

**Head of the Civil Service****Head of the Office of the First Minister & Deputy First Minister****Dr Malcolm McKibbin BSc MBA DPhil CEng FICE****Room FD.34, Stormont Castle, BELFAST BT4 3TT, NORTHERN IRELAND****Tel: 028 9037 8133 Fax: 028 9037 8205 Email: hocs@ofmdfmini.gov.uk****HCS/45/12****FROM: MALCOLM MCKIBBIN****DATE: 30 JANUARY 2012****cc Noel Lavery****TO: PERMANENT SECRETARIES****ACCOUNTING OFFICER RESPONSIBILITIES**

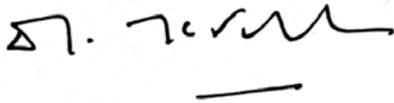
I wrote to you on 20 December stressing the importance of providing the Public Accounts Committee with clear, accurate and complete information.

As a result of further discussions on this issue, primarily associated with the recent evidence sessions on the Farm Nutrient Management Scheme, a number of lessons can be learnt. The key messages which merit reinforcement are:

- the requirement for candour at all times;
- a helpful approach to the disclosure of information taking into account the limits on PAC's powers of compulsion and the sub judice rule;
- a willingness to acknowledge any failings in performance at the earliest opportunity and without protracted questioning;
- the need to avoid an over-reliance on the NIAO Report as a basis for preparation for PAC hearings. The Committee is entitled to and frequently does draw on other sources of information in its questioning;
- the need to be willing to admit to less than perfect knowledge and to seek to submit evidence in written form or at a subsequent session; and

- the need for appropriate liaison between Departments, the NIAO, the Treasury Officer of Accounts and the Clerk to the PAC to facilitate productive and constructive engagement with the Committee.

I would ask you to bring this correspondence to the attention of accounting officers in Agencies, NDPBs and other sponsored bodies for which you are responsible.

A handwritten signature in black ink, appearing to read 'M. McKibbin', with a horizontal line underneath.

MALCOLM MCKIBBIN
Head of the Northern Ireland Civil Service

Treasury Officer of Accounts
Fiona Hamill
Central Finance Group
Rathgael House
Balloo Road
BANGOR BT19 7NA
Tel No: 028 9185 8128 (x 68128)
email: fiona.hamill@dfpni.gov.uk
and jill.downie@dfpni.gov.uk



DAO (DFP) 08/11

20 December 2011

Dear Accounting Officer

ACCOUNTING OFFICER RESPONSIBILITIES

Purpose

1. The purpose of this letter is to remind Accounting Officers of the responsibilities of their appointment and in particular to emphasise the importance of providing the Public Accounts Committee with clear, accurate and complete information.

Background

2. An Accounting Officer letter of appointment clearly sets out the formal and statutory context of the appointment and the personal responsibilities for which an Accounting Officer can expect to be called to account in the Assembly. These responsibilities are also set out in Chapter 3 of Managing Public Money Northern Ireland (MPMNI).

The Public Accounts Committee

3. The Public Accounts Committee is a standing committee established under the Assembly's Standing Orders with the specific remit to consider accounts, and reports on accounts laid before the Assembly. The Committee is authorised to exercise the power in section 44(1) of the Northern Ireland Act

1998, to call for witnesses and documents, and will normally report on its considerations.

4. Occasionally the PAC may consider matters arising directly from the accounts laid before the Assembly, however in practice most PAC hearings focus on Northern Ireland Audit Office (NIAO) value for money studies. The PAC expects that the NIAO will agree the texts of these reports with Accounting Officers concerned so there is a clear evidence base for their scrutiny to proceed.
5. Having called witnesses to give evidence, the PAC expects that witnesses give clear, accurate and complete evidence. This expectation is core to the process of public accountability and an Accounting Officer is expected to furnish the Committee with explanations of the concerns and issues that have been brought to the Committee's attention through the NIAO report. An Accounting Officer will of course have delegated authority to others but cannot disclaim personal responsibility for ensuring regularity, propriety and value for money. When attending the PAC, Accounting Officers should be aware that the Committee will expect the Accounting Officer to take the lead in answering questions so the Accounting Officer should ensure that he or she is adequately and accurately briefed on matters that are likely to arise at the hearing. The Accounting Officer may ask the Committee for leave to supply information not within his or her immediate knowledge by means of a later note and this should normally be supplied within 10 days.

Action to be taken

6. Accounting Officers are asked to consider this letter and formally acknowledge receipt.
7. Accounting Officers should consider how best this correspondence should be brought to the attention of accounting officers in agencies, NDPBs and other sponsored bodies for which they are responsible.

