



HM Treasury

Parliamentary scrutiny of public spending

December 2015



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Foreword

Parliamentary scrutiny of public spending

Purpose

This guidance replaces the former *Guide to the scrutiny of public expenditure* published by HM Treasury in October 2004.

It is primarily aimed at assisting accounting officers of United Kingdom central government departments and organisations, senior responsible owners, senior officials, finance directors and others involved in the value for money scrutiny of government spending undertaken by Parliament.

The guidance focusses on how to:

- engage with the National Audit Office on the Comptroller and Auditor General's value for money studies and reports;
- prepare for appearances before the Committee of Public Accounts; and
- respond to the Committee of Public Accounts' recommendations.

It is of particular assistance and relevance to those in departments or organisations who have a role in briefing and advising accounting officers and others throughout the scrutiny process.

Parliamentary scrutiny of public spending comes in two parts: six relatively short chapters providing core guidance followed by a series of supporting annexes which provide more detailed information and advice.

Essential reading

For those new to the parliamentary spending scrutiny process or in need of a simple refresh, it is recommended that they, at least, read the first four chapters of this guidance dipping into the relevant supporting annexes as necessary.

Guidance available online with electronic links

The guidance is available online at www.gov.uk/government/publications/parliamentary-scrutiny-of-public-spending and when viewed online includes useful electronic links to other helpful and supporting documents and guidance.

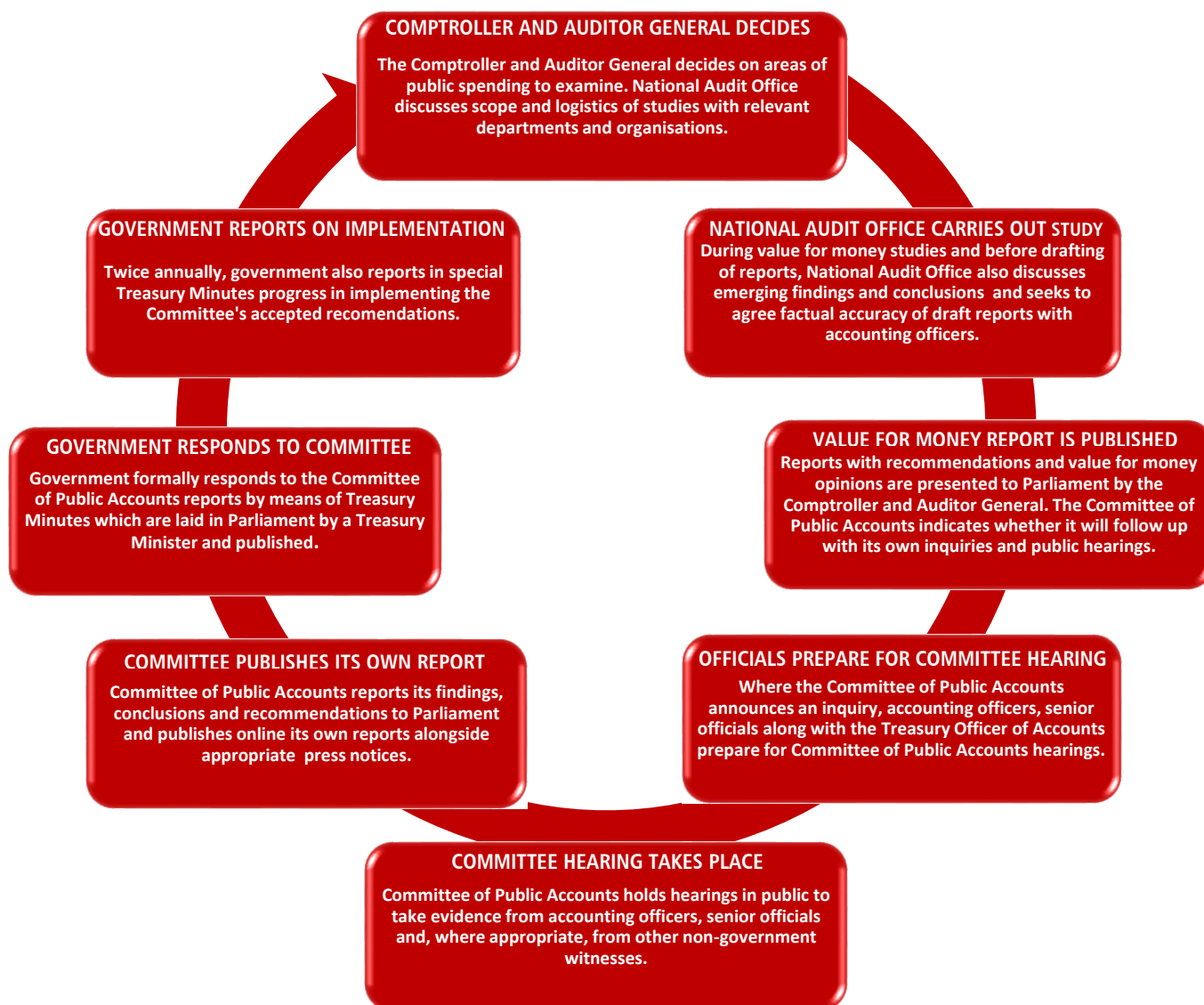
Regularly updated

Parliamentary scrutiny of public spending is maintained by the Treasury Officer of Accounts team in HM Treasury who would welcome views and suggestions on the guidance. It is intended that the guidance will be updated regularly to take account of the latest developments in parliamentary scrutiny of public spending, changes in procedures and best practice. So, users of the guidance should always check that they are using the latest version.

This version of the guidance

This is *Parliamentary scrutiny of public spending*: Edition 1 (December 2015).

The cycle of parliamentary scrutiny of public spending undertaken by United Kingdom government departments and organisations



Parliamentary scrutiny of government spending

About this chapter

1.1 This chapter provides an overview of how the United Kingdom Parliament scrutinises the spending of public money by United Kingdom central government departments and public sector organisations¹. A simple chart showing the cycle of parliamentary scrutiny is provided opposite on page 4.

Parliamentary scrutiny of United Kingdom government spending

1.2 The Crown, that is the United Kingdom government, its departments and their sponsored public sector organisations, is largely financed from public funds approved and authorised by Parliament. Parliamentary scrutiny comes in two stages: before and after legislative authority to tax and spend has been received by the Crown:

- the first stage is prospective or forward looking in that the government's projected future tax revenues, spending plans and underpinning policies are examined by the relevant departmental select committees supported by the House of Commons Scrutiny Unit. The scrutiny of the government's tax plans and tax policies is undertaken mainly by the Treasury Select Committee; and
- the second stage is retrospective where actual spending and how wisely taxpayers' money has been or is being used in the delivery of government policies and statutory obligations is examined. This latter scrutiny is undertaken mainly, but not exclusively, by the Committee of Public Accounts.

1.3 For guidance on the scrutiny of prospective spending, not yet approved by Parliament, see *Supply Estimates: a guidance manual*² published by HM Treasury (the Treasury). This guidance, *Parliamentary scrutiny of public spending*, however, focuses on the retrospective scrutiny of spending already approved by Parliament.

Parliamentary and Treasury controls over United Kingdom government spending

1.4 Over a long time, a system of parliamentary and Treasury controls over spending by the Crown has emerged and evolved to protect and safeguard United Kingdom taxpayers' interests and resources. Spending outside these controls is either irregular or improper³ and likely to incur possible Treasury sanctions as well as parliamentary censure.

1.5 Firstly, the Treasury has a duty to ensure that all public spending by the Crown is undertaken in line with the *1932 Public Accounts Committee Concordat*⁴ (recorded in a Treasury Minute of 31 December 1932) between the Committee of Public Accounts and the Treasury whereby the Crown confirmed that it will seek specific prior statutory authority (or enabling

¹ Separate arrangements for the scrutiny of public spending incurred by the United Kingdom devolved administrations exist within the devolved legislatures of Scotland, Wales and Northern Ireland.

² See *Supply Estimates: a guidance manual* published by HM Treasury which may be accessed at www.gov.uk/government/publications.

³ See paragraph 2.4 of *Managing Public Money* for more information on the concepts of regularity and propriety in the use of public funds may be accessed at www.gov.uk/government/publications.

⁴ See Annex 2.3 of *Managing Public Money* for more information on the *1932 Public Accounts Committee Concordat* which may be accessed at www.gov.uk/government/publications.

legislation) to spend for clearly defined purposes and not to rely solely on Supply and Appropriation Acts⁵. Prior to 1933, much of government spending often lacked detailed statutory authority which blurred the boundaries between different types of spending making it more difficult for Parliament to scrutinise them separately and effectively.

1.6 Secondly, as well as providing specific statutory authority to spend up to certain departmental limits and to safeguard taxpayers' interests further, Parliament also requires that no resources may be properly committed or spent by the Crown without the specific prior consent of the Treasury⁶. Parliament has therefore delegated responsibility to the Treasury to operate these consents through setting the financial framework, budgetary controls and departmental delegated authorities within which government departments and organisations manage and use public money.

1.7 There are, however, some kinds of spending, such as extra-statutory, extra-contractual, ex-gratia, novel or contentious, which the Treasury cannot delegate and require explicit Treasury consent on each occasion⁷. Similarly, Treasury approval must always be sought where there is a statutory requirement for such approval.

1.8 Finally, Parliament also looks to the Treasury to promote across government and more widely across the public sector, efficiency, effectiveness and economy in the use of public money as set out in *Managing Public Money* and other Treasury guidance. Failure to observe Treasury guidance which results in poor value for money for taxpayers is equally likely to incur parliamentary censure.

Financial accountability to Parliament

1.9 As part of this framework of parliamentary and Treasury controls, departments and organisations are statutorily required to account fully for the consumption of public resources by presenting annually to Parliament audited financial accounts. In the main, these accounts are audited by the National Audit Office with the Comptroller and Auditor General giving an audit opinion including whether the financial transactions in the accounts have appropriate parliamentary authority and the Treasury approval expected by Parliament. However, regardless of the audit opinion, parliamentary select committees, including the Committee of Public Accounts, may nevertheless choose to scrutinise a department's or organisation's accounts.

Value for money accountability to Parliament and the role of Comptroller and Auditor General

1.10 As part of the continuous scrutiny of spending and value for money, Parliament has given the Comptroller and Auditor General power to investigate all spending by United Kingdom government departments and, in specified circumstances, the spending of other public authorities and bodies. Indeed, legislation states that the Comptroller and Auditor General has 'complete discretion' in the discharge of his or her functions, including determining areas of public expenditure to scrutinise in terms of economy, efficiency and effectiveness but is not permitted to 'question the merits of policy objectives' for these purposes. Nevertheless, in exercising his or her discretion, the Comptroller and Auditor General is required to take into

⁵ A 'Supply and Appropriation Act' is passed by the United Kingdom Parliament allowing HM Treasury to issue funds out of the Consolidated Fund (or the Exchequer) to individual government departments or organisations for relatively broad purposes over a specified period of time.

⁶ See section 2.3 of [Managing Public Money](http://www.gov.uk/government/publications/Managing-Public-Money) for more information on Treasury consents to spend, which may be accessed at www.gov.uk/government/publications.

⁷ See box 2.3 of [Managing Public Money](http://www.gov.uk/government/publications/Managing-Public-Money) for examples of spending requiring explicit Treasury consents, which may be accessed at www.gov.uk/government/publications.

account proposals made by the Committee of Public Accounts regarding value for money studies⁸.

1.11 Parliament has also given the Comptroller and Auditor General extensive statutory access rights to official records and information held by departments or organisations for the purposes of carrying out value for money studies. Failure to provide information the Comptroller and Auditor General requires in order to carry out his or her investigations would be irregular and unacceptable to Parliament.

1.12 In most cases, the Comptroller and Auditor General reports his or her value for money findings along with making recommendations to Parliament. Since, the Comptroller and Auditor General has no legal power to evaluate or challenge policy or ministerial discretion, his or her reports, while often contextually describing relevant government policies, will not comment on their merits.

Value for money accountability to Parliament and the role of Committee of Public Accounts

1.13 The Committee of Public Accounts is also charged with scrutinising how effectively public money has been used and whether value for money has been achieved. In carrying out this remit, it often relies on value for money reports from the Comptroller and Auditor General as the bases for its inquiries and public hearings. However, the Committee may also carry out its own value for money scrutiny without the benefit of reports from the Comptroller and Auditor General.

1.14 Unlike other parliamentary select committees, the Committee is non-partisan. It is chaired by a member of the largest opposition party in Parliament, who is elected by the House of Commons. Its membership reflects the political balance of, and is nominated by, the House. The Committee does not question the rationale or merits of government spending policies or allocations which is left to other departmental select committees to undertake, if they so wish.

1.15 After the Committee has conducted its inquiries, it presents to Parliament and publishes electronically over the internet its own reports setting out the Committee's findings and recommendations.

Value for money accountability to Parliament and the role of accounting officers⁹

1.16 Civil servants are accountable to ministers who in turn are accountable to Parliament. However, as set out in the Treasury's *Managing Public Money*, accounting officers uniquely have a direct, personal¹⁰ and fiduciary duty to Parliament in relation to the use of public resources, which arises from their office. They are expected to:

- firstly, manage and spend taxpayers' money wisely and to achieve value for money for the Exchequer as a whole and not just for their own departments or organisations;
- secondly, supported by their officials, engage fully with the Comptroller and Auditor General and the National Audit Office in the conduct of value for money studies and investigations; and

⁸ See [section 18 of the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

⁹ Accounting officers are usually, but not exclusively, permanent secretaries or heads of government departments or chief executives of central government organisations. Departmental or principal accounting officers are appointed by the Treasury who in turn appoints the heads of their executive agencies and arm's length bodies as accounting officers. See chapter 3 of *Managing Public Money* for more details on the role of accounting officers which may be accessed at www.gov.uk/government/publications.

¹⁰ The concept of personal responsibility of accounting officers was instituted by the Treasury and confirmed by Parliament in October 1883.

- thirdly, account directly and fully to Parliament in their own right, and not through ministers, for all past and current spending within their responsibility.

Public hearings of the Committee of Public Accounts

1.17 On behalf of Parliament, the Committee of Public Accounts constantly conducts detailed inquiries into government spending in which accounting officers, including former accounting officers, senior responsible owners and senior officials give oral evidence at its public hearings. On occasions, to widen its perspective, the Committee may also call on others involved in the delivery or consumption of public services to give evidence. The Committee may also call on large businesses who benefit significantly from operating in the United Kingdom to explore how, through more responsible business behaviour, they could contribute further to the reduction of the fiscal burden on United Kingdom taxpayers generally.

1.18 The Comptroller and Auditor General attends all hearings and may be asked questions by the Committee or to contribute to the hearings. He or she, to aid the Committee and for clarification purposes, may also be allowed by the Chair to ask questions of witnesses. The Treasury Officer of Accounts also attends as the standing government representative and may also contribute to the hearings.

1.19 Depending on the nature of the Committee's inquiries, its hearings may attract considerable public and media interest, are sometimes televised and are nearly always streamed live over the internet. However, where issues affecting national security, commercially sensitive matters or confidential business are likely to be discussed or disclosed, the Committee may choose to hear evidence in private, excluding the public and the media.

Reports of the Committee of Public Accounts

1.20 Usually within four to five weeks after each hearing and with the assistance of the National Audit Office, the Committee formally presents to Parliament and publishes electronically over the internet¹¹, alongside a press release, its own reports detailing its findings, conclusions and recommendations¹². These reports may take account of evidence already provided by the Comptroller and Auditor General's reports, oral evidence taken at its public hearings, supplementary written evidence submitted after hearings as well as other evidence that may have been provided separately.

1.21 Because of their non-partisan nature and their focus on value for money only, the Committee's reports are generally held in high regard both inside and outside Parliament and across the political spectrum. Generally, governments of different political persuasions have accepted the vast majority of the Committee's recommendations.

Government responses to the Committee's reports in Treasury Minutes

1.22 For each and every Committee report, the government responds to the Committee's findings and recommendations by means of Treasury Minutes presented to Parliament by a Treasury minister and published online indicating those the government accepts and those it does not accept¹³. For those it accepts, Treasury Minutes will include target implementation dates. For those it does not accept, they will set out reasons for non-acceptance. The government will not usually respond to any recommendations on policy matters should they somehow emerge.

