Department of Health
An Roinn Sláinte
Männystrie O Poustie
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Subject: Corporate governance in central government departments: Code of good practice NI (2025)	**Circular Reference**: HSC(F) 05-2025 **DoH Reference:** FMD 02-2025 **Date of Issue:** 13 March 2025
For Information to: Board Chairs, Chief Executives and Finance Directors of DoH ALBs **Summary of Contents**: This circular provides updated guidance on corporate governance in central government departments and associated bodies **Enquiries**: Any enquiries about the contents of this circular should be addressed to your normal DoH Sponsor Branch contact in the first instance.	**Related documents:** DAO (DoF) 02/25 **Superseded Documents:** DAO (DFP) 06/13 (withdrawn) **Expiry Date:** N/A **Status of Contents:** For Information and action **Implementation:** Immediate

Corporate governance in central government departments: Code of good practice NI (2025)

Purpose

1. The purpose of this letter is to advise you of the publication of an updated version of the 'Corporate governance in central government departments: Code of good practice NI'.

2. The revised version of this code is available on the Governance and risk guidance section of DoF's Accountability and Financial Management Division website. It replaces the 2013 version of the code and DAO (DoF) 02/25 replaces DAO (DFP) 06/13 which is now withdrawn.

Applicability

3. While the code is written for departments, the principles within it generally hold across other parts of central government. Therefore, agencies, non-departmental public bodies and other arm's length bodies are encouraged to consider and adopt the principles in the code wherever relevant and practical, subject to any statutory provisions specific to the body in question. As with departments, other public bodies should plan to compile their Governance Statements for the 2024-25 reporting period in line with the 2025 code, where relevant.

Background

5. NI departments have been applying an NI version of the '*Corporate governance in central government departments: Code of good practice*' since 2013. The 2025 code is a refreshed version of this, and incorporates certain changes made by HM Treasury and the Cabinet Office to their version of the code since 2013, as well as reflecting developments in NI guidance and corporate governance.

Changes

6. This revised edition of the code does not contain fundamental changes but brings certain aspects of the 2013 code up to date and codifies existing best practice in some areas. For example, the revised code:

- confirms that accounting officers should routinely scrutinise significant policy proposals or plans to start or vary major projects and then assess whether they measure up to the standards set out in ‘Managing Public Money NI’, so that any discrepancies can be drawn to the attention of the responsible minister to see if they can be resolved;
- states that boards should meet on at least a quarterly basis, but that best practice is that they should meet more frequently;
- provides further guidance on the roles and responsibilities of non-executive board members;
- confirms that all boards should ensure the scrutiny of governance arrangements, whether at the board or at one of its subcommittees; and
- reflects developments in relevant guidance, such as the guidance in relation to partnerships between departments and arm’s length bodies.

7. The above list is by no means intended to be an exhaustive list of changes and the revised code itself must be read in full to assess any impact on your corporate governance arrangements.

Action and enquiries

8. ALBs should consider and adopt the principles of the revised code wherever relevant and practical, subject to any statutory provisions specific to the body in question. ALBs should plan to compile their Governance Statements for the 2024-25 reporting period in line with the 2025 code, where relevant.

9. Should you have any queries, please contact your normal DoH Sponsor Branch contact in the first instance.