

OFFICIAL



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Dame Meg Hillier MP  
Chair of Public Accounts Committee  
House of Commons  
London SW1A 0AA

1<sup>st</sup> June 2022

Dear Dame Meg Hillier MP

**Re: Public Accounts Committee, Eighty-Fifth Report of Session 2017-19, Auditing Local Government**

I am writing to provide the committee with an update from the Department of Health and Social Care on progress against the outstanding Recommendation 5 in the above-named report.

**5: PAC recommendation: *Departments should, in their next accounting officer systems statements, expand on:***

- ***the use of the assurance provided by local auditors; and***
- ***how they will get assurance in areas not covered by local audit, such as how partnerships are held to account for joint decisions and responsibilities***

The publication of the next Department of Health and Social Care (DHSC) Accounting Officer System Statement (AOSS) has been unavoidably delayed because of the need to prioritise the response to the COVID-19 pandemic.

Work is now underway to incorporate wider changes, such as those arising from the Health and Care Act 2022, that are required to the Statement following a review by the Accounting Officer.

The revised target implementation date is now Winter 2022.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Shona Dunn'.

**Shona Dunn**  
**Second Permanent Secretary**