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Dear Accounting Officer

EVIDENCE AT PAC HEARINGS

This letter cautions Accounting Officers about PAC reaction to presentation of supplementary materials for PAC hearings.

As you may be aware, members of the Committee of Public Accounts (PAC) have complained recently when officials have sought to introduce new unaudited evidence into the discussion at hearings, particularly where the evidence is presented to disprove NAO findings. The Committee has a long history of objecting to this practice and there is already guidance, which warns departments off.

I am aware, however, that on occasion departments may also wish to introduce material into debate because they believe that the National Audit Office (NAO) only tells part of the story.

In this context, it may be helpful to remind colleagues of the longstanding guidance to be found for example in DAO (GEN) 02/09, which says:

Witnesses to PAC hearings sometimes find that there is supplementary material which would be helpful to the Committee, in addition to the NAO report. When this happens, it is good practice to submit it to the Committee with adequate time to consider it, clearing it first with the NAO. If time does not permit this, witnesses or their representatives should discuss the best approach with the Clerk to the Committee.

But, it is clearly preferable to avoid such a situation by having Accounting Officers engage at an early stage in the process of clearing reports, including through taking up the Comptroller and Auditor General's (C&AG) standing invitation to meet Accounting Officers.

If you want to discuss this letter, please contact Richard Brown on 020 7270 6040 or Marius Gallaher on 020 7070 5058.

Richard Brown
Treasury Officer of Accounts

