



# HM TREASURY

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02 July 2007

Dear Accounting Officer

## MACHINERY OF GOVERNMENT

**This letter reminds Accounting Officers of their responsibilities when the areas for which they are responsible change because of government reorganisation. Each Accounting Officer affected, together with the finance staff supporting them, will personally want to take an interest.**

2. There are two essential responsibilities for which Accounting Officers will need to cater when their responsibilities change:

- each Accounting Officer affected should agree with his or her successor(s) how regularity, propriety and value for money in the deployment of public money in the organisation should be maintained through the transition;
- the Accounting Officer in place after the financial year end should ensure that he or she has sufficient assurance about the information underpinning the organisation's resource accounts to sign them with confidence. There is no set way of doing this though there are clear advantages to planning this as part of any machinery of government changes that may take place in the course of the year.

3. If there are queries about this letter, please contact David Barton on 020 7270 5365 or at [david.barton@hm-treasury.x.gsi.gov.uk](mailto:david.barton@hm-treasury.x.gsi.gov.uk).

Yours sincerely,  
Paula Diggle

Paula Diggle  
Treasury Officer of Accounts

