

MODEL RESOURCE ACCOUNT ACCOUNTING OFFICER APPOINTMENT LETTER

[Appointee]

[Department/Agency]

[Address]

[Town, Postcode]

[Date]

Your appointment as [Acting*] [Chief Executive/Chairman/Permanent Secretary*] carries with it the responsibility of [Interim/Principal/Additional*] Accounting Officer for the [Name of the Department/Agency as it appears on latest Resource Estimate].

The Treasury has therefore appointed you as [Interim/Principal/Additional*] Accounting Officer, in succession to[†] [Name of previous Accounting Officer], with effect from [Day, Month, Year] for:

- [Name the relevant Requests 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.

[You are also appointed as Accounting Officer for the [name of] "White paper" account/You have also been appointed as Accounting Officer for the [name of] Trading Fund.*]

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 the Department/Agency as it appears on latest Resource Estimate (and citing relevant RfR numbers if in respect of an Additional Accounting Officer)], 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/Section 5, subsection 8 of the GRAA requires that whilst you hold the appointment of [Interim*] Additional Accounting Officer*] YOU shall be responsible for the preparation of the [Name of the Department/Agency as it appears on latest Resource Estimate] Resource Accounts and for their transmission to the Comptroller and Auditor General.

[†] A variation on this opening sentence is required when the appointment is inspired by a change in the form of a Resource Estimate/Account or by the adoption of a new one:

Parliament has now approved the [Name of the Department/Agency as it appears on new/revised Resource Estimate] revised Resource Estimate structure for [Name the relevant financial year]. The Treasury has therefore [updated your appointment/appointed you*] as [Interim/Principal/Additional*] Accounting Officer, in succession to...

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 the [Name of the Department/Agency as it appears on latest Resource Estimate*].

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 proposals; and risk is considered in relation to assessing value for money.

[The Treasury [is also appointing/has also appointed*] [Name of appointee] [as a/as an*] [Principal/Interim/Additional*] Accounting Officer, with effect from [date], with responsibility for [Name the relevant RfRs]. If you have not already done so you might like to agree exact responsibilities between yourself and [Name(s) of other Accounting Officer(s) appointed to the Resource Estimate], perhaps by means of a Memorandum of Understanding.*]

[As an appointee you should be/I know that you will already be*] aware of the memorandum setting out the responsibilities of an Accounting Officer. [Please find it enclosed¹/It can be viewed online¹ should you wish to re-read it*]. [You should also look at the Treasury issued/The Treasury has also issued a*] handbook on 'Regularity, propriety and Value for Money'², which contains many learning examples for Accounting Officers such as us.

[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 appropriate*] and to David Spencer at the NSG.

¹ [Can also be viewed online as*] Annex 4.1 of www.government-accounting.gov.uk

² www.hm-treasury.gov.uk/documents/financial_management/governance_government/pss_aud_regprop04.cfm

LETTER SENT UNDER SIGNATURE OF THE TREASURY PERMANENT
SECRETARY

* these sections to be applied as appropriate.