board (SIB) were agreed by the NICS Board in July 2019. These recognised the value of early engagement at the outset of a project and are being developed into guidance for departments.</p> <p>The Department told us that the role of SIB is widely known and the requirements for GatewayTM have been significantly strengthened in the DAO (DoF) 6/21 and in the Better Business Case guidance, and that the</p>	Partially implemented.	<p>Improve the way in which departments work with Invest NI and SIB, ensuring that that partnership dovetails with GatewayTM and existing guidance on the obligations of the SRO.</p> <p>DoF told us that they are seeking to introduce a system of commercial case peer reviews across NICS to utilise existing expertise within the system; with the aim to</p>	The recommendation is not currently likely to be fully implemented. However, DoF have told us that they want to use experience across the NICS to conduct commercial case peer reviews. This has the potential to address the spirit of the recommendation made by the Inquiry but is at too early a stage for us to consider.

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	policy development; 'tyrekicking' and challenge; and joint training and job exchange schemes.	<p>Department considers that the recommendation goes beyond the two organisations mentioned.</p> <p>Whilst we acknowledge the benefits of engagement with expertise in the wider NICS beyond Invest NI and SIB, we still believe wider consideration of the practical expertise SIB and Invest NI can provide is necessary to consider the requirements of this recommendation fully addressed.</p>		provide a more robust line of defence model for SIB and Accounting Officers, and that there is an intention to develop a medium to long term capability delivery plan, with measurable milestones by May 2022.	
13	Project boards are an essential element of project management oversight and must include individuals who can challenge and who are not directly responsible for the day-to-day delivery of the project. Such boards, in appropriate circumstances, can benefit greatly from the inclusion of individuals external to the Northern Ireland Civil Service, preferably with experience/expertise in the project subject matter.	<p>The Department noted that there is nothing to preclude external membership of project boards and that it is not uncommon to find external members on NICS programme or project boards (particularly at phases of the project when their expert input adds the greatest value). The benefits of external appointments need to be balanced against issues of commercial sensitivity and potential conflicts of interest.</p> <p>DoF also told us that SROs are responsible for ensuring that they have the expertise they need to ensure successful project delivery, as</p>	Partially implemented.	<p>The formal appointment process for programme and project SROs will be amended to ensure that SROs are aware of the benefits of external input to project boards as appropriate during the project lifecycle.</p> <p>The departmental Portfolio, Programme or Project offices can also record nomination of external members when the project board members are being appointed.</p>	The recommendation is likely to be fully implemented based on the planned action.

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		reinforced in DAO (DoF) 02/20 and DAO (DoF) 06/21. Access to this can come in a variety of ways, such as formal consultation, consultancy, Gateway™, and through overarching boards such as the Procurement Board or ALB Boards.			
14	The risks involved in implementation of an initiative must be tracked, re-considered regularly and used to manage, improve and adjust the project in real time. How the risks are being acted upon should be reported to the Project Board and to the relevant Minister.	<p>The publication of DAO (DoF) 02/20 re-emphasised the need to continue to effectively apply the existing risk management processes embedded in programme and project best practice.</p> <p>For major programmes and projects, the application of existing independent assurance reviews, including Gateway™, incorporate an assessment of the effectiveness of risk management at key milestones. Poor performance in this area will result in report recommendations being made and Departmental Accounting Officers now have sight of every Gateway™ report produced for their department's projects. These reports can be made available to Ministers.</p>	Implemented.	Improve the reporting of risks to Ministers.	Implemented.

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		Risk Management processes have been updated and reissued. The Orange Book has been revised and re-issued to all departments.			
15	Co-ordination of groups of projects aiming to achieve change in a particular sector – e.g. renewable energy projects – would be stronger through use of high level Programme Boards. Such boards should meet regularly and receive reports of relevant experience as to how the projects are working ‘on the ground’. Had such a board existed, taken such reports and met regularly in relation to the NI non-domestic RHI scheme, it could have provided a forum for the exchange of knowledge and communication between the concerned departments and agencies (DETI/DfE, Invest NI, DFP/DoF, DARD/DAERA and CAFRE).	<p>The Department noted that a significant number of projects are currently overseen by interdepartmental project boards when it is appropriate to do so. Significant examples include EU future relations and Brexit, Covid recovery, PfG development, The Green Growth, Energy, Sustainable Development Strategies.</p> <p>The creation of departmental P3Os will provide visibility, and enable a more co-ordinated approach to groups of sector-specific projects across the departments.</p> <p>In February 2021, CPD facilitated the initial meeting of the group of departmental P3O staff with the view of creating an NICSP3O Community of Interest for information and knowledge exchange going forward.</p>	Implemented.	<p>Develop cross-departmental collaboration and coordination through the PfG outcomes-based approach and the promotion of collaborative behaviours.</p> <p>The CPD-hosted meetings will continue as a means of supporting the establishment of departmental P3Os.</p>	Implemented.
16	Where other government bodies, such as Ofgem, or	DAO (DoF) 2/20 has been issued and revised by DAO (DoF) 6/21 which	Implemented.	Ensure senior ownership of governance	Implemented.

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	contractors or other third parties are involved in the implementation of a project, the 'home' Department must retain overall control and overall project management. The governance arrangement between the Northern Ireland department and the third party must be owned and led at a senior level in the department.	<p>makes it clear that this is the responsibility of the SRO within a department.</p> <p>The Department noted also that MPMNI requires that all such relationships are governed by appropriate contractual or Memorandum of Understanding (MoU) arrangements.</p>		arrangements with third parties.	

