



Department for
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Sarah Healey

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Dame Meg Hillier MP
Chair, Public Accounts Committee
House of Commons
London SW1A 0AA
Sent by email only

1 December 2022

Dear Chair,

DCMS Accounting Officer Assessments

Thank you for your letter of 15 November regarding DCMS Accounting Officer (AO) assessments, and those most recently published for the Open Networks programme, Unboxed: Creativity in the UK, Youth Investment Fund, and 2022 Commonwealth Games.

Please see below our response on the points in your letter on the timeliness and quality of AO assessments:

Timeliness of the AO assessments:

DCMS's contribution to the GMPP has increased significantly in recent years (from three to 10 projects between 2017 and 2022), and we have established a growing project delivery capability within the department to ensure all projects have the right functional processes, capacity and capability. Issues with the timeliness of publishing some AO assessments, identified in your letter, have been as a result of a lack of resource focused on this area of compliance, and I am confident DCMS is now suitably resourced to address this. With regards to the specific assessments you mention: Unboxed was published on 11 July 2022 and the Commonwealth Games on 30 August 2022 (when both projects were in the latter stages of delivery, and the assessments were indeed overdue).

Our formalised approach, with the dedicated resource referenced, now ensures that AO assessments are drafted early in our internal Outline Business Case process. It is designed so that following formal approval through the Treasury Approvals Process (TAP), our central project delivery function works with individual teams to ensure a final version of the AO assessment is approved and published.

The Infrastructure and Projects Authority (IPA) recently reviewed and agreed that DCMS processes are robust and follow best practice. I am confident that our arrangements will ensure that future AO assessments are produced in a timely manner and summaries are published in line with the requirements of Managing Public Money.



Compliance with due process:

The Comptroller and Auditor General was not included in the copy list when previous AO assessments were published and circulated. This error was identified and rectified in September 2022. This has been highlighted in the department's updated process, and we do not expect this issue to be repeated.

Quality of the AO assessments:

Your letter references some of the department's assessments as not containing sufficient evidence for some of the conclusions reached. During the drafting process, our programme teams and Senior Responsible Officers (SROs) follow both the formal HM Treasury guidance and precedent from DCMS and other government departments. While the department's published assessments for the three programmes (Commonwealth Games, Youth Investment Fund and Unboxed) referenced the value for money as positive, specific information on the cost benefit analysis was not included. However, this analysis is considered throughout the decision-making process and approval of all AO assessments, and is supported by business cases and departmental governance.

These three AO assessments are consistent with other published DCMS AO assessments. The NAO in their recent report did not reference any specific concerns with the quality of our AO assessments. If further guidance on improving the quality of AO assessments is produced, we will readily incorporate any recommendations into our approach.

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'Sarah Healey', with a stylized, flowing script.

Sarah Healey
Permanent Secretary