



# Infrastructure and Projects Authority

## Assurance Bulletin

S/No. 001

Subject: **Requirement for IPA Reviews to address Accounting Officer Assessments**

---

**Date Uploaded:** 29th September 2023

**Effective From:** With immediate effect

**Expires:** Ongoing

---

**Applies to:** Relevant IPA Assurance Events: Stage Gate reviews, AAPs and MPRG PARs

**Audience:** RTL, RTM, DAC, AO, SRO, PDs,

**Author:** IPA – Assurance & Systems Learning

### Background

IPA, in response to PAC recommendations, are required to embed the use of Accounting Officer Assessments (AOA) into its Assurance Review practice and processes.

Where available AOA [and supporting documentation] will be required from the Programme as part of the pre-reading material produced for the Review Team as part of an IPA Assurance Review.

AOAs are required from the point at which a GMPP Programme / Project obtains OBC approval as a condition of future business case approval.

As part of our ongoing product management processes, the IPA Stage Gate Assurance Workbooks will be revised accordingly at their next periodic refresh.

---

### Guidance/Direction

#### When undertaking an IPA Assurance Review RTs must:

- RTs must ensure they consider the AOA in the course of their Review and in the attendant report as necessary
- Consider any apparent implications of AOA availability, status or progress in their decision on SGA and Recommendations (as they would with all existing recommended documents)

- Familiarise themselves with the origin and intent of AOAs by considering the relevant guidance documents below

**Note:**

From Summer 2023, RTL training will be required to focus on the appropriate consideration that Reviewers give to AO assessments as part of IPA Assurance Reviews.

Following a trial period to embed this change, any specific guidance will be incorporated in the workbooks at their next periodic refresh.

**Approval/Issued By:** Helen Campbell, Gary Flanagan

---

**Notes / Links to additional documentation**

[Issued via email, pending establishment of web hosting location](#)