¹¹ Since September 2015, the Committee no longer publishes hard copies of its reports. Copies of its reports may be accessed and downloaded at the 'Publications' section of the Committee's webpages on the United Kingdom Parliament's website, www.parliament.uk.

¹² The Committee of Public Accounts' [reports](#) and [press releases](#) may be accessed in the 'Publications' and 'News' sections respectively of the Committee's webpages on the United Kingdom Parliament's website, www.parliament.uk.

¹³ Copies of [Treasury Minutes](#) may be accessed and downloaded from www.gov.uk/government/publications.

1.23 Occasionally, where the government has rejected a recommendation and the Committee is not satisfied with the government's reasons, or where the government cannot subsequently implement an accepted recommendation as originally indicated, the Committee may request a further written response or recall the relevant accounting officers to a follow-up hearing to explain further the government's reasons for non-acceptance or non-implementation.

Reporting progress on implementing the Committee's accepted recommendations

1.24 In addition, government departments and organisations are required to report twice annually to Parliament on progress in implementing Committee recommendations accepted by government. Separate special Treasury Minutes are used for this purpose.

The Comptroller and Auditor General and the National Audit Office

2

About this chapter

2.1 This chapter describes the role of the Comptroller and Auditor General supported by the National Audit Office in auditing the financial accounts and in reporting on the value for money performance of United Kingdom government departments and organisations to Parliament.

The Comptroller and Auditor General

2.2 The role of the Comptroller and Auditor General, who is by statute an officer of the House of Commons, is independent of government and Parliament, and chief executive of the National Audit Office^{1 2 3}. In addition to statutory audit responsibilities, the Comptroller and Auditor General has ‘complete discretion’, as far as the law provides, in determining the areas of public spending to be examined in terms of value for money, propriety and regularity scrutiny⁴. He or she regularly reports to Parliament on the full range of spending undertaken by government departments and organisations, and in limited circumstances, by local authorities in England. See [Annex A](#) for more details on the statutory basis for the Comptroller and Auditor General’s value for money studies.

2.3 The Comptroller and Auditor General and the National Audit Office have, under law, comprehensive rights of access to relevant information and records held by the departments and organisations for the purposes of carrying out financial audits⁵, value for money studies and other investigations⁶. The Comptroller and Auditor General is also entitled to an explanation of the relevant documents and records. Departments and public sector organisations are expected to cooperate fully with National Audit Office teams in providing the Comptroller and Auditor General with relevant information. See also [Annex A](#) for more details on the Comptroller and Auditor General’s legal rights of access to information.

The National Audit Office

2.4 Although the National Audit Office was set up since 1983, it exists in its current incarnation, in accordance with the *Budget Responsibility and National Audit Act 2011*⁷. It is independent of government so its employees are not civil servants and do not report to ministers. It is funded directly by Parliament (not government) within an annual budget approved by the Public Accounts Commission of the House of Commons taking account of the views of the Committee of Public Accounts and the Treasury⁸. The core activities of the National Audit Office are the annual audit of the financial accounts of government departments and

¹ See [section 12\(2\) of the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

² See [paragraph 11 of schedule 2 to the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

³ See [schedule 3 to the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

⁴ See [section 17\(1\) of the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

⁵ See [section 8 of the Government Resources and Accounts Act 2000](#) which may be accessed at www.legislation.gov.uk.

⁶ See [section 8 of the National Audit Act 1983](#) which may be accessed at www.legislation.gov.uk.

⁷ See [section 20 of the Budget Responsibility and National Audit Act 2011](#) which may be accessed at www.legislation.gov.uk.

⁸ See [subsection 23\(6\) of the Budget Responsibility and National Audit Act 2011](#) may be accessed at www.legislation.gov.uk.

organisations as well as supporting the Comptroller and Auditor General in the provision of value for money and other investigative reports to Parliament.

Financial audits of government spending

2.5 Under law, the Comptroller and Auditor General is required to provide an opinion on some 500 financial accounts of United Kingdom government departments and organisations and to state whether they are ‘true and fair’, free from material misstatements, properly prepared as well as to confirm that the transactions recorded in the accounts have appropriate parliamentary authority and Treasury approval⁹. Most of the accounts are prepared under the government’s *Financial Reporting Manual*¹⁰, but many are prepared in accordance with the legislation and standards covering companies, charities, pension schemes and international bodies.

2.6 Where material misstatements in the financial accounts of departments or organisations are identified, the Comptroller and Auditor General will give a qualified opinion and prepare a separate report to Parliament. Even where there are no material errors or irregularities in the accounts, the Comptroller and Auditor General may, nevertheless, prepare a report to Parliament on other significant matters. And, sometimes where no report is made, the National Audit Office may still, where appropriate, write a letter to the management of a department or organisation outlining where improvements could be made.

Value for money studies of government spending

2.7 The National Audit Office defines value for money ‘as the optimal use of resources to achieve the intended outcomes’¹¹. On behalf of the Comptroller and Auditor General, the National Audit Office undertakes around 65 to 70 evidence-based value for money studies each year for Parliament. The studies are forensic in nature and subsequent reports cover the full range of government spending programmes and public administration, and often reach across several departments and organisations. The majority of the reports are used by the Committee of Public Accounts as the bases of subsequent inquiries and public hearings.

2.8 Prior to the commencement of value for money studies, particularly during the scoping stage, departments or organisations should seek to understand the relative knowledge, competences and skills of the National Audit Office teams in the areas to be studied in order to determine the degree of engagement and levels of resources to be allocated. Where a study is cross-governmental, departments and organisations should liaise closely with each other and agree a ‘lead department’ to coordinate work across government consulting the Treasury and Cabinet Office, as necessary.

2.9 From before the start of and throughout a value for money study, it is essential for departments and organisations, usually led by their finance directors, to work closely with National Audit Office teams in order to understand fully its scope, the provision of information required by National Audit Office, the resources needed to support the study, and the emerging findings and conclusions. In doing so, departments and organisations are also expected to provide National Audit Office teams with information that is reasonably required to carry out their studies¹². Indeed, where necessary, departments and organisations should also alert National Audit Office teams to data and evidence not requested by them but which departments or organisations feel are relevant and material to presenting a proper balance of up-to-date facts.

⁹ See [subsections 6\(1\), 6\(2\), 6\(3\), 7\(4\) and 11\(2\) of the Government Resources and Accounts Act 2000](#) which may be accessed at www.legislation.gov.uk.

¹⁰ See the [Financial Reporting Manual](#) which is published by HM Treasury and may be accessed at www.gov.uk/government/publications.

¹¹ More information [on value for money studies](#) may be accessed on the National Audit Office’s website at www.nao.org.uk.

¹² See [section 8 of the National Audit Act 1983](#) which may be accessed at www.legislation.gov.uk.

2.10 Before their publication and presentation to Parliament, the studies' draft reports are usually agreed with accounting officers in terms factual accuracy, completeness and balance so as to inform, properly and fully, the Comptroller and Auditor General's findings, conclusions, recommendations and final value for money opinion.

National Audit Office investigations

2.11 From time to time, following representations from the members of public, parliamentarians or whistleblowers, or from heightened public concern, or as a result of intelligence from the National Audit Office's wider work, the Comptroller and Auditor General may decide to conduct investigations into the probity and effectiveness with which public money was used in particular circumstances.

2.12 These separate, focussed and facts-based investigations are intended to provide Parliament with a rapid assessment of service quality, service failure (if any) and financial management without making judgments. In other words, 'the facts should speak for themselves' in the subsequent reports. Although the timescale for such investigations may be constrained and a department's or organisation's resources already stretched, organisations are nevertheless expected to support an investigation as much as possible and in the same way as they would a value for money study. Finally, since such investigations are likely to lead to a Committee of Public Accounts hearing, it is essential too that the full facts in the report are agreed with the National Audit Office before publication of the Comptroller and Auditor General's report.

Importance of early senior engagement with the Comptroller and Auditor General

2.13 So from the outset, departments and organisations should actively engage with National Audit Office teams particularly during the pre-drafting stage of value for money reports in order to be alert to emerging findings, conclusions and areas of possible difficulty. Understanding the National Audit Office's rationale for emerging findings and why certain relevant data are not being taken into account or how other data are being somehow 'misinterpreted' is essential to a productive engagement.

2.14 It is therefore highly important that accounting officers (and finance directors) are fully briefed by officials throughout the progress of individual studies pointing out to them, at the earliest opportunity, areas of concern. Leaving areas of significant difficulty unresolved beyond the pre-drafting stage in the course of National Audit Office studies can be administratively inefficient and costly for both the National Audit Office and departments or organisations. And, it could, from the government's perspective, undermine full and accurate accountability and may possibly result in unnecessary 'factually disagreed' reports which could have been avoided.

2.15 Where, despite sustained engagement with the National Audit Office teams, unresolved areas of difficulty remain, it may be exceptionally necessary for the accounting officer to have a pre-drafting discussion with the Comptroller and Auditor General who will, on a 'best endeavours' basis seek to resolve outstanding issues. Nevertheless, the final contents, conclusions, recommendations and value for money opinion of a report will always remain a matter solely for the Comptroller and Auditor General.

Agreeing the facts base of value for money reports

2.16 Where, even after careful pre-drafting engagement, a report or any part of it contains statements of fact or alleged fact, material factual omissions giving rise to implications, opinions or impractical recommendations with which department or organisation disagrees or considers unfairly presented, this must be made clear to the National Audit Office by finance directors. It should not be left close to the date of the report's publication. In the event that departments or organisations fail to negotiate appropriate and reasonable changes, accounting officers should

seek, as early as possible, further discussion with the Comptroller and Auditor General. Where there are implications for across government, they should also be brought to the attention of the Treasury and/or Cabinet Office so that a wider government position can be agreed as necessary. See [Annex B](#) for more detailed guidance on agreeing draft value for money reports.

2.17 Generally, accounting officers will always strive to agree the facts of value for money reports in terms of accuracy, completeness and balance and will usually go to considerable lengths to reach agreement with the Comptroller and Auditor General. Nevertheless, accounting officers also have a duty, in the public interest and in transparency, to ensure that the facts base is fairly, fully and accurately presented from the government's perspective. It is very rare indeed that agreement cannot be reached since the Committee of Public Accounts, the government, the public and media commentators find disagreement on the facts base less than acceptable and as fundamentally undermining the integrity and validity of parliamentary scrutiny system.

Non-agreement on the facts base of value for money reports

2.18 Where, however, the Comptroller and Auditor General does not agree to amend, remove disputed or include relevant material, which is his or her prerogative, the accounting officer should ensure that the disagreement and reasons for it are included in the report alongside the statements concerned. This should be done whether or not the disputed material or statements in the report are attributable to the National Audit Office or a third party. Where there is a likelihood of disagreement, the Treasury Officer of Accounts should also be kept informed and consulted as appropriate. As a courtesy to the Committee of Public Accounts, accounting officers should also consider writing, as early as possible, to the Committee explaining, from the government's perspective, the areas and reasons for non-agreement.

Publication of Comptroller and Auditor General's reports and publicity

2.19 The Comptroller and Auditor General's value for money reports usually follow a consistent format and include a 'key facts' preface, a summary, details of their scope, key findings, an overall value for money conclusion and recommendations. There are often a number of appendices outlining methodology, evidence base and other relevant information.

2.20 Embargoed copies of the reports and draft press notices are usually made available by the National Audit Office to the departments and organisations concerned and to the Treasury at least two days before publication. They are usually accompanied with a request for comments on the draft press notices only. Accounting officers should be consulted when commenting on the draft press notices bearing in mind that the Comptroller and Auditor General is the final arbiter on their content.

2.21 When the reports are published, the Comptroller and Auditor General's comments on value for money and service delivery often attract media attention and enquiries. It is therefore important to brief and advise ministers and departmental press offices beforehand on imminent reports and press notices so that they are not caught unaware and can respond to any media queries.

2.22 The Chair of the Committee of Public Accounts may also choose at the same time to issue a press notice commenting on the Comptroller and Auditor General's report and which may also attract additional media interest and enquiries.

Media handling immediately on publication of Comptroller and Auditor General's reports

2.23 Often, it may be simply sufficient for departments and organisations to comment that the government welcomes or notes the Comptroller and Auditor General's report, will study it carefully and, in line with parliamentary convention, respond directly and substantively to it at the relevant Committee of Public Accounts hearing. Where, exceptionally, departments or

organisations feel that an immediate and more substantive media response is nevertheless required, they should consult, as appropriate, across government including the Treasury Officer of Accounts.

2.24 In giving immediate public comment, departments and organisations should be careful not to pre-empt or prejudice the government's evidence to be given at subsequent Committee of Public Accounts hearings nor should they anticipate what government might say in response to subsequent Committee reports. Departments and organisations should therefore, as far as possible and as a matter of practice, avoid issuing their own press notices in response to reports.

Prime Minister's questions and media enquiries to Number 10

2.25 Where the findings and recommendations of a Comptroller and Auditor General report have attracted considerable media and public attention and could, as a result, be raised at Prime Minister's Questions in Parliament or in direct media enquiries to Number 10, the departments or organisations concerned should ensure that Number 10 is appropriately briefed with, if necessary, an agreed cross-government line to take.

Annexes to chapter 2

[Annex A](#): The Comptroller and Auditor General's statutory rights

[Annex B](#): Working with the National Audit Office on value for money studies

The Committee of Public Accounts

3

About this chapter

3.1 This chapter provides an overview of the role of the Committee of Public Accounts in holding to account, on behalf of Parliament, the financial and value for money performance of United Kingdom government departments and organisations. It also outlines of the Committee's powers and procedures.

History and role of the Committee

3.2 The Committee of Public Accounts was established in 1861 under William Gladstone as 'one of the measures' taken to give Parliament a better understanding and control over the expenditure of public funds. The Committee was originally appointed for the examination of accounts for funds granted by Parliament. House of Commons Standing Order 148¹ which exists today differs little from the original. It states that the Committee is appointed:

'... for the examination of the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and (since 1934) of such other accounts laid before Parliament as the Committee may think fit ...'

3.3 Originally, the Committee examined the use of funds to meet army and navy spending but over time its remit was widened to include all central government spending with a focus on the propriety and regularity of that spending rather than on the policy rationale behind it. In more recent decades, its focus has been on the value for money scrutiny of public spending by United Kingdom government departments and organisations.

3.4 The Committee consists of up to 16 members of the House of Commons drawn from the main political parties, four being a quorum. The Chair of the Committee is elected from the largest opposition party by the House of Commons. The Economic Secretary to the Treasury is an ex-officio member of the Committee and does not usually attend its meetings since the Treasury is always represented by the Treasury Officer of Accounts. When Parliament is sitting, a list of current Committee members is available on the Committee's web pages on Parliament's website².

3.5 As the Committee does not challenge government policy, it normally confines its examinations to accounting officers and senior officials rather than ministers. In recent years, it has widened its inquiries to include a broad range of witnesses such as representatives of private sector providers and consumers of public services.

Non-partisan committee

3.6 To a greater extent than other parliamentary scrutiny committees, the Committee of Public Accounts adopts a non-partisan attitude in its work and seeks to reach dispassionate and objective findings, agrees reports unanimously and makes recommendations whatever government is in power accordingly. Rather than comment on policy, the Committee will only make expressions of opinion on value for money performance of departments or organisations.

¹ The full text of the current [House of Commons Standing Order 148](#) is provided in Annex G.

² [Committee of Public Accounts](#) webpages on United Kingdom Parliament's website, www.parliament.uk.

Although it has no executive powers and because of its non-partisan nature, the Committee's reports carry considerable weight both inside and outside Parliament. As a result, different governments have, in recent times, accepted and sought to implement around 90 per cent of its recommendations.

Powers of the Committee to call witnesses

3.7 The Committee's powers and remit are set out in the Standing Orders of the House of Commons. The Committee has wide House of Commons powers to send for '*persons, papers and records*' and to require witnesses to attend its hearings and to provide full and truthful evidence. Failure to attend its hearings, when requested, may be regarded as a contempt of Parliament for which the House of Commons has the power to punish offenders.

Evidence on oath

3.8 The Committee also has power to take evidence on oath. This rarely happens but if the procedure is used, witnesses are liable to the laws under the *Perjury Act 1911*³.

