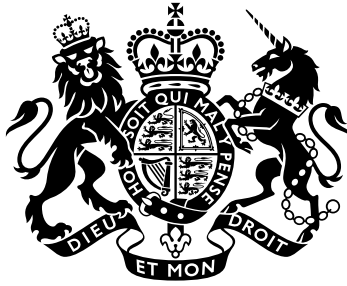




HM Treasury

Treasury Minutes

**Government Response to the Committee of
Public Accounts on the Eighteenth to the
Twenty-second reports from Session 2022-23**



Treasury Minutes

Government Response to the Committee of Public Accounts on the Eighteenth to the Twenty-second reports from Session 2022-23

Presented to Parliament
by the Exchequer Secretary to the Treasury
by Command of His Majesty

December 2022



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Government response to the Committee of Public Accounts Session 2022-23

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Eighteenth Report of Session 2022-23

Department for Environment, Food and Rural Affairs, HM Treasury and HM Revenue and Customs

Government actions to combat waste crime

Introduction from the Committee

Waste crime covers several types of crime, including fly-tipping, illegal waste sites, illegal export of waste, breaches of waste permit conditions and breaches of exemptions to the requirements for waste permits. Evasion of landfill tax or other charges for disposing of waste underlie many of these crimes. Recent data indicate that in general waste crime is increasing, but the true scale of waste crime is uncertain as the available data are not comprehensive, for example because of under-reporting of fly-tipping incidents and undiscovered activity such as illegal waste sites. Barriers to operators entering the waste sector are low, and the large real-terms increase in landfill tax rates after 2004–05 increased the potential financial return to criminals.

Defra has policy responsibility for waste, including waste crime. The Agency is the principal body responsible for regulating the waste sector, for investigating certain types of waste crime and taking action against the perpetrators, including illegal waste sites, illegal dumping (the most serious fly-tipping incidents) and breaches of environmental permits and exemptions. HMRC has responsibility for pursuing the evasion of landfill tax in England. Local authorities have powers and duties relating to fly-tipping, and deal with the majority of smaller incidents. Responsibility for clearing waste ultimately sits with the landowner or land manager, including local authorities and public bodies such as National Highways.

Based on a report by the National Audit Office, the Committee took evidence on 15 June 2022 from the Department for Environment, Food and Rural Affairs (the department), the Environment Agency (the agency) and HM Revenue and Customs (HMRC). The Committee published its report on 19 October 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: [Investigation into the government's actions to combat waste crime in England](#) – Session 2021-22 (HC 1149)
- PAC report: [Government actions to combat waste crime](#) – Session 2021-22 (HC 33)

Government response to the Committee

1. PAC conclusion: Progress implementing the actions from the Resources and Waste Strategy has been slow and piecemeal, and Defra does not have an outline delivery plan for achieving its ambition of eliminating waste crime by 2043.

1. PAC recommendation: Defra should increase the impetus with which the Resources and waste strategy is taken forward. By October 2022, it should provide the committee with its outline plan for achieving the elimination of waste crime by 2043, and provide annual updates on progress against this plan.

1.1 The government agrees with the Committee's recommendation

Recommendation implemented

1.2 Tackling waste crime is a government priority and Department for Environment, Food and Rural Affairs (the department) is taking forward the commitments in [its Resources and Waste Strategy](#) (RWS) as a priority. Although some delivery has been slower than originally planned, the government has already made a number of significant steps, both in the lead-up to the Strategy's publication and since, delivering a number of the Strategy's commitments to tighten the net on waste criminals and give them no place to hide. These include policy, regulatory and operational actions by the department, the Environment Agency (the agency) or HM Revenue and Customs (HMRC).

1.3 The department has recently published the third edition of its [annual dataset](#), enabling high level monitoring of progress against the strategy. This includes key indicators for waste crime: currently illegal waste sites, fly tipping and littering.

1.4 The department is currently preparing further reforms to continue to increase the pressure on illegal waste operators.

1.5 Looking ahead, the department's plan is:

- publishing the response on exemptions reform (planned for late 2022, implementation by 2024);
- introducing mandatory digital waste tracking (planned for 2024);
- reforming the waste carriers, brokers and dealers' regime (planned for 2024);
- consulting on implementing financial provision through waste permitting in the sector (planned for 2024); and
- bringing forward UK-wide legislation that sets out the requirements on producers under extended producer responsibility for packaging (planned for 2023).

1.6 'Seeking to eliminate waste crime' is an objective set out in the [25 Year Environment Plan \(25YEP\)](#), published in 2018. The 25YEP will be updated every five years through the Environmental Improvement Plan (EIP) process and a revised plan will be published in early 2023.

1.7 The evaluation of the Resources and Waste Strategy will also be used to assess the impact of the department's current measures towards eliminating waste crime by 2043. Together with additional research planned for 2023, this will inform decisions about the department's next policy and regulatory reform priorities, as to seek to eliminate waste crime by 2043.

2. PAC conclusion: Official data do not capture the true scale and impact of waste crime, and government initiatives do not amount to a convincing overall plan to address this.

2a. PAC recommendation: Defra [and the agency] needs to explore the full range of potential solutions to data weaknesses, including for example satellite technology, and ensure successful delivery of existing initiatives to improve data; where these initiatives rely on public reporting there should be appropriate capacity to follow up reported incidents.

2.1 The government agrees with the Committee's recommendation

Recommendation implemented

2.2 The department and the agency are working together to improve existing data sets to better capture the extent of crime and fraud, commissioning new surveys and research if necessary.

2.3 The department made a commitment in the [Resources and Waste Strategy](#) (RWS) to publish an [evaluation plan](#) to evaluate policies introduced through the RWS, including waste crime, and has appointed a consortium led by Ipsos to take this forward. The first element of this, to be published imminently, reports on progress in the RWS evaluation programme. The department is also committed to publishing [a framework of indicators](#) annually to track progress towards objectives set out in the strategy. This includes indicators for waste crime – for example indicators on illegal waste sites, fly-tipping, littering.

2.4 Within the evaluation plan for the RWS, a theory of change has been developed for the outcome ‘reducing waste crime’ to identify how to measure the department’s impact. This will then be used to identify corresponding indicators needed to evaluate our progress on reducing waste crime. Existing data and metrics will be reviewed and mapped against the evaluation indicators and if there are any indicators where data is unavailable, a monitoring plan will be developed outlining the method and frequency of data collection and analysis. It is expected these gaps will be filled through surveys, data modelling, alternative data sets or proxies, although a full range of potential solutions will be explored.

2b. PAC recommendation: [Defra] and the Agency needs to explore the full range of potential solutions to data weaknesses, including for example satellite technology, and ensure successful delivery of existing initiatives to improve data; where these initiatives rely on public reporting there should be appropriate capacity to follow up reported incidents.

2.5 The government agrees with the Committee’s recommendation

Recommendation implemented

2.6 The agency is aware of the challenges of understanding criminality within the waste sector and will continue to explore ways, including changing the way the agency measures waste crime, to address the acknowledged issue. Examples include how they are exploring data partnerships, satellite technology, digital waste tracking and notifications of waste to explore fraud and error in waste crime.

2.7 The national waste crime survey also provides the agency and the department with independent metrics on the scale and nature of waste crime that is unaffected by internal operational demands.

2.8 In terms of public reporting, the agency records and assesses all reports to determine the most appropriate intervention. Information that is received from the public is analysed, evaluated and risk assessed to translate it into intelligence. Action based on this intelligence is prioritised using Home Office best practice using [Management of Risk in Law Enforcement](#) (MoRILE) scoring. With finite public funding, the agency then focuses its efforts on where they will have the most impact.

3. PAC conclusion: Over recent years the landfill tax regime has successfully encouraged recycling but has increased the incentives to commit waste crime, and HMRC has been slow to prosecute offenders.

3a. PAC recommendation: Defra should work with HMT and HMRC to ensure the current review of landfill tax takes account of the incentives that the tax as currently designed creates to commit waste crime.

3.1 The government agrees with the Committee’s recommendation

Recommendation implemented

3.2 The government recognises that waste crime is an important issue.

3.3 The government set out in the [Landfill Tax Review Call for Evidence](#) published in November 2021 that as part of the review the government would consider the structure of the tax and the impacts of any proposed changes to this on waste crime and on businesses, local authorities and individuals.

3.4 Alongside considering waste crime impacts during the review the government will continue to focus on using a suite of wider measures to tackle this issue.

3.5 The department continues to collaborate closely with HM Treasury and HMRC on the Landfill Tax Review.

3b: PAC recommendation: HMRC should report by the end of the year on how it has improved its approach to landfill tax prosecutions.

3.6 The government agrees with the Committee's recommendation

Target implementation date: December 2022

3.7 HMRC is working with partners across government to tackle waste crime and will use this activity together with learning from previous operations to improve its approach to investigations. A response outlining this will be provided within the specified time period.

4. PAC conclusion: The current sanctions are not effective in deterring people from committing waste crime.

4. PAC recommendation: Defra, the Agency and HMRC should work with relevant bodies within the criminal justice system to develop a plan for making enforcement more effective across the full spectrum of waste crime. This should include how to speed the process up and consideration of whether the sentencing guidelines need strengthening.

4.1 The government agrees with the Committee's recommendation

Recommendation implemented

4.2 The Sentencing Council is a statutory body responsible for issuing sentencing guidance for use by the Courts. It must consult those it considers appropriate in developing those guidelines. The Courts will make independent decisions on the sentences to hand down to convicted offenders and will refer to the sentencing guidelines to help them reach their decisions.

4.3 The government aims to be more effective by reducing the drivers for waste offending, preventing opportunities for offending and improving deterrents. The agency is now working further upstream to prevent crime and harm before it happens. The agency approach is more intelligence-led. The 80/20 rule is applied, focusing on the worst criminals and the biggest environmental harms; the agency takes a national approach, focusing on the biggest threats across the country.

