

Accounting Officer Appointment Letter *NDPB and Executive Agency Template*

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

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

Your appointment as [[Acting] Chief Executive] carries with it the responsibility of [Interim] Accounting Officer for the [NDPB / Executive Agency]. I am therefore appointing you as [Interim] Accounting Officer, with effect from [day, month, year] for the [NDPB / Executive Agency] accounts.

As Principal Accounting Officer, I am accountable for the [insert department] Account. This includes monies paid from that resource for the [NDPB / Executive Agency] and I must satisfy myself that the resources authorised by Parliament are used for the purposes intended by Parliament. You will be personally responsible and accountable to Parliament for the use of public money and stewardship of public assets.

You will be required to provide a governance statement as part of the [NDPB / Executive Agency's] annual report and accounts. The statement should give assurances about performance and insight on the [NDPB / Executive Agency's] risk profile, the responses to the identified and emerging risks and how any risks have been successfully tackled.

As an accounting officer, you must be able to assure Parliament and the public of high standards of probity in the management of public funds and assets. This will include the [NDPB / Executive Agency's] governance statement; your organisation's governance, decision-making and financial management assurances when considering, promoting and safeguarding regularity, propriety, affordability, feasibility, sustainability, risk, and value for money across the whole of the public sector and not just your organisation; 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that if you do not meet the standards required of accounting officers, your accounting officer designation can be withdrawn.

You will wish to note the circumstances set out in *Chapter 3 in [Managing Public Money on Arm's Length Bodies](#)*. 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 need to inform the Comptroller & Auditor General.

[Managing Public Money](#) sets out the principles and high standards expected for handling public resources and Chapter 3 focuses on the main responsibilities of an accounting officer. Your accountability will be subject to my overall responsibilities for [insert department]. As

part of these responsibilities, the Committee of Public Accounts may invite you to attend as a witness at its evidence sessions. Appearing as a witness before the Committee is not optional. It is only with specific agreement of the Chair of the Committee that an accounting officer may defer their attendance or send a substitute.

You should also look at the following Treasury issued handbooks

- [The accounting officer's survival guide](#) which draws out the main accounting officer's responsibilities,
- [Making an accounting officer assessment](#) which advises accounting officers faced with challenging decisions on policy initiatives,
- [Parliamentary scrutiny of public spending](#) which provides practical guidance on engagement with the National Audit office and the Committee of Public Accounts, and
- [Regularity, Propriety and Value for Money](#) which contains many learning examples for accounting officers

The Civil Service Leadership Academy provides a full training package for newly appointed accounting officers, namely, the *Accounting Officer's Responsibilities Roundtable* which is held in the Treasury and covers the concepts of regularity, propriety, value for money and feasibility as they affect public service delivery. I recommend that you contact the Leadership Academy to arrange this training: csleadershipacademy@cabinetoffice.gov.uk

Additionally, I have asked [\[Finance Director\]](#) to talk to you about your role as accounting officer. You should also arrange a discussion with staff at the National Audit Office. The Treasury Officer of Accounts team can offer further advice in your accounting officer capacity.

Finally, may I take this opportunity to wish you well in your new appointment as an accounting officer.

I am copying this letter to the [Comptroller and Auditor General](#), the [Clerk of the Committee of Public Accounts](#), the [Treasury Officer of Accounts](#) and the Civil Service Leadership Academy.

Yours sincerely

[\[Signed\]](#)
[\(Principal\) Accounting Officer](#)
[for the \[Department\]](#)