

Audit Committee, 8 September 2015

HCPC's Accounts Direction

Executive summary and recommendations

Introduction

The NAO's audit completion report included a recommendation that we should seek a new Accounts Direction from the Privy Council Office, in order to remove any uncertainty as to whether the Cabinet Office spending controls are intended to apply to HCPC.

The Committee and the Executive accepted the recommendation and the Chief Executive wrote to the Privy Council Office on 18 June. The Privy Council Office have issued a new Accounts Direction. The covering letter to the new Accounts Direction asks the Accounting Officer to take into consideration the Treasury guidance in "Managing Public Money".

This confirms the position as we understood it – we should (and we do) take account of Treasury guidance as a matter of best practice, but we are not subject to the specific rules and restrictions in the Cabinet Office spending controls.

Decision

The Committee is asked to note the new Accounts Direction.

Background information

None

Resource implications

None

Financial implications

None

Appendices

New Accounts Direction and covering letter

Date of paper

21 August 2015



From the Deputy Clerk of the Council

PRIVY COUNCIL OFFICE
2 CARLTON GARDENS
LONDON
SW1Y 5AA

Tel 020 7747 5300
ceri.king@pco.x.gsi.gov.uk

27th August 2015

Marc Seale
Chief Executive and Registrar
Health & Care Professions Council
Park House
184 Kennington Park Road
London SE11 4BU

Dear Marc,

**HEALTH AND CARE PROFESSIONS COUNCIL - APPOINTMENT OF
ACCOUNTING OFFICER**

I am writing in response to your letter of 18 June 2015, in which you request a revised Accounts Determination for the Health and Care Professions Council (HCPC).

In the light of your letter and following discussions with the Department of Health, National Audit Office and the Treasury, I now attach a revised Accounts Determination. It revokes the previous determination issued 21st May 2003 and directs that the Council of the HCPC must prepare accounts for each calendar year which provide a true and fair view of the state of affairs at year end.

When preparing these accounts it asks that the HCPC takes into consideration the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FRM). In addition to this, in your role as Accounting Officer, we would also ask that you take into consideration the principles set out Chapter 3 of "Managing Public Money", which sets out the responsibilities and principles of Accounting Officers, and wider MPM guidance.

I am sending a copy of this letter to the Comptroller and Auditor General.

yours sincerely

Ceri King

Mrs Ceri King



The Accounts Determination given by the Privy Council under section 46 of the Health and Social Work Professions Order 2001

Their Lordships make the following determination in exercise of powers conferred by section 46 of the Health and Social Work Professions Order 2001.

This determination has effect from 27th August 2015:

Interpretation

In this determination:

- “the accounts” means the statement of accounts which it is the Council’s duty to prepare under section 46(1) of the Health and Social Work Professions Order 2001;
- “the Council” means the Health and Care Professions Council;
- “the FReM” means the edition of the Government Financial Reporting Manual issued by H M Treasury which is in force for the relevant calendar year.

Determination

The Council must prepare accounts for each calendar year. In preparing its accounts the HCPC should take into consideration the accounting principles and disclosure requirements of the FReM.

The accounts must be prepared so as to:

- Give a true and fair view of the state of affairs as at year end and of the income and expenditure, total recognised gains and losses, and cash flows of the HCPC for the calendar year then ended; and
- provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

This determination is to be reproduced as an appendix to the published accounts.

The accounts direction issued 21st May 2003 is hereby revoked.

Signed by the authority of the Privy Council

Signed:

Ceri King

Date:

27th August 2015.