Parliamentary privilege

3.9 Witnesses appearing before the Committee are protected by Parliamentary privilege. Article 9 of the Bill of Rights 1689⁴ provides '*that the Freedom of Speech and Debates or Proceedings in Parlyament ought not to be impeached or questioned in any Court or Place out of Parlyament*'. This provision remains part of the law of the United Kingdom. In essence, it ensures that, in addition to members of parliament, all witnesses appearing before the Committee also have absolute privilege in parliamentary proceedings and are not liable in the courts for answers they give in response to questions put to them.

3.10 In addition, departments or organisations may not take disciplinary action against officials (or anyone else) as a consequence of their giving evidence to the Committee. Such action might be regarded as a contempt of Parliament with potentially serious consequences for those involved. Therefore, this protection extended to witnesses under the Bill of Rights 1689 must not be undermined or abused in any way by anyone.

The Committee's hearings

3.11 When the House of Commons is sitting, the Committee usually holds public hearings on Monday and Wednesday afternoons in the Palace of Westminster although, since 2010, it may hold hearings when Parliament is not sitting and/or outside Westminster. Most hearings are held in public with the media present, although some or part of them may be held in private where commercially confidential or security classified matters are to be discussed.

3.12 Members of the Committee sit around a horseshoe table, with the Chair, supported by the Committee Secretariat, at the centre. The Comptroller and Auditor General along with National Audit Office officials sit at one end of the horseshoe and the Treasury Officer of Accounts sits at the other end. Accounting officers and other witnesses sit at a straight table facing into the horseshoe with supporting officials sitting immediately behind them. The remainder of seats behind witnesses and supporting officials are for members of the public. There are microphones around the table for audio and video recording purposes only and do not make voices louder, so witnesses are therefore encouraged to speak up.

3.13 Evidence taken before the Committee is usually conducted with a degree of pragmatism and informality although it is important not to refer to colleagues simply by their first names but

³ The [Perjury Act 1911](http://www.legislation.gov.uk) may be accessed at www.legislation.gov.uk.

⁴ The [Bill of Rights 1689](http://www.legislation.gov.uk) may be accessed at www.legislation.gov.uk.

to use their full names and/or titles for the benefit of the viewing or listening public. The length of the hearings varies considerably often depending on the number of members present and the degree of their interest in the issues being examined. Hearings may range from less than an hour to over three hours. There may be interruptions of up to 10 minutes during hearings when the 'division bell' rings and members are invited to return to the floor of the House of Commons to vote. Hearings resume as quickly as possible after a quorum of four members is present.

3.14 During hearings, the Committee may also direct questions to the Comptroller and Auditor General and the Treasury Officer of Accounts.

The Treasury, the Treasury Officer of Accounts and the Committee

3.15 Parliament has traditionally looked to the Treasury as an ally in controlling overall public spending, promoting sound financial management and corporate governance, and in the delivery of value for money. To underpin that alliance, a Treasury minister, usually the Economic Secretary to the Treasury⁵ is also an ex-officio member of the Committee of Public Accounts.

3.16 And, as part of the longstanding relationship between Parliament and the Treasury, the Treasury, supported by the Committee of Public Accounts, instituted in 1872⁶ the accounting officer system for which it has been responsible ever since. Under this system, departmental or principal accounting officers are appointed by the Treasury and are directly and personally accountable, without ministerial interference, to Parliament for the use of public resources.

3.17 Parliament also looks to the Treasury Officer of Accounts, in particular, to promote and uphold across government the principles of probity, propriety, regularity, value for money and financial feasibility agreed with Parliament and set out in *Managing Public Money*.

3.18 The Treasury Officer of Accounts is required by Parliament to attend every Committee hearing, not least because the use of public money is under scrutiny, but also as a standing representative of government who speaks subject to collective ministerial authority. However, he or she may, within that collective responsibility, exceptionally disagree with a department or organisation at a Committee hearing or in written evidence, if he or she believes objectively that a department or organisation has not satisfactorily complied with the principles set out in *Managing Public Money*.

3.19 The Committee also looks to the Treasury Officer of Accounts to ensure that government witnesses are, as far as possible, properly prepared for hearings in order to provide full and effective contributions to the Committee's inquiries.

Accounting officers and the Committee

3.20 Accounting officers and senior officials may expect to be called upon to appear before the Committee from time to time to give oral evidence following value for money studies and other investigations undertaken by the Comptroller and Auditor General. Rarely would the Committee consider holding a hearing without the relevant accounting officer being present to answer questions. In very exceptional circumstances and usually only for clear specific reasons, such as urgent national business, illness or special leave of absence for personal reasons would the Committee choose to hold hearings without an accounting officer. However, even these hearings, where they take place, are often adjourned until such time as the accounting officer becomes available to give oral evidence personally.

⁵ Sometimes, instead of the Economic Secretary to the Treasury, other Treasury ministers such as the Financial Secretary to the Treasury or the Exchequer Secretary to the Treasury are appointed as the Treasury's ex-officio member of the Committee of Public Accounts.

⁶ Treasury Minute dated 14 August 1872.

Accounting officers' accountability and the Committee

3.21 As civil servants, accounting officers are accountable to their ministers for the delivery of government policies. However, as accounting officers, they are also directly responsible and personally accountable to Parliament for the stewardship of public resources in the delivery of government policies and statutory obligations⁷. Ministers, not accounting officers, are accountable to Parliament for justifying the merits of government policies and objectives.

3.22 Importantly, a strength of the accounting officers system is that an accounting officer's accountability is sole and indivisible. It cannot, without specific prior Treasury agreement, be shared with others, diluted or absolved in any way, nor may accounting officers assume accountability on behalf of other accounting officers. That said, accounting officers have a general duty to promote and secure collective value for money for taxpayers as a whole.

3.23 It is important that accounting officers have a clear view of the areas of public resources for which they are both responsible and accountable to Parliament and are able to describe succinctly and with clarity those areas to the Committee. This is particularly relevant where departments devolve spending and delivery of public services beyond their departmental boundaries to national and local providers both in the public and private sectors.

3.24 Where accounting officers, particularly principal accounting officers, have wide delegated spending authority from the Treasury, they cannot disclaim accountability for any use of public resources that have been further delegated to, for example, arm's length bodies within their departmental groups. The Committee will therefore expect principal accounting officers to account fully for the totality of spending delegated to them by the Treasury.

3.25 Of course, in accordance with legislation, responsibility and accountability for spending at local level passes often from central government to local authorities who are ultimately accountable to their local electorates for that spending. Nevertheless, the Committee will want to be satisfied that public money transferred to local authorities is only done so with due regard to encouraging and incentivising them to secure good value for money for the public not only within their organisations but working with others too.

3.26 Where spending has been devolved by departments, in line with legislation, to providers of local public services, accounting officers cannot be held responsible for the actual day to day spending decisions of those local providers. Nevertheless, they must be able to reassure the Committee that they have robust systems and arrangements in place for ensuring proper use, monitoring and accountability of devolved public resources and for alerting themselves early to inappropriate spending or poor value for money⁸. The Committee will also expect accounting officers to describe the powers they have, legally or contractually or otherwise, to intervene and act expeditiously and effectively in such circumstances. Accounting officers of arm's length bodies would be expected to have similar arrangements in place and powers of intervention in relation to their subsidiaries.

Senior responsible owners

3.27 Senior responsible owners of major government projects may also be asked to account directly to the Committee for the implementation and delivery of projects for which they are responsible as defined by the published appointment letters approved by the relevant ministers. The Committee is particularly interested to learn whether major projects are being delivered in

⁷ See Chapter 3 of *Managing Public Money* on the role and responsibilities of accounting officers which may be accessed at www.gov.uk/government/publications.

⁸ Since 2011, some larger United Kingdom government departments produce and publish annually 'accountability systems statements' which describe those particular arrangements in the context of their departmental responsibilities.

an efficient and cost effective way and that their final implementation will provide good value for money for taxpayers. Senior responsible owners are able to disclose to the Committee where ministers or senior officials have intervened to change a project during the implementation phase which may have implications for cost and/or timeline of implementation. They should not, however, comment on the merits of policy or ministerial decisions. This line of direct accountability for senior responsible owners does not change the special position and relationship of accounting officers with the Committee.

Former accounting officers and officials and the Committee

3.28 Accounting officers who may not have been personally responsible for use of public resources prior to their tenure are nevertheless still fully accountable and answerable to Parliament for the use of those resources within their organisations' budgets.

3.29 Nevertheless, the Committee may occasionally invite former accounting officers to appear along with current accounting officers as witnesses, where the Committee believes that former accounting officers are better placed to provide a first-hand account of events than others or where former accounting officers have moved on shortly before the hearing. The purpose in recalling former accounting officers is to clarify matters and not to apportion blame.

3.30 Former accounting officers may reasonably ask the Committee to allow them sufficient time to refresh their memories and understanding of past issues and which may, sometimes, involve the Committee holding supplementary hearings to take former officials' evidence. They should be provided with access to relevant departmental records and support to enable them to be as helpful as possible to the Committee.

Non-government and private sector witnesses

3.31 The Committee may also call some private or third sector representatives to give evidence where it is investigating how effectively contracted out public services have been or are being delivered. It may also call witnesses representing users of public services. In other circumstances, the Committee may seek expert witnesses' views on particular issues to aid the Committee's inquiries. These witnesses' views and opinions are independent of any evidence accounting officers may present. Often, their evidence is taken at a separate earlier session immediately prior to the main hearing. It is recommended that government witnesses should also attend these sessions so as to be in a more informed position to answer subsequent Committee questions arising from their evidence.

3.32 In recent years, the Committee also takes evidence from large businesses and their advisers to explore whether, through their business practices and behaviour, they are making fair and proper contributions to the United Kingdom economy relative to benefits they receive from operating within the United Kingdom. These hearings usually attract a great deal of media and public attention.

Annexes to chapter 3

[Annex C](#): Preparation for Committee of Public Accounts hearings

[Annex D](#): Consideration of different types of evidence

[Annex E](#): Logistics of attending a hearing of the Committee of Public Accounts

Giving evidence to the Committee of Public Accounts and afterwards

4

About this chapter

4.1 This chapter describes the expectations the Committee of Public Accounts has in relation to the provision of oral and written evidence to the Committee. It also provides guidance on how accounting officers, senior responsible owners and other witnesses should prepare to give evidence at public hearings of the Committee.

Prior to hearings: providing late evidence to the Committee

4.2 Where the emergence of late but relevant evidence is foreseeable, the National Audit Office and the Committee should be kept informed and arrangements put in place with the National Audit Office to validate the new information as soon as it becomes available and to share it in time for the entire Committee to consider.

4.3 However, where unforeseeable new and relevant evidence comes to light shortly prior to hearings and which could have a bearing on a hearing, there is a presumption that departments and organisations will, in the interests of transparency and balance, still bring the existence of new evidence to the attention of both the National Audit Office and the Committee. While, in normal circumstances, the Committee does not like to receive evidence just before or during hearings without prior National Audit Office validation, it nevertheless needs to be aware of material new evidence in order to decide how it should be handled.

4.4 In those circumstances, particularly where there has been a long interval between publication of the Comptroller and Auditor General's report and the hearing, departments and organisations should, at the earliest opportunity, consult the Clerk of the Committee and the National Audit Office explaining the potential relevance of the new evidence to the hearing. In the end, the Committee may find it sufficient for the new evidence to be submitted subject to post-hearing National Audit Office validation or as supplementary evidence after the hearing.

Prior to hearings: handling confidential and sensitive evidence

4.5 It would be clearly inappropriate for evidence that a department or organisation wishes to be treated as confidential to be given at a public hearing of the Committee. Where, for whatever reason, departments or organisations have identified some potential evidence as sensitive, they should discuss in advance with the Clerk of the Committee pointing out that it could only be given in private, explaining the rationale for taking that position and on the basis that it will not be published and treated in confidence. Alternatively, departments or organisations may offer to provide the Committee with a separate note in confidence, again on the basis that it will not be disclosed or published.

Accounting officers and supporting officials' accountability to Parliament

4.6 As the Cabinet Office's *Civil Service Code*¹ make clear, civil servants are firstly accountable to ministers who in turn are accountable to Parliament. It follows therefore that when civil

¹ See the [Civil Service Code](http://www.gov.uk/government/publications/civil-service-code) is published by the Cabinet Office and which may be accessed at www.gov.uk/government/publications.

servants give evidence to parliamentary committees, they do so, not in a personal capacity but as representatives of ministers.

4.7 However, accounting officers have personal responsibility to Parliament for the stewardship of a department's or organisation's resources in line with the principles set out in *Managing Public Money*². It also follows that civil servants who give evidence at Committee of Public Accounts hearings, do so, on such occasions, in support of their accounting officers and not as representatives of ministers.

Accuracy and completeness of evidence

4.8 The Committee of Public Accounts attaches great importance to the convention that, apart from the conclusions, recommendations and value for money opinion, the factual accuracy of the Comptroller and Auditor General's reports has been agreed in advance by the accounting officer and the Comptroller and Auditor General. The Committee conducts its value for money inquiries and public hearings on that basis of agreed evidence.

4.9 Similarly, the Committee emphasises the importance it attaches to the accuracy and completeness of evidence presented to the Committee by witnesses. Accounting officers and supporting witnesses therefore have a particular responsibility to ensure that they are, as far as possible, fully and accurately briefed beforehand on matters that are likely to arise at hearings. The Committee takes a dim view of witnesses who are clearly unprepared or unable to give full and accurate evidence to the majority of its questions.

4.10 Equally, in the interests of accuracy and balance and to avoid misinterpretations of the evidence, accounting officers and witnesses should also point out factual inaccuracies or incorrect assertions made in the course of hearings. They should also challenge misinterpretations or wrong conclusions of the evidence made by Committee members since allowing them to prevail could unhelpfully undermine, from the government's perspective, its true position on issues and give misleading impressions to the media and public which are often difficult to rectify afterwards.

Misleading Parliament

4.11 Deliberately misleading or attempting to mislead the Committee, either orally or in writing, can lead to a charge of contempt of Parliament for which the House of Commons has the power to punish offenders.

Conventions for giving oral evidence at hearings

4.12 Before hearings, Committee members will have been fully briefed by the National Audit Office on the findings and conclusions of the Comptroller and Auditor General's report. They may also rely on other sources of information including media reports and representations from members of the public or other groups, some of which the Committee may decide to publish subsequently as part of the evidence base for the relevant Committee report.

4.13 At all hearings, the Chair opens and closes the rounds of questions and does not usually allow opening statements by witnesses. Sometimes, the Chair may introduce the subject of the hearing followed by inviting accounting officers to introduce fellow witnesses before he or she then begins with a series of opening questions. In more recent years, one or two Committee members are often appointed as 'rapporteurs' and lead both in the forensic questioning of witnesses and subsequent Committee report.

² See paragraph 3.3 of *Managing Public Money* for the special responsibilities of accounting officers and which may be accessed at www.gov.uk/government/publications.

4.14 Each Committee member is given an opportunity to ask questions drawing on particular aspects of the Comptroller and Auditor General's report to the extent that all aspects of the report are usually addressed. Members tend to press hard on particular issues and points where they are particularly concerned that taxpayers' money may have been wasted as well as on issues of propriety. They may also ask wider questions not directly related to the findings of the report but which may have a bearing on their constituency interests or of current public concern more widely.

4.15 Given the time constraints of actual hearings, the Committee expects witnesses to answer questions fully, clearly, accurately and in a focused and meaningful manner. The Committee is usually unreceptive to long and, what may appear to members to be, evasive answers. Essentially, witnesses should be positive and aim to be as open, transparent and as helpful as possible in answering the Committee's questions in order to provide it with useful and relevant insights that may not have emerged in the Comptroller and Auditor General's report. At the same time, witnesses should not present unsolicited 'new evidence' in an attempt to challenge or disprove the Comptroller and Auditor General's findings or conclusions.

4.16 Witnesses should avoid being unnecessarily defensive in their responses and be prepared to acknowledge, where appropriate, shortcomings and failings in performance and value for money delivery. Generally, hearings that are open and frank, more discursive and less confrontational in nature are likely to 'shed more light than heat' and therefore provide a better, fuller and more rounded understanding of the issues to the benefit of all concerned.

4.17 Towards the end of hearings, the Chair and other members may ask further closing questions and will close the hearing often with a brief summing up of his or her views.

