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**DAO (DoF) 02/26**

**19 March 2026**

Dear Accounting Officer

## **USE AND APPROVAL OF CONFIDENTIALITY CLAUSES/AGREEMENTS**

### **Purpose**

1. The purpose of this DAO letter is to provide an update in relation to the use and approval of confidentiality agreements/clauses.

### **Background**

2. My predecessor previously wrote on 7 January 2016 (FD (DFP) 02/16) and 18 October 2016 (DAO (DoF) 08/16) reminding departments of the general principles regarding confidentiality agreements/clauses if their use was being considered by departments their agencies and Arm's Length Bodies.

### **General Principles**

3. Since the issue of DAO (DoF) 08/16 it has come to our attention that there have been some instances where the use of confidentiality agreements/clauses have not followed the existing general principles or if required been referred to DoF for approval.

4. There seems to have been a small element of ambiguity arising from the previous DAO (DoF) 08/16 in relation to the use and approval of confidentiality agreements/clauses in dispute settlements etc.
5. However, to remove any further ambiguity these principles not only apply to confidentiality agreements/clauses in dispute settlements but **the use of any type of confidentiality agreements/clauses**<sup>1</sup>.
6. In general, the principles set out in DAO (DoF) 08/16 still apply but they have consequently been amended slightly and re-set out below. Departments are expected to fully consider these principles when utilising any such clauses/agreements.
7. These principles are:
  - i. confidentiality agreements should not be used as a means to keep embarrassing transactions secret and should not be used to inappropriately prevent transparency and openness;
  - ii. in all cases where confidentiality clauses/agreements are being used it should be considered whether their use is required and can be justified. The rationale for their use should be documented/stated;
  - iii. where their use is being considered departments should obtain legal advice on the appropriateness and need for the use of confidentiality clauses/agreement;
  - iv. where such clauses/agreements are being used whether in a department, their agencies or Arm's Length Bodies, the principal departmental Accounting Officer should always approve their use;
  - v. where their use could be considered to be novel or potentially contentious DoF Supply approval should be sought;

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<sup>1</sup> This also includes their use when considered as part of any compromise/settlement agreements.

- vi. confidentiality clauses should not be used as a means to deter or prevent employees raising concerns (i.e. whistleblowing) with a regulatory or other statutory body about wrong doing or poor practice; and
- vii. in all cases confidentiality clauses/agreement should be worded in such a way as to ensure that the relevant organisation is able to fulfil any legal responsibilities and reporting requirements e.g. in order that it can fulfil its duties for accounting and audit purposes and to fulfil any duties owed to the NI Assembly and its Committees.

### **Action**

- 8. This DAO letter should be brought to the attention of relevant staff in your department, agencies and Arm's Length Bodies.

### **Withdrawal**

- 9. DAO (DoF) 08/16 is now withdrawn.

### **Enquiries**

- 10. If you have any queries do not hesitate to contact David Killops (Head of Public Audit and Accountability Branch) at [David.Killops@finance-ni.gov.uk](mailto:David.Killops@finance-ni.gov.uk).
- 11. In the case of Supply queries, these should be directed to your relevant Supply Officer.

**Yours sincerely**



**STUART STEVENSON**

**cc: Finance Directors  
Joanne McBurney, DoF  
Patrick Neeson, DoF  
Ian Fleming, DoF  
Supply G7s & DPs  
David Killops, DoF  
Julie Sewell, DoF  
Fiona Elliott, DoF**