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bear Andy.

## ACCOUNTING OFFICER FOR THE OIL AND GAS AUTHORITY

You are aware that your appointment as Chief Executive Officer carries with it the responsibility of Accounting Officer for the Oil and Gas Authority (OGA). This letter confirms that your responsibilities as Accounting Officer remain unchanged following the transition of the OGA from an Executive Agency to a Government Company on 1 October 2016. For ease of reference the responsibilities previously set out in the letter to you are repeated below.

As Accounting Officer, you are responsible for the OGA's use of resources in carrying out its functions as set out in the Framework Document between the OGA and the Department of Business, Energy and Industrial Strategy (BEIS).

The responsibilities of an Accounting Officer are set out in Chapter 3 of *Managing Public Money*. As Accounting Officer you are personally responsible for: safeguarding the public funds for which you have charge; ensuring propriety and regularity in the handling of public funds; and, day-to-day operations and management of the OGA. You should also ensure that the OGA as a whole is run in accordance with the standards set out in Box 3.1 of *Managing Public Money*.

You will wish to note the circumstances set out in 3.8.5 – 3.8.6 of *Managing Public Money* in the event that you are in disagreement with your Board on a matter of propriety, regularity or value for money. You should inform me of any such issues in the first instance, but in the event of such a written direction from the board, you will need to inform the Comptroller & Auditor General.

As Accounting Officer you must be able to assure Parliament and the Public of high standards of probity in the management of public funds. This will include your organisation's governance, decision-making and financial management assurances considering, prompting and safeguarding regularity, propriety, affordability, sustainability, risk and value for money across the public sector, and accounting accurately and transparently for your organisation's financial position and transactions. It is important that you appreciate that if you do not meet the standards required for Accounting Officers, your designation can be withdrawn.

Your accountability will be subject to my overall responsibilities for the organisation and management of the Department. As part of these responsibilities, the Committee of Public Accounts (PAC) may invite you to attend as a witness to give evidence at a Committee hearing. Appearing before the Committee is not optional. It is only with the specific agreement

<sup>&</sup>lt;sup>2</sup>https://www.gov.uk/government/uploads/system/uploads/attachment\_data/file/212123/Managing\_Public\_Money\_ AA v2 - chapters annex web.pdf

from the Committee Chair that an Accounting Officer may defer their attendance or send a substitute.

You should also look at the Treasury handbook on Regularity, Propriety and Value for Money<sup>3</sup>, which contains many learning examples for Accounting Officers. In order to carry out your Accounting Officer responsibilities effectively, you will be required to have a thorough understanding of issues relating to propriety and regularity, as they affect public service.

I am copying this letter to the Comptroller and Auditor General, the Clerk of the Committee of Public Accounts, Chairman of Oil and Gas Authority and the Treasury Officer of Accounts.

Yours sincerely,

**Alex Chisholm** 

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<sup>&</sup>lt;sup>3</sup>https://www.gov.uk/government/uploads/system/uploads/attachment\_data/file/212460/Regularity\_Propriety\_and\_Value for Money.pdf