Avoiding possible inaccurate or speculative responses

4.18 It is understood by the Committee that accounting officers and witnesses may not always be able to answer questions that do not arise directly from the Comptroller and Auditor General's report or have precise knowledge of individual facts which are not central to the main issues under examination. Where witnesses consider that they do not have the relevant information, or are not the appropriate person to answer certain questions, or that they would like time to consider their answers, or to seek advice, they may appeal to the Chair. However, if the Committee collectively considers that the question is proper, witnesses must attempt to answer it honestly and fully to best of their ability pointing out the limits of that ability.

4.19 Similarly, where not through lack of preparations, witnesses are unable to provide accurate and complete answers, they should not attempt to offer speculative responses but, instead, ask the Chair for leave to supply the information, in so far as it is available, in a supplementary note to the Committee.

4.20 However, where Committee members insist that witnesses give a speculative response, they should only do so, making clear that it is given as such, and that they reserve the right to follow it up with a note to the Committee confirming the accuracy or otherwise of their answer. This approach is particularly relevant where accounting officers and witnesses are asked to respond on matters raised in letters and other submissions to the Committee from outside organisations or members of the public which have not already been seen by the witnesses before a hearing.

4.21 Finally, where witnesses do not understand a question, they should request that it be repeated or clarified.

Handling certain types of evidence

4.22 More generally, accounting officers and witnesses also need to be alert to the operational sensitivities and risks surrounding the public disclosure of certain kinds of evidence which may not be in the public interest. The Committee, along with other select committees, is generally aware of these risks too and usually receptive to cogent proposals for special handling of sensitive evidence. These include discussion of:

- the basis of government policy and decisions;
- advice to ministers including private discussion with ministers leading up to ministerial directions to accounting officers;
- individuals' conduct and disciplinary staff matters;
- individuals' and employees' identities and private information;
- tax affairs of individuals and businesses;
- some regulatory matters;
- ministers' quasi-judicial decisions;
- commercially sensitive information;
- current or potentially prospective criminal investigations;
- sensitive international relations, national security and defence matters; and
- matters before the courts or which may be *sub judice*.

4.23 Where, unexpectedly, in the course of a hearing a request for sensitive evidence emerges, accounting officers should offer to give the information in private, provided it is lawful to do so. It is for the Committee to decide whether it wants to take sensitive oral evidence in private or receive a confidential note.

4.24 See [Annex D](#) for further guidance on handling different types of evidence at hearings.

After hearings: checking transcripts after hearings

4.25 It is important also that transcripts of the oral evidence are checked immediately after hearings for the accuracy of what was actually stated or said by witnesses. These are usually available on the inquiries pages of the Committee's website³ within two working days of each hearing. The Committee will only allow minor amendments to transcripts such as obvious corrections of misquotes. It will not allow corrections to the substance or broad thrust of the evidence given at hearings. It is also important from the government's perspective that what government witnesses said at hearings is reported accurately.

4.26 Should it be discovered subsequently that substantive oral evidence provided to the Committee contained errors or was somehow misleading, it should be made known to the Clerk of the Committee at the earliest possible opportunity along with an explanation for the errors and details of the correct version of the evidence followed up in writing by the accounting officer. On such occasions, the Committee will usually agree to add a footnote to the transcript to correct the error. In cases of major or significant error, the Committee may recall accounting officers and other witnesses to a further hearing.

³ See [the 'Inquiries' section of the Committee of Public Accounts](#) pages on the United Kingdom Parliament's website, www.parliament.uk.

After hearings: providing supplementary written evidence after hearings

4.27 Supplementary written evidence, whether offered to or requested by the Committee during hearings, should normally be supplied by the accounting officer within one working week after the hearing. Where even after reading the relevant transcripts, it remains unclear as to the precise nature of supplementary evidence to be provided or where there may be difficulty in assembling information within the usual one week deadline, departments or organisations should consult the Clerk of the Committee at the earliest opportunity with the aim of assisting the Committee as much as possible.

After hearings: good practice

4.28 Very soon after a Committee of Public Accounts hearing, departments or organisations should carry out a short review or 'post mortem' of what went well and did not go well at a particular hearing. Ideally, part of the review should involve the accounting officer, other witnesses and the relevant policy or operational officials within the department or organisation. The review should immediately look at how issues might have been handled better at the hearing on the day and how they should be preferably and more effectively handled in the future, should the need arise.

4.29 It is important to be objective about this exercise and to identify the main areas of concern for the Committee and whether they signal systemic or generic shortcomings in value for money delivery in the department or organisation. Basic systemic and avoidable shortcomings often account for a sizeable proportion of the Committee's criticisms of performance and indicate the need for more fundamental action. The post-hearing review should also come forward with steps to be put in place as soon as possible to rectify identified shortcomings and failings, and to prevent future recurrences.

4.30 More practically, it is important to establish a mechanism for monitoring progress on taking forward the necessary reforms as well as to implement any accepted recommendations that may subsequently emerge from the Committee's report. It may be prudent to get the audit committee involved in the monitoring regime also. Progress reports should be provided regularly to the accounting officer and to the board, where appropriate, highlighting any problems. They will also form the basis of separate reporting progress to the Committee in Treasury Minutes.

4.31 Finally, where there are lessons to be learned or good practice to be disseminated, departments or organisations should, as a matter of good practice, ensure this actually happens, ideally within and beyond their organisations' boundaries.

Annex to chapter 4

[Annex D](#): Consideration of different types of evidence

5 Reports of the Committee of Public Accounts

About this chapter

5.1 This chapter describes the process the Committee of Public Accounts follows in publishing its reports. It also provides guidance on how departments and organisations should handle any media interest generated by their publication.

Publication of Committee of Public Accounts reports

5.2 Usually within six weeks of Committee of Public Accounts hearings, the Committee, with the assistance of the National Audit Office, publishes electronically on the internet along with appropriate press releases its own reports setting out its value for money inquiry findings, conclusions and recommendations¹. Since September 2015, the Committee no longer published hard copy versions of its reports. An embargoed copy of the final report along with the Committee's press release is sent electronically to departments, organisations and the Treasury usually no more than one working day prior to publication.

5.3 The reports include a summary of the Committee's overall view of departments' or organisations' value for money performance followed by its conclusions and recommendations prefaced by a short introduction. They also provide some detail of the rationale behind its conclusions based on evidence in the Comptroller and Auditor General's value for money reports and on oral evidence and supplementary evidence provided by witnesses at its hearings.

5.4 Where necessary, it is important to brief ministers and departmental press offices on impending Committee reports and likely public and media reaction to possible findings and criticisms.

Media handling immediately after publication of Committee reports

5.5 In recent years, there has been increased media attention given to the Committee's reports with the Chair often giving radio and television interviews, particularly when the Committee has been highly critical of value for money performance by government. This sometimes gives rise to occasions where it is difficult for departments and organisations not to give an immediate general comment, particularly in light of intense media enquiries.

5.6 In such circumstances, departments and organisations should be careful not to pre-empt or prejudge the government's formal and considered reply to the Committee's recommendations which must first be given to Parliament by means of Treasury Minutes, as is Parliament's expectation. This means that comments given to the media or in other statements, especially outside Parliament, on publication of the Committee's report, or in the intervening period up to the delivery of the government's response, should not seem or be seen to anticipate that considered response.

5.7 Often, it may be prudent and sufficient to comment simply that the government welcomes or notes the Committee's report, will study it carefully and, in line with parliamentary

¹ The Committee of Public Accounts' [reports](#) and [press releases](#) may be accessed and downloaded from the 'Publications' and 'News' sections respectively of the Committee's webpages on the United Kingdom Parliament's website, www.parliament.uk.

convention, will provide a formal and substantive response directly to Parliament by means of a Treasury Minute in due course.

Immediate government reaction to Committee reports

5.8 However, where there is a major or fundamental disagreement with the Committee's report or with comments or views expressed by members of the Committee, departments and organisations may, exceptionally, need to provide a prompt and robust rebuttal in the public interest. But, as a matter of good practice, they should, as far as possible, avoid pre-empting the government's considered response in a subsequent Treasury Minute and consult the Treasury Officer of Accounts.

5.9 Where a proposed public comment on a Committee report may have potential financial implications or affect other departments and organisations or which might affect substantively a subsequent government response, it should be cleared beforehand with the relevant Treasury spending policy teams. And, where a report's findings and recommendations affect more than one department or organisation, it is important that any public comment on behalf of the government is agreed by the departments or organisations and across government more generally and that the relevant press offices work closely together.

5.10 As set out in the Cabinet Office's guidance, paragraphs 64 to 67 of *Giving Evidence to Select Committees, (the Osmotherly Rules)*², departments and organisations may respond to correct misstatements of fact, provide background information, or draw attention to particular passages in the Committee's report or in the published government evidence to the Committee.

Ministerial comment on Committee reports

5.11 It is rare for ministers to have to comment on reports of Committee of Public Accounts since they do not normally address policy issues or make recommendations affecting government policy.

5.12 However, as also set out in the Cabinet Office guidance, *Giving Evidence to Select Committees*, there will be exceptional occasions where ministers might want to exercise their right to respond publicly and robustly to criticisms of government as appropriate. Their responses could include criticisms of the Committee's report itself and whether it is within the scope of the Committee's remit, inaccuracies or misstatements in media reporting, or public criticisms made by individual Committee members. In addition, ministers may also want to respond immediately to certain recommendations of the Committee, either positively or negatively, where the government's position was already well established and clear.

5.13 Again, it is important therefore that the Treasury Officer of Accounts team is consulted and that ministerial responses are also coordinated with ministers in other departments and Number 10 where necessary.

Prime Minister's questions and media enquiries to Number 10

5.14 Where the findings and recommendations of a Committee report have attracted considerable media and public attention and could, as a result, be raised at Prime Minister's Questions in Parliament or in direct media enquiries to Number 10, the departments or organisations should ensure that Number 10 is appropriately briefed with, if necessary, an agreed cross-government line to take.

² See *Giving Evidence to Select Committees* (also known as the *Osmotherly Rules*) published by the Cabinet Office in October 2014 and which may be accessed at www.gov.uk/government/publications.

Government responses to reports of the Committee of Public Accounts

6

About this chapter

6.1 This chapter describes how the government responds to reports of the Committee of Public Accounts by means of Treasury Minutes as well as general guidance for departments and organisations on preparing draft government responses or contributions to government responses.

Treasury Minutes

6.2 For each Committee of Public Accounts report, the government responds to the Committee's recommendations by means of a Treasury Minute presented to Parliament in the name of the Economic Secretary to the Treasury and published as a Command Paper¹ and online².

6.3 Treasury Minutes respond, on behalf of the government, not on behalf of particular departments and organisations, on the grounds that the Committee's recommendations address primarily value for money not policy issues on which the government and, in particular, the Treasury always have ultimate responsibility.

6.4 In responding to each and every Committee recommendation, the government indicates whether it accepts or rejects a recommendation. Where government accepts a recommendation of the Committee, the response describes how and by when the government will implement the recommendation. Where the government cannot accept a recommendation, the response will set out the reasons why, often in a little more detail, or what alternative action the government is taking to deliver a similar outcome or because of a different or changed policy objective.

6.5 The government will not normally respond to policy recommendations in the unlikely event that the Committee should make any.

Drafting government responses to Committee of Public Accounts reports

6.6 The process of organising government responses in Treasury Minutes is managed and coordinated by Treasury Officer of Accounts team in the Treasury. Soon after a Committee report is presented to Parliament and published, the Treasury will commission, to a strict timetable, draft government responses from the relevant departments and organisations.

6.7 The Treasury usually assigns the department or organisation affected by the majority of the Committee's recommendations to take the lead in drafting government responses. It is expected that, where necessary, the assigned department or organisation will also consult other organisations affected by the Committee's recommendations and liaise with the relevant Treasury spending policy teams. The assigned department or organisation will incorporate their responses into the single draft Treasury Minute before submitting it to the Treasury. Prior to finalisation, the text of all Treasury Minutes has to be approved the Exchequer Secretary to the Treasury.

¹ Command Papers are government papers. They are presented to Parliament as a means for conveying information or decisions that the government feels should be drawn to the attention of one or both Houses of Parliament

² Copies of [Treasury Minutes](http://www.gov.uk/government/publications) may be accessed and downloaded from www.gov.uk/government/publications.

Timetable for government responses

6.8 By convention, the government is formally required to respond to all select Committee reports. The government has agreed with the Committee of Public Accounts that it will reply to Committee reports within about six to seven weeks of their publication. In practice and on grounds of efficiency, government responses are normally grouped together so that one Treasury Minute covers a number of Committee reports, the six to seven week timetable may vary slightly. In addition, as Treasury Minutes are not normally laid during a parliamentary recess, responses to Committee reports published shortly before or during a recess may be delayed. The timetable for publication of Treasury Minutes is tight and must be adhered to carefully, bearing in mind that Treasury Minutes need the approval of accounting officers, departmental ministers, often other departments or organisations and Treasury ministers.

Accounting officers to write to Committee when Treasury Minute deadlines are not met

6.9 Failure to meet the Treasury Minute timetable by a department or organisation represents a serious breach of the government's commitment to Parliament and tarnishes the reputation of departments or organisations.

6.10 However, where departments or organisations are unable, for whatever reason, to meet Treasury Minute deadlines, the Committee expects accounting officers to write to the Chair explaining fully the reasons for the delay as well as when a government response may be forthcoming. It is possible that the Committee may recall, at short notice, accounting officers whose departments or organisations have failed to meet the Treasury Minute timetable.

Reporting progress in implementing Committee recommendations accepted by government

6.11 Departments and organisations are required to report twice annually to Parliament progress on implementing the recommendations of the Committee accepted by government. This task is made much easier if departments and organisations have proper systems in place for monitoring progress in implementing Committee recommendations and for regular reviews by their audit committees

6.12 Separate Treasury Minutes are used for reporting progress on implementation and commissioned well in advance by the Treasury Officer of Accounts team in the Treasury. These special Treasury Minutes should also report where implementation is being delayed or no longer being taken forward with appropriate explanations. On occasions in such circumstances, the Committee may recall accounting officers for further explanation of the reasons for delay or non-implementation.

6.13 See [Annex F](#) for further guidance on the procedures to be followed in responding the Committee's recommendations and on reporting progress in implementing recommendations of the Committee accepted by government.

Annex to chapter 6

[Annex F](#): Procedures to be followed in responding to reports of the Committee of Public Accounts

The Comptroller and Auditor General's statutory powers and rights

A

About this annex

A.1 This annex describes the statutory basis for the Comptroller and Auditor General's value for money studies and other investigations carried out by the National Audit Office. This annex also describes the Comptroller and Auditor General's extensive right of access to information held by departments and organisations as well as factors to be considered when providing information, data and records.

Statutory basis for value for money studies

A.2 The *National Audit Act 1983*¹ provides a statutory basis for the Comptroller and Auditor General's value for money studies. Under Section 6 (1) of the Act:

'the Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions'.

A.3 The Act also provides, in certain circumstances, for the Comptroller and Auditor General to undertake value for money studies in relation to organisations where the Comptroller and Auditor General audits the accounts by agreement or where the Comptroller and Auditor General has inspection rights as a result of agreements between the appropriate minister and organisations concerned.

A.4 Additionally, under subsection 7 (1) of the Act², the Comptroller and Auditor General also has the right to carry out such examinations in relation to any organisation appointed, or whose members are required to be appointed, by or on behalf of the Crown, in any year in which the organisation receives more than half its income from public funds (nationalised industries and some other public authorities being excluded).

A.5 Under the Act, as amended by the *Local Audit and Accountability Act 2014*³, the powers of the Comptroller and Auditor General have been broadened to enable the National Audit Office to undertake examinations of thematic value for money issues relating to all relevant authorities (as defined by the Act) or particular descriptions of local authorities.

Right of access to information in relation to financial audits

A.6 For the purposes of examination of a government department's financial accounts, the Comptroller and Auditor General has a statutory right of access (as provided for in the *Government Resources and Accounts Act 2000*⁴, subsections 8(1) and 8(2)) at all reasonable times to any of the documents or electronic records relating to departments' accounts. Anyone who holds or has control of any of those documents or electronic data is obliged to give the

¹ See [section 6 of the National Audit Act 1983](http://www.legislation.gov.uk) which may be accessed at www.legislation.gov.uk.

² See [section 7 of the National Audit Act 1983](http://www.legislation.gov.uk) which may be accessed at www.legislation.gov.uk.

³ The [Local Audit and Accountability Act 2014](http://www.legislation.gov.uk) may be accessed at www.legislation.gov.uk.

