

OFFICIAL



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Dame Meg Hillier MP
Chair of Public Accounts Committee
House of Commons
London SW1A 0AA

15th May 2023

Dear Dame Meg Hillier MP

Re: Public Accounts Committee, Eighty-Fifth Report of Session 2017-19, Auditing Local Government

I am writing to provide the Committee with an update from the Department of Health and Social Care on progress against the outstanding Recommendation 5 in the above-named report.

5: PAC recommendation: *Departments should, in their next accounting officer systems statements, expand on:*

- *the use of the assurance provided by local auditors; and*
- *how they will get assurance in areas not covered by local audit, such as how partnerships are held to account for joint decisions and responsibilities*

The Department's accounting officer system statement is being redrafted to incorporate the points recommended by the Committee. This includes greater detail on how the Department monitors and reviews the outputs from local audit and on the guidance in place for how group bodies should respond to local auditors' findings.

The statement also requires further revision to ensure it satisfies all relevant HMT requirements and reflects changes to the structure of the Department since the last update. Completion of the updated statement was delayed while the Department focused on the pandemic response, but work is now underway to update the statement with the required changes. The Department expects to publish an updated statement by Summer 2023.

Yours sincerely,

Shona Dunn
Second Permanent Secretary
Department of Health and Social Care