



Public Accounts Committee

Sarah Healey
Permanent Secretary
Department for Digital, Culture, Media & Sport
100 Parliament Street
London SW1A 2BQ
By email: permanent.secretary@dcms.gov.uk &
parliamentarybranch@dcms.gov.uk

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DCMS Accounting Officer Assessments

Dear Permanent Secretary

Thank you for providing the Public Accounts Committee with summaries of the Accounting Officer assessments (AO assessments) relating to the Open Networks programme, the Unboxed festival, the Youth Investment Fund, and the 2022 Commonwealth Games.

Having reviewed the summaries, I have a handful of 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, in two of the four cases in question, the Commonwealth Games and the Unboxed Festival, DCMS only produced the first such assessments when the programmes in question had been delivered in whole or in substantial part. It would be helpful if you could explain the reasons for the length of time it has taken to publish these summary assessments as they make no mention of any delays to their publication, and how you intend to ensure that future assessments are produced in good time.
- ***Quality of the AO assessments:*** There were instances where the assessments contained insufficient evidence to support some of the conclusions reached. For example, the assessments for the Commonwealth Games and the Youth Investment Fund assessed expenditure on these as proper as they were in "compliance with parliamentary control procedures and expectations". However, neither assessment gave any details as to what these controls and expectations consisted of. Similarly, the value for money assessments for the Commonwealth Games, the Unboxed Festival and the Youth Investment Fund placed reliance on the fact that cost-benefit analyses for these showed benefits outweighing costs. However, none of these assessments quantified the benefits or the overall net benefits after allowing for costs. It would be helpful if you could explain how you intend to ensure that future assessments contain sufficient details on the value of both costs and benefits to support any judgement as to whether a programme is likely to deliver value for money.



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- ***Compliance with due process:*** According to the December 2021 guidance from HM Treasury, you should have sent copies of the completed assessments to the Comptroller and Auditor General (C&AG). However, I understand from the C&AG that, in the case of these four assessments, this did not happen, and he only received these when I copied them to him. It would be helpful therefore if you could explain how you intend to ensure that you comply with the relevant procedures in future.

I would appreciate it if you could provide a response to these points before **Monday 28 November**.

Yours sincerely

Dame Meg Hillier MP
Chair of the Committee of Public Accounts