⁴ See [section 8 of the Government Resources and Accounts Act 2000](http://www.legislation.gov.uk) may be accessed at www.legislation.gov.uk.

Comptroller and Auditor General any assistance, information or explanation which he or she requires in relation to any of those documents or data.

A.7 These rights apply only in relation to documents or electronic records that are held or controlled by a government department or in pursuance of arrangements made by a department for the compiling or handling of any of its financial records. Subsection 25(8) of the Act enables the Treasury to make an Order in Parliament widening the range of documents and electronic records to which the subsection 8(1) right applies to include documents held or controlled by other public sector organisations.

A.8 Similar rights apply where the Comptroller and Auditor General audits the accounts of other organisations under an enactment or by agreement. Subsections 11(5), 25(4) and 25(5) of the *Government Resources and Accounts Act 2000* provides the Comptroller and Auditor General with a statutory right to ask auditors of public sector organisations designated for inclusion in Whole of Government Accounts for such information and explanations as the National Audit Office may reasonably require for examination.

Right of access to information in relation to value for money studies

A.9 In addition, for the purpose of carrying out value for money studies, section 8 of the *National Audit Act 1983*⁵ Act provides that:

'the Comptroller and Auditor General shall have right of access at all reasonable times to all to all documents as he may reasonably require for carrying out any examination ... and shall be entitled to require any person holding or accountable for any such document such information and explanation as are reasonably necessary for that purpose'

A.10 In other words, for the sole purpose of carrying out value for money studies or investigations, the Comptroller and Auditor General has extensive rights of access to documents and records held by departments or organisations who should therefore facilitate full and prompt access as well as provide explanations of the documents and records in question. While the Comptroller and Auditor General and the National Audit Office have considerable statutory rights of access, they will not publish or share with others confidential material.

A.11 The Treasury will also seek to facilitate access to the documents and records of organisations to which the Comptroller and Auditor General has statutory access under Orders of the *Government Resources and Accounts Act 2000*. In addition, those organisations shall provide, in conditions to grants and contracts, for the Comptroller and Auditor General to exercise such access to documents and records held by grant recipients and contractors and sub-contractors for the purposes of his or her enquiries⁶.

A.12 The Comptroller and Auditor General is thereby, for example, given access to:

- all manual or electronic records relating to the income and expenditure, assets and liabilities appearing in the annual accounts; and
- all correspondence, minutes or memoranda held on files and working papers and records which are relevant to value for money studies or investigations being undertaken.

⁵ See [section 8 of the National Audit Act 1983](#) which may be accessed at www.legislation.gov.uk.

⁶ See [article 5 of the Government Resources and Accounts Act 2000 \(Rights of Access of the Comptroller and Auditor General\) Order 2003 \(SI 2003/1325\)](#) which may be accessed at www.legislation.gov.uk.

Right of access to security classified documents and records

A.13 National Audit Office staff are cleared to see all security classified papers and may therefore see such papers subject to the normal security rules.

Right of access to policy documents and records

A.14 Documents and electronic records primarily concerned with the formulation and development of policy by ministers and their officials will not normally be relevant to the work of the National Audit Office. The Comptroller and Auditor General is not generally given access to Cabinet or Cabinet Committee papers, minutes and records. Additionally, the records and documents under the control of ministers' private offices are, by custom, not made available to National Audit Office either.

A.15 However, should the Comptroller and Auditor General request access to specified Cabinet or Cabinet Committee papers or ministerial papers on the grounds that he or she considers it necessary for the purpose of carrying out a financial audit or value for money study, the Cabinet Office should be consulted where supervised access might be considered. For the most sensitive material, it may make sense to invite National Audit Office to view evidence under supervision without taking copies away.

Right of access to information held by providers of contracted-out services

A.16 Where public services, functions or activities of departments or organisations are contracted out to the private or third sectors, the Comptroller and Auditor General should continue to have access to any document or record held by the contractor which is necessary for the Comptroller and Auditor General to carry out value for money studies or investigations.

Right of access by consultants of or secondees to the National Audit Office

A.17 The National Audit Office may engage the services of outside consultants to assist in their studies. In each case, departments and organisations need to consider the competence of the consultants, potential conflicts of interest with any other work the consultants may be doing for the department or organisation or elsewhere in the public sector, and their access to papers and electronic records including personal, classified and commercially sensitive information. In general, the National Audit Office's consultants have the same right of access to papers or electronic records as National Audit Office staff, although this may not be appropriate in certain circumstances.

A.18 The extent to which outside consultants should be given access to information (including classified material) should be considered carefully, discussed with the National Audit Office and should be decided on a case by case basis before work commences on a study or investigation. Assurances should also be obtained that consultants will only use the information obtained for the purposes of the National Audit Office study and will not be disclosed to third parties without the explicit permission of the department or organisation.

A.19 Some of the same issues may arise with secondees to the National Audit Office. The National Audit Office would inform departments or public sector organisations of proposals to use secondees on studies, so that any possible sensitivities may be considered.

Sensitive documents and records

A.20 In practice, National Audit Office teams are astute in recognising the sensitivities surrounding certain information found in documents and records relating to private, personal, national security, commercial and operationally sensitive information. As a result, they are diligent in not disclosing sensitive information where they may come across it in the course of

their audits, value for money studies and investigations. National Audit Office teams are also aware of the provisions of the Freedom of Information Act 2000⁷ regarding the disclosure and exemptions from disclosure of information by auditors. However, where information is not always readily apparent as sensitive, departments and organisations should, as a precaution, alert the National Audit Office to sensitive data and information.

Documents and records marked '*Not for NAO Eyes*'

A.21 In the past, some documents that dealt with the conduct of departments' engagement with the National Audit Office were often classified '*Not for NAO Eyes*'. However in 1997, the government dropped the use of this classification on all official documents which means the classification should be ignored on all pre-1997 documents and records, and made fully available to the National Audit Office upon request.

⁷ See [section 33 of the Freedom of Information Act 2000](#) which may be accessed at www.legislation.gov.uk. See also [guidance from the Information Commissioner's Office on section 33 of the Act](#).

Working with the National Audit Office on value for money studies and reports

B

About this annex

B.1 This annex provide practical guidance for accounting officers and officials in departments or organisations working with National Audit Office teams who are conducting, on behalf of the Comptroller and Auditor General, value for money studies or other investigations into aspects of the department's or organisation's spending. It is by no means comprehensive so departments or organisations, using common sense, should follow this broad guidance and adapt it to suit their particular needs and circumstances and, where necessary, liaise closely with the National Audit Office. Of course, the Treasury Officer of Accounts team in the Treasury is always willing to provide further assistance and advice.

Early in a National Audit Office study

B.2 When it becomes clear that the Comptroller and Auditor General intends to undertake a study, departments or organisations should seek to have a good understanding of the rationale and the terms of reference for the National Audit Office study. Bearing in mind that the National Audit Office may only be able to provide a limited outline in the very early stages, seek, as far as possible, to have a clear view of the study's scope and aims, how it fits in with the Comptroller and Auditor General's statutory rights in relation to value for money scrutiny, the range and rationale for the evidence being sought as well as a timeline for the study.

B.3 In order to determine the degree of engagement with the National Audit Office and level of resources that will be required, departments or organisations should also seek to satisfy themselves as to the relative knowledge, competences and skills of the National Audit Office team, including the use of consultants, in the area to be studied. Occasionally, the Comptroller and Auditor General may be persuaded to postpone a proposed study because, for example, the staff of the department or organisation who would support it are heavily committed. But, mere convenience is not a reason to resist.

B.4 At this stage, departments or organisations should commission a team of officials who will take the lead in engaging with the National Audit Office and appoint a single channel for communications with the National Audit Office and with a direct reporting line to the accounting officer. Where the study is cross-governmental, establish early liaison with counterparts/officials in other departments or organisations to ensure, as far as possible, coordinated and joined up engagement with the National Audit Office.

B.5 Departments and organisations should provide promptly the data and evidence requested by the National Audit Office taking due regard to the guidance set out in paragraphs [A.9 to A.15 in Annex A](#). It is essential to be as helpful as possible to the National Audit Office teams and, as necessary, to alert them to evidence of which they may not be aware but may be relevant to the their study. Throughout the process, it is recommended that departments or organisations keep a record of the evidence sought, provided, offered and accepted.

B.6 Once the National Audit Office study is clearly underway, it may be prudent to hold an early discussion with the accounting officer and others to update them on preliminary work and progress so far, to take their views and an initial steer on possible emerging issues.

During the National Audit Office study

B.7 It is important to engage on a frequent basis with the National Audit Office study team in order to understand how the study is progressing, what further assistance could be provided, where the study's scope may be changing, and to identify, earlier rather than later, potential misunderstandings, oversights and issues of concern.

B.8 Throughout the course of the study, provide regular, or when needed, focused progress reports to accounting officers and other key officials highlighting issues of concern. Ideally, in order to avoid misunderstandings, these short reports to the accounting officer should be shared in advance with National Audit Office team. As and when needed, hold further discussions with accounting officer and key officials, including those from other departments or organisations as appropriate, prior to report drafting by the National Audit Office.

Prior to the National Audit Office report drafting

B.9 As far as possible, before the National Audit Office team starts to draft their report, seek to ensure that the National Audit Office team have all the necessary evidence they need pointing out, if necessary, the imminence of new evidence emerging or other pertinent factors. Departments or organisations should seek to understand the emerging findings, conclusions, recommendations and balance of the draft report as well as clarifications where there may be misperceptions or misunderstandings.

Pre-drafting discussion between accounting officer and the Comptroller and Auditor General

B.10 Departmental or organisation teams should report to their accounting officers and key officials the emerging findings, conclusions and any concerns including advice on whether or not the accounting officer should seek a pre-draft discussion with the Comptroller and Auditor General. Generally, the need for a pre-drafting stage discussion between an accounting officer and the Comptroller and Auditor General is rare and should only be sought where officials in departments or organisations feel, despite best efforts, that their concerns are not being properly addressed by the National Audit Office team.

B.11 However, where an accounting officer and the Comptroller and Auditor General hold a discussion on the study's direction, progress and the areas of contention, it is good practice to keep a record of the discussion, any agreement and action points followed up by a letter to the Comptroller and Auditor General. In this discussion, the department or organisation should strive, as far as possible, to resolve differences with the ultimate aim of agreeing the final report in terms of factual accuracy, completeness and balance.

Poor performance identified during National Audit Office studies requiring immediate action

B.12 Importantly, where the early findings of National Audit Office studies indisputably identify an area or areas where the department or organisation has clearly failed to deliver in terms of performance or value for money, the accounting officer should be informed immediately with recommendations for urgent corrective action or to steer performance back on track. Failing to act in light of the emerging evidence before the National Audit Office report is published would inevitably become a source of strong and justifiable rebuke to accounting officers by Parliament.

During National Audit Office report drafting stage and publication

B.13 Departments or organisations should keep in touch with National Audit Office team during the drafting stage as much as possible bearing in mind National Audit Office time constraints. As far as possible, they should seek to see early drafts for factual accuracy, completeness and balance pointing out errors and misunderstandings as well as relevant omissions. They should also seek to ensure that National Audit Office team allows sufficient time for report clearance by the financial director and, in particular, by the accounting officer.

B.14 At the same time, departments or organisations should seek to be aware of a date for a possible Committee of Public Accounts hearing along with the identities of potential witnesses. Subject to the accounting officer's views, it may be necessary to engage at this early stage with the Clerk of the Committee about the suitability of witnesses with reference to the guidance set out in [Annex C](#).

Agreeing Comptroller and Auditor General's reports

B.15 Sufficient time should have been provided by the National Audit Office to allow the accounting officer to consider the near final draft of the Comptroller and Auditor General's report. Departments and organisations should continuously engage with the National Audit Office to ensure that is the case.

B.16 It is important that the accounting officer also receives appropriate advice including an analysis of the report from his or her officials at the same time and, where necessary, internal meetings with the accounting officer are arranged. Any outstanding concerns should be identified and discussed with a view to responding to the Comptroller and Auditor General.

B.17 Where the accounting officer agrees the textual accuracy and completeness of a final draft of the report, he or she should confirm agreement as soon as possible in writing to the Comptroller and Auditor General.

B.18 In the event where the accounting officer cannot agree to the factual accuracy of a National Audit Office report, the department or organisation should request that the Comptroller and Auditor General includes a note to this effect in the report itself along with reasons why agreement could not be reached. It is rare that reports cannot be agreed and the Treasury Officer of Accounts should be consulted in advance where disagreement is possible.

Checklist for engaging National Audit Office teams carrying out value for money studies

B.19 The following checklist is by no means comprehensive and may not always be appropriate for different departments or organisation. However, while it may repeat some of the guidance in this annex, it should nevertheless provide as useful checklist for officials assisting accounting officers and other witnesses.

Box B1: Checklist for officials engaging with National Audit Office teams carrying out value for money studies

From early in the life of the National Audit Office study

1. Seek to have a clear understanding of the rationale for and terms of reference of the study or investigation bearing in mind that the National Audit Office may only be able to provide a limited outline in the very early stages.
2. As far as possible, also seek to have a clear view of the study's scope and aims, the range of evidence being sought as well as timeline for the study.
3. Seek to understand the relative knowledge, competences and skills of the National Audit Office team in the area to be studied in order to determine the degree of engagement with the National Audit Office and resources that will be necessary.
4. Commission team of officials within department or organisation, usually led by the finance director, to engage with the National Audit Office as well as act as a single channel for all communications between the National Audit Office and the department or organisation. The team should also be able to report directly and regularly to the accounting officer.
5. Where the National Audit Office study is cross-governmental, establish early liaison with other departments and organisations to ensure, as far as possible, coordinated and joined-up engagement with the National Audit Office. Where the study is looking at generic issues across many departments or organisations, involve the Treasury and Cabinet Office too.
6. Provide the data and evidence requested by the National Audit Office. As necessary, alert the National Audit Office to evidence of which they may not be aware but may be relevant to their study. As far as possible, keep a record of the evidence requested, offered and used.
7. Hold an early discussion with the accounting officer and others to update them on preliminary work and progress so far, to take their views as well as an initial steer on engagement with National Audit Office.

During the National Audit Office value for money study

8. Engage, on a frequent basis, with the National Audit Office study team in order to understand how the study is progressing, what further assistance could be provided, whether the study's scope may be changing, and to identify earlier rather than later potential misunderstandings, oversights and issues of concern.
9. Provide regular, or when needed, focused progress reports to accounting officers and other key officials highlighting issues of concern. Ideally, in order to avoid misunderstandings, these short reports to the accounting officer should be shared with National Audit Office team.
10. As and when needed, hold further discussions with the accounting officer and key officials, including those from other departments or organisations as appropriate, prior to report writing stage.

Prior to report drafting

11. As far as possible, seek to ensure that the National Audit Office teams have all the relevant evidence they need to carry out their study pointing out, if necessary, the imminence of new evidence emerging or other pertinent factors.
12. Seek to understand the emerging findings, conclusions, recommendations, balance of report. Seek clarifications where there may be misperceptions or misunderstandings based on the facts.
13. Report to accounting officers and key officials the emerging findings, conclusions and any concerns including advice on whether or not the accounting officer should seek a pre-draft discussion with the Comptroller and Auditor General.
14. Importantly, where the findings indisputably identify areas where the department or organisation has clearly failed to deliver in terms of performance or value for money, accounting officers should be alerted to consider and implement urgent corrective action. Failing to act in light of the emerging evidence before a report is published could become a source of strong and possibly justifiable rebuke from the Committee.
15. Only when necessary, the accounting officer and Comptroller and Auditor General may agree to hold a discussion on the study's direction, progress and the areas of contention. It is important to keep a record of discussion, any agreement and action points followed up by a letter to the Comptroller and Auditor General. In this discussion, the department or organisation should strive, as far as possible, to resolve differences with the aim of agreeing the final report in terms of factual accuracy and balance.