Theme 3: Resourcing and People

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
8	A fundamental shift is needed in the approach used within the Northern Ireland Civil Service with regard to recruitment and selection for government jobs. This must involve an up-front assessment of the skills that are required to fulfil the specific role in question, rather than matching a person to a role according to an individual's grade and level of pay. In time the Inquiry believes this should lead towards more job-specific recruitment and selection which must, of course, be fair, transparent and consistent with relevant employment legislation.	<p>Our report on <i>Capacity and Capability in the Northern Ireland Civil Service</i> acknowledged that the majority of specialist, professional, technical and Senior Civil Service posts are recruited to specific roles. However, for general service appointments, we identified that recruitment arrangements do not always assess the skills and experience of prospective candidates nor consider these when matching successful candidates with vacancies.</p> <p>The PAC also recommended a fundamental review of recruitment and selection procedures in the NICS in its May 2021 <i>Report on Capacity and Capability in the Northern Ireland Civil Service</i>.</p> <p>A fundamental review of NICS recruitment policy is underway. Terms of Reference have been agreed by the Minister for Finance, and an advisory panel of external HR experts has been formed to support the review work.</p>	Partially implemented.	<p>Reform the role and sponsorship of the Civil Service Commissioners for NI. We note that this will require engagement with the Northern Ireland Office as Commissioners are appointed by the Secretary of State.</p> <p>Increase investment, resources and focus to support the continued work in relation to the key building blocks of workforce planning.</p> <p>Give specific focus to the review and development of the workforce model in terms of job roles, review of professions and resourcing mix.</p> <p>In developing the workforce model, ensure that the key functional skills important</p>	<p>The recommendation is likely to be fully implemented based on the planned action.</p> <p>We will, however, continue to monitor the effectiveness of actions taken to implement this recommendation in future reviews.</p>

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		<p>The review will identify and agree a set of principles and a policy framework to ensure that the NICS is staffed with people who have the necessary skills and expertise for the job.</p> <p>DoF told us that this review is expected to support the NICS ambition to open up recruitment more widely, to attract the best possible candidates, and to expand the resourcing mix, that is, the mechanisms used to bring people, skills and expertise into the Civil Service. Examples of an expanded resourcing mix include greater use of apprenticeships, broadening secondment opportunities and introducing initiatives to support the employment of people furthest from employment (e.g. disabled people, young care leavers).</p> <p>Principles and guidance have been published to support the expansion of apprenticeships within the NICS, and two new apprenticeships developed within the areas of Procurement and Operational Delivery.</p>		<p>across the job role structure (e.g. policy and commercial skills) are incorporated into the model design with L&D delivery plans prioritised and aligned.</p> <p>Continue the review of the NICS approach to professions, based on the agreed Terms of Reference and aligning to the workforce model delivery plan.</p>	

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<p>Further alignment of NICSHR resources and operations to deliver on NICS corporate HR priorities including resourcing activities for critical posts.</p> <p>Job-specific appointments were made within the NICS generalist grades, for example the recruitment of policy experts at Grade 7 and SO level to work on EU matters, and the majority of SCS vacancies filled via individual, job specific, competitions.</p> <p>As at the end of Sept 2021, 925 staff were appointed from an open recruitment competition for SO / DP grades, matching candidates to roles based on their skills and experience.</p> <p>Early work has also started on improving workforce planning. This includes review and development of the NICS workforce model, identifying the professional, technical and, where required, formal qualifications needed to deliver the various job roles across the service.</p> <p>DoF told us that a key building block is determining the approach to</p>			

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		<p>supporting, mentoring and developing the various occupational groups / professions across the NICS and Terms of Reference for the review of NICS approach to professions have been developed, incorporating recommendations arising from NIAO and PAC reports.</p> <p>DoF has established a senior stakeholder group to: inform the review of recruitment and selection; inform the review and development of the NICS workforce model; and also to focus on recruitment priorities through delivery of a rolling recruitment planning process to fill departmental vacancies giving due regard to the skills needed.</p>			
9	Commercial and business awareness amongst policy officials, particularly those working in roles relating to the economy of Northern Ireland, must be improved.	<p>Training is now available on commercial awareness and on the related skills of project and programme management. Courses include:</p> <ul style="list-style-type: none"> • Commercial Skills; • Project Management; • Programme Management; • Managing Successful Programmes Practitioner; 	<p>Recommendation 9 as a whole: Partially implemented.</p> <p>This specific sub-recommendation concerning commercial and business awareness: implemented.</p>		<p>Recommendation 9 as a whole: The recommendation is not currently likely to be fully implemented.</p> <p>This specific sub-recommendation concerning commercial and business awareness: implemented.</p>

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		<ul style="list-style-type: none"> • Project and Project Assurance: and • Programme and Project Risk. <p>A learning and development framework has been introduced for economists which includes commercial awareness.</p> <p>The NICS has piloted the Cabinet Office's "<i>Commercial Skills Assessment and Development Centre</i>" to evaluate its potential as a mechanism to improve commercial skills across NI departments.</p>			
	<p>It is important that the leadership of the Northern Ireland Civil Service also devise and provide clear guidance and training to relevant staff about the identification and handling of commercially sensitive information, including when engaging with third parties.</p> <p>This should include a clear process for escalating</p>	<p>The Department told us that in addition to the specific training and guidance on the handling of commercially sensitive information for those working in procurement (as set out above), the identification and handling of commercially sensitive information in general is an aspect of the existing guidance in respect of handling official information. This is to be found in the Guide to Physical, Document and IT Security, April 2014. The handling of official information is addressed in the '<i>Responsible for Information</i>' e-learning</p>	Partially implemented.		<p>The recommendation is not currently likely to be fully implemented.</p> <p>Whilst we note the Department's response, we believe the guidance on handling commercially sensitive information should be directly communicated to all staff who may receive such information and that it is not sufficient to meet the recommendation to just rely on</p>