4.4 In 2019, the Joint Unit for Waste Crime was also formed with a remit to identify, disrupt and deter waste crime. Members include Natural Resources Wales, the Scottish Environment Protection Agency, the Northern Ireland Environment Agency, the police, the National Crime Agency, HM Revenue & Customs and the British Transport Police.

4.5 The penalties for agency prosecutions have increased since the introduction of the sentencing guidelines which came into force in July 2014, and in the imposition of custodial sentences. The most serious waste offenders are made the subject of immediate or suspended custodial sentences and the agency sees a deterrent value in such sentences.

4.6 To support sentences that properly reflect the severity of smaller scale incidents, the department has worked with the National Fly-Tipping Prevention Group to produce a guide on how councils and others can present robust prosecutions.

4.7 The department intends to conduct new research into the effectiveness of the current enforcement regime for small scale fly-tipping. This work is anticipated to commence in early 2023.

5. PAC conclusion: Defra is not doing enough to support local authorities to tackle fly-tipping.

5. PAC recommendation: Defra should work with local authorities to set a clear national framework for tackling fly-tipping, setting overall expectations and promoting good practice, while allowing local authorities the flexibility to respond to local circumstances.

5.1 The government agrees with the Committee's recommendation

Target implementation date: December 2023

5.2 The government supports local solutions for local problems. This is particularly relevant in dealing with fly-tipping problems, which require a local approach tailored to the community in which the problems occur. The role of central government is to enable and support this local action. Indeed, the government has previously strengthened local authority enforcement powers such as by providing councils with powers to issue fixed penalty notices.

5.3 Going forward, the department has already committed to working with the National Fly-tipping Prevention Group (NFTPG), which includes representatives from several local authorities, to develop a fly-tipping toolkit. The toolkit will help share best practice on a range of issues related to tackling fly-tipping. The [first part of the toolkit](#), on presenting robust prosecutions, was published earlier this year.

5.4 Work on the next part of the toolkit, how to set up effective anti-fly-tipping partnerships, has already commenced. The government expect this will be published in early 2023.

5.5 This toolkit will build on the range of resource already available on the [NFTPG website](#) that are designed to support local authorities and others in tackling fly-tipping. This includes a communications toolkit to help local authorities raise awareness among residents of their household waste duty of care, guidance on roles and responsibilities and numerous case studies detailing a range of interventions. Further case studies will be added in 2023 following the completion of local authority projects funded by the department's fly-tipping intervention grant scheme, which saw grants totalling over £450,000 awarded across 11 local authorities.

6. PAC conclusion: We are concerned that the Agency is not doing enough to prevent the illegal export of waste.

6. PAC recommendation: The Agency should write to us within six weeks setting out what actions would be required to enable it to understand the true scale of illegal waste exports and what further action it might take to prevent them.

6.1 The government agrees with the Committee's recommendation

Recommendation implemented

6.2 A response has been provided to the Committee by Sir James Bevan, Chief Executive of the Environment Agency, sent to the committee on the 30th of November.

6.3 HMRC is also collaborating with the agency to produce an estimate of the scale of illegal exports and the potential losses to the exchequer that considers all available data whilst identifying data gaps.

7. PAC conclusion: The digital waste tracking system is still in development after four years despite its implementation being core to combatting waste crime.

7. PAC recommendation: Defra should write to the committee when the IT contract is let to confirm that it has happened and what the plan is for full implementation.

7.1 The government agrees with the Committee's recommendation

Target implementation date: Winter 2022-23

7.2 The procurement of the build partner for the IT service is in its final stages so it is anticipated that the contract will be let by the end of 2022. The department will write to inform the Committee when this has happened.

7.3 It will take some time to onboard the supplier and agree the plan for full implementation with them. The department will provide a timeframe for this when it has written to confirm that the contract has been let.

Nineteenth Report of Session 2022-23

Food Standards Agency, Competition and Markets Authority and Health and Safety Executive

Regulating after EU Exit

Introduction from the Committee

On leaving the EU, UK regulators took on a range of new and expanded responsibilities previously carried out by the EU and its institutions. The Food Standards Agency (FSA) has an expanded role in the regulation of food imports and regulated products; the Competition and Markets Authority (CMA) is expanding its role in competition enforcement and taking on new functions in the Office for the Internal Market and the Subsidy Advice Unit; and the Health and Safety Executive (HSE) is operating an independent chemicals regulatory regime.

EU Exit has created both challenges and opportunities for UK regulators. In the short-term, they must build their regulatory capacity and capability; address the loss of EU data sharing and cooperation arrangements; and find new ways of influencing internationally. In the long-term they may have greater scope to tailor the regulatory regimes to the UK context and regulate more efficiently and effectively.

Based on a report by the National Audit Office, the Committee took evidence on Monday 13 June 2022 from the Competition and Markets Authority, Food Standards Agency and Health and Safety Executive. The Committee published its report on 12 October 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: [Regulating after EU Exit](#) – Session 2022-23 (HC 61)
- PAC report: [Regulating after EU Exit](#) – Session 2022-23 (HC 32)

Government response to the Committee

1. PAC conclusion: Progress on developing long-term regulatory strategies post-EU Exit has been slow and the future direction remains unclear.

1. PAC recommendation: The regulators should write to the Committee in six months setting out progress in developing long-term strategies with relevant policy departments (including which reforms would require primary legislation and estimated timescales for implementation).

FSA Response

1.1 The FSA agrees with the Committee's recommendation.

Target implementation date: April 2023

1.2 The Food Standards Agency (FSA) recognises that the UK's exit from the European Union (EU) will have a significant influence on its own long-term strategies. The FSA will write to the Committee by the target implementation date to give a further update, including on the following key areas:

- implementing the FSA strategy 2022-2027 and
- reviewing its regulations in preparation for the implementation of the Retained EU Law (Revocation and Reform) Bill 2022 (REUL) and advising relevant ministers in relation to

decisions on those regulations in England, Wales and Northern Ireland. The FSA has a statutory duty to protect public health, and it does not propose to recommend changes that would reduce the safety and standards of food produced and eaten in the UK. In advising ministers, the FSA also intends to consider the need to maintain consumer and trading partner confidence in UK food, to support growth and innovation, and to remove unnecessary burdens on business. The FSA is using common frameworks across the UK and working with other government departments to develop advice to ministers on the approach for food and feed law.

CMA Response

1.3 The CMA agrees with the Committee's recommendation.

Target implementation date: April 2023

1.4 The Competition and Markets Authority (CMA) recognises that the UK's exit from the EU has, and will continue to have, a marked impact on its work. The CMA's post-Exit merger control and competition law enforcement functions continue to develop. These involve the CMA reviewing the larger and more cross-border merger transactions, global cartels, and anti-competitive practices which were previously reserved to the European Commission (in addition to the purely domestic cases). The Office for the Internal Market has been established within the CMA to support, through the application of economic and other technical expertise, the effective operation of the internal market in the United Kingdom. It has been confirmed that the Subsidy Advice Unit within the CMA will take on its functions, assessing the implications of subsidies by public authorities (a UK equivalent to the EU state aid regime), from 4 January 2023. In the 2022 Autumn Statement, the Chancellor announced that the government will bring forward the Digital Markets, Competition and Consumer Bill in the third Parliamentary session to provide the CMA with new powers to promote and tackle anti-competitive practices in digital markets. The CMA welcomes this announcement, which will put the Digital Markets Unit (which currently exists in the CMA in shadow form) on a statutory footing and extend the CMA's ability to protect UK consumers and businesses; for countries which are within the EU, there is to be a digital regulatory regime pursuant to the EU's newly adopted Digital Markets Act.

1.5 The CMA Board is responsible for setting the strategy of the organisation and is considering its strategic approach as part of the development of its forthcoming draft Annual Plan. The draft Plan will set out for consultation the CMA's medium-term priorities and its proposed areas of focus for 2023-24. By June 2023, it expects to have a clear sense of how its functions and strategy have been affected by EU Exit (particularly as the COVID-19 pandemic had made it difficult to discern the exact impact of Exit), including the implications of the [Retained EU Law \(Revocation and Reform\) Bill](#).

1.6 The CMA will write to the Committee by June 2023, to provide an update on its own strategy. The CMA is also committed to working closely with the Department for Business, Energy and Industrial Strategy (BEIS) to ensure the impact of post-Brexit divergence in the competition and consumer regimes is considered and managed.

HSE Response

1.7 The HSE agrees with the Committee's recommendation.

Target implementation date: April 2023

1.8 The Health and Safety Executive (HSE) recognises that the UK's exit from the EU has, and will continue to have, a significant influence on its own (and wider chemicals) long-term strategies. The HSE will write to the Committee by the target implementation date to give a further update, including on the following key areas:

- implementing the [HSE Strategy 2022-2032 'Protecting People and Places'](#),
- supporting the government's development of a chemicals strategy and a national action plan for the sustainable use of pesticides,
- reviewing its regulations as part of the government's preparations for the Retained EU Law (Revocation and Reform) Bill 2022, and
- progressing the Biocides and Pesticides Transformation Programme to improve services, processes and digital technologies for key chemicals regulatory regimes.

2. PAC conclusion: The regulators are struggling to recruit and retain the skills they need to regulate effectively after EU Exit.

2a. PAC recommendation: The regulators should work together to identify common skills shortages, and develop long-term strategies for recruiting, retaining, and training staff to ensure they have the skills they need in the future.

FSA Response

2.1 The FSA agrees with the Committee's recommendation.

Recommendation implemented

2.2 The FSA's expanded remit post-EU Exit means that not only has it had to recruit at pace and scale, but there is also a requirement for more highly skilled, specialist staff. This includes not just toxicologists, but other specialist staff such as lawyers in response to the REUL work.

2.3 As with other regulators, and industry, the FSA is facing challenges recruiting experienced toxicologists (as noted in the Committee's conclusion). However, this shortage is small (circa 6 toxicologists). Looking to address this in the longer term, the FSA has contributed to a project by the British Toxicology Society on [Knowledge and Skill Requirements in Regulatory Toxicology in the UK and Gaps in Education Provision](#), alongside representatives from academia and other regulators, including the Health and Safety Executive, with whom it is strengthening relationships.