During report drafting and prior to publication

16. Keep in touch with National Audit Office teams as much as possible bearing in mind National Audit Office and departmental time constraints.
17. As far as possible, seek to see early drafts for factual accuracy, completeness and balance pointing out early errors and misunderstandings as well as relevant omissions.
18. Accounting officer agrees (or disagrees) final draft of the Comptroller and Auditor General's report pointing out to the Comptroller and Auditor General any concerns in writing.
19. In the event that the accounting officer cannot agree to the factual accuracy of a National Audit Office report, the department or organisation should request that the National Audit Office includes a note to this effect in the report itself along with reasons why agreement could not be reached. As a courtesy to the Committee of Public Accounts, writing to the Committee, with reasons for non-agreement, should be considered. The Treasury Officer of Accounts should be consulted in advance where disagreement is possible.
20. Usually, within a few days prior to publication, the National Audit Office will make available a draft copy of the accompanying press notice for comments from departments or organisations. Accounting officers and senior officials should be consulted when commenting and the need, if any, to consider exceptionally whether own press notice should be issued.
21. Ministers and press offices should be briefed on the Comptroller and Auditor General's report and accompanying press notice so that they are not caught unaware and may respond to queries.
22. Consider the need to brief Number 10 if the report is likely to be in the news and the media critical of government.

When report is published

23. Depending on media, comments from the Committee of Public Accounts and public interest, it may be necessary to respond immediately to media enquiries including issuing, exceptionally, a departmental press release. In the case of organisations, this approach should be discussed with their sponsoring departments.
24. If not already initiated, open dialogue with Clerk of the Committee on details of witnesses required and date of hearing. It is important to communicate to the Clerk the department or organisation's view on the suitability of potential witnesses offering alternatives, where necessary. But, ultimately, the choice of witnesses always rests with the Committee.
25. Commission briefing taking into account accounting officers' and other witnesses' preferences. As far as possible, seek to keep briefing simple and straightforward to navigate for users. Update briefing as and when necessary.

Preparations for Committee hearing

26. Arrange a series of briefing meetings sessions involving the main witnesses, their officials and the Treasury Officer of Accounts who is the standing government witness at all Committee hearings.
27. Coordinate briefing with other departments and organisations, where necessary, to ensure common government position. Ensure briefing takes into account previous relevant Committee reports, criticisms and recommendations. Avoid generation of large quantities of briefing: quality before quantity should be the guiding principle of briefers.
28. Depending on witnesses' wishes, it may be prudent to arrange to hold a 'mock hearing' closer to the date of hearing itself inviting critical friends to pose 'awkward questions' as well as review candidly witnesses' performances.
29. Supplementary new and relevant evidence not contained in the Comptroller and Auditor General's report should only be submitted to the Committee itself unless it has been validated by the National Audit Office in advance. If in doubt, the relevance and importance of new evidence should be discussed beforehand with both the National Audit Office and the Clerk at the earliest opportunity.
30. Arrange for a discussion between accounting officers and National Audit Office teams on potential areas and lines of questioning that the Committee may wish to pursue.
31. Circulate the final 'high level' and agreed briefing to all witnesses including the Treasury Officer of Accounts shortly before the hearing with updates on latest media news or interest. It is essential that all witnesses are 'singing from the same hymn sheet'.

Preparations for Committee of Public Accounts hearings

About this annex

C.1 This annex provides logistical and practical guidance for accounting officers and senior officials who are preparing to appear before the Committee to give evidence. It should also be of general assistance to those supporting witnesses in their preparations. It is by no means comprehensive so departments and organisations, using common sense, should follow this broad guidance and adapt it to suit their particular needs and circumstances. The Treasury Officer of Accounts team in the Treasury is always willing to provide further advice where necessary.

General preparations and training for accounting officers and witnesses

C.2 For newly appointed accounting officers, it is often a good idea to have an informal engagement with the Treasury Officer of Accounts at the earliest opportunity in order to gain a general awareness of the Committee's value for money scrutiny process. As the standing government representative at all Committee hearings, he or she will be very familiar with Committee members' concerns and thinking and how it may impact on accounting officers' own particular areas of accountability. Additionally, sounding out fellow accounting officers with Committee of Public Accounts hearings experience can be very instructive.

C.3 In addition, *Civil Service Learning*¹ can provide training, particularly for new accounting officers and other officials, on their role and responsibilities in relation to the Committee of Public Accounts. Both, the National Audit Office and the Treasury contribute to training courses as well as former accounting officers who recount their experiences. The Treasury's notes, '*The accounting officer's survival guide*'² and '*Making difficult accounting officer decisions*'³, while not directly focused on parliamentary scrutiny of spending, nevertheless, are also good sources of guidance.

C.4 Audio-visual recordings of previous Committee hearings (as well as live hearings) may also be accessed on Parliament's website⁴. While each hearing will have its own dynamics, these recordings provide a useful introduction to the style and intensity of questioning officials may expect from members.

Treasury Officer of Accounts involvement in preparations

C.5 In relation to specific Committee hearings, the Committee expects that accounting officers and witnesses' contributions represent the whole government's position not just their respective departments or organisations' position. Accounting officers should therefore involve the Treasury Officer of Accounts in preparations for hearings at the earliest opportunity so that he or she can understand and fully support the department's or organisation's position. More practically, the Treasury Officer of Accounts can usefully bring a wider cross-government

¹ See Introduction to [Accounting Officer Responsibilities](https://civilservicelearning.civilservice.gov.uk) which may be accessed at <https://civilservicelearning.civilservice.gov.uk>.

² *The accounting officer's survival guide* may be accessed at www.gov.uk/government/publications.

³ *Making difficult accounting officer decisions* may be accessed at www.gov.uk/government/publications.

⁴ Access to archive video recordings of previous Committee of Public Accounts hearings may be accessed at parliamentlive.tv.

perspective to preparations as well as useful insight into current Committee preoccupations and how they may impact on a forthcoming hearing. The Treasury Officer of Accounts is also the standing government witness at all Committee hearings.

Consideration of others to accompany accounting officers as witnesses

C.6 With the prospect of a Committee of Public Accounts hearing looming, whether formally advised by the Committee or not, accounting officers may want to consider how their contributions to the Committee's inquiry might be more effective by being supported by other witnesses from either the public or private sectors. Although the Committee may already have pretty firm views on its preferred witnesses, it is nevertheless pragmatic and usually willing to take into account accounting officers' views and recommendations as to who else would be best placed to provide valuable evidence for the Committee's purposes. That said, the final choice of witnesses appearing before the Committee is, of course, a matter for the Committee.

Recommending other witnesses to the Committee

C.7 Importantly, before making witness recommendations to the Committee, accounting officers will also need to consider the possible advantages from their own perspective in keeping accompanying witnesses to a minimum too. Fewer witnesses alongside them may provide a greater degree of control and focus over the responses to the Committee's questions and reduce the scope for misunderstandings at the hearings. Accounting officers and officials will therefore need to weigh up carefully the advantages and disadvantages.

C.8 Bearing in mind the Committee's usual preference to keep witness numbers to a minimum, departments or organisations will need to make a cogent case in recommending the attendance of witnesses not already identified by the Committee and how they would genuinely assist the Committee.

C.9 Where the Committee has agreed to invite recommended witnesses, accounting officers should agree a clear framework as to the areas of possible questioning each should address at hearings. Where witnesses are likely to have views on issues that may differ from those of the department or organisation, it is advisable for accounting officers and senior officials to explore these differences jointly with the other witnesses in order to gain a better mutual understanding of the issues.

C.10 There is an expectation on the part of the Committee that accounting officers will mostly lead in answering questions, referring only operational and detailed questions to accompanying witnesses. However, accounting officers should not be surprised that the Committee may nevertheless choose, even from the start of a hearing, to pose questions directly to accompanying witnesses, particularly senior responsible owners.

Providing the Committee with witnesses' details

C.11 Once the Committee has decided on the witnesses who will attend the hearing, formal invitations will be issued by the Clerk of the Committee. As soon as possible, departments or organisations should confirm their attendance to the Clerk along with the names (including forenames by which they are usually known) and up to date curricula vitae of all witnesses including accounting officers. The information should include details of their proper titles within departments or organisations and their respective responsibilities.

Officials supporting accounting officers

C.12 The number of supporting officials who sit immediately behind the witnesses could attract critical comment and should therefore be limited to the minimum necessary to pass key information to witnesses and to leave room for members of the public. In any event, given that

hearings are usually streamed live over the internet, it may not be necessary to have more than a minimum number of officials physically present at hearings.

C.13 However, if two accounting officers appear together as witnesses, for example, a departmental or principal accounting officer and an arm's length body accounting officer, it is reasonable for each to be supported by at least one official.

C.14 Other supporting officials who need to attend may sit elsewhere as members of the public but would be expected to leave where evidence is to be taken in private. It is not necessary to provide to the Committee a list of names of those officials who will be supporting witnesses either to observe or to pass information to witnesses.

Briefing and preparations for Committee of Public Accounts hearings

C.15 As soon as there is a degree of certainty about when a hearing of the Committee of Public Accounts is going to take place, a series of preparatory briefing meetings involving the accounting officer, his or her supporting witnesses and officials as well as the Treasury Officer of Accounts should be arranged. Where appropriate, preparations and briefing should be shared and coordinated with other departments or organisations appearing before the hearing to ensure a common and coherent government position. More practicably, it is recommended that accounting officers, senior responsible owners, other witnesses and officials should hold at least one joint preparatory briefing session shortly before the Committee hearing.

C.16 For accounting officers and supporting witnesses, it is essential that they read and digest the Comptroller and Auditor General's report to the extent that they are satisfied they know it quite well 'from cover to cover' and have identified the areas in which they are most vulnerable to criticism. In addition, some accounting officers may find it helpful to have page by page briefing provided by their support teams to match the content of every page in the reports: others may not. Indeed, some accounting officers and witnesses benefit from annotating the reports with their own comments and notes. However, accounting officers and other witnesses should ensure that they have sufficient briefing in the format they prefer and identify early those areas where they feel they need supplementary briefing.

C.17 Witnesses should look out for the negative side of positive facts as the Committee will more often concentrate on the negative facts. For example, a report might say '95 per cent of payments are made within the deadline' but Committee members are likely to focus on why the five per cent that were not made within the deadline. It is important also to understand graphs and charts in the report and particularly any 'outliers' appearing in them.

C.18 It is important too that, where there were previously related Committee hearings and reports, accounting officers and witnesses are up to date on progress in implementing the Committee's earlier recommendations accepted by government and why some were rejected or no longer being implemented. The Committee often quizzes accounting officers on progress since previous reports.

C.19 Again depending on accounting officers and other witnesses' particular preferences, it may be prudent to arrange to hold 'mock hearings' closer to the date of hearings inviting 'critical friends' to pose 'awkward questions'. It is sometimes helpful to invite others who are not close to the subject matter of the report, including the Treasury Officer of Accounts, to attend such mock hearings and to ask questions from the advantage of being a little more remote to the issues. Ideally, immediately after 'mock hearing' sessions, it is usually helpful for colleagues to review and comment objectively on witnesses' performances and answers.

Briefing

C.20 The scope of good briefing should not be limited strictly to the contents of the Comptroller and Auditor General's report but should, as far as possible, address tangential and separate issues which may possibly be raised at hearings by Committee members. These could relate to areas of current media and public interest or to Committee members' constituents.

C.21 Although witnesses will have their own preferences regarding the kind of briefing they would like to have, it is often recommended that it should be made up of two main elements: a top high level and focused summary briefing supported by a second more detailed analytical briefing.

C.22 The top level briefing, which should be at witnesses' fingertips at hearings, should be short and include, mostly in bullet style:

- a page or so of key facts and figures;
- a page of key points to make or messages to get across;
- no more than a page on main areas of criticism and defensive points;
- a page or two of difficult questions with proposed responses;
- a page or two on areas where accounting officers have specifically sought additional and more personalised briefing; and
- some real examples demonstrating good performance.

C.23 The detailed briefing and its format is essentially at the discretion of the briefers taking account of accounting officers and witnesses' preferences and requirements who will generally use this briefing to immerse themselves in the detailed evidence prior to hearings.

C.24 Departments or organisations should circulate briefing for comments throughout and to other departments and organisations appearing before the Committee as well as Treasury Officer of Accounts. The Treasury Officer of Accounts is always happy to provide input and a number of awkward questions based on a wider public sector perspective and experience of recent Committee of Public Accounts concerns.

Possible lines of questioning

C.25 Where possible, departments or organisations should seek to arrange a discussion for accounting officers and witnesses with the National Audit Office team on the potential areas and lines of questioning the Committee of Public Accounts might wish to pursue. Nevertheless, it should be acknowledged that the Committee will not necessarily follow any lines of questioning recommended by the National Audit Office. The Clerk of the Committee may also be consulted on possible lines of questioning the Committee might pursue on the basis that being ready to answer some of the Committee's questions should a more efficient use of the Committee's time at hearings and thus aid its inquiries.

Checklist of tips for witnesses attending hearings of the Committee of Public Accounts

C.26 The following checklist of tips for witnesses attending hearings is by no means comprehensive and not always appropriate. However, while it may repeat some of the guidance in this annex, it should nevertheless provide witnesses with a good steer for engaging with the Committee at hearings.

Box C1: Checklist for witnesses attending Committee of Public Accounts hearings

Shortly before the Committee hearing

1. Shortly before hearings, accounting officers and witnesses should, time permitting, re-read the Comptroller and Auditor General's report thoroughly and familiarise themselves with key facts, findings, trends, conclusions and recommendations. They should also identify their own key areas that may give rise to criticism and check they have adequate briefing.
2. Where it is an accounting officer's first Committee of Public Accounts hearing, it is perhaps worth his or her time to talk to someone who has recently given evidence or watch a video recording of a hearing to get familiar with the process. A few days before hearings, accounting officers may find it helpful to meet separately the Treasury Officer of Accounts who attends all Committee hearings and is familiar with the Committee's current concerns.
3. Witnesses should be familiar with Committee members' names, constituencies, background, career, special interests and any evidence in the report related to their interests or constituencies.
4. Witnesses should set aside some 'quiet time' soon before the hearings to consider the briefing and collect their thoughts.

During the hearing

5. If the Committee is taking evidence from other witnesses prior to the main hearing, it is advisable that accounting officers and other witnesses attend this session also as it is likely that they could be asked questions relating to that earlier evidence.
6. Accounting officers should have a clear understanding of their areas of responsibility and accountability and should be able to outline them succinctly to the Committee.
7. Witnesses should listen carefully to members' questions and not hesitate to seek clarification. Members are usually content to clarify their questioning but become irritated when witnesses do not appear to answer, for whatever reason, the questions asked.
8. Witnesses are encouraged to be open, frank and non-evasive in their responses to questions and to provide full yet appropriately concise and accurate answers. Where, sometimes, more detailed answers are required, witnesses should seek the Chair's agreement to provide more detailed answers.
9. It is important that accounting officers avoid arguing over the facts of a report since they are supposed to have been agreed by them with the Comptroller and Auditor General beforehand. Nevertheless, witnesses may reasonably challenge the conclusions to be drawn from the same facts and explain why.
10. Accounting officers and witnesses should not attempt to defend the indefensible but acknowledge readily and openly where there have been failings. They should also seek to be positive and forward looking and explain how things are being or will be put right.
11. In the event that witnesses are unable to provide factual evidence immediately at the hearing, they should offer to provide a note to the Committee, usually within one week. This will be published alongside the transcript, unless requested and agreed otherwise.
12. To avoid subsequent misinterpretations of the evidence, witnesses should, where necessary, challenge factual inaccuracies or incorrect assertions made in the course of the hearing. Similarly, where appropriate, witnesses should also challenge misinterpretations or wrong conclusions of the evidence made by Committee members.
13. Accounting officers and witnesses should be careful to refrain from discussing the merits of government policy which are outside accounting officers' and the Committee's scope.
14. Witnesses should also be appropriately careful about disclosing or discussing sensitive information.
15. Witnesses should also be prepared to update the Committee on the delivery of previous Committee recommendations or matters relating to previous hearings and reports.
16. Finally, remember that the Comptroller and Auditor General's reports also describe work done well and good practice. Witnesses should draw attention to those parts of the reports in order to present a more balanced picture of a department or organisation's achievements.

D Consideration of different types of evidence

About this annex

D.1 This annex provides guidance for accounting officers and senior officials who are preparing to appear before the Committee to give evidence and who need to consider handling of certain types of evidence. It should also be of general assistance to those supporting witnesses in their preparations for a hearing of the Committee. The Cabinet Office's guidance *Giving Evidence to Select Committees* (the *Osmotherly Rules*)¹ is also a helpful source of advice. Of course, the Treasury Officer of Accounts team in the Treasury is always willing to provide further advice where necessary.