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	queries in relation to, and seeking clearance in respect of, what can be shared by officials, where necessary.	package. The renewed focus upon records management, including the security of information, has corroborated the importance of this aspect of the work of officials generally. Line managers are required to ensure that staff are sufficiently skilled to fulfil their role.			line management to identify appropriate staff to receive it. A more proactive approach coming from the leadership of the NICS is required.
	In addition, a wider range of opportunities and encouragement for policy civil servants to gain front-line business/ commercial and operational experience would be of benefit.	Additional talent management guidance has been developed for line managers and staff on development conversations and the full range of development opportunities available. These opportunities include trawls/transfers and opportunities via secondment and interchange.	Partially implemented.		The recommendation is not currently likely to be fully implemented. We note that the NICS Board has placed a temporary embargo on outward secondments due to critical resourcing pressures across the NICS and as such cannot currently consider this recommendation fully addressed.
10	The Northern Ireland Civil Service should consider what changes are needed to its guidance and practices on the use of external consultants arising from the experience of	Refer to parts <i>a</i> and <i>b</i> below of recommendation 10 .	Not implemented.		The recommendation is likely to be fully implemented based on the planned action.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	RHI. Specific recommendations include:				
	(a) that better assessments are needed at the outset of a given policy or project pre-procurement, as to what type of specialist support is to be sought from amongst the different types of available consultancies – for example, contracted-in specialist skills or stand-alone advisory reports or some appropriate combination of both; and	<p>The responsibility for Senior Responsible Owners to assess the blend of resources required to deliver their programmes and projects (including the use of specialists) has been re-emphasised by the issue of DAO (DoF) 02/20 on the best practice in project delivery.</p> <p>We agree with the Department that actions taken in relation to recruitment and ensuring expertise needed are relevant, along with actions taken in relation to training and development in specific areas. However we believe further work is still required for evaluating the nature of specialist support.</p>	Partially implemented.	<p>Develop the Guidance on the Use of Professional Services including Consultants, including issues of the 'intelligent customer' role and the knowledge transfer needed.</p> <p>Develop the guidance on assessing the need for specialist support within project management / assurance methodologies, in the TEO Guide to Policy Making.</p>	The recommendation is likely to be fully implemented based on the planned action.
	(b) that far greater emphasis should be placed upon the resources and capabilities of the relevant Civil Service teams to manage the consultants and to make effective use of	No evidence has been provided of actions taken to date to implement this recommendation.	Not implemented.	Develop the Guidance on the Use of Professional Services including Consultants, including issues of the 'intelligent customer' role and the knowledge transfer needed.	The recommendation is likely to be fully implemented based on the planned action if the guidance developed under the planned actions is sufficient and appropriate.

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	their input, including knowledge transfer and retention after any consultancy contract has ended.			<p>Develop the guidance on assessing the need for specialist support within project management / assurance methodologies, in the The Executive Office Guide to Policy Making.</p> <p>Develop the role of the SRO in ensuring they have the right skills available to them to deliver the policy, including externally-sourced expertise.</p>	However, with no evidence of actions taken to date the lack of progress is disappointing.
24	Senior managers in the Civil Service must take responsibility for guiding and, where necessary, sequencing the timing of staff moves so that continuity of business is secured. This includes allowing sufficient time for transferring staff to hand over, and discuss in person, responsibilities with their successors.	<p>We note the development of guidance and a template for knowledge transfer to support knowledge retention following personnel movements, issued to departments for implementation.</p> <p>The review of NICS recruitment policy incorporates the sequencing and flexibility of handling staff moves to secure business (alongside the ongoing work on talent management and skills development).</p>	Partially implemented.	Complete the review of recruitment policy.	The recommendation is likely to be fully implemented based on the planned action, pending completion of the review of recruitment policy and assessing its impact on securing continuity of business.
	The Northern Ireland Civil Service should consider allowing those managers	The Department noted the current policy and practice that business areas are normally expected to release staff	Partially implemented.	Progress implementation of new processes and procedures that enable line	The recommendation is likely to be fully implemented based on the planned action, pending

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	more flexibility in handling the timing of staff moves (e.g. in terms of retention, allowances and promotion in role) to help secure business continuity on complex projects.	<p>within four weeks of an offer but have the scope to negotiate shorter or longer release dates as necessary.</p> <p>The review and development of managing internal staff moves is included in the Terms of Reference agreed by the Minister for the review of recruitment policy.</p>		<p>managers' capability and confidence in their people-management roles.</p> <p>Complete the review of recruitment policy.</p>	completion of the review of recruitment policy and assessing its impact on securing continuity of business.

Theme 4: Collaboration and Communication

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
17	The Northern Ireland Civil Service should take steps to draw on best practice from other jurisdictions to provide more support for professions within the civil service. The Inquiry specifically recommends:	Regarding the Economist profession, the Head of the NICS Economist Profession has developed links with both the GES and the IGEEs in order to share best practice and learning.	Partially implemented.	No evidence of any further planned actions was provided to the NIAO.	The recommendation is likely to be fully implemented based on the planned action, pending assessment of the improved professional opportunities for finance professionals within the NICS.
	(a) the establishment of a project management profession with a named senior leader and a comprehensive programme of professional development; and	The NICS Board endorsed the establishment of a n NICS Project Delivery Profession in March 2019, mirroring work undertaken by departments in GB. The new NICS Project Delivery Profession business unit was formed in March 2021. As part of the implementation process, a pilot of IPA's capability assessment tool - 'Government On-line skills tool' (GOST) was successfully concluded in July 2021. GOST is currently being rolled out across the NICS for project professionals to evaluate their current project delivery capability and identify areas for development. The tool also signposts recommended development approaches.	Partially implemented.	Ongoing implementation/ embedding of the Project Delivery profession. A programme of development will be co-ordinated through Departmental P3Os. The review and development of the workforce model in terms of job roles, review of professions and resourcing mix will include completion of the work necessary to establish the Project Delivery profession, its job roles and career framework, including the	The recommendation is likely to be fully implemented based on the planned action.

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		The Chief Executive of CPD is Head of Profession for Project Delivery		appointment of a Head of Profession	
	(b) the development of improved professional opportunities for finance professionals and for economists within the Northern Ireland Civil Service	<p><u>Finance Professional</u> DoF has been engaging with the Finance Directors group across the NICS on how it will build capacity and capability in the finance profession. Discussions are ongoing around a strategic approach drawing on the work of One Finance, the finance function in the UK Civil Service. Plans have commenced on streamlining recruitment processes for departments and preparation has begun for a bespoke induction programme for newly appointed finance professionals.</p> <p><u>Economists</u> A rotation protocol was put in place and published in December 2018, setting out the guiding principles for career management and development of staff within the NICS Economist Profession.</p> <p>A Learning & Development (L&D) Framework has been developed and put in place for NICS Economist</p>	Partially implemented.	Deliver the strategy under development for the NICS finance profession, aligning delivery plans with the review and development of the NICS workforce model.	The recommendation is likely to be fully implemented based on the planned action.

