

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

25 October 2022

## Publication of accounting officer assessments

Dear Dame Meg,

### Introduction

1. On 11 July 2022, the National Audit Office (NAO) published a value for money study entitled “Accounting officer assessments: improving decision-making and transparency over government’s major programmes”<sup>1</sup>. This found that accounting officer assessments both support accounting officers in making good decisions that align with Parliament’s expectations for spending public money, and support the transparency and effective scrutiny of spending and decision-making by Parliament on behalf of taxpayers.
2. However, the NAO were not assured that accounting officers are consistently publishing and sharing their accounting officer assessments on major programmes in line with the requirements of Managing Public Money.
3. The NAO report included a recommendation for the Treasury to “remind accounting officers of the need to fulfil their responsibility to publish summary AO assessments and ensure that these are easily accessible through its GOV.UK website to improve transparency”.
4. In July I wrote<sup>2</sup> to department’s accounting officers to set out a reminder of these requirements, and asked them to provide me with updates on the position of the publication of their summary accounting officer assessments. At the Committee’s hearing on this subject on 18 July, we promised to provide you with a summary of the positions, which I have annexed to this letter.

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<sup>1</sup> [NAO: Accounting officer assessments: improving decision-making and transparency over government’s major programmes](#)

<sup>2</sup> [DAO 04/22](#)

5. Summary accounting officer assessments which have been published and which are not confidential are available on HM Treasury's collections page.<sup>3</sup>
6. I am copying this letter to the Comptroller and Auditor General.

A handwritten signature in black ink, appearing to read 'D. S. Fe.' with a stylized flourish at the end.

David Fairbrother  
Treasury Officer of Accounts

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<sup>3</sup> [Accounting officer assessments: collection](#)

## **Annex: position of summary AO assessment publications across departments**

### **BEIS**

Of the more than twenty accounting officer assessments that BEIS have prepared which require publication, five have so far been published. These are:

- The Heat Networks Investment Project
- Help to Grow Digital Programme
- Green Heat Network Fund
- Met Office Supercomputing 2020+ Programme
- Phases 1, 2 and 3 of the Public Sector Decarbonisation Scheme.

BEIS have indicated an intention to me to publish all of their remaining accounting officer assessments during the autumn.

### **Cabinet Office**

Cabinet Office had ten accounting officer assessments requiring publication. All of these assessments were published during September and October. They relate to the following projects:

- Civil Service Pensions 2015 Remedy
- Future Services Programme
- One Login for Government
- Verify
- Commercial Capability Expansion Programme
- Transforming Public Procurement
- Government Hubs & Whitehall Campus
- Workplace Services Transformation Programme
- National Underground Asset Register (NUAR)
- Transforming CCS.

### **DCMS**

All eight of DCMS's accounting officer assessments requiring publication have already been published. These are:

- 4<sup>th</sup> national lottery license competition
- 5G testbeds and trials
- Commonwealth Games 2022
- Open Networks
- Project Gigabit
- Shared Rural Network
- Unboxed
- Youth Investment Fund.

### **DfE**

Of DfE's ten accounting Officer assessments, seven were published before the end of September. These where:

- Initial Teacher Training Market Review
- Teacher Development Reform Programme.
- Institutes of Technology Wave 2
- National Tutoring Programme
- School Rebuilding Programme

- Skills Bootcamps and Free Courses for Jobs
- Student Loans Company Evolve Programme.

DfE have indicated an intention to me, and to you in their letter of 6 October, to publish their remaining three accounting officer assessments during October. These are:

- T-Levels (update following previous ministerial direction)
- FE Capital Transformation
- Schools Commercial.

## **DEFRA**

Of Defra's eleven total accounting officer assessments, eight have already been published. The three outstanding assessments, which Defra have committed to publish in the Autumn, are for the following projects:

- Northern Ireland Programme (confidential)
- Workplace and Facilities Management
- Nature for Climate Fund.

## **DLUHC**

Of the eleven DLUHC projects requiring an accounting officer assessment, eight have already been published. These are:

- The Grenfell Site
- Housing Infrastructure Fund
- Freeports Programme
- UK Shared Prosperity Fund
- Levelling Up Fund
- Future High Streets Fund
- UK Holocaust Memorial and Learning Centre
- Levelling Up Home Building Fund.

The remaining three DLUHC projects requiring an accounting officer assessment are listed below, together with a summary of when DLUHC have indicated these assessments will be published:

- Building Safety Fund – the accounting officer assessment has been finalised and will be published imminently
- Planning Reform – the assessment will be published in October following a scope review of the programme
- Electoral Integrity Programme – the accounting officer assessment will be published in due course following approval of the outline business case.

