

## Accountability & Governance for New Accounting Officers

To support Accounting or Accountable Officers (AO), the HM Treasury has published “The Accounting Officer’s Survival Guide”. The use of ‘survival’ implies tremendous duties and responsibilities placed on the Accounting Officer. There is a list of essential duties of an Accounting Officer, as well as a list of personal responsibilities AO need to take ownership of. This ranges from specific areas such as information management and procurement to broader areas such as working with the board and making difficult decisions. Accounting Officers are expected to use ‘the accounting officer lens’ to assess an initiative or activity meet the required standards as expected in public sector accountability.

In this online virtual training from our **Accountability & Governance** series with trainer Bill Malloy, will provide in-depth information on what are AOs duties and personal responsibilities in practice. The training materials will be adapted to reflect the governance framework and context each AO participant operates in, especially Accounting Officers from the devolved administrations. Learning points will be illustrated through the use of real-life case studies.

### Aim

To provide participants with a clear understanding of:

1. The essence of being an Accounting or Accountable Officer
2. The proper conduct of public business, including operating with regularity and propriety and what these mean in practice
3. Mechanisms through which that accountability is discharged
4. The scrutiny role of the relevant Audit Office and associated Public Accounts Committee (where appropriate the programme will illustrate accountability

arrangements not just in England, but also in Scotland, Wales and Northern Ireland with reference to the work of local PACs as well as the Westminster Committee)

5. Principles and conventions governing the accountability of the Civil Service and other public bodies to ministers and Parliament
6. Key issues in the on-going debate on standards in public life
7. Practical insights into the Accounting Officer role with examples and case studies

## Methodology

The training approach to be used, which governs the design and delivery of the training is based on the following principles:

- To actively involve the participants throughout the training
- To enable participants to share their thoughts and enquiries
- The training is designed based on the needs and expectations of the participants that are reflected in the pre-training questionnaire

## Workshop methods and tools

In order to achieve the objectives of the training, the following tools and methods will be utilised:

- **Presentations:** presentations will be used in order to provide the background of each subject and create discussion and questions.
- **Discussions:** throughout the training, participants will be encouraged to contribute to discussions and share their experiences and thoughts with the rest of the group. The discussions will be facilitated and coordinated by the facilitator in order to maintain the focus in the key areas of interest

- **Case studies:** case studies will be used so as to facilitate and trigger discussion, as well as allow external benchmarking so as to achieve competitiveness
- **Group work:** group work will be used in order to facilitate practical understanding of the issues and in order to enhance team working, team building and cooperation amongst participants

## Sample programme

### 10.00 **Welcome and Introductions**

- opportunity for delegates to discuss how the agenda relates to your learning needs

### 10.15 **An introduction to the Accounting/Accountable Officer role**

- Sources of guidance, e.g., Chapter 3 of Managing Public Money, Scottish Public Finance Manual;
- Corporate Governance Code for Central Government Departments;
- Accountability and governance in the central government sector;
- Overview of the Accounting/ Accountable Officer (AO) role including relationship with Principal AO in sponsoring or portfolio department (where appropriate);
- Setting the tone for the organisation;
- Sources of assurance and support for the AO;
- The scrutiny role of the National Audit Office, Audit Scotland, the Public Accounts and Public Audit Committee

### 10.55 **The personal responsibilities of the Accounting/Accountable Officer PART 1: operating with regularity and propriety, including recent examples and case studies for discussion**

### 11.50 Break

### 12.00 **Personal responsibilities of the Accounting/Accountable Officer PART 2: operating at arm's length**

- Brief overview of the landscape of central government;
- The rationale for and classification of arm's length bodies;
- Coalition government's policy regarding ALBs;
- What it means in practice to operate at arm's length;

- Responsibilities of the Principal (departmental) AO for ALB governance oversight;
- Relationship between the ALB AO and the board;
- Sources of further guidance and recent case studies

12.45 Lunch

**13.15 Personal responsibilities of the Accounting/Accountable Officer**  
**PART 3:** project management, procurement, the management of risk and opportunity, due diligence, ensuring value for money, and the requirement to learn from experience

14.15 Break

**14.25 Personal responsibilities of the Accounting/Accountable Officer**  
**PART 4**

- Financial management and the annual report and accounts;
- The AO's governance statement and relationship with the Audit and Risk Assurance Committee;
- Ensuring that partnership governance arrangements are documented;
- Robust and equitable performance management;
- Giving evidence at the Public Accounts or Public Audit Committee;
- The requirement for senior executives to support the AO;
- Accounting Officer system statements (where appropriate);
- Current developments in governance and accountability in central government

**15.20 Final questions, comments and observations**

15.30 Conclusions and close

## Our trainer

### **Brian Whalley OBE**

With over 10 years of experience in training senior management and board members, Brian is the most experienced and authoritative trainer in accountability, governance and financial management. He regularly provides induction and board development programmes for non-executive board members of government departments, executive agencies, Non-departmental Public Bodies, NHS bodies and public corporations. He has run programmes for over 100 Non-Departmental Public Bodies, and other Arm's Length Bodies, and is experienced in working in all UK jurisdictions.

He has written guidance material on governance topics, such as the management of conflicts of interest, and a guide to working in central government for newly appointed non-executive board members of government departments. Two documents, for example, were published by the Department of Trade and Industry and the Cabinet Office:

- 1. A Guide to Propriety for RDA Board Members, Department of Trade and Industry*
- 2. Working in Government: A Guide for Non-executive Board Members of Government Departments, Cabinet Office*

On international level, Brian has delivered training in Macedonia, Abu Dhabi, Russia, Hungary, Poland and the Turks and Caicos Islands.

He currently teaches the following programmes at Civil Service College:

- Public Accountability for New Accounting Officers
- Introduction to Audit & Risk Assurance Committees
- Accountability & Governance for Arm's Length Bodies