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		<p>Profession staff. The framework provides a structured learning and development pathway for NICS Economists throughout their career. Course topics include economic/analytical subjects, policy, leadership, management and communication.</p> <p>Between October 2019 and January 2020, the vast majority of Economist staff received training on, and became accredited in, the Five Case Model. Remaining staff will receive training in due course but the Department was unable to indicate when this was expected.</p> <p>Commercial awareness is now identified as a mandatory skillset which economists are required to develop and maintain.</p>			
18	More generally, we recommend a Northern Ireland government-wide framework for information exchange and, where appropriate, co-operation	A survey of the extensive existing forums for intergovernmental liaison was carried out in the context of the UK Government's intergovernmental review.	Partially implemented.	Pending the development of revised structural frameworks following the intergovernmental review, arrangements will be made for peer learning event(s)	<p>The recommendation is not currently likely to be fully implemented.</p> <p>We consider that evidence of the positive impact on</p>

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	between the Northern Ireland Civil Service, Whitehall Departments and (where relevant) departments of other devolved Governments and of the Government of the Republic of Ireland.	Initial work to address this recommendation, recognising that any framework had to be established with the cooperation of the other administrations, concluded that further work will be taken forward in the context of the UK Government's Intergovernmental Review, to ensure that any arrangements are consistent with, and take proper account of, new UK-wide frameworks.		to support existing and proposed working-level activity between administrations.	information exchange and co-operation from the framework and structures established under the intergovernmental review are required before we can conclude that this recommendation is addressed.

Theme 5: Governance and Financial Controls

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
19	The processes within a department for approving new expenditure and business cases including, where it forms part of that process, the role of Casework Committees, should be thoroughly re-designed to be more rigorous, testing and independent. Such processes should be less bureaucratic and pay greater attention to examining the unique features of the project proposed.	<p>In July 2019, DoF's Strategic Policy Division produced <i>A Review of the Expenditure Approval and Business Case Processes</i> which recommended that the NICS adopt the Five Case Model approach to developing business cases (in line with the approach taken by Departments in GB). This has been supported by the launch of a Better Business Cases NI hub on the DoF website which provides supporting guidance and pro-forma templates for staff.</p> <p><i>The Review of Expenditure Approval and Business Case Processes</i> considered the role of Casework Committees in the approval process and recommended that they be rolled out across all departments, as a means of providing added assurance to the decision-maker in relation to significant or complex cases. As part of the Review, all departments were consulted and their views informed this recommendation. This was</p>	Implemented.	Give consideration to the role of Casework Committees to ensure that they are rigorous and deliver the necessary scrutiny and independence, in line with the existing role of Gateway TM reviews.	Implemented.

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		<p>reinforced by the Best Practice in Business Cases guidance issued in August 2021.</p> <p>Five Case Model Business Case e-Learning and webinar-based training courses have been developed by NICS Economists, and are available on the NICS learning platform for completion by all non-economist NICS staff. Work is ongoing to explore how these training products can be made available to staff in ALBs / NDPBs</p> <p>The DfE Casework Committee was reviewed by DfE's Internal Audit and following their report, issued in July 2018, several changes have been made. The role of the Committee has been clarified and its aim is to <i>"deliver better value for money for the taxpayer by challenging expenditure proposals on the grounds of deliverability, affordability and value for money"</i>. An explicit requirement has been included for the senior Grade 3 official submitting the expenditure proposal to highlight complexities</p>			

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		<p>within the proposal which may require the Casework Committee to engage specialist skills or expertise to support their assessment. Economists are now prohibited from being involved in both the spend proposal and providing advice to the Casework Committee. The DfE Finance Division are also now required to make a formal assessment of affordability. Several other minor improvements were also introduced following a further DfE review of the Casework Committee in April 2019.</p>			
20	<p>Public expenditure rules should be sufficiently flexible so that false economies can be avoided. In order to deliver a policy objective, Departments should not be required to choose a more expensive option in overall terms because they cannot use the available funding in a flexible cost-effective way. The Department of Finance should engage with HMT to determine how such false</p>	<p>Public expenditure in NI is governed by the UK Budgeting rules set by HM Treasury (HMT). These rules mean that there is limited flexibility available to the Executive in some areas.</p> <p>During the latest iteration of the Statement of Funding Policy (published November 2020) which governs the rules by which HMT implements flexibility from one year to the next, agreement was reached to increase the Resource</p>	Implemented.		Implemented.

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	economies, impacting as they must on the value for money taxpayers receive for the funds they provide, can be identified and avoided in the future in respect of government initiatives in Northern Ireland.	<p>DEL carry forward from 0.6% of the Budget to 0.75% of the Budget. This additional flexibility will take effect from 2021-22.</p> <p>DoF has engaged with HMT on this issue and HMT has confirmed that the budgeting rules are set by HMT with the macro-economic picture in mind and NI is expected to abide by such rules. In future should similar arrangements occur for another scheme, HMT is content that DoF discuss the position with it and explore what could be done within the budgeting rules that exist at the time.</p>			
21	The Department of Finance's distinctive role in scrutinising business cases should be searching and sceptical, guarding against over-reliance on the assurances offered by the applicant department.	<p>The previously mentioned <i>Review of the Expenditure Approval and Business Case</i> processes that was completed by DoF in 2019 made a number of recommendations aimed at improving the decision-making process around expenditure decisions within the NICS.</p> <p>As well as the move to the Five Case Model for preparing business cases, the Review made a number of other recommendations aimed at removing an over-reliance on</p>	Implemented.		Implemented, however we intend to evaluate the impact of the actions taken by DoF at a later date.