## **DfT**

Of their eighteen total projects requiring an accounting officer assessment, DfT had published eleven prior to the NAO's value for money study. These projects where:

- High Speed 2 Crewe to Manchester
- High Speed 2 Phase 2a revised delivery arrangements
- High Speed 2 Phase 2a
- East Coast Digital Programme
- A303 Amesbury to Berwick Down
- High Speed 2 Phase One Notice-to-Proceed
- High Speed 2 Phase One: Assessments March – December 2019

- East West Rail Connection Stage 1
- East West Rail Western Section Phase 2
- East Coast Main Line Enhancements Programme.

Of those accounting officer assessments unpublished at the time of the NAO's value for money study, a further four were published during August and September. These were:

- 2nd Generation UK Search and Rescue Aviation
- A417 Air Balloon
- A428 Black Cat to Caxton Gibbet
- A12 Chelmsford to A120 Widening.

DfT has committed to publish the remaining three accounting officer assessments this autumn – these are:

- Rail Passenger Services
- A66 Northern Trans-Pennine
- Lower Thames Crossing.

## **DWP**

One of DWP's accounting officer assessments has already been published (Restart). DWP indicated to me they would publish a further accounting officer assessment this autumn (Synergy). DWP will also publish a further two accounting officer assessments subject to HMT approval of the relevant business cases (the Pensions Dashboard and Building Safety Regulator).

## **DHSC**

DHSC have five major projects requiring accounting officer assessments. DHSC indicated to me that outstanding accounting officer assessments for the following two projects would be published this autumn – these are:

- Electronic Staff Record (ESR) Transformation
- Integrate Single Financial Environment (ISFE).

Accounting officer assessments for the following three projects will be published as soon as possible once the programmes futures on the Government Major Projects Portfolio are confirmed:

- AI Labs
- GP IT Futures
- Digitising Social Care.

## **FCDO**

FCDO have four accounting officer assessments requiring publication. The following two have already been completed and published:

- Finance and HR System (HERA) Programme
- ECHO 2 (global network and services) Programme.

FCDO have indicated to me that their remaining two accounting officer assessments will be published as soon as possible following final review and approval. They related to the following projects:

- Washington Embassy
- Integration Portfolio.

## **HMRC**

All twelve HMRC accounting officer assessments requiring publication have already been published. These are:

- Government Gateway Transformation Programme
- Securing our Technical Future Programme
- Northern Ireland Trader Support Service Programme
- Technology Sourcing Programme
- Infrastructure Programme
- Protect Connect Programme
- CHIEF Transition Programme
- CDS Northern Ireland Programme
- Border Systems Transition Programme
- Debt Respite Programme
- Contact Engagement Programme
- Borders & trade Release 2 Programme.

## **Home Office**

Of the fourteen total Home Office accounting officer assessments requiring publication, thirteen have already been published. These are:

- Emergency Services Mobile Communication Programme (ESMCP)
- International Law Enforcement Alert Platform (I-LEAP)
- Suspicious Activity Reports (SARS) Reform
- Home Office Biometrics (HOB) Programme
- Digital Services at the Border (DSAB)
- Cerberus
- Fraud And Cyber Crime Reporting and Analysis Service (FCCRAS)
- Future Border and Immigration System Programme (FBIS)
- Future Suppliers Services (FSS)
- HMPO Transformation
- Immigration Platform Technologies (IPT)
- National Law Enforcement Data Programme (NLEDP)
- Police Uplift Programme (PUP)

The Home Office also indicated to me that they would write to you on the fourteenth accounting officer assessment, the Radiological and Nuclear Security Portfolio - which is confidential, during September.

## **MoD**

The MoD's accounting officer wrote to you separately on 6 September, committing to provide the Committee with the majority of the outstanding assessment summaries by the end of 2022, and to provide all of them by the end of the financial year.

## **MoJ**

MoJ have published all of their accounting officer assessments. These are:

- 3rd Generation Shared Services
- Community Accommodation Service Tier 2
- Probation Reform
- Print Recompete
- PFI Expiry & Transfer Tranche 1

- Prison Retail
- Youth Education Service
- Evolve
- Community Accommodation Service Tier 3
- Electronic Monitoring Expansion
- Youth Justice Reform - Secure Schools
- PECS Generation 4 Programme
- Prison Education programme
- Independent Monitoring Authority
- CAT D Prison Expansion
- Houseblocks and Refurbishment
- Women's Estate Expansion
- Evolve End User Compute Services
- Accelerated Houseblocks
- Approved Premises Expansion
- New Prisons
- Rapid Deployment Cells
- Glen Parva

#### **NS&I**

The single accounting officer assessment requiring publication in NS&I, for the Rainbow Programme, has already been published.

