



## Public Accounts Committee

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### **Cabinet Office Accounting Officer Assessments – Pensions related**

Dear Permanent Secretary

Thank you for providing the Public Accounts Committee with summaries of the Accounting Officer assessments (AO assessments) relating to the [CSPS & RMSPS Future Services Programme](#) and [Civil Service Pensions 2015 Remedy](#) programmes.

Having reviewed the summaries, I have two points to raise regarding these assessments:

- **Timeliness of the AO assessments:** HM Treasury guidance from December 2021 states that an Accounting Officer Assessment should always be produced for projects or programmes which form part of the Government's Major Projects Portfolio, initially in principle at an early point, then again as appropriate in more detail at suitable strategic points as the policy or proposal is developed. However, the Cabinet Office only produced the assessments when the programmes are significantly advanced. It would be helpful if you could explain the reasons for the delay in performing, and publishing, the assessments and how you intend to ensure that future assessments are produced in good time.
- **Implementation of remedy:** The assessment for the Civil Service Pensions 2015 Remedy notes that the first phase of the programme (the removal of ongoing discrimination) has been successfully implemented in line with planned timescales and budget. However, the assessment does not fully reflect that the second phase, the remedy of discrimination, is significantly more complex and accordingly has a higher level of risk. This phase presents a challenging administrative burden with the need to collate key data, process calculations and appropriately communicate with members. It would be helpful if you could explain how you intend to ensure that future assessments contain sufficient detail of the relative risks and complexities of different stages of a programme.

I request that you provide a response to these issues by **Monday 28 November**.

Yours sincerely

**Dame Meg Hillier MP**  
**Chair of the Committee of Public Accounts**