



**Subject:**

**ACCOUNTING OFFICER RESPONSIBILITIES**

**Circular Reference:  
HSC(F) 01/2012  
Supplement 1**

**6<sup>th</sup> February 2012**

**For Information to:**

Chief Executive of each HSC Body and NIFRS

**Summary of Contents:**

The purpose of this circular is to remind Accounting Officer of the Responsibilities of their appointment in relation to Public Accounts Committee Hearings.

**Enquiries:**

Any enquiries about the contents of this Circular should be addressed to:

Finance Policy, Accountability and Counter Fraud Unit  
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Stormont Estate  
BELFAST  
BT4 3SQ

Tel: 028 90765689  
[fpau@dhsspsni.gov.uk](mailto:fpau@dhsspsni.gov.uk)

**Superseded Documents:**

Not Applicable

**Related Documents:**

HSC(F) 01/12  
DAO (DFP) 08/11

**Expiry Date:**

Not Applicable

**Status of Contents:**

For Information and action if appropriate

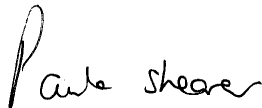
## **ACCOUNTING OFFICER RESPONSIBILITIES**

### **Purpose**

1. Further to circular HSC(F) 01/2012, issued on 4<sup>th</sup> January, this supplement is to draw your attention to a letter from the Head of the Civil Service, Malcolm McKibben, providing further guidance on the responsibilities of Accounting Officers in relation to the Public Accounts Committee. The letter is attached below.

### **Queries**

2. Should you have any queries please contact Paula Shearer on 02890 765689.

A handwritten signature in black ink that reads "Paula Shearer". The signature is written in a cursive style with a large initial 'P'.

**Paula Shearer**

Finance Policy, Accountability and Counter Fraud Unit



## **Head of the Civil Service**

**Head of the Office of the First Minister & Deputy First Minister**

**Dr Malcolm McKibbin BSc MBA DPhil CEng FICE**

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**HCS/45/12**

**FROM: MALCOLM MCKIBBIN**

**DATE: 30 JANUARY 2012 cc Noel Lavery**

**TO: PERMANENT SECRETARIES**

### **ACCOUNTING OFFICER RESPONSIBILITIES**

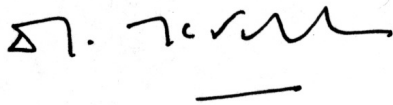
I wrote to you on 20 December stressing the importance of providing the Public Accounts Committee with clear, accurate and complete information.

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