8. Any enquiries about the content of the DAO should be addressed to Fiona Hamill on 028 91858128 (GTN: 68128) or fiona.hamill@dfpni.gov.uk

Fiona Hamill

FIONA HAMILL

Copy Distribution List:

Stephen Peover, DFP
Richard Pengelly, DFP
NICS Finance Directors

**Treasury Officer of Accounts
Jack Layberry**

Public Spending Directorate
Rathgael House
Balloo Road
BANGOR BT19 7NA
Tel No: 028 9185 8212 (x 68212)
email: jack.layberry@dfpni.gov.uk
and Valerie.parkinson@dfpni.gov.uk



DAO (DFP) 10/15

1 September 2015

Dear Accounting Officer

PUBLIC ACCOUNTABILITY PROCESS: COMMENTING ON NIAO REPORTS, PAC REPORTS AND MATTERS UNDER CONSIDERATION BY PAC

Purpose

1. The purpose of this letter is to bring to the attention of Accounting Officers revised protocols that should be applied when dealing with the media on Northern Ireland Audit Office (NIAO) and Public Accounts Committee (PAC) reports, including comment on matters under consideration by the PAC.
2. As Accounting Officer, it is recommended that you ensure that appropriate arrangements are in place within your department, agencies and other sponsored bodies for handling such requests.
3. The previous guidance on commenting on NIAO reports, PAC reports and matters under consideration by PAC issued under DAO (DFP) 01/11 is now cancelled.

Background

4. In recent years, DFP Ministers have clearly expressed the view that sometimes there is a lack of balance and perspective in media reporting at various stages of the public audit process. Under the previous protocols, departments were expected to remain silent until the Assembly process was complete, while others were free to make public comment in the media which on occasions could be sensationalist in nature, unbalanced or not evidence-based. As a result, it has been determined that the protocols should be revised to address these issues.

General Principle

5. In the absence of specific guidance relating to the Assembly, the accepted convention is that the principles set out in the HMT “Guide to the scrutiny of public expenditure” of October 2004 should be followed. The agreed protocols for the handling of reports reflected that guidance, which is available on the AFMD website.
6. The general principle that no comment should be made, or that comments should be restricted until the audit and, where relevant, the Assembly process is complete, remains appropriate.
7. However, it is recognised that, on occasions, the headlines and criticisms portrayed in the media are not always evidence-based and do not always provide a fair and balanced view. It has therefore been determined that silence in these instances is no longer appropriate, and departments and public bodies should, on these occasions, make some public comment. This is acceptable, provided that certain protocols as described in this DAO are observed. Departments should note that any comment made is likely to be specifically drawn to the attention of the Public Accounts Committee.

NIAO Reports

8. NIAO reports are agreed reports and comment should therefore generally be confined to quoting material contained in the report itself (including expressions of departmental views), and correcting any mis-statements of fact or interpretation in media coverage. Any comments in these circumstances should also observe the long-standing convention that immediate comment should not be controversial. However, Ministers have the right to respond publicly to criticisms of policy as robustly as seems appropriate.
9. In addition, in a situation where there is a critical headline which focuses on one issue of the report without any attempt to offer a balanced assessment of the totality of issues being considered, Ministers should feel free to make comment in order to ensure that there is balance and perspective reflected in the media.
10. It remains important that any immediate comment on NIAO reports should not pre-empt or pre-judge any evidence which might be given at a subsequent PAC hearing. Likewise, comments should not anticipate what Ministers may say in response to any subsequent PAC report.

PAC Evidence Sessions and Consideration

11. While matters are under consideration by the PAC, the guiding principle again is that no comment should be made that might be considered to pre-empt or pre-judge either the PAC report or the subsequent Ministerial response.
12. However, if an Accounting Officer considers that, as a result of either adverse publicity such as that outlined above, or the demands of departmental business or a ministerial decision, such comment is necessary they should discuss the matter immediately with DFP. Accounting Officers for agencies, NDPBs and other arm's length bodies

should first consult with their Principal Accounting Officer before contacting DFP.

PAC Reports

13. As with an NIAO report, any comment should not pre-empt or pre-judge the final and considered reply to any report, which must first be given to the Assembly. Again however, in instances where press releases and publicity surrounding PAC reports appears to seek to sensationalise certain aspects of these reports rather than provide a balanced view of the Committee's deliberations, or where conclusions have been drawn by the Committee which are not evidence-based, Ministers should feel free to challenge robustly the Committee's opinions when they consider them to be unjustified or overstated.

Conclusion

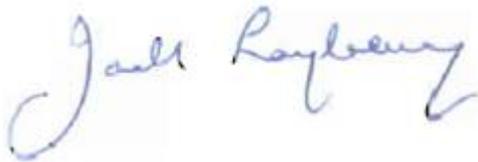
14. To be clear, while this revised guidance provides more flexibility for departments to make comments in the media on public audit business, it still remains broadly in line with the position back in 1990. At the time, the then Lord President wrote to the chairman of the Liaison Committee in Parliament setting out the UK Government's understanding of the position (which still remains the formal position). In that, he stated:

“Ministers have a right to respond publicly to criticisms of the Government as robustly as seems appropriate: this would include criticisms in the Committee's report itself, inaccuracy or misstatement in media reporting, or public criticisms made by individual committee members;

It is not the Government's intention that recommendations in Committee reports should be subject to snap response without detailed Government assessment. Nonetheless, ministers would feel free to respond immediately to certain recommendations either

positively or negatively, where the Government's position was established and clear, or where an early response was needed in order to influence fast moving events".

15. I would be grateful if you would draw this guidance to the attention of relevant business areas in your department and your agencies, NDPBs and sponsored bodies. If you have any particular areas of concern about the media handling of public audit business, you should consult with Julie Sewell in DFP on ext 68276 (028 91858276), who will be happy to discuss possible responses to individual reports with departments and public bodies.

A handwritten signature in blue ink that reads "Jack Layberry". The signature is written in a cursive style with a large initial 'J'.

JACK LAYBERRY
Treasury Officer of Accounts

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