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**DAO 02/15**

1 December 2015

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**Dear Accounting Officer**

## **Whistleblowing arrangements in Annual Reports and Accounts**

This letter requires Departments, NDPBs and other ALBs to report on their whistleblowing arrangements in their Annual Report and Accounts

The Public Accounts Committee (PAC), in their 9th Report of Session 2014-15 on Whistleblowing, made a recommendation that *Departments should report on the effectiveness of whistleblowing arrangements in their governance statements in their Annual Report and Accounts.*

The Government response agreed with the Committee's recommendation. This letter reminds Department's, NDPBs and ALBs to meet this requirement and therefore follow best practice.

If you want to discuss this letter, please contact James Fraser on 020 7270 4847 or Adrian Baxter on 020 7270 5498.

**Richard Brown**  
**Treasury Officer of Accounts**