

The accountability process

We work closely with the **Committee of Public Accounts**, which takes evidence on our value for money studies and significant issues arising from our financial audit work.

The Committee subsequently publishes its own reports based on the full range of evidence and makes recommendations to which the Government responds via **Treasury Minutes** published by HM Treasury.

The full accountability process is shown in the cycle below:



Steps in the accountability process

- Government requests and Parliament grants fund
- C&AG audits accounts, examines spending and reports to Parliament
- PAC session and report
- Government response
- NAO monitoring of government action and follow-up