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Dear Accounting Officer

ACCOUNTING OFFICER SYSTEM STATEMENTS

This letter confirms the new requirement for Principal Accounting Officers to produce Accounting Officer System Statements alongside their Annual Report and Accounts, using the new guidance issued by the Treasury.

Action

All main departments

Context

The Public Accounts Committee recently completed its inquiry into 'Accountability to Parliament for Taxpayer's Money'.

In its report, the committee recommended that *"The Treasury should ensure all departments prepare accountability system statements with their next annual report and accounts. Each statement should cover all of the accountability relationships and processes within that department, making clear who is accountable for what at all levels of the system from the Accounting Officer down."*

The government accepted this recommendation, and agreed that all main central government departments should explain how the accountability relationships and processes work between departments and their arm's length bodies. This should cover all of the relevant accountability relationships within the department, including relationships with arm's length bodies and third party delivery partners.

I am grateful to colleagues from across Whitehall who have helped with the implementation of this recommendation and the development of guidance on what should be included in these 'Accounting Officer System Statements'.

As promised in the government's response to the committee, the Treasury has now issued this guidance to departments, which is published on GOV.UK:

www.gov.uk/government/publications/parliamentary-scrutiny-of-public-spending.

Contact

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

A handwritten signature in black ink that reads "RDBrown". Below the signature is a horizontal line that tapers at both ends, resembling a stylized underline or a flourish.

Richard Brown
Treasury Officer of Accounts