

HM Treasury

J S Beastall
Under Secretary



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Dear Accounting Officer

CORRECTION OF STATEMENTS IN TREASURY MINUTES

In a recent report the Public Accounts Committee commented that in future they expected the Treasury to ensure that Departments informed them, well in advance of any related Committee hearing, when decisions had been taken that affected statements in a Treasury Minute. This followed a case in which a Department had recorded a particular decision in a Treasury Minute which was subsequently reversed and the Committee only learnt of the reversal of the decision during questioning at a subsequent hearing.

2. Departments are therefore asked to ensure that the Committee is informed in writing of any decisions or events which invalidate statements made in a Treasury Minute and of which the Committee might reasonably expect to be made aware. The following procedures are intended to ensure that Treasury Minutes in response to PAC reports of the current and future sessions are kept under review as indicated and that earlier ones are scrutinised only where they are relevant to a forthcoming PAC hearing:-

- a. Any decisions taken or events occurring within a year of publication of a Treasury Minute which materially invalidate any statements in that Minute should be reported in writing to the Committee Clerk, with a copy to the National Audit Office (NAO). This applies to the Treasury Minute of 8 March 1989 in response to the Committee's First, Second and Third Reports 1988-89 and to all subsequent and future Treasury Minutes. It applies whether or not there is a relevant forthcoming PAC hearing.
- b. As part of the routine preparation for future PAC hearings, Departments should check the text of earlier relevant Treasury Minutes. If any statement in a Minute is invalidated materially by subsequent decisions or events (and action has not already been taken as in a. above), this should be reported in writing to the Committee Clerk, with a copy to the NAO, at least four weeks before the hearing.

3. Departments are not however required to follow the above procedures in cases where the decisions or events have been or are about to be recorded in a further NAO report. Nor are Departments expected, unless they so wish, to inform the Committee of developments of a normal kind occurring after the publication of a Treasury Minute. This guidance is concerned

only with cases where statements in a Treasury Minute are rendered factually inaccurate or misleading to a significant extent.

4. I am copying this letter to Accounting Officers appointed by the Treasury and their Principal Finance Officers only.

J S BEASTALL
Treasury Officer of Accounts