2.4 In the meantime, the FSA has developed an enhanced training programme for its toxicologists, which provides both baseline and enhanced skills across a wider cohort of staff. The FSA has also developed a roadmap (alongside the [Committee on Toxicity](#)) for the introduction and regulatory acceptance of new approach methodologies into its risk assessment toolkit.

CMA Response

2.5 The CMA agrees with the Committee's recommendation.

Target implementation date: April 2023

2.6 As the National Audit Office report recognises, the CMA is in an unusual position as a public authority in that it needs to recruit staff with specialist competition law or economic skills, and it competes to attract that talent pool with private-sector City/international law firms and economic consultancies that can pay vastly more remuneration. To some extent, the quality of the work within the CMA assists that recruitment, but the danger comes when the differential between the pay that the CMA can offer and that offered by those private-sector firms widens. The CMA therefore has a particular challenge in limiting the difference in pay with the private sector organisations with which it competes for talent.

2.7 Separately, in connection with its forthcoming new post-Brexit functions (see paragraph 1.4 above), the CMA is identifying other skills that will be needed in the months and years to come, such as subsidy control and digital expertise.

2.8 The CMA treats recruitment and retention as an area of significant strategic priority and will continue to do so. There are commonalities in the challenges faced by the CMA and other bodies with a similar role. The CMA welcomes the suggestion to work with the other regulators named in the Committee's report, and also bodies with an adjacent role to its own, to help it refine its strategy to meet its future skills needs. The CMA would be happy to include an update on this topic when it writes to the Committee in six months' time.

HSE Response

2.9 The HSE agrees with the Committee's recommendation.

Recommendation implemented

2.10 HSE's expanded remit post EU Exit means that not only has it had to recruit at pace and scale, but also requires more highly skilled, specialist staff across scientific disciplines.

2.11 As with other regulators, and industry, the HSE is facing particular challenges recruiting experienced toxicologists (as noted in the Committee's conclusion). Looking to address this in the longer term, HSE is contributing to a project by the British Toxicology Society on [Knowledge and Skill Requirements in Regulatory Toxicology in the UK and Gaps in Education Provision](#), alongside representatives from industry, academia and other regulators, including the Food Standards Agency, with whom it is strengthening relationships.

2.12 In the meantime, HSE recruited 30 early career scientists into new newly created toxicologist and ecotoxicologist posts and will invest significantly in their training and development. A further recruitment campaign to attract a small number of experienced toxicologists is also being planned.

2.13 Ensuring that HSE is a great place to work, and that it attracts and retains exceptional people is a key objective in the [HSE Strategy 2022-2032 'Protecting People and Places'](#). This has resulted in the development of a long-term People Strategy to increase retention, engagement, and productivity, alongside flexibility and resilience to ensure it can respond to changing regulatory priorities.

2.14 In terms of attracting exceptional people, HSE has expanded its recruitment campaigns and is working directly with universities to target graduates. Its Chemicals Regulation Division continues to make progress with recruitment, increasing the number of staff from 243 (full time equivalent) in March 2020 to around 400 at the end of October 2022.

2b. PAC recommendation: The FSA should work with the Department for Education and relevant professional bodies to address the shortage in qualified veterinarians.

2.15 The FSA agrees with the Committee's recommendation.

Recommendation implemented

2.16 There is a need to address the shortage of veterinarians (including Official Veterinarians - OVVs). The FSA is working with the relevant professional bodies to immediately address the shortage of OVVs as set out below. The FSA has also engaged with Department for Environment, Food and Rural Affairs (DEFRA) to take forward the recommendation to work with the Department for Education and relevant professional bodies to address the shortage in qualified veterinarians. The FSA, with others, will also seek to increase the attractiveness of a career within the Government Veterinary Services.

2.17 The FSA has considered and undertaken a number of steps to improve recruitment and retention of official veterinarians. These are set out below.

2.18 To support recruitment for these roles, the Royal College of Veterinary Surgeons has agreed to the use of their Temporary Registration Policy to allow veterinarians trained overseas to improve their English language skills while working in abattoirs in England and Wales with professional support and supervision.

2.19 The FSA is specifically:

- working to improve the attractiveness of the public health veterinary role to UK graduates and continuing to work with the Government Veterinary Services and wider profession to develop this further,
- providing additional funding to improve pay and conditions for the official veterinarian role; and
- developing a graduate programme for recent and returning veterinary graduates wishing to become government vets.

2.20 This remains an ongoing operational risk to the FSA and other actions will be taken as necessary.

3. PAC conclusion: Potential large-scale reductions in staffing levels in regulators will not be achieved without fundamental changes in regulatory approaches.

3. PAC recommendation: The regulators and policy departments should identify the impact of potential cuts on regulatory risk and set out where significant changes in the regulatory model would be needed to balance the two.

FSA Response

3.1 The FSA agrees with the Committee's recommendation.

Recommendation implemented

3.2 The Committee should note that, since the hearing, it has been confirmed that the FSA's budget will be maintained at the level agreed at Spending Review 2021, until March 2025, though will need to absorb inflationary pressures.

3.3 The FSA will continue to prioritise its resources to maintain its regulatory framework and to secure the most appropriate staffing levels it can with the funding envelope available. A prioritisation exercise has just been carried out in response to new work pressures which have arisen during this year (including the need to review food and feed law in preparation for implementation of the Retained EU Law Bill) which has resulted in changes to the FSA's work programme.

3.4 Although the Civil Service 2025 commission has now been withdrawn, the current fiscal position means that, in the medium-term, the FSA may still face financial pressures in the current spending review period from inflation, as well as during the next one. It will continue to ensure that public health is protected, food is safe and is what it says it is and will continue to deliver a high quality and internationally respected regulatory model.

CMA Response

3.5 The CMA agrees with the Committee's recommendation.

Target implementation date: April 2023

3.6 As highlighted in the evidence given to the Committee by the CMA's Executive Director for Enforcement (and a CMA Board member), the CMA has modelled the impact of various levels of cuts in civil service numbers (or in funding), in response to a request from the government earlier this year. The CMA will continue to work closely with BEIS and HM Treasury to model and advise on how different funding scenarios might affect its functions as and where required.

3.7 Accordingly, it may be appropriate for the CMA to address this issue when it reports to the Committee in six months' time, to provide an update.

HSE Response

3.8 The HSE agrees with the Committee's recommendation.

Recommendation implemented

3.9 HSE will continue to prioritise its resources on the strategic objectives set out in the [HSE strategy 2022-32 'Protecting People and Places'](#), and to work with the Department for Work and Pensions (DWP) and DEFRA to secure the best staffing levels it can.

3.10 HSE has no immediate plans to fundamentally change its regulatory approach, evidenced by continuing to fill new posts in its Chemicals Regulation Division. Should the approach change in the future, HSE's focus will always be on securing the right regulatory outcomes to protect people and places.

3.11 In addition, HSE is fully engaged on work to support the government's preparations for The Retained EU Law (Revocation and Reform) Bill 2022. This work will include a review of chemicals regulation regimes over the longer term and will ensure that HSE can identify regulatory efficiencies while maintaining human and environmental protection.

4. PAC conclusion: The loss of access to EU systems and lack of progress in taking forward the regulatory cooperation provisions set out in the Trade and Cooperation Agreement increase regulatory risks and costs.

4. PAC recommendation: The regulators should work together to share good practice on mitigations to address the loss of regulatory cooperation arrangements with the EU and write to the Committee in six months setting out progress in taking forward the cooperation arrangements set out in the Trade and Cooperation Agreement.

FSA Response

4.1 The FSA agrees with the Committee's recommendation.

Target implementation date: April 2023

4.2 The FSA continues to provide input into discussions on the Trade and Cooperation Agreement (TCA) between the UK and the EU which are led by DEFRA as the agri-food lead for trade.

4.3 The FSA has formal engagement with EU institutions under the TCA via DEFRA. The FSA exchanges scientific evidence and risk assessment and discusses upcoming regulatory changes and emerging issues in this forum. The FSA has provided technical expertise for discussions on Live Bivalve Molluscs and Chilled Meats and the EU's import conditions and procedures for these products.

4.4 The FSA will write to the Committee in April 2023 to provide an update on progress on its overall engagement and cooperation with the EU.

CMA Response

4.5 The CMA agrees with the Committee's recommendation.

Target implementation date: April 2023

4.6 The CMA's ability to tackle anti-competitive mergers and anti-competitive practices was enhanced when the UK competition authorities were, pre-Exit, able to share confidential information on cases with the European Commission and with national competition authorities in the EU Member States. That ability ceased as a result of exit from the EU, but the UK/EU Trade and Cooperation Agreement of December 2020 envisaged it being restored under a UK/EU competition cooperation agreement, which would be to the benefit of effective competition enforcement and merger control in both the UK and the EU (and thereby consumers, businesses and the wider economy). However, such a UK/EU competition cooperation agreement has not yet been reached.

4.7 Pending such an agreement, the CMA continues to seek to mitigate the loss of formal cooperation arrangements with its EU counterparts, and to maintain a constructive and collaborative relationship with its EU partners. As identified in the National Audit Office's report, this has included launching high-profile cases in parallel with the European Commission.

4.8 The CMA is strongly in favour of establishing a formal competition cooperation agreement, as envisaged by the Trade and Cooperation Agreement, and stands ready to assist the Government in achieving this rapidly whenever it becomes possible to do so.

4.9 In the meantime, the CMA agrees that there is merit in sharing good practice between the regulators highlighted in the report, and also other bodies with an adjacent role to its own. The CMA is committed to doing so and is happy to provide an update on this topic when it writes to update the Committee in six months.

HSE Response

4.10 The HSE agrees with the Committee's recommendation.

Target implementation date: April 2023

4.11 HSE continues to provide input into discussions on the Trade and Cooperation Agreement between the UK and the EU. On 24 October 2022 HSE supported the second annual Technical Barriers to Trade Specialised Committee meeting. The UK and the EU exchanged regulatory updates and welcomed continued cooperation in the United Nations Globally Harmonized System (GHS) of classification and labelling of chemicals, for which HSE acts as the UK Head of Delegation.

