

**ACCOUNTING OFFICER APPOINTMENT LETTER
FOR USE BY ACCOUNTING OFFICERS OF
NON-DEPARTMENT PUBLIC BODIES (NDPB)
AND EXECUTIVE AGENCIES**

[Appointee]
[Department / Agency]
[Address]
[Town / City]
[Postcode]

(Interim) Accounting Officer for [Name of NDPB / Executive Agency]

Your appointment as (Acting) Chief Executive (or other title) carries with it the responsibility of (Interim) Accounting Officer for the [Name of NDPB / Executive Agency]. I am therefore appointing you as (Interim) Accounting Officer, with effect from [Day, Month, Year] for the [Name of NDPB / Executive Agency] accounts.

As Principal Accounting Officer, I am accountable in respect of the [Name of Department] Account. This includes the monies paid from that resource in respect of the [Name of NDPB / Executive Agency]. I must satisfy myself that the resources authorised by Parliament are used for the purposes intended by Parliament and that these funds, and any receipts, are properly accounted for. I rely on your assurances for [Name of NDPB / Executive Agency] to carry out this role.

As Accounting Officer, you are responsible for the [Name of NDPB / Executive Agency] use of resources in carrying out its functions as set out in the Framework Document. Chapter 3 of *Managing Public Money* sets out the responsibilities of an Accounting Officer.¹ As Accounting Officer, you are personally responsible for safeguarding the public funds for which you have charge; for ensuring propriety and regularity in the handling of public funds; and for the day-to-day operations and management of the [Name of NDPB / Executive Agency]. In addition, you should ensure that the [Name of NDPB / Executive Agency] as a whole is run in accordance with the standards, in terms of governance, decision-making and financial management that are set out in Box 3.1 of *Managing Public Money*

You will wish to note the circumstances set out in sections 3.8.5 – 3.8.6 in *Managing Public Money* that in the event you were to be overruled by your Board on a matter of propriety, regularity or value for money. You should inform me of any issues in the first instance. However, in the event of a written direction from the Board, you will of course need to inform the Comptroller & Auditor General.

¹ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212123/Managing_Public_Money_AA_v2_-_chapters_annex_web.pdf

In essence, as Accounting Officer, you must be able to assure Parliament and the public of high standards of probity in the management of public funds. This will include the [Name of Department] governance statement; 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. It is important that you appreciate that if you do not meet the standards required of Accounting Officers, your designation can be withdrawn.

Your accountability will be subject to my overall responsibilities for the organisation and management of [Name of Department]. As part of these responsibilities, the Public Accounts Committee (PAC) may invite you to attend as a witness to give evidence at a Committee hearing. Appearing as a witness before the Committee is not optional. It is only with specific agreement from the Committee Chair that an Accounting Officer may defer their attendance or send a substitute.

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

In order to carry out your Accounting Officer responsibilities effectively, you will be required to have a thorough understanding of propriety and regularity issues, as they affect those in public service. You should attend the Civil Service Learning (CSL) training: *Introduction to Accounting Officer Responsibilities*, which covers these issues. Please contact Graham Davies to arrange this training: (graham.davies8@cslearning.gsi.gov.uk).

Additionally, I have asked [Name] Finance Director to talk to you about your role as Accounting Officer and discuss any concerns you may have. As standard practice, newly designated Accounting Officers should also have a discussion with staff at the National Audit Office (NAO).

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, Chairman of the [Name of NDPB / Executive Agency], the Treasury Officer of Accounts, and Hilary Spencer and Graham Davies in Civil Service Learning.

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https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212460/Regularity_Propriety_and_Value_for_Money.pdf