

HM Treasury

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DAO(R) 1/95

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Dear Accounting Officer

PROVISION OF UP-TO-DATE INFORMATION TO THE PUBLIC ACCOUNTS COMMITTEE

DAO(R) 3/91 of 10 December 1991 said 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.”

“Department 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.”

2. Notwithstanding this advice, when new information - including papers - of direct relevance to the Committee's inquiry becomes available shortly before the Committee's meeting, it should be sent to both the Clerk to the Committee and the Comptroller and Auditor General.
3. The point of this requirement is that, when important additional information - ie information which could affect the line of questioning when the Committee takes evidence - becomes available only a few days before the Committee's meeting and needs to be brought to the Committee's attention, members will always wish to receive advance copies.
4. This requirement aims to counter the possibility that interested parties may occasionally seek to influence the course of a PAC hearing by offering divergent views to the department and/or individual Committee members at a late stage, without themselves informing the Committee as a body. If the department passes any such papers to the Committee at the same time as to the Comptroller and Auditor General along with an explanation of the timing, any criticism of the lateness of the submission would focus on the source of the information rather than the department. Of course the Committee may not have time to fully assess late information, and equally, the Accounting Officer may need to make clear to the Committee that he or she has not been able to brief himself/herself fully.

5. This guidance has been prepared after consultation with the National Audit Office.

Yours sincerely

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