4.12 HSE continues to work with regulators both within the UK and internationally to cooperate on chemicals regulatory outcomes. On 1 November 2022, the [Chemicals \(Health and Safety\) Trade and Miscellaneous Amendments Regulations 2022](#) came into force. Amongst other things, these regulations made provision for the exchange of regulatory information on chemicals between HSE and those countries which are part of the European Free Trade Area (EFTA) and the European Economic Area (EEA), Iceland, Liechtenstein and Norway (as part of the Free Trade Agreement between the UK and those countries). HSE is also exploring potential opportunities to share chemicals regulatory information with other global authorities, for example, Australia.

4.13 HSE will write to the Committee in April 2023 to provide an update on progress on co-operation arrangements with the EU for chemicals regulation.

5. PAC conclusion: Regulatory divergence between the UK and the EU and within the UK internal market risks increasing costs for businesses, but also offers opportunities depending on the approach taken.

5. PAC recommendation: The regulators should put in place robust monitoring to keep track of regulatory divergence and its implications, particularly for small businesses.

FSA Response

5.1 The FSA agrees with the Committee's recommendation.

Recommendation implemented

5.2 The FSA has put in place a range of monitoring activities across its regulatory regime to keep track of differences in regulation within the UK. The FSA also has processes in place to manage different aspects of divergence with EU and more generally internationally, for example, horizon scanning and to try and understand potential changes to legislation at an early stage and mechanisms in place for engaging with industry stakeholders

5.3 For changes within the UK, the FSA considers its approaches on a four-nation basis, working closely with Food Standards Scotland, and using robust scientific evidence to develop policy advice and reach consensus where possible. This supports the effective functioning of the UK internal market. The FSA also consults stakeholders including small businesses as part of risk analysis which ensures businesses have opportunity to communicate concerns and impacts with proposed regulatory changes, which informs the advice we provide. Any advice the FSA provides to ministers on divergence or common approaches will meet requirements set out in the common frameworks.

CMA Response

5.4 The CMA agrees with the Committee's recommendation.

Recommendation implemented

5.5 A particular area of regulatory divergence with the EU in the CMA's remit relates to 'block exemptions.' These are legislative provisions which automatically exempt categories of agreement (for example, research-and-development collaboration) from the competition law prohibition against anti-competitive agreements, on the grounds that their benefits outweigh any adverse effects. The EU issued a number of block exemption regulations, each lasting several years (typically around ten), after which they are replaced by new ones whose terms reflect changing commercial and economic circumstances. On the UK's exit from the EU, the existing block exemptions were 'retained' in UK law until expiry, at which point they will be reviewed by the CMA. The CMA advises the Secretary of State for Business, Energy and Industrial Strategy on whether and how to replace the retained block exemption regulations with new and revised UK block exemption orders, made under powers in the Competition Act 1998.

5.6 In the CMA's reviews of the retained block exemptions to date, the issue of divergence with the EU, and its implications, has been an important consideration, as evident in its public consultation documents. Here it has acknowledged the balance between the advantages of tailoring block exemptions to UK markets, and the benefits of consistency for business trading both in the UK and EU. The CMA will continue to monitor areas of divergence carefully, as this will inform its future reviews of the Block Exemptions.

5.7 Another area of potential divergence in which the CMA maintains a keen interest is in the regulation of digital markets. Here, the CMA is following attentively the implementation of

the EU's Digital Markets Act, in anticipation of the government legislating for the UK's corresponding regime, in which it is envisaged that the CMA's Digital Markets Unit will be responsible for enforcing a UK pro-competition regulatory regime for the digital sector.

5.8 The Retained EU Law (Revocation and Reform) Bill 2022 may also lead to accelerated divergence in certain areas. The CMA will be carefully monitoring the progress of the Bill, in order to understand how its work might be affected.

HSE Response

5.9 The HSE agrees with the Committee's recommendation.

Recommendation implemented

5.10 HSE undertakes a range of monitoring activities across its chemicals regulatory regimes to support a functioning UK internal market. Examples include:

- tracking pesticide and biocide product and active substance expiry dates in the EU and which are being withdrawn from sale in the EU and Northern Ireland;
- monitoring which substances are being evaluated, authorised and restricted under the EU Registration, Evaluation, Authorisation and Restriction Regulations (REACH) to inform prioritisation within the UK REACH work programme; and
- responding to all published Harmonised Classification and Labelling decisions for hazardous substances and mixtures made by the European Chemicals Agency Committee for Risk Assessment under EU Classification, Labelling and Packaging regulations (EU CLP), and assessing whether these are right for Great Britain (under GB CLP).

5.11 When HSE makes regulatory decisions and provides regulatory opinions on chemicals, it takes the impact on businesses, including small businesses, into account when making these decisions.

6. PAC conclusion: It will be vital for regulators to continue to develop their engagement on the world stage.

6. PAC recommendation: The regulators should write to the Committee in six months setting out their plans for further international engagement including their objectives and timescales for action.

FSA Response

6.1 The FSA agrees with the Committee's recommendation.

Target implementation date: April 2023

6.2 The FSA will continue to fulfil international obligations in relation to trade such as contributing advice and analysis on Free Trade Agreements to inform Department for International Trade led Section 42 Reports, supporting government objectives through providing technical input on food and feed safety during negotiations, meeting UK commitments at the World Trade Organization and providing input to other international discussions such as on market access requests.

6.3 The FSA will continue to engage in overarching international fora such as Codex where it can influence and support work to shape global food safety systems. As part of internal prioritisation described at paragraph 3.3 above, it is taking stock of its international ambitions and will be scaling back on bilateral engagements. The FSA will use this space to map out how to best target its international priorities once the external pressures are lifted.

CMA Response

6.4 The CMA agrees with the Committee's recommendation.

Target implementation date: April 2023

6.5 The CMA has a strong commitment to developing and enhancing its international cooperation, its participation in international forums (whether bilaterally or multilaterally) and its influence on competition and consumer protection law, economics and policy. This is made all the more necessary by the cessation of participation in specifically EU forums as a result of the UK's exit. As it further builds its engagement on the world stage, the CMA would be happy to provide an update to the Committee in six months.

HSE Response

6.6 The HSE agrees with the Committee's recommendation.

Target implementation date: April 2023

6.7 HSE continues to actively participate in, and influence, the development of international chemicals regulation. Since the Committee's evidence session, HSE officials have led and participated in number of engagement events with international counterparts, including:

- acting as the UK Head of Delegation at the United Nations Globally Harmonised System (GHS) of Classification and Labelling of Chemicals;
- HSE also jointly chairs the GHS group for non-animal test methods, which meets approximately every 6 weeks;
- the drones subgroup of the Organisation for Economic Cooperation and Development Working Party on Pesticides (which HSE chairs); and
- European and Mediterranean Plant Protection Organisation panel meetings.

6.8 The HSE will write to the Committee with an update, including plans for further international engagement, objectives and timescales by the target implementation date.

Twentieth Report of Session 2022-23

HM Treasury

Whole of Government Accounts 2019-20

Introduction from the Committee

The Whole of Government Accounts (WGA) is a set of financial statements prepared in accordance with International Financial Reporting Standards (IFRS) and the Government Financial Reporting Manual (FRm). It brings together information on the financial performance and position of over 10,000 organisations across the UK public sector including central government departments, local authorities, public corporations and devolved administrations. The WGA is therefore in a unique position to provide an overview of the public sector financial landscape and how it is evolving; offering an important tool for managing public finances and helping to ensure transparency and accountability. The 2019–20 WGA was published on 6 June 2022, 26 months after the reporting year-end. The Comptroller & Auditor General qualified his opinion on the 2019–20 accounts for the 11th consecutive year since 2009–10 when they were first produced.

Based on a report by the National Audit Office, the Committee took evidence on 8 June 2022 from HM Treasury. The Committee published its report on 14 October 2022. This is the government's response to the Committee's report.

Relevant reports

- HM Treasury report: [Whole of Government Accounts 2019-20](#) – Session 2021-22 (HC 246)
- [Report of the Comptroller and Auditor General on the Whole of Government Accounts 2019-20](#)
- PAC report: [Whole of Government Accounts 2019-20](#) – Session 2022-23 (HC 31)

Government response to the Committee

1. PAC conclusion: The Treasury took too long to deliver the 2019–20 Whole of Government Accounts, having been unrealistic with its timetable.

1. PAC recommendation: The Treasury should review the causes of its optimism bias in 2019–20, and revisit future timetables to ensure they are realistic. The Treasury should write to the committee in September 2022 confirming it remains on track to deliver the 2020–21 WGA by March 2023.

1.1 The government agrees with the Committee's recommendation.

Recommendation implemented

1.2 HM Treasury [wrote to the Committee in October 2022](#) indicating that the planned March 2023 publication date for the 2020-21 Whole of Government Accounts (WGA) was unlikely to be achieved. The Treasury is revisiting the timetable for the 2020-21 account and future cycles in light of the causes of the delays both this year and for 2019-20. The Treasury will write to the Committee setting out a long term recovery strategy that is realistic and recognises the uncertainties and risks that are beyond the Treasury's direct control.

1.3 The delay to WGA 2020-21 is driven principally by the late submission of data by components, and delays in audit work on component returns. Some lateness in submission was anticipated, but not the extent that materialised. This has delayed the start of work in

producing the account. The recovery strategy seeks to address this issue by strengthening discipline within the system, including by making timely WGA returns an explicit measure in the annual Accounting Officer financial assessment. In addition, the Treasury is investing in specialist project management support and increasing the size of the WGA team in order to enable work on multiple years of WGA simultaneously. This will increase the team's capacity to performance manage the collection of WGA data for the following year, while the current year's account is still being produced. This early collection of data will reduce the risk that late returns have a direct knock-on impact to the timing of the final account. The Treasury has been working closely with the National Audit Office to time future data collection in a window where they have capacity to audit the returns.