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		<p>assurance from others. This included that DoF should introduce a best practice guide setting out the roles and responsibilities of all parties involved in the expenditure approval process. This Guide was issued in October 2020 and is aimed at clarifying who is responsible for making expenditure decisions and who should provide advice. The application of the Five Case Model and associated best practice guidance is aimed at making decision-making more transparent and robust.</p> <p>A revised covering proforma has been issued to departments which must be used when business cases are being submitted to DoF Supply for approval. This asks departments to indicate what professional advice their Accounting Officer has received around each of the Five Cases when reaching their final approval decision.</p> <p>DoF Supply receives advice from economists in DoF's Strategic Policy Division when departments seek</p>			

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		<p>expenditure approval. A Learning and Development Framework has been put in place for the Economist profession as well, to ensure that staff gain experience working in a range of departments. This gives them the experience and knowledge to scrutinise business cases without relying on assurances from departments seeking approval.</p> <p>Economists in DoF who review business cases have undertaken appropriate training including HMT's accredited training programme. A range of training products has also been developed and made available to non-economist staff to share experience and knowledge. All of this, coupled with HMT's specific guidance on how to review a business case, ensures that staff, and in particular those in Strategic Policy Division and DoF Supply, have the necessary knowledge and skills to interrogate a business case and the information supplied by departments when seeking approval.</p>			

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		A further recommendation was that the advice provided by economists and others should be shared between parties when business cases are being submitted for approval, to improve transparency around decision-making processes prior to DoF approval being sought.			
22	Particularly where a policy initiative is demand-led, novel, complex and/or likely to be lengthy, consideration should be given to increasing Department of Finance involvement from an early stage and on an ongoing basis, including a more proactive role in monitoring the financial progress of the relevant initiative, rather than merely reactively dealing with periodic requests for additional expenditure or approval.	<p>DoF Supply has consistently promoted the early engagement of DoF in the development of business cases prior to Supply approval being sought, particularly for those cases that are likely to be novel, complex or contentious. This early engagement occurs regularly and includes attending departmental Casework Committee meetings relating to such projects.</p> <p>The Better Business Case NI guidance encourages the development of business cases in three stages for large or complex projects – Strategic Outline Case (SOC), Outline Business Case (OBC) and finally Full Business Case (FBC). These reflect the development of the proposal from its initial</p>	Partially implemented.	Consideration by DoF of the introduction of an Approval Panel for the highest cost and most complex proposals.	<p>The recommendation is not currently likely to be fully implemented.</p> <p>We believe that more work is needed to develop a proactive role for DoF to monitor financial progress of an initiative on an ongoing basis as recommended by the Inquiry.</p>

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		inception right through to final procurement. For those projects costing over £50 million or which are considered novel or contentious, the SOC must be submitted to DoF Supply for approval. Such projects cannot proceed to OBC stage without DoF approval which provides DoF Supply with an opportunity to comment and give advice around the most expensive, complex and otherwise novel cases, prior to departments committing significant resources in business case development.			
23	Ministers should always be advised of any conditions attached to the approval of a policy or project by the Department of Finance. The Department of Finance should also require, and be kept informed of, regular reviews to ensure compliance with such conditions by the spending department.	DAO (DoF) 8/21 included guidance to departments which stated that DoF Supply will include a line in approval letters to say that any non-standard conditions of approval should be brought to the attention of Ministers; and that it will be for departments to determine the most suitable method for advising their Ministers.	Implemented.	On an ongoing basis, as part of the Annual Assurance Statement, departments will be asked to confirm: <ul style="list-style-type: none"> • that the appropriate approvals process has been followed for all expenditure; • that Ministers have been made aware of conditions that apply to all expenditure approvals as standard 	Implemented.

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				<p>and specifically have been made aware of any non-standard conditions that have been applied to expenditure; and</p> <ul style="list-style-type: none"> that they are content that all expenditure activity has adhered to the conditions of its approval. 	
29	<p>The finance function within a department should exert the necessary authority and capability to fulfil the requirements of '<i>Managing Public Money Northern Ireland</i>', namely to retain a firm grasp of the organisation's financial position and performance.</p> <p>The Inquiry recommends that the Department of Finance take action to review and, if necessary, strengthen the leadership of and support for the finance functions within departments of the Northern Ireland Government.</p>	<p>We understand DoF has recently led Finance Director Forum meetings to co-ordinate complementary induction processes for newly recruited members of the Finance Profession.</p> <p>DoF-led Finance Director meetings have been re-established to share knowledge and experience and to improve understanding across departments.</p>	Partially implemented.	<p>Progress and finalise the review of MPMNI.</p> <p>Deliver the strategy currently under development for the NICS finance profession.</p>	The recommendation is likely to be fully implemented based on the planned action.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
30	Civil servants who are responsible for holding and monitoring a budget should have to demonstrate core requirements in financial literacy and an understanding of how public spending operates, including what is expected of them according to the core guidance contained in ' <i>Managing Public Money Northern Ireland</i> '. The Inquiry recommends that the financial training requirements for budget holders be reviewed and updated.	Available training includes an online package on public expenditure. This training is for budget holders and general service grades and explains the NI Public Expenditure process and the Local Budget Setting Process.	Partially implemented.	At a later stage consider the demand for a further classroom-based training course. As part of that process DoF will engage with Finance Directors on departmental requirements. Should there be demand for such a course DoF will develop this in conjunction with the Centre for Applied Learning. There are no current plans for further classroom-based training courses due to the Covid pandemic.	The recommendation is likely to be fully implemented based on the planned action.
31	Any imperative to spend a budget within a given timeframe should not be allowed to take precedence over how that budget is used and the longer term benefits and overall value of such expenditure. Ministers, Special Advisers and the Northern Ireland Civil Service all share responsibility for	Under the previously mentioned Five Case Model for assessing expenditure decisions, the financial and commercial cases will be addressed separately. This will improve the opportunities for a specialist to examine the expenditure proposal and improve the advice provided to the decision-maker, compared to the process under the previous approach.	Implemented.		Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	ensuring best practice in the use of taxpayers' money.	The move to the Five Case Model is expected to improve the quality of decision making through ensuring that the decision-maker has all the necessary advice from the relevant specialists, including financial advice. This leads to more transparent and effective decision making around expenditure approval decisions.			
32a	The checks and balances within a department designed to catch problems early failed over many years in DETI to identify certain of the risks of the RHI or their materialisation. All departments would benefit from reviewing how their governance systems work in practice in order to ensure that they are widely understood and actively used by staff. Leaders should set the tone and expectation for strong governance and risk management.	<p>As previously mentioned, DoF issued guidance to Accounting Officers in May 2020 to apply the updated HMT Orange Book setting out the latest approach to Risk Management.</p> <p>The revised Orange Book guidance moves to a more practical guide by providing a non-technical, clear and concise guide to the concept of risk management.</p>	Partially implemented.	No evidence of any further planned actions was provided to the NIAO.	<p>The recommendation is not currently likely to be fully implemented.</p> <p>Whilst the changes in risk management are welcome we do not believe these address the Inquiry's recommendation in isolation as the recommendation has a practical focus, asking all departments to review the use and understanding of governance systems.</p> <p>We note that DoF has identified and brought to our attention issues it has</p>

