

ACCOUNTING OFFICER APPOINTMENT LETTER WITHDRAWING APPOINTMENT TEMPLATE

[Appointee]

[Department / Agency / Trading Fund / NDPB / Executive Agency]

[Address]

[Town / City]

[Postcode]

[Principal / Additional] Accounting Officer for [Name of Department / Agency / Trading Fund / NDPB / Executive Agency]

In my letter of [Day, Month, Year] designating you as (Interim) [Principal / Additional] Accounting Officer for the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency], I explained that your personal responsibilities as Accounting Officer for the [Department / Agency / Trading Fund / NDPB / Executive Agency] were to ensure that:

- you must be able to assure Parliament and the public of high standards of probity in the management of public funds;
- your organisation's governance, decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, sustainability, risk, and value for money across the public sector; and
- accounting accurately, and transparently, for your organisation's financial position and transactions.

I was very disappointed therefore that [insert explanation of concern]. Since [£xx] of public money is at stake, this is not a concern I can take lightly.

[My letter of [Day, Month, Year] also explained that if for any reason I concluded you were not a fit and proper person to carry the responsibilities of an Accounting Officer, your designation could be withdrawn.]

Your contract of employment as [Permanent Secretary / Chief Executive (or other title)] of the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency] also explained that, if in the reasonable opinion of the Accounting Officer for the [insert sponsor Department] you are no longer a fit person to carry out the responsibilities of an Accounting Officer, or it is otherwise in the public interest to do so, your designation as (Interim) [Principal / Additional] Accounting Officer would be withdrawn and your employment terminated.

From the evidence presented to me, it seems to me that your personal responsibilities as an Accounting Officer for the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency] have not been performed satisfactorily. I have therefore come to the reluctant conclusion that, for the [insert sponsor Department] and the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency] to move forward, a new Accounting Officer should be appointed for the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency].

I am therefore formally withdrawing your designation as Accounting Officer for the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency] with effect from [Day, Month, Year].

I know that under the terms of your contract the withdrawal of Accounting Officer status would terminate your employment. You may wish to discuss your position with [insert name]. I believe this is in the best interests of the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency].

[You will also wish to consider with [insert name] whether you can fulfil your other responsibilities as [insert designation] without being the [Name of Department / Agency / Trading Fund / NDPB / Executive Agency] Accounting Officer.

I am very sorry to have to send you this letter, but wish you the very best for the future.

I am copying this letter to the Clerk to the Committee of Public Accounts, the Comptroller and Auditor General, [insert name of sponsor Department Permanent Secretary], Chair of the [Agency / NDPB] Board, and the Treasury Officer of Accounts.