2. PAC conclusion: Poor design and testing of OSCAR II caused significant delays to the Whole of Government Accounts.

2. PAC recommendation: The Treasury should undertake a lessons-learnt exercise, specifically addressing but not limited to the root causes of poor design specification and testing of OSCAR II, and ensure identified improvements are implemented when applying future system changes.

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 The Treasury has undertaken a number of lessons learned exercises, including engaging the Government Internal Audit Agency to support this work. The lessons learned included more focus on getting the project governance right and investing in the internal project management team to support the relationship between the supplier and the process owners in the business. The Treasury has changed its practices for project managing changes to the system and is negotiating a new plan and approach with its current supplier, Deloitte, for the remaining stages of the OSCAR II project.

2.3 The Treasury fully recognises the problems encountered after the system went live, the challenges in resolving them, and how this contributed to delays in the WGA publication. The existing contract for the OSCAR II system is due to end November 2023, and the Treasury is applying the lessons learned in deciding on the future support and development arrangements for the system.

3. PAC conclusion: Failures in the local audit market in England and Wales are resulting in poorer quality data for Central Government to use in oversight, and in preparing the Whole of Government Accounts.

3. PAC recommendation: The Treasury should set out how it will ensure the data in OSCAR II will remain of sufficient quality, despite significantly reducing the level of auditor assurances, for producing the WGA and informing its understanding of the local government sector.

3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

3.2 WGA data submissions are prepared based on the component entity's audited accounts where published. As an additional layer of assurance, entities above a certain size are also required to have their WGA data submission audited. The threshold for this additional data submission audit is periodically reassessed to ensure it remains appropriate. A range of different thresholds were considered for WGA 2020-21, taking into consideration the potential

impact on data quality. Analysis showed that raising the local government sector threshold to match the existing threshold for all other WGA entities (which has not been changed) will provide a good level of assurance by ensuring audited data submissions continue to provide high coverage across all key accounts metrics, such as total assets, liabilities and expenditure.

3.3 To further enhance the level of assurance over OSCAR II data, the Treasury will centrally carry out assurance work over data submissions that are below the audit threshold (across all sectors). The methodology for this work has been discussed with the National Audit Office. In addition, the department is obtaining further specialist assurance advice on how to enhance the efficiency and effectiveness of the assurance procedures for WGA, to support both this year's account and future cycles.

4. PAC conclusion: Inconsistent presentation of data between years, and lack of reflection of current Government policies and economic context, reduce the usability of the Whole of Government Accounts.

4. PAC recommendation: The Treasury should ensure that analysis in the WGA supports comparability and reflects developments since the reporting date such as the impact of high inflation.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2023

4.2 The Treasury is committed to continuous improvement of the WGA performance report, and made several improvements to the WGA performance report in 2019-20, including additional trend data. The WGA performance report includes 5-year trend data for many accounts areas and the department will build on this to ensure comparative data is presented as effectively as possible, to enhance the useability of the accounts. WGA will continue to reflect areas of topical interest, follow best practice in the presentation of data, and include commentary to reflect developments in the public sector and financial landscapes since the reporting date. There is a balance to be struck between change and continuity, so where presentational changes are made the Treasury will provide clear prior year data to aid comparability.

4.3 The impact of inflation will be reflected in the WGA Statement of Revenue and Expenditure in the following years, insofar as it affects in-year expenditure. Projections for future expenditure are included in the performance report, by drawing upon the forecasts of the Office for Budget Responsibility. In terms of the WGA balance sheet, inflation can affect the amount that will need to be paid regarding certain liabilities, as one of a number of factors. As required by accounting standards, the financial statements disclose the sensitivity to certain risks which can include inflation and rates of salaries, depending on the nature of the specific liability. For example, WGA disclosures show the sensitivity of the clinical negligence provision to inflation, and sensitivity of unfunded pension liabilities to changes in salaries.

5. PAC conclusion: The content of the Whole of Government Accounts has improved but does not transparently report against all key areas of government spending.

5. PAC recommendation: The Treasury should continue to improve the content of the WGA, with specific reference to the following:

- **Spending on net zero**
- **Government emissions**

- **Fraud across government**
- **Long term costs of COVID interventions**
- **Inclusion of the equivalent of a viability statement**

5.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2023

5.2 The Whole of Government Accounts (WGA) financial statements are, like any other audited set of accounts, a record of past financial performance, and give an assessment of the balance sheet at a defined point in time in the past. HM Treasury will continue to improve the content of WGA, to ensure it brings together the best available published information on topics of interest. However, consideration will be given to ensuring that WGA provides the most effective commentary on the financial statements presented and associated issues. The Treasury must also be mindful that adding too many disclosures might make reporting complex and unwieldy. The Treasury will bring in relevant published information where appropriate, but WGA is not the most suitable place for detailed discussion of policy.

5.3 In addressing the request for a viability statement the WGA commentary will make clear that, in line with accounting standards, WGA recognises certain liabilities but not a corresponding asset to reflect the government's ability to fund these liabilities through future taxation. The performance report will continue to draw upon forecasts of the Office for Budget Responsibility to provide insights into the overall fiscal position.

5.4 Central government emissions data is consolidated in the Greening Government Commitments (included in WGA 2019-20). The extent to which future WGA publications may be able to collate emissions data from individual component annual reports and accounts will depend on the development of the reporting frameworks across the jurisdictions of the UK public sector. In the near term, the Treasury will look to enhance reporting in WGA on emissions and spending on net zero using existing data sources.

5.5 The Treasury [has committed](#) to conducting a routine review of the costs of COVID-19, where there have been material changes that can reliably be attributed to COVID-19, and to provide public updates. These updates will be incorporated into the WGA performance report, alongside information from departmental annual reports and accounts and other publications.

5.6 The Public Sector Fraud Authority publishes fraud and error losses for departments and their ALBs, and the total estimated fraud cost to government in the Fraud Landscape Report. Following the release of an updated Fraud Landscape report, these figures will be included WGA 2020-21.

5.7 The Climate Change Committee (CCC) has a statutory duty to monitor and report on progress made in reducing emissions and published the first Progress Report in June 2022. The Department for Business, Energy and Industrial Strategy (BEIS) will respond to the CCC's recommendations and outline progress against a set of key indicators for achieving the UK's climate goals in Spring 2023. Information from these sources will be brought into WGA 2020-21.

6. PAC conclusion: Government has not yet set out the consequences of announced Civil Service staffing reductions.

6. PAC recommendation: HM Treasury and the Cabinet Office should prepare a clearly articulated and costed plan based on proposed staffing reductions across government, and ensure that reductions represent value for money, and tell us in its Treasury Minute response when that will be published.

6.1 The government disagrees with the Committee's recommendation.

6.2 The Prime Minister has confirmed that, rather than a top-down headcount reduction target, department should look for the most effective ways to secure value and maximise efficiency within budgets, to ensure the best value for taxpayers both now and in the long term. As a result, the government has not set top-down targets for Civil Service headcount reductions through the Efficiency and Savings Review launched in the Autumn Statement and will not be publishing a full plan to deliver the previously proposed Civil Service staffing reductions.

6.3 At Spending Review 2021, departments already identified 5% RDEL savings against day-to-day central departmental budgets in 2024-25, and HM Treasury is monitoring the delivery of these. The focus of the forthcoming Efficiency and Savings Review will be to task every government department to look for the most effective ways to secure value and maximise efficiency within budgets to use taxpayers' money sustainably in the long-term including, where appropriate, headcount reductions. Departments will develop plans with specific efficiency savings to ensure they can live within the budgets set at the last spending review including any plans for headcount reductions, which they will own and deliver. The outcome of the Efficiency and Savings Review will be reported next spring and monitored by HM Treasury for the remainder of the SR period. The Chancellor and Chief Secretary to the Treasury will oversee the delivery of these efficiency savings and are also holding regular meetings with Ministers to drive efficiency.

6.4 At the same time, the civil service needs to ensure it has the skills, tools and resources to be a modern civil service that reflects the people it serves, and provides value for money to the taxpayer. Government functions will work with departments to ensure overall workforce plans, including any appropriate reductions, deliver a skilled and increasingly professionalised workforce to enable effective delivery in line with the government's longer term strategy for Civil Service reform.

Twenty-first Report of Session 2022-23

Ministry of Justice

Transforming electronic monitoring services

Introduction from the Committee

Electronic monitoring ('tagging') allows the police, courts, probation and immigration services to monitor offenders' locations and compliance with court orders, and act if offenders breach their requirements. HM Prison & Probation Service (HMPPS), an executive agency of the Ministry of Justice (the Ministry) is responsible for tagging. It delivers the service through four suppliers, including Capita which runs the live service and G4S which supplies tags. As at March 2022, around 15,300 offenders were tagged.

In 2011, HMPPS launched a transformation programme to improve efficiency and capability in tagging, mainly by introducing new technology such as a new case management system called Gemini and new GPS tags. However, after significant setbacks and delays, HMPPS reset its transformation programme and restarted it in June 2017, expecting to transform services by the end of 2018. After further delays, in May 2021 HMPPS suspended development of Gemini and a linked user portal for stakeholders to access information, before terminating the contract for Gemini in December 2021 and closing the programme in March 2022. This resulted in £98 million of losses to the taxpayer.

HMPPS is expanding its use of tagging and expects to increase the number of people who are tagged by around 10,000 over the next three years. Between 2021–22 and 2030–31, it expects to spend £1.2 billion on an enhanced electronic monitoring service, extending tagging to wider groups of offenders. It has launched three new tagging expansion projects, with further schemes planned. It is also reprocurring the contracts to run the service.

Based on a report by the National Audit Office, the Committee took evidence on Monday 20 June 2022 from the Ministry of Justice and Her Majesty's Prison and Probation Service. The Committee published its report on 21 October 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: [Electronic monitoring: a progress update](#) – Session 2021-22 (HC 62)
- PAC report: [Transforming electronic monitoring services](#) – Session 2021-22 (HC 34)

Government response to the Committee

1. PAC conclusion: HMPPS's failure to transform tagging services has wasted £98 million of taxpayers' money.

1. PAC recommendation: As part of its Treasury Minute response, the Ministry should explain how its new controls, governance framework, and risk tolerances which set time and cost thresholds for when issues should be escalated, will prevent future significant losses to the taxpayer across its portfolio of major projects and programmes.