Discussion of policy issues and decisions

D.2 Accounting officers should be prepared to say what they have done to fulfil their accountability duties in accordance with *Managing Public Money*. These duties are:

- to ensure that all relevant financial considerations are taken into account in the consideration of policy proposals and where necessary brought to ministers' attention; and
- that appropriate advice is tendered to ministers on all matters of financial propriety and regularity and as to all considerations of prudent and economical administration, efficiency and effectiveness.

D.3 Accounting officers should be ready to inform the Committee about relevant factual information which departments or organisations have provided to ministers in the context of policy decisions, including any background material and assumptions necessary for an understanding of the information. The amount of such information is a matter of judgment. For example, it may not be appropriate to disclose the options considered by ministers.

D.4 In some cases, the reasons may not be clear, in which case accounting officers are entitled to refuse to speculate about them. Also, where ministers have decided that their disclosure would not be in the public interest, accounting officers have no authority to speak on such matters except to say that ministers have so decided. In order to protect the collective responsibility of ministers, accounting officers should not give information about the machinery by which policy decisions were taken.

D.5 Although unlikely in the context of hearings of the Committee of Public Accounts, accounting officers and government witnesses should also avoid being drawn into discussion of the merits of alternative policies including their advice to ministers. If pressed, they should make clear to the Committee that they are unable to answer as the line of questions is for the relevant ministers. Accounting officers should nevertheless be prepared to explain the policy objectives of any spending programmes for which they are accountable.

¹ *Giving Evidence to Select Committees* (also known as the *Osmotherly Rules*) published by the Cabinet Office in October 2014 and which may be accessed at www.gov.uk/government/publications.

Non-disclosure of advice to ministers

D.6 In general, the rules and conventions governing appearances of officials before parliamentary select committees apply to their appearance before the Committee of Public Accounts, including the general convention that civil servants do not disclose the advice given to ministers.

Previous administrations

D.7 It follows also that officials should not provide the Committee with evidence of the advice to ministers of a previous administration particularly since they are not in a position to show that evidence to ministers of the current administration. Paragraph 76 of the Cabinet Office's guidance, *Giving Evidence to Select Committees*² gives further advice.

Ministerial directions³ overruling accounting officers

D.8 There are two main exceptions to the convention of non-disclosure of advice to ministers. These relate to details of ministerial directions overruling accounting officers' advice on:

- the regularity, propriety of proposed public spending; and
- a matter of prudent and economical administration, efficiency, effectiveness and feasibility (longer term affordability and sustainability) of a particular course of action.

The disclosure of the details of ministerial directions is subject to the provisions of the *Freedom of Information Act 2000*⁴.

D.9 In the cases of ministerial directions to departmental accounting officers (or board directions to accounting officers of arm's length bodies⁵), the Comptroller and Auditor General will have made clear in his or her report or separately to the Committee that the relevant accounting officer was overruled.

D.10 Accounting officers should, however, avoid disclosure of the terms of the advice given to ministers or dissociation from ministerial decisions. Subject, where appropriate to the relevant minister's agreement, the accounting officer should be ready to explain the reasons for the minister's decision and may be called on to satisfy the Committee that all relevant financial, value for money, propriety and regularity considerations were brought to the minister's attention, before decisions were taken.

D.11 The Committee will not attach any blame to accounting officers for implementing ministerial directions. It will then be for the Committee to pursue the matter further with the relevant minister if it so wishes.

Non-disclosure of employees' identities and personal information

D.12 On occasions, the Committee's line of enquiry might involve requests to disclose personal information about individual employees or former employees in relation to disciplinary action, bonus payments, redundancy compensation, tax or other matters. Accounting officers and witnesses should avoid agreeing to such requests where it is possible that the identities of

² *Giving Evidence to Select Committees* (also known as the *Osmotherly Rules*) published by the Cabinet Office in October 2014 and which may be accessed at www.gov.uk/government/publications.

³ Ministerial directions to accounting officers are rare. See Section 3.4 and Box 3.2 of *Managing Public Money* published in July 2013 and *Making difficult accounting officer decisions* which may be accessed at www.gov.uk/government/publications.

⁴ See [section 35 of the Freedom of Information Act 2000](#) which may be accessed on www.legislation.gov.uk.

⁵ In the case of directions to accounting officers from the boards or chairs of arm's length bodies, see also guidance in Paragraph 3.8.6 of *Managing Public Money* which may be accessed at www.gov.uk/government/publications.

individuals might be publicly disclosed or deduced on grounds that to do so would be unethical as well as could be unlawful.

D.13 On ethical grounds, as a good employer, it is the government's duty to protect, as far as possible, the identities and personal information of individual staff members. It would be unreasonable for employees and former employees to have expected that during their careers, they would be faced with the prospect of public disclosure of their personal and confidential information. Disclosure could also expose them to unfair and unwelcome media attention with the risk of damaging reputations, adversely affecting their private and families' lives without a right of response available in other forms of tribunal or inquiry. And, importantly, in accordance with the principle of individual ministerial responsibility, civil servants are not directly accountable to Parliament. Ministers account to Parliament for civil servants' and employees' actions taken within their departments or sponsored organisations.

D.14 On legal grounds, it is likely to be a breach of the *Data Protection Act 1998*⁶ to disclose, either publicly or in closed session, an individual's pay, performance, disciplinary record, bonus or redundancy payments, without that individual's explicit prior consent. Indeed, if such a request were received under the *Freedom of Information Act 2000*⁷, the government would most likely pursue the line that such information should be exempt from disclosure under Section 40(2) of that Act.

D.15 However, in order to be as helpful and as cooperative as possible to the Committee, accounting officers should offer to provide the information on an anonymised basis in so far as that is possible without releasing identifiable details. Accounting officers and witnesses can, of course, continue to provide information on senior officials where the practice already is to disclose personal information, for example, in remuneration reports published in annual accounts.

D.16 The Cabinet Secretary, in his letter of 21 July 2008 to the Chair of the Committee⁸, set out the approach accounting officers would be taking to such requests from the Committee for disclosure of information that was likely to reveal the identities of employees or former employees.

Questions regarding the conduct of individual officials and disciplinary issues

D.17 Committee hearings may sometimes involve questions about the conduct of individuals, particularly where the hearing concerns regularity or propriety issues. The purpose behind the questions may not just be in the sense of establishing the facts about what occurred in making decisions or implementing government policies, but with the possible implication of allocating individual criticism or blame.

D.18 In such circumstances, and in accordance with the principles of ministerial accountability, it should be explained to the Committee that it is for the minister to look into the matter and, where necessary, to determine whether to institute a formal disciplinary inquiry. Such an inquiry into the conduct and behaviour of individual officials and consideration of disciplinary action is properly carried out within the department or organisation according to established procedures designed and agreed for the purpose, and with appropriate safeguards for the individual. It is then the minister's responsibility to inform Parliament of what has happened and of what has been done to put the matter right and to prevent a recurrence. Evidence to the Committee on

⁶ See [section 35 of the Data Protection Act 1998](http://www.legislation.gov.uk) which may be accessed at www.legislation.gov.uk.

⁷ See [section 40 of the Freedom of Information Act 2000](http://www.legislation.gov.uk) which may be accessed at www.legislation.gov.uk.

⁸ See copy of [Cabinet Secretary's letter to Chair of the Committee of Public Accounts](#).

such matters should not be given by the official or officials concerned but by a senior official designated by the minister to give such evidence on the minister's behalf.

D.19 In this context, accounting officers should adhere to the principle that disciplinary and employment matters are a matter of confidence and trust extending in law beyond the end of employment. In such circumstances, public disclosure may damage an individual's reputation without that individual having the same 'natural justice' right of response which is recognised by other forms of tribunal or inquiry. Any public information should therefore be cast as far as possible in ways that do not reveal individual or identifiable details. Where the Committee may need such details to discharge its responsibilities, they should be offered in closed session, on an understanding of confidentiality would be preserved and that to do so would not, after first taking appropriate legal advice, conflict with the provisions of the *Data Protection Act 1998*.

D.20 Evidence on such matters should normally be given on the basis that:

- information will not be given about disciplinary proceedings until they are complete;
- when disciplinary hearings have been completed, the department or organisation will inform the Committee of their outcome in a form which protects the identity of the individual or individuals concerned except insofar as this is already public knowledge; and
- the Committee will thereafter be given an account of the measures taken to put right what went wrong and to prevent a repeat of any failures which have arisen from weaknesses in a department's or organisation's arrangements.

D.21 Where, in the course of an inquiry or hearing, the Committee were to discover evidence that called into question the conduct of individual named officials, the Committee should be asked not to pursue its own investigation at a hearing itself into the conduct of the person concerned, but to take up the matter with the relevant departmental minister. It is not the Committee's task to act as a disciplinary tribunal. Disciplinary matters are for departments or organisations in the first instance.

D.22 Where it is foreseen that the Committee's line of questioning may involve questions about the conduct of named officials, it should be suggested to the Committee that it would be appropriate for a minister or a senior official designated by the minister to give evidence, rather than the named officials in question. If an official giving evidence to a Committee is unexpectedly asked question which are directed at his or her individual conduct, or at the conduct of another named official, the official should indicate that he wishes to seek instructions from ministers, and the Committee should be asked to allow time for this.

D.23 Paragraphs 35 to 37 of Cabinet Office's guidance *Giving Evidence to Select Committees* (the *Osmotherly Rules*)⁹ provide further advice on this issue in relation to departmental select committees.

Taxpayer confidentiality

D.24 Officials in HM Revenue & Customs are well aware that confidentiality is essential to the operation of the tax system because it promotes voluntary compliance with tax rules, as taxpayers have confidence that the sensitive information they give to HM Revenue & Customs will be protected. With a few specified exceptions, this protection is enshrined in law under

⁹ See [Giving Evidence to Select Committees](#) (also known as the *Osmotherly Rules*) published by the Cabinet Office in October 2014 which may be accessed at www.gov.uk/government/publications.

Sections 18 and 19 of the *Commissioners for Revenue and Customs Act 2005*¹⁰ making it a criminal offence to disclose unlawfully tax information relating to identifiable taxpayers. Similarly, non-HM Revenue & Customs government witnesses should also avoid discussion or speculation about the tax affairs of individuals, businesses and legal entities, particularly those with whom departments or organisations may have contractual arrangements.

Matters before a court of law or which may be *sub judice*

D.25 Parliamentary committees are subject to the same rules by which the House of Commons regulates its conduct in relation to matters awaiting the adjudication of the courts. If a matter is already before the courts and departments or organisations have reason to believe it is likely to come up for discussion at a hearing, they should check with the Clerk of the Committee that he or she is also aware. However, it should be noted that the Chair of the Committee has an overriding discretion to decide what is appropriate in the hearing of evidence.

D.26 It follows that when giving evidence in public to the Committee, witnesses should take care not to comment on matters currently before a court of law. The same consideration may apply in certain cases where proceedings are imminent regardless as to whether or not the Crown is likely to be a party to such proceedings. Similar considerations apply where ministers have a quasi-judicial or appellate functions.

D.27 Where accounting officers or witnesses think this is likely to be a problem or that evidence they may give is likely to breach an injunction or order of a court of law, they should, in the first instance, consult their legal advisers or the Treasury Solicitor on how to handle questions which may arise. Departments or organisations should also discuss the matter in advance with the Clerk of the Committee.

¹⁰ See [section 18 of the Commissioners for Revenue and Customs Act 2005](#) which may be accessed at www.legislation.gov.uk.

Logistics of attending Committee of Public Accounts hearings

E

About this annex

E.1 This annex provides some basic practical guidance to those attending hearings of the Committee of Public Accounts including getting to the.

Location of public hearings

E.2 Oral evidence sessions usually take place in either committee room 15 or 16 on the first floor (Committee Rooms Corridor) in the Palace of Westminster¹ or, occasionally, in the Boothroyd Room in Portcullis House². However, very rarely, some hearings may also take place away from the Palace of Westminster and London. Committee staff will provide the location in the formal letter of invitation and advise of any last minute changes. However, on the morning of the hearing, it is sensible for departments or organisations to confirm with the Committee Secretariat the precise location in case of any last minute change of venue.

Non-parliamentary pass holders

E.3 For witnesses and officials without parliamentary passes, entrance to the Palace of Westminster is through the Cromwell Green visitors' entrance in St Margaret Street¹, at the rear of Westminster Abbey and St Margaret's Church and to Portcullis House through its main entrance on Victoria Embankment² opposite Westminster Pier (see map overleaf). Since both these entrance points have stringent physical and electronic security checks with often large numbers of visitors and tourists being searched, witnesses should allow at least 30 minutes to clear security.

E.4 On some busy days when there are large numbers of visitors, a 'fast stream' for witnesses and supporting officials is put into operation at the Cromwell Green entrance. Witnesses and officials should identify themselves as such to police officers preferably with some documentation in support. However, gaining access through the fast stream cannot always be guaranteed.

E.5 After clearing security at the Cromwell Green entrance, visitors to the Palace of Westminster should then proceed through the full length of Westminster Hall and make their way up the steps at the end and then left to the Central Lobby. From there, they should seek directions to the Committee Corridor on the first floor where they may seek further directions at the corridor desk. Visitors to Portcullis House should proceed up the main stairs to the first floor where they will find the Boothroyd Room. Before entering the committee room, on the invitation of the police, all electronic devices such as mobile phones, tablets and other electronic devices should be switched off or put in silent mode operation. On leaving Parliament, visitors with temporary passes must surrender them at the exits.

¹ See [location of the Palace of Westminster](#) in Google Maps ©

² See [location of Portcullis House](#) in Google Maps ©

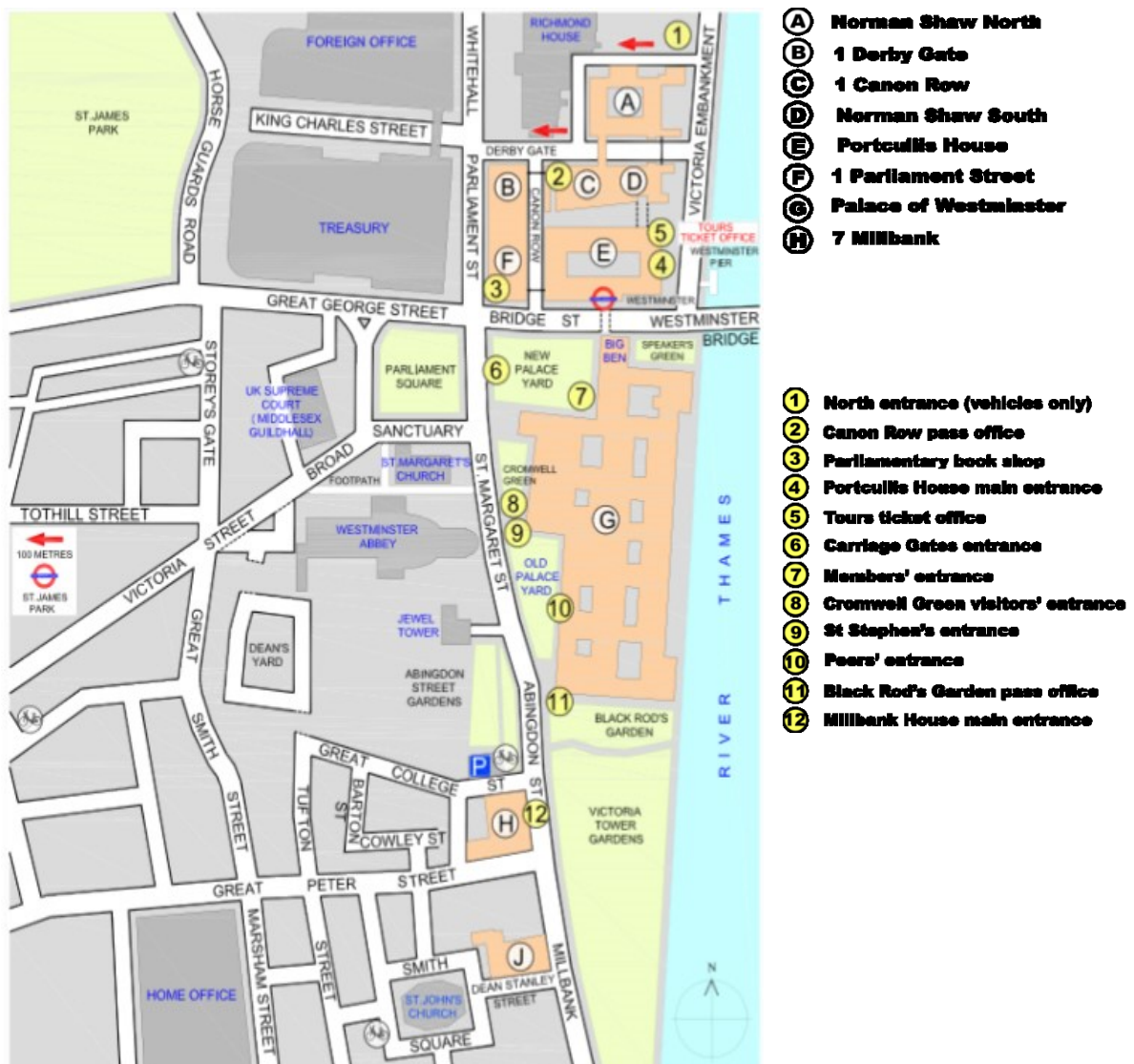
Parliamentary pass holders

E.6 Those with parliamentary passes do not usually have to undergo the stringent security checks and may use other entrances, such as the St Stephen's entrance (adjacent to Cromwell Green entrance) and the special Westminster Underground Station entrance to Parliament provided they know their PIN codes to allow them to go through electronic turnstiles and open some doors.

