

HM Treasury

**J Beastall
Under Secretary**



**Parliament Street
London
SW1P 3AG**

DAO(R) 3/91

10 December 1991

Dear Accounting Officer,

PROVISION OF UP TO DATE INFORMATION TO THE PUBLIC ACCOUNTS COMMITTEE

I attach a note which has been sent to the PAC on the provision of up to date information to the Committee. This responds to two points which the Committee raised earlier this year. It has been agreed with the National Audit Office.

2. In the note the term "Accounting Officer" of course includes all Heads of Department, any additional Accounting Officers in a department and Agency Chief Executives appearing before the Committee. The Committee has been told that it is hoped that the steps departments are taking, in Agency framework documents and by other means, to define clearly the different responsibilities of Accounting Officers (where there are more than one in a department) will improve the extent to which immediate answers can be given to the Committee's questions.

ACTION BY DEPARTMENTS

3. Accounting Officers will wish to be guided by this note in their dealings with the PAC. Departments should pass the note on to the senior full time official of any sponsored non-departmental public body who is to appear before the PAC, whether or not he is formally designated Accounting Officer.

ENQUIRIES

4. Any enquiries about this letter should be addressed to Ian Thomson, Second Treasury Officer of Accounts, telephone 071-270-4304 (GTN 270-4304).

DISTRIBUTION

5. This letter is being sent to Accounting Officers for Votes and Trading Funds, Agency Accounting Officers and departmental Principal Finance Officers.

Yours sincerely,

J S Beastall

**J S BEASTALL
Treasury Officer of Accounts**

PROVISION OF UP TO DATE INFORMATION TO THE PUBLIC ACCOUNTS COMMITTEE

Note by the Treasury

Earlier this year the National Audit Office passed on to the Treasury two points which the Committee had raised about the provision of information for their oral hearings. This response to the Committee's points is submitted by the Treasury on behalf of Accounting Officers.

- (a) *The Committee would like Accounting Officers to be reminded of the need to come to PAC well briefed with relevant, up to date information.*

Accounting Officers will continue to come to PAC hearings as well briefed as is reasonably possible on issues arising from the C&AG's report. All Accounting Officers spend a considerable time preparing for hearings and there is also a substantial call on departmental resources at lower levels to produce the necessary material. However, it is hoped the Committee will appreciate that Accounting Officers may not always be able to answer at the hearing questions which do not arise directly from the C&AG's report; and that on any issue there will be a level of detail beyond which an Accounting Officer will be unable to respond without notice, for example where a precise knowledge of individual facts is not central to the main issues under examination. It may also be difficult for Accounting Officers to respond on matters raised in letters and other submissions to the Committee from outside organisations or members of the public when these are received very shortly before a hearing. Therefore on some points it will continue to be necessary for a written note to be submitted to the Committee after the hearing. Alternatively, Accounting Officers would endeavor of course to ensure that they were briefed to answer at the hearing any questions of which they were given appropriate advance notice.

- (b) *Where the NAO report which is the subject of the examination has tables of data which are not the latest information by the time of the hearing, the Committee would like updated tables to be submitted before the PAC session in time for members to absorb the significance of the new information before beginning their enquiry.*

Departments and their Agencies are happy to co-operate with the NAO in bringing up to date material in a NAO report where this is necessary. It is suggested that in any case where the NAO feels that information in its report should be updated the NAO should agree with the department concerned what new data are required and whether the NAO or the department is responsible for preparing it. The NAO should then submit the new data to the Committee after clearance with the department.

Departments for their part will inform the NAO in any cases where substantial new information becomes available to them which supersedes material in the NAO report. Departments may also suggest that particular pieces of information should be included in a further note to the PAC or submit such information themselves after consultation with the NAO.

Where the NAO provides the Committee with additional factual information which is not included in its report, this information should be cleared with departments and they should be told what has been provided to the Committee in time for the Accounting Officer to brief himself accordingly.

November 1991