- 1.1 The government agrees with the Committee's recommendation.

Recommendation implemented

1.2 The roles and structure of the Ministry of Justice's (the department's) boards and committees is provided on Gov.uk. The department's Investment Committee has delegated powers to make decisions on its Executive Committee's behalf on portfolio projects from inception through to implementation, ensuring they remain strategically aligned, affordable and deliverable. This includes scrutiny and approval of business cases of £30 million whole-life cost and above; setting permissible tolerances for costs, benefits, schedule, quality, scope and performance; and acts as gatekeeper in respect of the release of gated funding.

1.3 An improved control framework was introduced in November 2021, whereby the Investment Committee approves both the permissible tolerance levels and early warning indicator controls for time, cost, quality and risk when approving a business case. These are reconsidered at each subsequent business case stage.

1.4 Additionally, the department's governance structures were strengthened during 2021-22 with additional Executive Committee sub-committees, including the Delivery Board, to provide assurance that strategic outcomes and commitments are on track to be delivered and the Portfolio Committee, to provide project portfolio oversight. Early warning indicator controls identify metrics at risk of variance from agreed baselines between business case stages, enabling implementation of corrective action(s) and reporting to the Investment Committee when permitted tolerance levels are breached. The improved controls and metrics overseen by this strengthened governance framework deliver positive outcomes through earlier intervention, increased departmental scrutiny and utilisation of defined escalation pathways.

1.5 The department considers that these arrangements provide an effective framework to prevent significant losses to the taxpayer across its portfolio of major projects and programmes.

2. PAC conclusion: HMPPS remains reliant on outdated technology which puts the tagging service at risk of failing.

2. PAC recommendation: To provide assurance that the risk of system failure will not materialise, HMPPS should explain the following in its Treasury Minute response:

- **what progress it has made in delivering planned remediation work on its case management system;**
- **how well its systems are coping with caseload increases; and**
- **how it will ensure that future digital contracts will factor in routine IT upgrades and maintenance.**

2.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2023

2.2 His Majesty's Prison and Probation Service (the agency) has successfully completed the first stages of technical refresh, including replacing obsolete field officer tablet applications and addressing IT health check findings. Further remediation work, including migration to the cloud and replacing the telephony system, enters the testing phase at the end of November 2022.

2.3 The scheduled delivery date for completing planned remediation work has moved from December 2022 to March 2023. This has in part been caused by decisions to prioritise systems development required to deliver the public commitment to expand the Electronic Monitoring (EM) service. These decisions have been taken through appropriate governance, following engagement with relevant stakeholders and suppliers. Delivery of the planned

remediation is monitored through the agency's EM Portfolio Board, which includes representatives from across the department, HM Treasury and Cabinet Office.

2.4 In general, EM systems perform satisfactorily. However, the EM service provider has experienced technical issues with the Global Positioning System (GPS) location monitoring system as the GPS caseload has increased. System improvements that will be implemented by the end of January 2023 will ensure the system can cope with increasing volumes.

2.5 The agency has developed standard requirements for the future EM service contracts in line with Cabinet Office Model Service Contracts. These include clear requirements on suppliers to undertake the necessary IT upgrades and maintenance.

3. PAC conclusion: HMPPS has failed to provide police forces and the Probation Service with timely access to the tagging information they need to effectively supervise offenders and protect the public.

3. PAC recommendation: Before starting future contracts in January 2024, HMPPS should explore how it can provide police forces and other law enforcement agencies with real-time access to location monitoring data across all GPS tagging cohorts — taking account of data protection considerations—and update us on its plans.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2023

3.2 The agency is working with existing EM service providers to improve the timeliness of responses to requests from probation practitioners for GPS location monitoring data where it is not available through the Acquisitive Crime offender management portal. This work will complete by March 2023.

3.3 With regards to real-time access, the police have advised that live access to location monitoring data is not a current priority; and the agency's focus has been on ensuring that there is a satisfactory and efficient process to provide the police and other law enforcement agencies with location and other electronic monitoring data where it is proportionate, necessary and supports law enforcement activities. Further review of the process by which police officers make requests for information from the EM supplier will complete by March 2023.

3.4 The agency will continue to keep police requirements under review and should the police's view change we would consider whether and how changes to the service can be made.

4. PAC conclusion: It is unacceptable that HMPPS still does not know if or how tagging reduces reoffending, and it has been too slow to improve data.

4. PAC recommendation: Within one year, HMPPS should publish a comprehensive plan outlining what it has achieved so far and remaining work required in:

- **improving data collection and analysis in tagging services;**
- **monitoring the delivery of benefits in its expansion programme; and**
- **building the evidence base for the impact of tagging on reoffending and offenders' diversion from prison.**

4.1 The government agrees with the Committee's recommendation.

Target implementation date: August 2023

4.2 EM data analysts now receive monthly data from EM service providers. This informs a comprehensive internal reporting suite and supports quarterly external publications. A data improvement plan has been developed and a data dictionary produced to map the data structure from existing providers to the improved Future Service design. The department's data scientists now have access to a detailed cut of provider data which has been cleansed and matched with core probation data. This enables the agency to develop more detailed analytics about the impact of EM.

4.3 By April 2023, a benefits management strategy and realisation plan will be in place to manage the identification, realisation, tracking and ownership of EM benefits. Benefit owners will be held accountable for realising assigned benefits; this will be tracked through the agency's benefits management processes and governance.

4.4 The Ministry of Justice is developing a formal, outward-looking evaluation strategy for EM. This outlines how the department, and the agency will use evaluation to develop a strong evidence base for future decision making, built around the needs of stakeholders. To fully understand each programme's implementation, a range of evaluation methods will be used including process, impact and economic evaluations. Each evaluation programme will be underpinned by a logic model that describes key project outcomes, outputs, activities and inputs. This will ensure evaluations are useful, credible, proportionate and robust.

5. PAC conclusion: HMPPS's innovative use of technology in its expansion projects has yielded some encouraging early results.

5. PAC recommendation: In its Treasury Minute response, HMPPS should explain how it will apply lessons from its tagging expansion projects to future schemes, including the forthcoming project for tagging domestic abusers.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: February 2023

5.2 The agency has a robust process for regularly capturing lessons learned from its EM expansion projects. This is an ongoing process owned and managed by the EM Programme Management Office. Lessons learned are captured at key points in each project's lifecycle (for example, after each delivery release) and involve all key stakeholders. These lessons are agreed at the appropriate governance board and shared for awareness amongst the wider EM team and wider department where applicable. The programme also shares knowledge and experience between projects through sharing of resources. The agency recognises more can be done to embed lessons formally and consistently, including:

- ensuring lessons are regularly and consistently reviewed, agreed, and shared across the programme to inform the design of future schemes;
- introducing a more robust governance and assurance approach to ensure each recommendation and decision brought to any EM governance board has considered and embedded the relevant key lessons in the design of future schemes; and
- sharing lessons more widely across the agency and the department where applicable.

5.3 By February 2023, the agency will produce a lesson learned strategy and approach that will be embedded across the EM programme and with stakeholders. This strategy will build on the work to date and ensure lessons learned are rigorously and consistently captured, agreed, and shared and subsequently robustly and formally embedded in the design and delivery of future schemes.

6. PAC conclusion: HMPPS's poor track record in its transformation programme does not inspire confidence that it will be well-equipped to handle risks in its £1.2 billion expansion programme.

6. PAC recommendation: HMPPS should write to the Committee in 2023, once the procurement of new contracts to run electronic monitoring is complete, on how it is handling risks in the programme. As part of this, it should explain how it will oversee suppliers' work effectively and ensure clear lines of responsibility and accountability between the integrator and its other suppliers in the programme.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: August 2023

6.2 Project risks are managed in accordance with the EM Portfolio Risk Management Strategy (RMS). The RMS is based on the department's policy on risk management and has been drafted in accordance with the principles outlined within the HM Treasury 'Orange Book' on the Management of Risk – Principles and Concepts.

6.3 The procurement of new contracts is being run in compliance with the government standard, [The Sourcing Playbook](#) (last updated May 2021).

6.4 Once new contracts have been awarded (in summer 2023) suppliers will be managed by the EM contract management team, who have been involved in the design and procurement of the future service as key stakeholders. The contract management team have worked with the wider EM Future Service team to:

- embed market insight and wider EM lessons learned into the design of the service;
- advise on, and support the development of the future service performance regime and collaboration approach; and
- advise, and support the articulation of the integrator role and the detailed definition of the roles and responsibilities of the two new suppliers, as well as that of the agency, in the Future Service design.

6.5 This knowledge and understanding will enable the team to effectively manage the new contracts from the outset.

6.6 The agency will write to the committee in August 2023, once new contracts have been awarded.

Twenty-second Report of Session 2022-23

Department for Environment, Food & Rural Affairs and Department for Transport (Joint Air Quality Unit)

Tackling local air quality breaches

Introduction from the Committee

The UK has legal air quality limits for major pollutants at a local and national level. The UK complied with most of these legal limits between 2010 and 2019 with the exception of the nitrogen dioxide (NO₂) annual mean concentration limit, for which there have been longstanding breaches. The Department for Environment, Food & Rural Affairs (Defra) and the Department for Transport (DfT) have established the Joint Air Quality Unit (JAQU) to oversee delivery of government's plans to achieve compliance with air quality targets.

Measures to tackle NO₂ pollution include bus retrofit and traffic management schemes, and in some areas, Clean Air Zones (CAZs) where vehicle owners are required to pay a charge if their vehicle does not meet a certain emissions standard. The government has, through its NO₂ programme, directed 64 local authorities to take action to improve air quality. It has also commissioned National Highways to examine breaches on the Strategic Road Network in England. As at May 2022, a lifetime budget of £883 million has been committed to the Programme to support local authorities. Separately government has spent £39 million to improve air quality on the Strategic Road Network from 2015–16 to 2019–20.

