

## **ACCOUNTING OFFICER APPOINTMENT LETTER STANDARD RESOURCE ACCOUNT**

[Appointee]

[Department / Agency]

[Address]

[Town / City, Postcode]

[Date]

**(INTERIM) [PRINCIPAL / ADDITIONAL] ACCOUNTING OFFICER FOR [Name of Department / Agency]**

Your appointment as (Acting) [Permanent Secretary / Chairman / Chief Executive] carries with it the responsibility of (Interim) [Principal / Additional] Accounting Officer for the [Name of Department / Agency]

I am therefore appointing you as (Interim) [Principal / Additional] Accounting Officer, in succession to [Name of previous Accounting Officer], with effect from [Day, Month, Year] for:

RfR 1: [Description of the Request for Resources on the Estimate]

Your appointment is in accordance with Section 5, subsection [6 (in respect of sole or Principal Accounting Officers / 8 (in respect of Additional Accounting Officers)] of the Government Resources and Accounts Act (GRAA) 2000.

Your appointment under the GRAA 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 [Name of Department / Agency], are used for the purposes intended by Parliament.

Section 5, subsection [7 of the GRAA also applies, requiring that whilst you hold the appointment of (Interim) [Principal] Accounting Officer, / 8 of the GRAA also applies, requiring that whilst you hold the appointment of (Interim) [Additional] Accounting Officer, you will be responsible for the preparation of the [Name of Department / Agency] resource accounts [and any associated White Paper accounts] and their transmission to the Comptroller and Auditor General.

As part of the resource account, you will be required to provide a statement on the effectiveness of your internal control systems (SIC). As risk sets the context for internal control, it is important that the SIC process is firmly and clearly linked to the risk management process in [Name of Department / Agency].

In essence, as an Accounting Officer, you must ensure that there is a high standard of financial management, including a sound system of internal control; that financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity; that financial considerations are fully taken into account in decisions on policy proposal; and risk is considered in relation to assessing value for money.

As an appointee, you should be aware of the memorandum setting out the responsibilities of an Accounting Officer<sup>1</sup>. As part of these responsibilities, you may be invited to attend as a witness to a hearing of the Committee of Public Accounts (PAC). Appearing as a witness before the PAC is not optional. It is only with specific PAC agreement that an Accounting Officer may defer their appearance or send a substitute.

You should also look at the Treasury issued handbook on *'Regularity, Propriety and Value for Money'*<sup>2</sup>, which contains many learning examples for Accounting Officers.

[As you will appreciate, in order to carry out your responsibilities as an Accounting Officer, you / By virtue of your previous experience as an Accounting Officer, you will recognise that in order to carry out your responsibilities you] need a thorough understanding of propriety and regularity issues, as they affect those in public service. [You may wish to consider whether you require any refresher training in these issues]. The National School of Government (NSG) can provide a full training package covering those issues, specifically tailored to your experience and needs. NSG will be in touch shortly to discuss your needs.

I am sending copies of this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, [Head of sponsor Department, if applicable], and Rod Clark (NSG).

**HMT PERMANENT SECRETARY**

---

<sup>1</sup> [http://www.hm-treasury.gov.uk/d/mpm\\_ch3.pdf](http://www.hm-treasury.gov.uk/d/mpm_ch3.pdf)

<sup>2</sup> [http://www.hm-treasury.gov.uk/psr\\_governance\\_valueformoney.htm](http://www.hm-treasury.gov.uk/psr_governance_valueformoney.htm)