



Public Accounts Committee

Susan Acland-Hood
Permanent Secretary
Department for Education

By email

26 March 2026

Proposals for consolidated academy financial reporting

Dear Susan

Thank you for your letter dated 05 February 2026 drawing our attention to the letter you sent to the Education Committee chair on 20 January explaining the proposed changes to the existing approach for assurance over the financial performance and position of the academies sector. The Committee subsequently received a further briefing from NAO officials on the proposals.

The Committee has considered the proposed changes and is content that the changes be made in principle. You have noted that one of the benefits of the changes is the potential over the longer term to remove or narrow the scope of Whole of Government Accounts (WGA) qualifications arising from the consolidation of academies. The Committee is keen for you to work with HM Treasury on resolving the WGA qualifications as early as possible. We will publish this exchange of letters on our website in due course, as a public record of the change.

Yours Sincerely

Sir Geoffrey Clifton-Brown MP
Chair of the Committee of Public Accounts