Government published a Clean Air Strategy in January 2019 outlining its approach to air quality more broadly. At the time we took evidence government expected to publish an update of its National Air Pollution Control Programme in September 2022 to set out the measures that will be required for the UK to meet its 2030 national emissions limits.

Based on a report by the National Audit Office, the Committee took evidence on Monday 27 June 2022 from the Department for Environment, Food & Rural Affairs and Department for Transport (Joint Air Quality Unit). The Committee published its report on 26 October 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: [Tackling local breaches of air quality](#) – Session 2022-23 (HC 66)
- PAC report: [Tackling local air quality breaches](#) – Session 2022-23 (HC 37)

Government response to the Committee

1. PAC conclusion: It is far too difficult for the public to find information about the air quality in their local area and what is being done about it.

1. PAC recommendation: The government should, as part of its Treasury Minute response, set out a timetable for improving the accessibility of public information about local air quality. This should include making it easy for people to find out if they live near a site that breaches legal air quality limits, and if so, what progress is being made on bringing it into compliance.

- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2025

1.2 The government recognises that more can be done to ensure that air quality information is effectively communicated to the public. That is why in December 2021 the government launched a comprehensive Air Quality Information System (AQIS) Review to ensure members of the public, and vulnerable groups, have what they need to protect themselves and understand their impact on air quality.

1.3 The review aims to provide clear, actionable recommendations on the changes that need to be made to the present system to better meet the diverse needs of users. This includes how pollution forecasts and alerts are delivered, how advice to vulnerable groups is enhanced, and improving access to local information. No one solution will meet the needs of all groups, and the department will need to properly assess all their needs and consider the solutions required to meet them.

1.4 Outcomes from the review will be published on [UK-AIR](#), with a final report in early 2024. Alongside this review a major overhaul of the UK-Air website and other Air Quality Web services is underway. This will deliver a simplified holistic service for all users. The government's aim is to complete the whole web system review and have a clear vision for future web service provision by March 2025, with improvements being made in the interim.

1.5 National Highways have engaged with local authorities and local MPs in areas where there are roads with no measures to bring forward compliance. The Joint Air Quality Unit is working with local authorities and National Highways to consider how best to ensure this information is made available via their established public engagement channels.

2. PAC conclusion: There is a high level of uncertainty in government's model for assessing pollution levels, which may mean that further areas of poor air quality might be missed by the programme.

2. PAC recommendation: As part of the Treasury Minute response, the government should set out how it will satisfy itself that all areas in exceedance of pollution limits have been identified and included in the programme, taking into account the high levels of uncertainty associated with the national model.

2.1 The government agrees with the Committee's recommendation

Recommendation implemented

2.2 The government is satisfied that the best available evidence that meets the stringent requirements for assessing compliance with the annual mean Nitrogen Dioxide (NO₂) limit value under the Air Quality Standards Regulations (2010) (AQSR) has been used to identify areas in exceedance and bring them into the programme.

2.3 An uncertainty of around +/-30% is not unusual for a model of this scale and complexity, and assessments have demonstrated that the national model meets the uncertainty requirements for assessing compliance under the AQSR. The government continues to work with external experts to identify and implement further targeted improvements to the national model to ensure it uses the best available evidence and reflects the impact of local measures. The government has also set up a new monitoring network which has greatly increased the number of locations where compliance with NO₂ limits is assessed using measurements. This network is achieving lower levels of uncertainty (<15%) and has more than tripled the number of roadside measurements used in the NO₂ compliance assessment. Since both modelled and measured values contain uncertainties, the government cannot definitively guarantee that all areas of exceedance have been identified.

2.4 Where local authorities' air quality monitoring identifies a potential NO₂ breach, they can share this evidence with the Joint Air Quality Unit. Whether a locally identified breach should be tackled through the NO₂ programme or through the Local Air Quality Management (LAQM) regime will depend on whether the monitoring data meets the specific siting and data quality requirements of the AQSR.

3. PAC conclusion: Central government has not always got the balance right in how it works in partnership with local government, having been prescriptive in some respects, while seeming to avoid responsibilities that naturally sit at a national level in others

3a. PAC recommendation: The government should review its approach to working with local authorities on air quality, to make it a more effective partnership. In particular, it should:

- **introduce a national communications campaign on air quality to provide a strong national message about the purpose of air quality measures that supports locally-tailored communications.**

3.1 The government disagrees with the Committee's recommendation.

3.2 Local authorities are important partners in delivering better air quality for local communities. The Department for the Environment, Food and Rural Affairs and the Department for Transport already engage regularly and constructively with local authorities. Local authorities are best placed to tailor communications to communities. This year, through our air quality grant, nearly £6 million was awarded to local authorities across 29 projects that include actions to improve public awareness of air pollution.

3.3 The government recognises that more can be done to ensure that air quality information is effectively communicated to the public. That is why the government launched a comprehensive Air Quality Information System (AQIS) Review. Outcomes from the review will be published on [UK-AIR](#), with a final report in early 2024. This includes how government can support local authorities in communicating local air quality information.

3.4 The government has funded Global Action Plan (GAP) to deliver Clean Air Day since its inception in 2017 and will continue to work closely with GAP and other stakeholders to improve public awareness of air quality issues.

3.5 The government has taken a strong lead in helping local authorities communicate about Clean Air Zones including nearly £3 million support for marketing. Evaluation has shown high levels of awareness and understanding of Clean Air Zones across multiple local authorities following their communication. It is the government's view that local authorities are best placed to deliver these communications. The government therefore is not persuaded that a national communications campaign is necessary to supplement this.

3b. PAC recommendation: The government should review its approach to working with local authorities on air quality, to make it a more effective partnership. In particular, it should:

- **Ensure that local authorities have sufficient flexibility to determine the approach to be taken in their local area. In addition, government should provide a further update to the committee by the end of this year outlining what further steps are being taken to improve its working relationship with local authorities.**

3.6 The government agrees with the Committee's recommendation

Target implementation date: February 2023

3.7 The government agrees that local authorities are best placed to determine the approach in their area in consultation with their local communities.

3.8 Under the NO₂ programme, local authorities are responsible for developing their own Clean Air Plans. Throughout plan development, local authorities are supported by a dedicated account manager. Following a Clean Air Zone launch, the government carries out lessons learned exercises which include seeking feedback on the joint working relationship.

3.9 For the government to assure itself it is meeting its obligation to ensure NO₂ compliance in the shortest possible time, local authorities are required to benchmark their proposals against the delivery of a Clean Air Zone. Each local authority has the flexibility to identify measures other than Clean Air Zones; indeed, the Clean Air Zone Framework is clear that non-charging measures should be preferred if they will deliver compliance as quickly as charging.

3.10 Under the Local Air Quality Management (LAQM) requirements, the government also provides support to local authorities in carrying out their LAQM duties through a dedicated helpdesk and statutory policy and technical guidance. This provides a clear steer for local authorities while allowing them to determine the measures they take and how they communicate in line with local priorities.

3.11 Following the strengthening of the LAQM and Smoke Control Area framework through the Environment Act 2021, officials are currently developing a programme of engagement with local authorities.

3.12 The government will write to the Committee by the end of February 2023 with a further update on how it is engaging with local authorities.

4. PAC conclusion: Although calculating an exact figure may be difficult, with Departments claiming it would be a great deal of effort to produce something not necessarily precise, Government could do more to improve the transparency of cross-government public spending that has an impact on air pollution.

4. PAC recommendation: Although calculating an exact level of spend on air quality across government may be too difficult, there is value in improving transparency through higher level estimates. Government should, by the end of the year, develop options for improving the transparency of cross-government air quality spend and inform the Committee of its preferred approach.

4.1 The government disagrees with the Committee's recommendation

4.2 The government holds robust information on spend for its two air quality programmes: the Air Quality and Industrial Emissions Programme (Defra) and the Joint Air Quality Unit (Defra/DfT).

4.3 Whilst the department holds overall strategic responsibility for the development and implementation of air quality policy, the levers which affect air pollution are varied, complex and sit across government.

4.4 The department works closely with other government departments to manage interdependencies and maximise co-benefits of policies that affect air pollution. Where it is beneficial, the government sees the value in making one-off estimates of the cross-cutting economic impacts of policies that impact air pollution. For example, the department has

estimated that air quality co-benefits of policies and measures to meet Carbon Budget 6 and Net Zero to be about £35 billion over 2020-2050.

4.5 However, a wide and diverse range of complex policies across government affect air quality, including transport decarbonisation, active travel, increased use of renewable energy sources, planning regulations, and sustainable food production practices.

4.6 The government cannot justify the disproportionate level of resource required to disaggregate the amount of spend driving air quality benefits for each of these policies. Due to the complexities surrounding the associated measures, any estimates produced would likely have large uncertainties, making them misleading and therefore unresponsive of greater accountability and transparency regarding government spending.

5. PAC conclusion: Government is not yet taking a sufficiently integrated approach to tackling the problem of poor air quality.

5. PAC recommendation: The update to the National Air Pollution Control Programme should set out how government will ensure full integration between the different areas of responsibility with an impact on air quality.

5.1 The government agrees with the Committee's recommendation

Recommendation implemented

5.2 The government has consulted on a revised National Air Pollution Control Programme (NAPCP) which includes robust actionable measures for further consideration to deliver compliance with the 2030 targets for all air pollutants. Responses to the consultation are currently being carefully considered. Strong governance arrangements regarding Air Quality policies are already in place.

5.3 The draft revised NAPCP sets out wide-ranging policies and measures to be considered further to drive emission reductions across to meet the 2030 emission reduction ceilings for five key pollutants. These sectors include domestic combustion, industry, agriculture and transport. It is based on analysis that includes estimates of pollutant emissions reductions of existing decarbonisation policies as well as air pollution measures.

5.4 The responsibility for these measures rests with different departments across government. As the NAPCP is UK wide, the government has also included measures which are the responsibility of Scottish Government, Welsh Government and the Northern Ireland Executive.

