Accounting Officer Appointment Letter

**Standard Template**

[Appointee]
[Title]
[Department / Agency]
[Address]
[Town / City]
[Postcode]

(Principal) Accounting Officer for the [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] for the [Department / Agency] accounts.

Your appointment is in accordance with Section 5, subsection 6 of the Government Resources and Accounts Act 2000\(^1\) 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] accounts, [and any associated accounts / White Paper accounts], as well as their transmission to the Comptroller and Auditor General.

You will be required to provide a governance statement as part of the [Department / Agency] annual report and accounts. The statement should give assurances about performance and insight on the [Department’s / Agency’s] risk profile, the responses to the identified and emerging risks and how any risks have been successfully tackled.

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 [Department’s / Agency’s] governance statement; your organisation’s governance, decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, 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. 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that if you do not meet the standards required of Accounting Officers, your Accounting Officer designation can be withdrawn.

\(^1\) *Government Resources and Accounts Act 2000, Section 5* is available online at: http://www.legislation.gov.uk/ukpga/2000/20/section/5
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 his or her attendance or send a substitute.

You should also look at the following Treasury issued handbooks:

- The accounting officer’s survival guide which draws out the main accounting officer’s responsibilities,
- Making an accounting officer assessment which advises accounting officers faced with challenging decisions on policy initiatives,
- Parliamentary scrutiny of public spending which provides practical guidance on engagement with the National Audit office and the Committee of Public Accounts, and
- Regularity, Propriety and Value for Money which contains many learning examples for accounting officers.

The Civil Service Leadership Academy provides a workshop for newly appointed accounting officers called "Accounting Officers Roundtable". The workshop is delivered by and held in the Treasury and covers the concepts of regularity, propriety and value for money as they affect public service delivery. I recommend that you contact the Leadership Academy on: csleadershipacademy@cabinetoffice.gov.uk to arrange your attendance.

If you think the Treasury Officer of Accounts team 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 Carrie Griffin from the Civil Service Leadership Academy.