

Accounting Officer Standard Appointment Letter

James Bowler
Permanent Secretary
HM Treasury
1 Horse Guards Road
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Recipient Name (including title)
Recipient Organisation
[Recipient Address]
[By email]

www.gov.uk/hm-treasury

XX Month Year

(Interim) Principal Accounting Officer for the [insert department/ agency]

Your appointment as [Acting] [Permanent Secretary / Chief Executive] carries with it the responsibility of (interim) Principal Accounting Officer for the [department/agency]. I am therefore appointing you as (interim) Principal Accounting Officer, with effect from [day, month year].

Your appointment is in accordance with [Section 5, subsection 6 of the Government Resources and Accounts Act 2000](#) and carries with it the responsibility for ensuring that resources authorised by Parliament and sums to be paid out of the Consolidated Fund, in respect of the [department/agency], are used for the purposes intended by Parliament. You will be personally responsible and accountable to Parliament for the use of public money and stewardship of public assets.

[Section 5, subsection 7](#) of the Act also applies, requiring that while you hold the appointment of (interim) Principal Accounting Officer, you will be responsible for the preparation of the [department/agency]'s accounts, [and any associated accounts / White Paper accounts] as well as their transmission to the Comptroller and Auditor General.

As an accounting officer, you must be able to assure Parliament and the public of high standards of probity in the management of public funds and assets. This will include the Accounting Officer system statement and/or governance statement for the [department/agency]; your organisation's governance, decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, feasibility, sustainability, risk, and value for money across the whole of the public sector and not just your organisation; and accounting accurately and transparently for your organisation's financial position and transactions.

In particular, you will be required to provide a governance statement as part of the [department /agency's]. annual report and accounts. The statement should give assurances about performance and insight on the [department / agency] risk profile, the responses to the identified and emerging risks and how any risks have been successfully managed.

It is important that you appreciate that if you do not meet the standards required of accounting officers, your accounting officer designation can be withdrawn.

[Managing Public Money](#) sets out the principles and high standards expected for handling public resources and Chapter 3 focuses on the main responsibilities of an accounting officer. As part of these responsibilities, the Committee of Public Accounts may invite you to attend as a witness at its evidence sessions. Appearing as a witness before the Committee is not optional. It is only with specific agreement of the Chair of the Committee that an accounting officer may defer their attendance or send a substitute.

You should also look at the guidance on the accountability framework for public spending available on gov.uk at: <https://www.gov.uk/government/publications/public-spending-the-accountability-framework>. This guidance contains links to the following Treasury issued handbooks:

- the accounting officer's survival guide, which draws out the main accounting officer's responsibilities;
- guidance on accounting officer assessments, which are recommended for assessing significant or complicated policy initiatives;
- guidance on accounting officer system statements, which all main central government departments are expected to maintain, setting out all of the accountability relationships and processes within the department; and
- Parliamentary scrutiny of public spending, which provides practical guidance on engagement with the Committee of Public Accounts and the National Audit office.

The Leadership College for Government provides a full training package for newly appointed accounting officers, namely, the *Accounting Officer's Responsibilities Roundtable* which is held in the Treasury (or virtually, if appropriate) and covers the concepts of regularity, propriety, value for money and feasibility as they affect public service delivery. I recommend that you contact the Leadership College for Government to arrange this training: leadershipcollege@cabinetoffice.gov.uk

If you think the Treasury Officer of Accounts team in the Treasury might be able to help you further in your accounting officer capacity by providing advice, please do not hesitate to get in touch.

Finally, may I take this opportunity to wish you well in your new appointment as an accounting officer.

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, the Treasury Officer of Accounts and the Leadership College for Government.

James Bowler
Permanent Secretary