

12 June 2020

For enquiries about the distribution of DAO letters please contact Treasury Officer of Accounts at <mailto:TOAEnquiries@hmtreasury.gov.uk>

## DAO 02/20

All live DAO letters may be found at:  
<https://www.gov.uk/government/collections/dao-letters>

Dear Accounting Officer

### REVISION OF TARGET DATES FOR IMPLEMENTING PUBLIC ACCOUNTS COMMITTEE RECOMMENDATIONS

This letter informs accounting officers of United Kingdom government departments and arm's length bodies of their responsibilities in relation to implementing recommendations of the Committee of Public Accounts.

#### Context

The Chair of the Committee of Public Accounts, Meg Hillier MP, has recently written to me to express the Committee's serious concerns that government departments and arm's length bodies are increasingly deferring unilaterally the target dates for full implementation of accepted Committee recommendations and doing so without providing an explanation for the delay. Indeed, some departments only notify the Committee in subsequent Treasury Minutes Progress Reports of revised target dates which can be many months later than the original dates.

The Chair is clear that the Committee finds such behaviour not only discourteous but unacceptable and undermines trust between the Committee and government departments as well as hindering transparency, scrutiny and accountability. It also makes it very difficult for the Committee to track progress on implementation of individual recommendations.

#### Action


To avoid the recurrence of such practices and restore proper accountability, I have therefore agreed with the Chair that departments and arm's length bodies should do the following.

- a. Set target dates for implementation of accepted recommendations that are truly challenging, realistic yet achievable following publication of Public

Accounts Committee reports and be prepared to explain/justify those target dates.

- b. Have systems in place to monitor closely and continuously implementation of all accepted Committee recommendations to ensure that they are on course to be implemented by the original target date.
- c. Write immediately to the Committee, copied to the Treasury Officer of Accounts, where it becomes clear that a recommendation is no longer on track to be implemented by the original target date, and provide a detailed explanation for the deferral. **Departments should not leave notification of the delay in implementation until the publication of the next Treasury Minutes Progress Report.** The Committee has made it clear that letters to the Committee will be published on its website in the usual way.
- d. Offer the Committee a revised yet challenging target date for implementation along with a sound rationale for the new target date.
- e. Write as soon as possible to the Committee, copied to the Treasury Officer of Accounts, when a decision has been made not to proceed any further with implementation of an accepted recommendation and provide a detailed explanation for non-implementation. **Again, departments should not leave notification of the decision not to implement further a recommendation until the publication of the next Treasury Minutes Progress Report.** As before, departments' or organisations' letters will also be published on the Committee's website.
- f. Cross-reference (where possible with an electronic link) in subsequent Treasury Minutes Progress Reports to the specific correspondence sent to the Committee explaining delays in implementation or non-implementation of recommendations.

All accounting officers should ensure that their staff are aware of and take forward the above guidance with immediate effect.



David Fairbrother  
Treasury Officer of Accounts