Disabled access

E.7 Access for those with a disability is via New Palace Yard carriage gates entrance with as much notice as possible being required by the Committee Secretariat beforehand to organise access.

Map of Westminster area adjacent to Parliament



Procedures to be followed in responding to Committee of Public Accounts reports

F

About this annex

F.1 This annex provides guidance to departments or organisations who are required to prepare draft government responses, set out in Treasury Minutes¹, to reports of the Committee of Public Accounts.

Adherence to procedures and timetable

F.2 In coordinating responses to the Committee's reports, the Treasury Officer of Accounts team commissions departments and organisations to draft government responses for inclusion in Treasury Minutes within a tight timetable.

F.3 Failure to adhere strictly to procedures and timetable set out in the Treasury's commissioning notes may ultimately result in the relevant accounting officers having to write to the Committee explaining reasons for non-compliance with long standing arrangements agreed between government and Parliament. It may sometimes involve accounting officers being recalled to further public hearings by the Committee.

Overcoming drafting issues early

F.4 So, rather than wait for commissioning notes, departments and organisations should already be considering and preparing draft responses as soon as the Committee's reports are published. However, where departments and organisations foresee potential problems in drafting government responses, which may require discussion with other departments and organisations including Treasury spending policy teams, they should immediately engage all parties concerned as a priority before submitting first drafts to the Treasury Officer of Accounts team.

Usual procedure

F.5 When the Treasury's commissioning requests are received, departments and organisations should, as matter of good practice, alert those who have a critical role in the Treasury Minutes process, such as accounting officers and ministers' private offices, of the tight deadlines and the need to expedite and finalise draft government responses within those deadlines.

F.6 Usually, departments, and organisations through their sponsor departments, are required to submit their initial draft responses to the Treasury Officer of Accounts team within two weeks who will also share them with the relevant Treasury spending policy teams. After appropriate discussion/negotiation with departments and/or organisations, the Treasury Officer of Accounts

¹ See examples of [recent Treasury Minutes](http://www.gov.uk/government/publications) may be accessed at www.gov.uk/government/publications.

team will normally return the draft responses with proposed amendments, if any, within two to three days.

F.7 One of the reasons for submitting initial drafts early to the Treasury Officer of Accounts team is to reassure accounting officers that the near final drafts they are ultimately asked to approve have already been cleared by the Treasury and thereby reducing the scope for unnecessary delay.

F.8 Once Treasury agreed 'near final' drafts have been submitted to accounting officers for final approval and, as appropriate, to departmental ministers for their information, any further changes made at this stage will still need to be cleared again with the relevant Treasury spending policy teams before formal final submission to the Treasury Officer of Accounts team.

F.9 Finally, the Treasury Officer of Accounts team will arrange for the clearance of the relevant Treasury Minutes by the Economic Secretary for presentation to Parliament as a command paper and publication online. Departments and organisations will receive notification in advance when the Treasury Minutes will be laid before Parliament and published.

F.10 On request to Treasury Officer of Accounts, embargoed copies of the relevant Treasury Minutes will be sent electronically to departments or organisations by the Treasury Officer of Accounts team some twenty-four hours prior to online publication and being laid before Parliament.

Briefing and press notices

F.11 The Treasury does not usually issue press notices on publication of Treasury Minutes. It is for departments and organisations (in consultation with their own sponsor departments) to determine what level of publicity to give to the government's response to a Committee's report. Publication of Treasury Minutes may present opportunities for departments and organisations to highlight positive steps being taken in programme delivery and in line with the Committee's recommendations. Alternatively, it could allow departments and organisations an opportunity to explain, more publicly, reasons why the government does not accept some of the Committee's recommendations and what alternative action, if any, is being considered or taken.

F.12 Paragraphs 58 to 63 of the Cabinet Office's guidance, *Giving Evidence to Select Committees*², provide advice on press handling. In any event, the Treasury Officer of Accounts team should be consulted where it is proposed to issue a departmental press notice.

Style and format

F.13 The aim should be to provide clear, direct and succinct government responses to the Committee's conclusions and recommendations limiting text to no more than 200 words although, exceptionally, this may not be always possible.

F.14 Departments and organisations should respond to the Committee's conclusions and recommendations beginning with whether a recommendation has been accepted or rejected by the government. The government does not partly or partially accept or reject recommendations. Explanations should be given of the actions that the department or organisation has taken, or will take, to implement accepted recommendations. Where a recommendation is not accepted, the reasons for doing so should be clearly and fully stated.

F.15 The Committee has a keen interest in the action taken by departments and organisations in response to its reports, so implementation target dates should be given whenever possible.

² See [Giving Evidence to Select Committees](#) (also known as the *Osmotherly Rules*) published by the Cabinet Office in October 2014 which may be accessed at www.gov.uk/government/publications.

F.16 Statements should not be included in Treasury Minutes unless they accurately reflect the position at the time of publication. Where, at the time of drafting, a statement needs to be confirmed, or further action is anticipated by the date it is laid, it should appear in square brackets in the draft. Departments and organisations should inform the Treasury Officer of Accounts team of any later information that may need to be added to the text, so that this is not overlooked in the final run-up to publication.

F.17 No other general material, unconnected to specific conclusions and recommendations should be included, unless there has been a major change in organisation or policy. Departments and organisations should not promote themselves in the response but stick to the facts.

F.18 Departments and organisations should seek advice from the Treasury Officer of Accounts team before drafting a response, if they are not clear how to proceed.

Treasury style conventions

F.19 The following style conventions should be employed:

- avoid the use of acronyms or abbreviations which can often appear unnecessarily unhelpful, bureaucratic and confusing to readers. It is better to spell out full titles each time in preference. For example, use 'Ministry of Justice' instead of 'MOJ' or 'Department for Work and Pensions' instead of 'DWP' or 'the Committee' or the 'Public Accounts Committee' instead of 'the PAC'. However, common sense suggests that where the abbreviated form is widely understood and more commonly used in general parlance, opt for the abbreviated form, for example, the 'BBC' instead of the 'British Broadcasting Corporation';
- departments, organisations and bodies are collective nouns and the singular is used so 'the Committee is' rather than 'the Committee are' or 'the department is' rather than 'the department are'. Similarly, 'the Committee stated that it would respond' instead of 'the Committee stated they would respond';
- when mentioning generic groups, use lower case always. For example, 'the role of the accounting officer is ...' instead of 'the role of the Accounting Officer is ...' or 'the aims of departments are ...' instead of 'the aims of Departments are ...';
- £10 million not £10m or £10 m;
- £10 billion not £10bn or £10 bn;
- 2 September 2017 not 2nd September 2017 or September 2nd 2017;
- 2018-19 not 2018/19;
- % - in words, for example 'per cent' but not 'percent'; and
- the figures 'one' to 'nine' should be in words, 10 and above in figures.

F.20 Where departments or organisations are uncertain about style conventions, they may consult the Treasury Officer of Accounts team for further guidance.

Checklist of tips for preparing and drafting Treasury Minute responses

F.21 The following checklist of tips for preparing and drafting Treasury Minutes is by no means comprehensive and not always appropriate. However, while it may repeat some of the guidance in this annex, it should nevertheless provide officials involved in their preparation with a good steer for efficient compliance with Treasury Minutes requirements.

Box F1: Checklist for preparing and drafting Treasury Minutes

Immediately after Committee of Public Accounts hearing

- Up to 5 to 7 weeks prior to Committee report publication
- 1 For planning purposes, ask Treasury Officer of Accounts team when commissioning note is likely to be issued along with some indication of when Treasury Minutes are likely to be published.
 - 2 Inform those within department or organisation who will likely be asked to draft responses with outline of possible timetable.

On publication of Committee of Public Accounts report

- Up to 3 to 4 weeks prior to Treasury Officer of Accounts commissioning note
- 3 Consider draft responses even prior to Treasury Officer of Accounts team's formal commissioning note.
 - 4 Identify early any Committee recommendations that are, for whatever reason, unlikely to be accepted and inform accounting officers as necessary.
 - 5 Where necessary, consult the Treasury Officer of Accounts team as to which department or organisation, if any, is likely to be assigned as lead organisation in drafting responses.

On receipt of the Treasury Officer of Accounts team commissioning note

- Week 1
- 6 Alert accounting officers and ministerial private offices of Treasury Minutes timetable and need to adhere strictly to deadlines. Establish own internal timetables to meet Treasury Minutes deadlines.
 - 7 Commission first draft responses conforming to Treasury guidance and in consultation with other departments and organisations, including Treasury spending policy teams, as appropriate.
- Weeks 2 to 3
- 8 Consider and modify, as necessary, early draft responses before submission to accounting officers (and ministers where necessary) for first draft amendment and clearance.

Submission of first drafts to the Treasury Officer of Accounts team

- Week 3
- 9 Submit first drafts cleared by accounting officers to Treasury Officer of Accounts who will also share them with relevant Treasury spending policy teams.
- Week 3.5
- 10 Treasury spending policy teams and the Treasury Officer of Accounts team consider and discuss first drafts with departments and organisations, as necessary, and return with proposed suggestions and amendments, if any.

On return of Treasury cleared first drafts

- Week 4
- 11 Departments and organisations consider Treasury's proposed suggestions and amendments and submit, with appropriate advice, to accounting officers and departmental ministers reminding them of the need to meet the Treasury Minutes timetable.
 - 12 Any further changes proposed by departments and organisations at this point should be urgently cleared again with the Treasury spending policy teams before final submission to the Treasury Officer of Accounts team.

Submission/confirmation of final drafts to the Treasury Officer of Accounts team

- Week 5
- 13 If assigned lead organisation, check that other departments or organisations are also content with final drafts before submission to the Treasury Officer of Accounts team.
 - 14 Treasury Officer of Accounts team checks conformity of final drafts with Treasury Minutes style conventions and arranges for publication.

Final drafts submitted to Economic Secretary to the Treasury

- Week 6
- 15 Treasury Officer of Accounts team submits final draft Treasury Minutes to Economic Secretary to the Treasury for approval and to lay before Parliament.

Treasury Minutes published online

- Week 7
- 16 Treasury Officer of Accounts confirms and notifies departments and organisations of dates for online publication and laying before Parliament.

Further useful reading and contacts

G

About this annex

G.1 This annex provides details of further useful reading material and contacts.

Further reading

G.2 The reading material below may be accessed and downloaded from www.gov.uk/government/publications. Alternatively, they should be accessible by clicking on (or touching) their titles below.

[Managing Public Money](#)

HM Treasury guidance setting out the main principles for dealing with taxpayers' resources in United Kingdom government public sector organisations. It describes the fiduciary duties of those involved in handling public resources to work to high standards of probity expected by Parliament and the public. Chapter 3 sets out the personal responsibilities of accounting officers in central government.

[Regularity, Propriety and Value for Money](#)

Published by HM Treasury, it is designed for accounting officers of United Kingdom central government organisations and members of their boards who have a role in ensuring that these organisations operate with probity, propriety and regularity.

[Corporate governance in central government departments: Code of Good Practice](#)

Published by HM Treasury and Cabinet Office, the code seeks to promote good corporate governance in central government departments and sets out the roles and functions of departmental boards and incorporate best practice in the public and private sectors.

[The accounting officer's survival guide](#)

A guide, published by HM Treasury, intended to be of assistance to all accounting officers but should be particularly helpful to newly appointed accounting officers of arm's length bodies.

[Making an accounting officer assessment](#)

A note prepared by HM Treasury designed to help officials advising accounting officers faced with challenging decisions on policy initiatives and how to write an *accounting officer assessment* of whether proposed initiatives comply with *Managing Public Money* standards. It is particularly helpful in relation to deciding whether or not to seek a ministerial direction.

[Supply Estimates: a guidance manual](#)

An HM Treasury manual intended as a practical reference guide for anyone with direct or indirect responsibility for the control of public spending in general and for the Supply Estimates process in particular. It is aimed principally at officials in government departments but should also be of use to those in arm's length public bodies

[Civil Service Code](#)

Published by the Cabinet Office, the *Civil Service code* outlines the Civil Service's core values and the standards of behaviour expected of all civil servants in upholding these values.

[Ministerial Code](#)

The *Ministerial Code* sets out the standards of conduct expected of ministers and how they discharge their duties.

[Giving Evidence to Select Committees \(also known as 'the Osmotherly Rules'\)](#)

Published by the Cabinet Office, it provides guidance to civil servants appearing before parliamentary select committees.

[The Green Book: appraisal and evaluation in central government](#)

HM Treasury guidance for public sector bodies on how to appraise proposals before committing funds to a policy, programme or project.

Contacts

G.3 Below is a list of core contacts which officials may need to consult from time to time. While they may not be immediately able to handle all queries within their respective organisations, they should be able to direct you someone who may be able to assist.

Treasury Officer of Accounts team

Richard Brown (Treasury Officer of Accounts)	richard.brown@hmtreasury.gsi.gov.uk	020 7270 6040
Marius Gallaher (Alternate Treasury Officer of Accounts)	marius.gallaher@hmtreasury.gsi.gov.uk	020 7270 5058
Adrian Baxter (Treasury Minutes and AO appointments)	adrian.baxter@hmtreasury.gsi.gov.uk	020 7270 5498

Committee of Public Accounts

Stephen McGinness (Clerk of the Committee)	mcginness@parliament.uk	020 7219 3273
James McQuade	mcquadej@parliament.uk	020 7219 4099
Clare Cozens	cozenscl@parliament.uk	020 7219 0336

National Audit Office

Nick Lacy	nick.lacy@nao.gsi.gov.uk	020 7798 7090
Mark Garrety	mark.garrety@nao.gsi.gov.uk	020 7270 7081

Civil Service Learning for training

Jane Dupres (Working in the Civil Service Team)	jane.dupres@cslearning.gsi.gov.uk	020 7035 6402
Graham Davies (Working in the Civil Service Team)	graham.davies8@cslearning.gsi.gov.uk	020 7035 3291

Other departmental contacts

Click here to view a separate up-to-date list of other departmental contacts

Powers and terms of reference of the Committee of Public Accounts

G.4 The terms of reference for the Committee of Public Accounts are set out in House of Commons Standing Order 148 which states:

'(1) There shall be a select committee to be called the Committee of Public Accounts for the examination of the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit, to consist of not more than sixteen members. The committee shall have power to send for persons, papers and records, to sit notwithstanding any adjournment of the House, to report from time to time, to appoint specialist advisers either to supply information which is not readily available or to elucidate matters of complexity within the committee's order of reference, and to adjourn from place to place.

(2) Unless the House otherwise orders, each Member nominated to the committee shall continue to be a member of it for the remainder of the Parliament.'

G.5 The Order was amended in 2010 to allow the Committee of Public Accounts to hold hearings and to report to Parliament even when Parliament is not sitting. It was also given powers to appoint advisers (other than the National Audit Office) to supply information and to explain complex issues to the Committee. The amended Order also allows the Committee to hold hearings and business beyond the confines of the Palace of Westminster.

HM Treasury contacts

This document can be downloaded from
www.gov.uk

If you require this information in an alternative
format or have general enquiries about
HM Treasury and its work, contact:

Correspondence Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tel: 020 7270 5000

Email: public.enquiries@hmtreasury.gsi.gov.uk