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
					identified in departments, such as irregular expenditure, in the years since RHI. This is to be welcomed but reflects that departments have failed to adequately improve their own governance structures to prevent such issues prior to the launch of an initiative or detect such issues at sufficiently early stage.
33	The protocol for relations with HMT, namely that the Northern Ireland Department of Finance must be the sole conduit of formal communication, should be reinforced and widely understood across the Northern Ireland Civil Service. The Department of Finance, for its part, must recognise that its unique relationship with HMT places on its officials a responsibility to be alert to, and act expeditiously upon, the requirements of all other departments in matters	<p>A protocol clarifying how the NICS should engage with HMT in GB was issued through DAO (DoF) 04/19.</p> <p>The protocol reinforced that communication with HMT should primarily be through the Public Spending Directorate in the Department of Finance.</p> <p>Where departments are discussing policy with respective GB departments (including devolved administrations) they are required to keep the Public Spending Directorate informed of discussions relating to HMT funding.</p>	Implemented.	<p>Keep the information sharing and knowledge transfer protocols under review, engaging with HMT and departments on their effectiveness and revising where necessary.</p> <p>Assess position with both HMT and departments and review any breaches for lessons learned as part of its first review.</p>	Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	relating to HMT; and to communicate clearly and effectively with those departments as to HMT's position in respect of the spending Department's financial envelope.				

Theme 6: Record Keeping

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
26	Notes of significant meetings between officials and ministers, particularly those affecting decision-making and spending, must be taken and retained. The responsibility for ensuring this is done should be clearly identified and compliance should be ensured in practice.	<p>The requirement to keep accurate official records has been reinforced through a revision to the NICS Code of Ethics (referred to above under <i>Ministers and Special Advisers</i>), which is anticipated to be published in the near future. The Code of Ethics also applies to Special Advisers (except for requirements to be appointed on merit and behave with political impartiality).</p> <p>The revised Code of Ethics includes an explicit requirement that staff must “<i>keep accurate official records, including minutes of ministerial meetings, and handle information as openly and transparently as possible within the legal framework</i>”.</p> <p>The existing record keeping culture in the NICS has been reinforced through the support available through the Records Management Hub, and through the changes to private offices in respect of ministerial meetings.</p>	Implemented (the revised Code of Ethics was issued in February 2022).	<p>Establish formal project under Senior Civil Servant SRO to examine what the NICS requires in a records management system in 2020 and beyond.</p> <p>Carry out a reporting exercise to ensure that products designed to address these recommendations have been appropriately embedded within all departments.</p>	Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		The Functioning of Government (Miscellaneous Provisions) Act 2021 requires that relevant arrangements are in place to create and retain a written record of relevant meetings to conduct official business between Ministers, Special Advisers, civil servants or third parties. Ministers and Special Advisers are also required to take reasonable steps to ensure a civil servant attends meetings with third parties about official business.			
27	Ministers' responses to submissions should be formally and timeously recorded and disseminated to officials by the Minister's Private Office. That responsibility should not be left to policy teams. One clear corollary is the need for a better system to carry out these essential administrative tasks and the Inquiry recommends a much stronger role for ministerial Private	In July 2019, the Civil Service improved the workings of Minister's Private Offices with revised guidance and the regrading and redefining of the Private Secretary and the Assistant Private Secretary roles. The guidance was further revised in January 2020 to require the Private Secretary to create and manage records of discussions Ministers have had with third parties where a Minister commits to an action, reaches a decision or makes an agreement.	Implemented.		Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	Offices which should be staffed by officials capable of supporting Ministers in this and other tasks to a high standard.	Private Office Guidance was revised and re-issued in March 2021 in light of recent experience and requirements of the Functioning of Government Act.			
28	The culture and practice of record keeping and access to records within the Northern Ireland Civil Service needs to change so that staff responsible for a given area of work have easy access to the analysis and decisions underpinning the policy or initiative on which they are engaged.	<p>The requirement to keep accurate official records has been reinforced through a revision to the NICS Code of Ethics.</p> <p>A data protection and information management hub has been launched on the NICS intranet.</p> <p>Projects were initiated and completed to review the NICS' Records Management policies and practices and also review how the current electronic document records management system, Hewlett Packard Records Management (HPRM, but also commonly known by the acronym of its predecessor system TRIM), could be optimised. Existing policies were updated as required and new policies were also developed. A range of supporting guidance and training was also developed. These</p>	Implemented.	<p>Further address the culture and behaviours surrounding record keeping in the NICS.</p> <p>Further work by the NICS Information Management Council is planned to follow up on the progress of implementing the changes from the Records Management and HPRM reviews.</p>	<p>Implemented.</p> <p>However, it will take time to fully address the culture and behaviours surrounding record keeping which were identified by the RHI Inquiry.</p> <p>Since failings over RHI emerged we have identified some similar issues of a lack of transparency during the course of our financial audit and public reporting work. It is important that work continues to change the culture generally to one of more openness and transparency.</p> <p>We will continue to monitor for cultural improvements in openness and transparency</p>

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<p>new policies and training are being embedded across Departments.</p> <p>In June 2021 all departments were asked to confirm if they fully, partially or did not accept the recommendations from the NICS Records Management and HPRM optimisation reviews. All departments accepted all recommendations.</p>			across the NICS in future reports.
	Regular audits of record keeping should be undertaken so as to ensure that important information is recorded, is easily identifiable, is readily accessible and remains so for as long as is necessary in respect of any policy or initiative.	<p>As part of the previously mentioned Review of Records Management project, a new NICS Records Management Governance Framework has been developed. The Governance Framework was endorsed by the NICS Information Governance Board in December 2020 and is being considered for implementation by departments.</p> <p>The Governance Framework details the process for carrying out regular records management health checks to assess compliance for storing official records with Records Management policies and procedures.</p>	Not implemented.	<p>In June 2021 all departments were asked to confirm if they fully, partially or did not accept the recommendations from the NICS RM and HPRM optimisation reviews. All departments accepted all recommendations. In December 2021 departments were asked for an update on implementation.</p> <p>NICS Information Management Council has developed a work programme to implement</p>	<p>The recommendation is likely to be fully implemented based on the planned action.</p> <p>We would recommend that GIAFIS monitor compliance with standards and processes for record keeping across all departments on an ongoing basis, particularly where matters should be documented for complex or major decisions.</p>

