

Name  
Address  
[email](#)

xx Month xxxx

### Temporary Acting Accounting Officer for [department]

This letter formally records your appointment as the Temporary Acting Accounting Officer for the [insert the department].

In line with Managing Public Money paragraph 3.6.2.<sup>1</sup> when [insert appointed AO] is temporarily unable to fulfil their principal accounting officer responsibilities you will take on these accounting officer responsibilities. You will therefore be the temporary acting accounting officer for the department in designated periods of [appointed AO] absence.

[Appointed AO's] Principal Private Secretary and you should agree when periods of absence arise and confirm that the arrangements set out in this letter will come into force, as well as documenting when such periods will end.

Your appointment is in accordance with [Section 5, subsection 6 of the Government Resources and Accounts Act \(GRAA\) 2000](#) and carries with it the responsibility for ensuring that resources authorised by Parliament and sums to be paid out of the Consolidated Fund, in respect of the department, are used for the purposes intended by Parliament.

In essence, as a temporary acting accounting officer, you must be able to assure Parliament and the public of high standards of probity in the management of public funds. This will include the department's governance statement; decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, feasibility, risk, and value for money across the public sector; and accounting accurately and transparently, for your department's financial position and transactions.

It is important that you appreciate that if you do not meet the standards required of accounting officers, your designation can be withdrawn.

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<sup>1</sup> <https://www.gov.uk/government/publications/managing-public-money> 3.6.2 When the accounting officer is absent and cannot readily be contacted, another senior official should deputise. If a significant absence is planned, the accounting officer may invite the Treasury (or the sponsor department, as the case may be) to appoint a temporary acting accounting officer.

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[Managing Public Money](#) sets out the principles and high standards expected for handling public resources and Chapter 3 focuses on the main responsibilities of an accounting officer. Your accountability will be subject to [\[insert name of AO\]](#) overall responsibilities for the department. As part of these responsibilities, the Committee of Public Accounts may invite you to attend as a witness at its evidence sessions. Appearing as a witness before the Committee is not optional. It is only with specific agreement of the Chair of the Committee that an accounting officer may defer his or her attendance or send a substitute.

You should also look at the guidance on the accountability framework for public spending available on gov.uk at: <https://www.gov.uk/government/publications/public-spending-the-accountability-framework>. This guidance contains links to the following Treasury issued handbooks:

- the accounting officer's survival guide, which draws out the main accounting officer's responsibilities;
- guidance on accounting officer assessments, which are recommended for assessing significant or complicated policy initiatives;
- [\[HMT PAO appointments only\]](#) guidance on accounting officer system statements, which all main central government departments are expected to maintain, setting out all the accountability relationships and processes within the department; and
- Parliamentary scrutiny of public spending, which provides practical guidance on engagement with the Committee of Public Accounts and the National Audit office.

The Leadership College for Government provides a full training package for newly appointed accounting officers, namely, the *Accounting Officer's Responsibilities Roundtable* which is held in the Treasury (or virtually, if appropriate) and covers the concepts of regularity, propriety, value for money and feasibility as they affect public service delivery. I recommend that you contact the Leadership College for Government to arrange this training: [leadershipcollege@cabinetoffice.gov.uk](mailto:leadershipcollege@cabinetoffice.gov.uk)

If you think that the Treasury Officer of Accounts team at HM Treasury might also be able to help you further in your accounting officer capacity by providing advice, please do not hesitate to get in touch with them at [TOAEnquiries@hmtreasury.gov.uk](mailto:TOAEnquiries@hmtreasury.gov.uk).

Additionally, [\[insert finance director\]](#), will be able to talk to you about your role as a temporary acting accounting officer. You should also arrange a discussion with staff at the National Audit Office.

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, the Treasury Officer of Accounts, the Leadership College for Government and to the [department's] Finance Director.

James Bowler  
Permanent Secretary