

## Accounting Officer Appointment Letter *Machinery of Government Change Template*

[Appointee]  
[Title]  
[Department / Agency]  
[Address]  
[Town / City]  
[Postcode]

### Accounting officer roles following the Machinery of Government change for the [Exporting Department] and the [Importing Department]

Following the Machinery of Government changes on [Day, Month, Year], I have sought advice from the Treasury about the implications for our accounting officer roles.

The Treasury Officer of Accounts has confirmed that I should retain accounting officer responsibilities in respect of the activities that fall within the remit of the [Exporting Department] until the funding transfers to the [Importing Department] by way of a Supplementary Estimate, which we expect to be taken forward as part of the [Financial Year] [Main / Spring Supplementary] Estimate round.

However, for the benefits of the Machinery of Government change to be realised as intended, I am keen that the [Importing Department] can take effective, practical responsibility for policy, decisions and processes as soon as possible. To allow for this to happen and for us both to fulfil our accounting officer responsibilities for this financial year, I invite you to agree to the following schedule of accountabilities:

**From the [date of the Importing Department's creation/reorganisation] to the point where the [Main / Spring Supplementary] Estimate is passed by Parliament:**

Because a formal accounting officer appointment for the [Importing Department] is not possible during this period, accountability to Parliament will continue to be through me as Accounting Officer for the [Exporting Department] Estimate.

For this period, I will invite you to accept responsibility for ensuring regularity, propriety, value for money and feasibility in respect of the resources used in support of those activities that transferred from the [Exporting Department] to the [Importing Department] on [date of creation] as if you had been formally appointed accounting officer for those resources. As I will remain the Accounting Officer for this period, I will need to take assurances from you in respect of those funds and decisions. As part of these arrangements, my Head of Internal Audit will continue to provide me with assurance over those aspects of the [Exporting Department]'s activity.

From the point where the [Main / Spring Supplementary] Estimate is passed by Parliament to 31 March 20xx:

Once Parliament approves the transfer of the relevant resources, you will be formally appointed Accounting Officer for the [Importing Department] Estimate by the Treasury. You will be accountable for the [Importing Department] funds spent for the full financial year [20xx-xx]. I will be responsible for providing you with appropriate assurances at the point of handover to allow you to discharge your accounting officer responsibilities.

The assurances I will give you will include an opinion from my Head of Internal Audit. We should discuss whether to strengthen the degree of assurance you can take at the point of handover. You may also observe the work of our Audit and Risk Assurance Committee during the transition period.

During the transition period, the [Importing Department] will continue to use the [Exporting Department]'s financial processes and accounting systems for those functions, which transferred to the [Importing Department] from the ex-[Exporting Department]. The [Exporting Department] will be supporting you in making decisions in respect of the [Importing Department]. In providing such support, the [Exporting Department] staff will adopt the same duty of care to you as they would to my own department.

More generally, to the best of both our abilities, we will ensure that we consult each other about any decisions taken by Ministers or officials in our respective departments that appear in our individual judgements likely to engage our accountabilities.

We have discussed these arrangements with the Treasury and the National Audit Office, both of whom have indicated that they are acceptable. Please let me know whether these principles are acceptable to you.

Our officials are discussing more detailed arrangements about the funding that we will transfer from the [Exporting Department] Estimate to the [Importing Department] in the [Main / Spring Supplementary] Estimate round. These will be the subject to separate correspondence.

I expect that the internal audit work for [20xx-xx] will include an assessment of the extent to which the principles we agree for the separation of functions are implemented.

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, Permanent Secretary to the Treasury, and the Treasury Officer of Accounts.

Signed  
[Principal Accounting Officer for the Exporting Department]