

**DAO LETTERS ISSUED BEFORE 31 DECEMBER 2004 WHICH REMAIN
EXTANT – BY YEAR**

| <u>Number</u> | <u>Date</u> | <u>Subject</u> |
|--------------------|-------------|--|
| <u>1989</u> | | |
| (R) | 13/1/89 | Agencies: consultation with NAO |
| (R) | 30/6/89 | PAC hearings: the Accounting Officer's responsibilities |
| (R) | 2/10/89 | Correction of statements in Treasury Minutes |
| <u>1990</u> | | |
| (R) 2/90 | 17/12/90 | NAO use of consultants |
| <u>1991</u> | | |
| (R) 3/91 | 10/12/91 | Provision of up to date information to the PAC |
| <u>1992</u> | | |
| (R) 1/92 | 10/1/92 | The PAC and matters of policy |
| (R) 2/92 | 12/3/92 | Dealings by departments with financial institutions |
| (R) 3/92 | 12/3/92 | Agency Accounting Officers: letter of designation |
| (R) 5/92 | 21/5/92 | Audit fees for trading funds and on-vote next steps agencies |
| (R) 6/92 | 4/6/92 | Next steps agencies: validation of agency performance against key targets |
| (GEN) 19/92 | 15/10/92 | The new Fees and Charges Guide |
| <u>1994</u> | | |
| (GEN) 3/94 | 4/3/94 | Checklist of points in the PAC's 8 th Report on the proper conduct of public business |
| (GEN) 6/94 | 13/6/94 | PAC: conclusions of general application |
| (GEN) 8/94 | 1/8/94 | Rates of charge for pension costs |
| <u>1995</u> | | |
| (GEN) 4/95 | 16/6/95 | PAC: conclusions of general application |
| (GEN) 6/95 | 15/9/95 | Accuracy of evidence to the PAC |
| (GEN) 7/95 | 27/9/95 | Rates of charge for pension costs |
| (R) 1/95 | 30/11/95 | Provision of up-to-date information to the PAC |
| <u>1996</u> | | |

Annex B

| <u>Number</u> | <u>Date</u> | <u>Subject</u> |
|----------------------|--------------------|---|
| (GEN) 1/96 | 10/1/96 | Efficiency scrutiny on the management of the civil estate |
| (GEN) 8/96 | 28/3/96 | Executive Non-Departmental Public Bodies annual reports and accounts guidance |
| (GEN) 10/96 | 18/6/96 | PAC: conclusions of general application |
| (GEN) 15/96 | 29/10/96 | Efficiency scrutiny on the management of the civil estate |
| (GEN) 17/96 | 18/12/96 | Estates and buildings services procurement Prevention of fraud and irregularities in the award and management of contracts |
| <u>1997</u> | | |
| (GEN) 1/97 | 21/2/97 | PAC: conclusions of general application |
| (GEN) 2/97 | 21/3/97 | Financial Reporting Standards (FRS) 8 – “related party transactions” |
| (GEN) 5/97 | 17/7/97 | Dropping the use on official papers of the designation “Not for NAO eyes” |
| (GEN) 8/97 | 17/9/97 | Rates of charge for pension costs |
| (GEN) 11/97 | 25/11/97 | PAC: conclusions of general application |
| <u>1998</u> | | |
| (GEN) 3/98 | 10/8/98 | Power to incur expenditure on Preparations for possible UK entry to the Single currency |
| <u>1999</u> | | |
| (GEN) 3/99 | 5/2/99 | Introduction of the EURO, 1 January 1999 |
| (GEN) 6/99 | 20/4/99 | Fees and charges and other accruals based accounts: provisions, contingent liabilities and contingent assets (FRS 12) |
| (GEN) 10/99 | 10/6/99 | Corporate Governance: The Turnbull Report |
| (GEN) 11/99 | 21/6/99 | National Audit Office/Public Accounts Committee recommendations: improved follow-up |
| (GEN) 12/99 | 30/6/99 | Accounting for PFI |
| (GEN) 13/99 | 19/7/99 | Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities |
| (GEN) 14/99 | 22/7/99 | Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities (amendment) |
| (GEN) 15/99 | 13/8/99 | PAC conclusions of general application |
| (GEN) 16/99 | 8/10/99 | Accounting for PFI: Implementation |