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
				the necessary recommendations. Each individual work task will have its own timeframe.	
	In addressing this recommendation, there should be a review of the NICS electronic information management system and how it is used by civil servants. Steps should be taken to ensure that the systems which civil servants are expected to use are fit for purpose and facilitate the easy saving, storage and subsequent location and use of relevant material.	<p>An extensive programme of work has been undertaken by the records management community across the NICS, led by the Information Governance Board.</p> <p>A data protection and information management hub has been launched on the NICS intranet with links to NICS Record Management Policy, Record Management Governance Framework, Email Management policy and guidance.</p> <p>A records management training strategy has been developed and a new e-learning package and guidance has been created.</p> <p>Projects were initiated in July 2019 to review the NICS's Records Management policies and practices and also to review the current electronic document records management system Hewlett Packard Records Management</p>	Partially implemented.	<p>Establish formal project under Senior Civil Servant SRO to examine what the NICS requires in a records management system in 2020 and beyond. The programme board for this project met for the first time in March 2021.</p> <p>An initial scoping exercise under this review was due to be completed in June 2021 however has been delayed.</p> <p>The NICS are currently considering migrating to Microsoft Office 365 (MS365) and how this would align with obligations for future retention, accessibility, utilisation and disposal of NICS information records. A Proof of Concept for</p>	The recommendation is likely to be fully implemented based on the planned action.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<p>(HPRM, but also commonly known by the acronym of its predecessor system TRIM). Recommendations from these two reviews are in the process of being fully implemented by departments individually.</p> <p>In January 2020, the IT Assist Records NI Team reviewed the HPRM 8.3 upgrade options and recommended Content Manager (CM) 9.4 for approval. The project to upgrade to Content Manager was initiated in February 2020 and in November 2020 the NICS environment was upgraded to Content Manager 9.4, providing additional functionality, with the Department of Justice expected to follow.</p> <p>The following products have emerged from these two projects to date (with many being added to the NICS Managing Information intranet site):</p> <ul style="list-style-type: none"> • Creation of the NICS Managing Information website; 		records management in MS365 is currently being considered with a number of pilot users. The results from this concept will inform the future direction for a records management system.	

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<ul style="list-style-type: none"> • NICS Record Management Policy; • NICS Record Management Governance framework; • NICS Record Management Training Strategy; • Processes and procedures document for Retention and Disposal of electronic records; • Review process of laying departmental Retention and Disposal schedules; • NICS Content Manager Governance Framework; • NICS Email management policy; • Email management guidance; • HPRM eLearning developed; • NICS naming conventions best practice guidance; • Retention and Disposal (R&D) policy statement; • Retention and Disposal (R&D) policy; • Public Record Office of Northern Ireland selection policy statement; 			

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<ul style="list-style-type: none"> • NICS Records Management Desk Aid; • “Records Matter” guidance document; • Standard NICS Retention and Disposal schedule templates; and • Review of current departmental Retention and Disposal schedules. 			

Theme 7: Raising a Concern

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
32b	Civil servants should be encouraged not to feel in any way inhibited about disclosing possible or emerging problems, raising concerns, negative aspects or adverse criticisms of a project as necessary to ensure that decisions are properly informed.	<p>The revised NICS Code of Ethics clarifies the options available to civil servants should they believe they are being required to act in a way which conflicts with the Code of Ethics.</p> <p>New arrangements detail how concerns with a Minister's instruction can be escalated if they are not addressed. There is also an explicit requirement for civil servants to give appropriate consideration to concerns raised from outside the NICS.</p> <p>A <i>Whistleblowing Across the NICS</i> review was published by NICS GIAFIS in September 2019. The review was not satisfied with the whistleblowing arrangements in three departments and recommended the adoption of a NICS-wide whistleblowing policy rather than each individual department developing their own policy. The review also recommended that all departments</p>	Partially implemented.	<p>Implement the remaining recommendations of the GIAFIS review.</p> <p>Launch and promote the revised NICS Code of Ethics (note the revised Code of Ethics was issued February 2022).</p> <p>Finalise and launch the encompassing '<i>Raising Concerns</i>' policy informed by the NIAO Good Practice Guide.</p> <p>Provide appropriate guidance to managers, staff and the public about addressing concerns in the NICS.</p> <p>Appoint Speak-Up Champions.</p>	<p>The recommendation is likely to be fully implemented based on the planned action.</p> <p>The NIAO intends to perform further work on assessing how well improvements to recording and responding to concerns raised have embedded across the public sector.</p>

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		<p>consider creating a dedicated whistleblowing team and that a n NICS-wide training package on whistleblowing be developed. We understand that all departments have now created a dedicated whistleblowing team.</p> <p>Work has progressed on an overarching <i>Raising a Concern</i> policy to address when things go wrong (in a wider context than whistleblowing alone), informed by the NIAO's <i>Raising Concerns: A Good Practice Guide for the Northern Ireland Public Sector</i>, and putting whistleblowing alongside other forms of concerns and complaints.</p> <p>Of the three departments identified with deficiencies, a departmental level review of whistleblowing in one department is due to commence in January 2022. For the other two departments, follow-up reviews are due to take place once the <i>Raising a Concern</i> policy has been implemented.</p>			

