



HM Treasury

Users of Accounts

UPAG 9 11th of April 2024

Background

- One of the key guiding principles for HMT when drafting guidance is the needs of users when using ARA's.
- The FReM currently defines primary users as
- *“The primary user of government annual reports and accounts is Parliament. Select committees review consolidated departmental annual reports and accounts, and the Public Accounts Committee (PAC) holds hearings on the Whole of Government Accounts.”*
- During the UPAG update at the November FRAB meeting, members of FRAB requested HMT provide a paper to FRAB summarising the key users of public sector accounts
- **HMT would like to explore with this group who and how we define the users of accounts.**

Current HMT Thinking



Parliamentary

- Current HMT thinking centers around 3 main groups of users;

Parliamentary

- MPs, Select Committees and Parliamentary Scrutiny Unit.
- Used to hold ministers to account, raise questions in parliament, make policy decisions etc.

Current HMT Thinking

External Stakeholders

External Stakeholders

- Researchers, Think Tanks, members of the public, creditors and suppliers
- Used for supplier and creditor relationship building, used for producing reports such as the Whitehall Monitor report, for information, for FOI's for research papers/books.

Current HMT Thinking

Internal Stakeholders

Internal Stakeholders

- Managers inside departments, relevant authorities, preparers and government departments colleagues
- Used for performance tracking, liaising with other departments, best practice sharing, understanding accounting treatments



Over to you

- We are interested in what you define users as couple of prompts below to aid with discussion
 1. *Is there a common definition of users that we should be considering?*
 2. *Do the three main groups cover a broad enough range of users?*
 3. *Are we missing any users that should be included in our thinking?*
 4. *What are the purposes of the accounts for each group*
- We will take forward suggestions from this discussion forum and take a paper to FRAB on the topics discussed here.