



# HM TREASURY

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3 April 2008

Dear Accounting Officer

## MANAGEMENT RESPONSIBILITIES

**This letter introduces some adjustments to the annexes of Managing Public Money, mostly trivial. They are available on line.**

**There are two more significant changes: a slight clarification of annex 4.1 to bring out the importance of accurate data for Whole of Government Accounts; and a new annex 4.15, Statement on Internal Control. Everyone who deals with risk management in central government, from boards downwards, should be aware of the latter.**

2. A revised annex 4.1 and the new annex 4.15 are attached. They are also available on the *Managing Public Money* section of the Treasury website.

3. Annex 4.15 is designed to explain the responsibility of each Accounting Officer to make a Statement on Internal Control (SIC) in the organisation's resource accounts. This is now an established part of the apparatus for managing and controlling risk in departments and NDPBs. It helps to give focus to the effective management of risk and opportunity and brings greater transparency to the control process. Boards, and in particular their Audit Committees, can often play a helpful supporting role in addressing key issues.

4. The template for the SIC is already established at Annex 3 to the Financial Reporting Manual (FReM). Revised guidance for the SIC, attached, highlights the importance of safeguarding information, including personal data, as part of an organisation's intangible assets. Along with other assets of all kinds, each organisation needs a strategy to deliver appropriate standards of collection, use, control and access. Management through delegation and contracting out may be appropriate but the Accounting Officer should retain a high level overview commensurate with his or her ultimate responsibilities.



5. If you have questions about this letter, please contact:

**annex 4.1:** **Peter Mills** on 020 7270 5517 or at  
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