5.5 In particular, the government took an integrated approach by making sure DfT and the Department for Business, Energy and Industrial Strategy (BEIS) work closely together. Policies and proposals relating to road transport and decarbonisation have been considered from the following strategies:

- the Net Zero Strategy (HM Government)
- the Reducing Car Use for a healthier, fairer and Greener Scotland
- the Clean Air plan for Wales and the Net Zero Wales: Carbon budget 2

5.6 The draft revised NAPCP was subject to a [six-week consultation, that ran from 25 July to 4 September 2022](#). All consultation responses are currently being carefully considered.

6. PAC conclusion: There is a lot resting on the updated plan that government expects to publish if 2030 air quality targets are to be met.

6. PAC recommendation: The government must ensure that the plan it publishes includes robust, actionable measures that will result in compliance with the 2030 targets for all air pollutants, and ensure it has strong governance arrangements to monitor progress against its plan and take decisive action if progress falls behind expectations.

6.1 The government agrees with the Committee's recommendation

Recommendation implemented

6.2 The government has consulted on a revised National Air Pollution Control Programme (NAPCP) which includes robust actionable measures for further consideration to deliver compliance with the 2030 targets for all air pollutants. Responses to the consultation are currently being carefully considered. Strong governance arrangements regarding Air Quality policies are already in place.

6.3 The draft revised NAPCP outlines a list of wide-ranging policies and measures to be considered further to drive emission reductions across several sectors including domestic combustion, industry, agriculture and transport. The policies and measures which could be considered further included those from HM Government, Scottish Government, Welsh Government and the Northern Ireland Executive. The department also worked closely with other government departments (OGDs) when preparing the draft revised NAPCP, specifically DfT and BEIS whose areas of responsibilities have an impact on air quality.

6.4 Progress against the NAPCP is monitored monthly using an internal management system called Enterprise Project Management Office (EPMO). Progress reports are then subject to robust governance through the Air Quality Programme Board with escalation to Environmental Quality Portfolio Board. Wider oversight of the NAPCP programme is also aided by two key existing governance groups. The Air Quality Common Framework, which brings together officials from the Department for the Environment, Food and Rural Affairs, Northern Ireland, Welsh Government and Scottish Government. Separately there is the Cross Whitehall Group which brings together officials from several different UK government departments, including Defra, DfT, BEIS, and others.

Treasury Minutes Archive¹

Treasury Minutes are the government's response to reports from the Committee of Public Accounts. Treasury Minutes are Command Papers laid in Parliament.

Session 2022-23

Committee Recommendations: 146
Recommendations agreed: 133 (91%)
Recommendations disagreed: 13

Publication Date	PAC Reports	Ref Number
July 2022	Government response to PAC reports 1, 3 & 10	CP 722
August 2022	Government response to PAC reports 2, 4-8	CP 708
September 2022	Government response to PAC reports 9, 13-16	CP 745
November 2022	Government response to PAC reports 11, 12, 17	CP 755
December 2022	Government response to PAC reports 18-22	CP 774

Session 2021-22

Committee Recommendations: 362
Recommendations agreed: 333 (92%)
Recommendations disagreed: 29

Publication Date	PAC Reports	Ref Number
August 2021	Government response to PAC reports 1-6	CP 510
September 2021	Government response to PAC reports 8-11	CP 520
November 2021	Government response to PAC reports 7, 13-16 (and TM2 BBC)	CP 550
December 2021	Government response to PAC reports 12, 17-21	CP 583
January 2022	Government response to PAC reports 22-26	CP 603
February 2022	Government response to PAC reports 27-31	CP 631
April 2022	Government response to PAC reports 32-35	CP 649
April 2022	Government response to PAC reports 36-42	CP 667
July 2022	Government response to PAC reports 49-52	CP 722

Session 2019-21

Committee Recommendations: 233
Recommendations agreed: 208 (89%)
Recommendations disagreed: 25

Publication Date	PAC Reports	Ref Number
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420

¹ List of Treasury Minutes responses for Sessions 2010-15 are annexed in the government's response to PAC Report 52

Publication Date	PAC Reports	Ref Number
May 2021	Government responses to PAC reports 45-51	CP 434
June 2021	Government responses to PAC reports 52-56	CP 456

Session 2019

Committee Recommendations: 11
Recommendations agreed: 11 (100%)
Recommendations disagreed: 0

Publication Date	PAC Reports	Ref Number
January 2020	Government response to PAC report [112-119] 1 and 2	CP 210

Session 2017-19

Committee Recommendations: 747
Recommendations agreed: 675 (90%)
Recommendations disagreed: 72 (10%)

Publication Date	PAC Reports	Ref Number
December 2017	Government response to PAC report 1	Cm 9549
January 2018	Government responses to PAC reports 2 and 3	Cm 9565
March 2018	Government responses to PAC reports 4-11	Cm 9575
March 2018	Government responses to PAC reports 12-19	Cm 9596
May 2018	Government responses to PAC reports 20-30	Cm 9618
June 2018	Government responses to PAC reports 31-37	Cm 9643
July 2018	Government responses to PAC reports 38-42	Cm 9667
October 2018	Government responses to PAC reports 43-58	Cm 9702
December 2018	Government responses to PAC reports 59-63	Cm 9740
January 2019	Government responses to PAC reports 64-68	CP 18
March 2019	Government responses to PAC reports 69-71	CP 56
April 2019	Government responses to PAC reports 72-77	CP 79
May 2019	Government responses to PAC reports 78-81 and 83-85	CP 97
June 2019	Government responses to PAC reports 82, 86-92	CP 113
July 2019	Government responses to PAC reports 93-94 and 96-98	CP 151
October 2019	Government responses to PAC reports 95, 99-111	CP 176
January 2020	Government response to PAC reports 112-119 [1 and 2]	CP 210

Session 2016-17

Committee Recommendations: 393
Recommendations agreed: 356 (91%)
Recommendations disagreed: 37 (9%)

Publication Date	PAC Reports	Ref Number
November 2016	Government responses to PAC reports 1-13	Cm 9351
December 2016	Government responses to PAC reports 14-21	Cm 9389
February 2017	Government responses to PAC reports 22-25 and 28	Cm 9413
March 2017	Government responses to PAC reports 26-27 and 29-34	Cm 9429
March 2017	Government responses to PAC reports 35-41	Cm 9433
October 2017	Government responses to PAC reports 42-44 and 46-64	Cm 9505

Session 2015-16

Committee Recommendations: 262
Recommendations agreed: 225 (86%)
Recommendations disagreed: 37 (14%)

Publication Date	PAC Reports	Ref Number
December 2015	Government responses to PAC reports 1 to 3	Cm 9170
January 2016	Government responses to PAC reports 4 to 8	Cm 9190
March 2016	Government responses to PAC reports 9 to 14	Cm 9220
March 2016	Government responses to PAC reports 15-20	Cm 9237
April 2016	Government responses to PAC reports 21-26	Cm 9260
May 2016	Government responses to PAC reports 27-33	Cm 9270
July 2016	Government responses to PAC reports 34-36; 38; and 40-42	Cm 9323
November 2016	Government responses to PAC reports 37 and 39 (part 1)	Cm 9351
December 2016	Government response to PAC report 39 (part 2)	Cm 9389

Treasury Minutes Progress Reports Archive

Treasury Minutes Progress Reports provide updates on the implementation of recommendations from the Committee of Public Accounts. These reports are Command Papers laid in Parliament.

Publication Date	PAC Reports	Ref Number
December 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 16 PAC reports Session 2019-21: updates on 14 PAC reports Session 2021-22: updates on 38 PAC reports Session 2022-23: updates on 8 PAC reports	CP 765
June 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 27 PAC reports Session 2019-21: updates on 34 PAC reports Session 2021-22: updates on 30 PAC reports	CP 691
November 2021	Session 2013-14: updates on 1 PAC report Session 2016-17: updates on 3 PAC reports Session 2017-19: updates on 33 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 47 PAC reports Session 2021-22: updates on 5 PAC reports	CP 549
May 2021	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 4 PAC reports Session 2017-19: updates on 47 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 28 PAC reports	CP 424
November 2020	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 7 PAC reports Session 2017-19: updates on 73 PAC reports Session 2019: updates on 2 reports	CP 313
February 2020	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 3 PAC reports Session 2016-17: updates on 14 PAC reports Session 2017-19: updates on 71 PAC reports	CP 221
March 2019	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 7 PAC reports Session 2016-17: updates on 22 PAC reports Session 2017-19: updates on 46 PAC reports	CP 70
July 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 9 PAC reports Session 2016-17: updates on 38 PAC reports Session 2017-19: updates on 17 PAC reports	Cm 9668

Publication Date	PAC Reports	Ref Number
January 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 4 PAC reports Session 2015-16: updates on 14 PAC reports Session 2016-17: updates on 52 PAC reports	Cm 9566
October 2017	Session 2010-12: updates on 3 PAC reports Session 2013-14: updates on 7 PAC reports Session 2014-15: updates on 12 PAC reports Session 2015-16: updates on 26 PAC reports Session 2016-17: updates on 39 PAC reports	Cm 9506
January 2017	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 7 PAC reports Session 2015-16: updates on 18 PAC reports	Cm 9407
July 2016	Session 2010-12: updates on 6 PAC reports Session 2012-13: updates on 2 PAC reports Session 2013-14: updates on 15 PAC reports Session 2014-15: updates on 22 PAC reports Session 2015-16: updates on 6 PAC reports	Cm 9320
February 2016	Session 2010-12: updates on 8 PAC reports Session 2012-13: updates on 7 PAC reports Session 2013-14: updates on 22 PAC reports Session 2014-15: updates on 27 PAC reports	Cm 9202
March 2015	Session 2010-12: updates on 26 PAC reports Session 2012-13: updates on 17 PAC reports Session 2013-14: updates on 43 PAC reports	Cm 9034
July 2014	Session 2010-12: updates on 60 PAC reports Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539

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