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
34	The Northern Ireland Civil Service should have regard to best practice elsewhere about how to respond effectively when serious problems emerge, such as those that did so with the non-domestic NI RHI in the summer of 2015, by, for example, establishing a parallel investigatory team and/or developing a specialist capacity within the internal audit service that can be rapidly deployed to assess the situation.	<p>Following the centralisation of internal audit services in October 2017, GIAFIS developed its investigation capacity to support the delivery of fraud (and other) investigations. This included training staff across GIAFIS in investigative techniques and establishing a whistleblowing investigation team for the Department of Education and Department for Communities (although other departments have utilised the resource in this team).</p> <p>GIAFIS currently has 17 trained investigators spread across all internal audit teams and smaller scale investigations are regularly undertaken within individual departments.</p> <p>For larger scale and/or more complex investigations, an investigation team is drawn from staff across GIAFIS. An example of this in practice was the <i>Investigation of Vehicle Lift Faults in NI MOT Centres</i> which was undertaken for the Department for</p>	Implemented.		Implemented.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
		Infrastructure by a cross departmental investigation team of GIAFIS staff.			
35	Better systems are needed for spotting early warnings and concerns from the public and businesses that something unexpected could be happening or going wrong with an initiative. Simply updating existing complaints and whistle-blowing policies, although helpful, will not be sufficient, since relevant intelligence often does not come through these routes. The default response amongst officials should be one of curiosity rather than assuming the concern is misplaced.	Included within the revised draft of the NICS Code of Ethics (which was launched in February 2022) is a requirement for civil servants to give consideration to concerns raised by those outside the NICS and ensure that such concerns are properly addressed.	Partially implemented.	<p>The NICS aims to endorse a culture of curiosity and challenge.</p> <p>The development and roll-out of the single overarching <i>Raising a Concern</i> policy is being used as a vehicle for encouraging a change in culture, as well as ensuring that all concerns are given attention, no matter how they have been raised. The launch and promotion of the revised policy is intended to address the use of language around concerns, and staff and management attitudes.</p> <p>The policy will address how Departmental management (including Boards) are apprised of the number and nature of concerns being</p>	<p>The recommendation is not currently likely to be fully implemented.</p> <p>The revision to the Code of Ethics and the plans to develop a system with a responsible team for raising concerns in all departments are welcome, however we will need to assess the impact of this new system for collating concerns raised and how they are considered by departments. Work is still needed to address the recommendation that, where appropriate, officials investigate the implementation and operation of schemes in practice.</p>

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
				<p>raised, and are provided with analysis of trends.</p> <p>The policy will be accompanied by explanatory guidance for managers, staff, members of the public, and responsible teams.</p> <p>This development of the new policy will be accompanied by the identification of champions within the NICS who will provide the necessary leadership to support changes to practice and culture.</p>	
	We recommend that all Northern Ireland departments review their processes for obtaining, handling and responding to information from multiple routes, to ensure that they have robust systems to pick up early warnings and repeated signals,	No evidence has been provided of actions taken to implement this recommendation.	Not implemented.	The single, overarching <i>Raising a Concern</i> policy being developed will give the responsible team within each department the task of collating records of concerns being raised, and of briefing the Departmental Board.	The recommendation is likely to be fully implemented based on the planned action.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	as well as evidence that a policy is working as intended.			The roll-out of the policy will be the basis for all departments to review internal processes.	
	Consideration should be given, in appropriate cases, to encouraging relevant officials to investigate the implementation and operation of a scheme in practice.	No evidence has been provided of actions taken to implement this recommendation. Whilst the review of the implementation and operation of schemes is a standard practice in the assurance process, we believe more can be done to encourage practical investigation.	Not implemented.	No evidence of any further planned actions was provided to the NIAO.	The recommendation is not currently likely to be fully implemented.
36	The Northern Ireland Civil Service should develop a better process to learn from past failures, one that goes beyond the traditional method of revising and circulating internal guidance. Leaders within the Senior Civil Service must be more systematic, persistent and proactive in explaining to staff what changes are needed and supporting staff to adapt their working practices. A tougher level of external scrutiny, such as from the non-executives on the boards of departments and	No evidence has been provided of actions taken to implement this recommendation. The Department told us that it considers this to be a statement and not a separate recommendation.	Not implemented.	Enhance the role of Departmental Boards, including the role of Non-Executive Directors and Ministers, and review the remit and agenda of Boards.	The recommendation is likely to be fully implemented based on the planned action.

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations by September 2021	Status of Recommendation by September 2021	Further planned action to implement recommendations	NIAO Assessment of the extent to which the recommendation has been implemented, or will be implemented by planned action
	from strengthened Assembly Committees, while no guarantee of success, would increase scrutiny and help ensure that systematic changes are made and sustained.				

Other Recommendations

	RHI Inquiry Team Recommendation	Summary of actions taken to implement recommendations
38	The Northern Ireland Assembly should consider what steps are needed to strengthen its scrutiny role, particularly as conducted by Assembly Committees, in the light of lessons from the RHI. While it will be for the Assembly itself to decide, the Inquiry recommends that such a consideration might include significantly increasing the resources available to statutory committees and, generally, identifying what steps are needed to improve the effective scrutiny of departments and their initiatives, whether in Assembly Committees or in the Assembly Chamber itself.	<p>The Chairpersons' Liaison Group (CLG) has included responding to this recommendation within its Forward Work Programme, with Terms of Reference for a review on the effectiveness and resourcing of Assembly committee scrutiny agreed in May 2020.</p> <p>The CLG has also received briefs and presentation of research and best practice on the subject of strengthening the scrutiny role of Assembly Committees.</p> <p>We note that under the Functioning of Government (Miscellaneous Provisions) Act ministers and departments have a duty to report information requested by a committee of the Northern Ireland Assembly which it reasonably requires. The Act also requires ministers and departments to provide briefings and statements to the relevant committee and in the Assembly on changes arising from the in-year monitoring rounds.</p>
44	The recommendations for change made here, to the extent they are adopted, will take time to implement; they may indeed not even be sufficient to address the range of shortcomings revealed by the Inquiry. The Inquiry therefore recommends a role in future for the Northern Ireland Audit Office in assessing and validating the extent of progress in implementing the lessons learned from the NI RHI scheme and implementing these recommendations, including reporting on such progress periodically to the Northern Ireland Assembly and the people of Northern Ireland. The Inquiry further recommends that the Northern Ireland Audit Office is provided with sufficient additional resources so as to enable it to perform such a role.	In line with recommendation 44, this first update report assesses and validates <i>"the extent of progress in implementing the lessons learned from the NI RHI scheme and implementing these recommendations"</i> .