

# Accounting Officer Assessment

## Summary: HMRC Single Customs Platform Programme

It is normal practice for Accounting Officers to scrutinise significant policy proposals or plans of major projects, and then assess whether they measure up to the standards set out in Managing Public Money.

From April 2017, the government committed to make a summary of the key points from these assessments available to Parliament when an Accounting Officer had agreed an assessment of projects within the Government's Major Projects Portfolio.

### Background and context

The existing Customs Handling of Import and Export Freight (CHIEF) system is almost 30 years old and is currently run alongside the Customs Declaration Service (CDS) to process customs declarations. Although it has been successfully scaled to handle an increased volume of declarations over the last few years, CHIEF is a legacy system which consists of circa 90+ associated systems and is beyond its support-life. There are significant challenges to maintaining CHIEF in the future, including the high cost and complexity of operational maintenance and of developing any new capabilities that are required. Therefore, all customs activity is being migrated onto CDS. Once migration is completed, CHIEF will be decommissioned as a service with CDS becoming the sole customs system.

The programme is made up of 3 key elements:

- IT delivery of CDS functional and non-functional requirements to improve the resilience of CDS, including data and reporting. CDS will be considered a core business-as-usual system by March 2024
- migration of more than 6000 CHIEF declarants onto CDS
- decommissioning and completion of CHIEF closure activity for both the service and all the systems that support CHIEF

### Regularity

Ministers approved CDS as the future single customs platform in 2021. The CDS platform has the capacity and capability to grow in line with the government's ambitious trade plans. It is the only viable platform that can handle both the UK and EU tariffs together, which is required to comply with the Northern Ireland Protocol as modified by the Windsor Framework.

The programme falls within HMRC's functions and does not require any additional legislation. It complies with Parliamentary requirements for the control of

expenditure, with programme funds being applied only to the extent and for the purposes authorised by Parliament.

## **Propriety**

The programme adheres to HMRC's Change Lifecycle governance and undertakes the appropriate assessments and reporting. A programme board chaired by a suitably experienced and empowered Senior Responsible Officer (SRO), is established as the main decision-making authority and key internal stakeholder representation is in place. Clear governance processes have been established for effective programme management.

The business case for the Single Customs Platform Programme was approved by HMRC's Change Investment Design Committee most recently in April 2023. The programme joined the Government's Major Projects Portfolio (GMPP) in 2022 to 2023 and complies with the Infrastructure and Project Authority's (IPA) reporting requirements. The programme is included within the IPA's 2023 Annual Report and Transparency Publication.

## **Value for money**

The programme has followed HM Treasury's Green Book guidance. Value for money has been assessed via an options appraisal which has been documented in the Programme Business Case. The preferred option offers the highest potential to achieve the programme's objectives and will provide a positive net present social value over the lifecycle of the business case.

## **Feasibility**

The SCP Programme leadership and delivery partners have the skills and experience to ensure the programme and its objectives are delivered within the required timeframe.

Migration of the import declarations to CDS was successfully completed in September 2022. Migration of exports migration will take slightly longer than anticipated with an extended migration window running until March 2024. The programme remains on track to complete CHIEF decommissioning by December 2024.

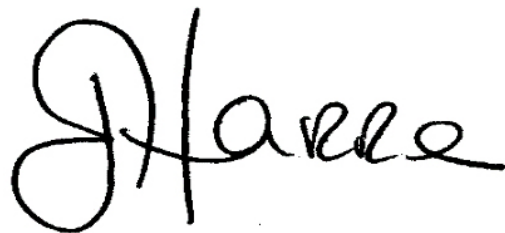
The SCP Programme has undergone 2 independent reviews to date, both led by the Infrastructure and Projects Authority:

- in April 2022 a Gateway 0 Review was conducted and assessed the programme delivery confidence as AMBER. The programme received 7 recommendations all of which have been completed
- in February 2023 a Gateway 0/3 Review was conducted and assessed the programme delivery confidence as AMBER with 7 recommendations. An action plan is in place to ensure swift resolution to all open actions.

## Conclusion

As the Accounting Officer for HMRC I have considered my assessment of the Single Customs Platform Programme and concluded that the proposal is value for money and deliverable. I have therefore approved it as of 14 August 2023. I have prepared this summary to set out the key points which informed my decision. If any of these factors change materially during the lifetime of this programme, I undertake to prepare a revised summary, setting out my updated assessment. This summary will be published on [GOV.UK](https://www.gov.uk). Copies will be deposited in the Library of the House of Commons and sent to the Comptroller and Auditor General and Treasury Officer of Accounts.

Accounting Officer's name: Jim Harra, Chief Executive HM Revenue and Customs.

A handwritten signature in black ink, appearing to read 'J Harra', written in a cursive style.

Date of signing: 14 August 2023