Annex B

| <u>Number</u> | <u>Date</u> | <u>Subject</u> |
|--------------------|-------------|--|
| <u>2000</u> | | |
| (GEN) 1/00 | 28/1/00 | Reporting PFI Contracts to Parliament |
| (GEN) 2/00 | 22/2/00 | Government lending for periods in excess of 25 years |
| (GEN) 6/00 | 22/5/00 | Use of external tax advice by government departments |
| (GEN) 9/00 | 12/9/00 | Issue of revised accounts guidance for Executive NDPBs and trading funds/withdrawal of various HM Treasury issued publications |
| (GEN) 12/00 | 21/12/00 | Further guidance on the requirement to disclose data relating to salary and pension entitlements |
| <u>2001</u> | | |
| (GEN) 1/01 | 4/01/01 | Government Resources and Accounts Act 2000: Commencement Order |
| (GEN) 5/01 | 1/5/01 | Changes in AO appointments arising from the introduction of Resource Accounting and Budgeting (RAB) |
| (GEN) 6/01 | 21/5/01 | Practice note on the audit of financial statements of public sector entities in the United Kingdom |
| (GEN) 7/01 | 24/5/01 | Supplement to DAO (GEN) 13/99: Appointment of accountancy firms to audit and other assignments in the public sector, and nature of the auditing responsibilities |
| (GEN) 9/01 | 27/7/01 | Publication of "Charges for information: when and how guidance for government departments and other crown bodies" |
| (GEN) 12/01 | 30/10/01 | Government Internal Audit Standards |
| (GEN) 13/01 | 31/10/01 | Expenditure on Non Pay Awards |
| (GEN) 15/01 | 30/11/01 | Redress Review |
| (GEN) 17/01 | 18/12/01 | Introduction of Euro notes and coins |
| <u>2002</u> | | |
| (GEN) 4/02 | 08/02/02 | Severance terms for staff |
| (GEN) 07/02 | 14/03/02 | Publication of the Government response to Lord Sharman's Report "Holding to Account" |
| (GEN) 08/02 | 19/03/02 | Resource Accounts 2001-02 - transitional adjustments |
| (GEN) 09/02 | 19/03/02 | Resource Accounting Manual 2001-02: Guidance on the inclusion of an operating and financial review in an annual report |
| (GEN) 11/02 | 15/04/02 | Treatment of asset sales in estimates and resource accounts for 2001-02 and 2002-03 |

Annex B

| <u>Number</u> | <u>Date</u> | <u>Subject</u> |
|-------------------|-------------|---|
| (GEN) 13/02 | 20/05/02 | Salary and pension disclosures - inflation rate to be used in calculating the real increase in pension entitlements 2001-02 |
| (GEN) 15/02 | 30/05/02 | Reporting details of thefts and fraud to the Treasury - new arrangements |
| Addendum to 08/02 | 30/07/02 | Further transitional adjustments in 2001-2002 Resource Accounts |
| (GEN) 17/02 | 30/07/02 | Machinery of Government changes |
| (GEN) 18/02 | 14/08/02 | Valuing the underfunded pension liabilities of by-analogy schemes for FR17 |
| GEN(21/02) | 29/11/02 | Government Accounting - amendments and publication arrangements |
| GEN(22/02) | 11/12/02 | Disposal of Surplus land and property within the public sector |

2003

| | | |
|-------------|----------|--|
| (GEN) 05/03 | 27/02/03 | Green Book – Appraisal and Evaluation in central government |
| (GEN) 06/03 | 21/03/03 | Resource accounting manual 2002-03: guidance on the inclusion of an operating and financial review in an annual report |
| (GEN) 08/03 | 22/05/03 | Tax planning and tax avoidance |
| (GEN) 10/03 | 13/06/03 | Lord Sharman’s report on audit and accountability: implementing government commitments on audit and access |
| (GEN) 11/03 | 11/07/03 | Distribution of Dear Accounting Officer (DAO) letters |
| (GEN) 12/03 | 12/09/03 | Guidance to departments on reporting on grants and the funding relationship with voluntary and community bodies |
| (GEN) 13/03 | 15/09/03 | Revised cost of capital rate in Fees and Charges recovery policy |
| (GEN) 15/03 | 14/11/03 | Advances from the Contingencies Fund – new services requiring specific legislation |
| (GEN) 16/03 | 17/12/03 | Central Infrastructure in Electronic Government |
| (GEN) 17/03 | 19/12/03 | Audit Committee Handbook |

2004

| | | |
|-------------|-----------|--|
| (GEN) 05/04 | 03/03/04 | Government Accounting 2000 – Amendment 3 and publication arrangements |
| (GEN) 06/04 | 22/03/004 | Signing departmental resource accounts: New Arrangements |
| (GEN) 07/04 | 30/03/04 | Delivering success in government acquisition-based programmes and projects |
| (GEN) 08/04 | 11/06/04 | Money Laundering |

Annex B

| <u>Number</u> | <u>Date</u> | <u>Subject</u> |
|---------------|-------------|--|
| (GEN) 10/04 | 16/07/04 | Revision of the board members' pension and public appointees pension and compensation guidance notes |
| (GEN) 11/04 | 22/7/04 | BACS file and item limits and "Grade 3" user Arrangements |
| (GEN) 12/04 | 05/10/04 | Audit of grants to local authorities and NHS Bodies |
| (GEN) 13/04 | 05/10/04 | Departmental lending to sponsored bodies operating in competitive markets |
| (GEN) 14/04 | 13/10/04 | Reform of Supply Estimates and Appropriation procedure: Estimates Memoranda |
| (GEN) 15/04 | 24/11/04 | 2003-04 Fraud Report – An Analysis of reported fraud in Government departments |
| (GEN) 16/04 | 03/12/04 | Points arising from the work of the Public Accounts Committee (PAC) and new Treasury guidance |
| (GEN) 17/04 | 03/12/04 | Accuracy of electronically published accounts and guidance on Notional Insurance premiums |
| (GEN) 18/04 | 09/12/04 | Arrangements for handling external risks, publication of orange book & partnership guidance |