Treasury Minutes on the Nineteenth and Twenty-seventh Reports from the Committee of Public Accounts 2004-2005

19th Report:	The accounts of the Duchies of Cornwall and Lancaster
27th Report:	The impact of the Office of Government Commerce's initiatives on the delivery of major IT enabled projects

Presented to Parliament by the Financial Secretary to the Treasury by Command of Her Majesty November 2005

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Nineteenth Report

HM Treasury

The Accounts of the Duchies of Cornwall and Lancaster

As the Duchies of Cornwall and Lancaster are not Government departments, the first part of the response to the Nineteenth Report from the Committee of Public Accounts, is in respect of the recommendations made direct to HM Treasury. The responses by the Duchies of Cornwall and Lancaster to recommendations made to them are attached below.

Recommendations made to HM Treasury:

PAC conclusion (v): The Treasury should amend its Accounts Direction so that the Duchies have to follow public sector good practice and thereby comply with the same disclosure requirements as most other accounts presented to Parliament....

1. The Treasury will review and re-issue its Accounts Directions to the Duchies. The intention of the current directions is to require the Duchies to prepare their accounts in accordance with generally accepted accounting practice in the UK (UK GAAP), taking account of their legal structure. This will remain the case. The Treasury does not believe that it will be appropriate to specify in the revised accounts directions the detailed presentation of specific statements and notes to the accounts: the accounting standards themselves and other sources – eg the Companies Act(s) – deal with such presentational issues.

PAC conclusion (ix): The Duchies do not pay corporation tax or capital gains tax. As the Duchies are trading entities, it would be useful for the Treasury to provide justification for the tax position of the Duchies, as distinct from that of The Queen and The Prince of Wales, and explain the impact of this favourable tax position on the Duchies' competitive position in the property and other markets in which they operate.

2. The Duchies are not within the charge to Corporation Tax. The Duchies were established for the sole purpose of providing an income for the Sovereign and Heir to the Throne. This ensures that they maintain a degree of financial independence from the Government of the day. The tax treatment of the Duchies must be seen in this context, alongside that of their beneficiaries. This was the basis of the Royal Trustees' report on Royal taxation and the Memorandum of Understanding, published in 1993.

3. The Treasury does not believe that this treatment impacts on the competitive position of the Duchies. In this context, they can be considered to "compete" with other property investment organisations in the buying, selling and renting of property. However, this is done in the open market. The Duchies have no advantage here and are subject to market forces and prices in the same way as the other organisations operating in this area. Moreover, other very significant organisations operating in the investment property market face similar tax treatment to that of the Duchies.

PAC conclusion (x): There should be an assessment of how well the surpluses of the two Duchies correspond to the respective needs of the Households of The Queen and The Prince of Wales....

4. The Duchies are required by their governing legislation to provide incomes for current and future Dukes. It is their responsibility to generate as much income as is reasonably possible, subject to having regard to sustainability, good management practice and, in particular, balancing the interests of current and future beneficiaries. It is also worth bearing in mind that the Civil List legislation makes no provision for supporting the official duties of the Prince of Wales.

DUCHY OF CORNWALL
10 BUCKINGHAM GATE LONDON SW1 6LA

The DUCHY of CORNWALL's response to the Public Accounts Committee Report

PAC conclusion (i): The direct involvement of The Prince of Wales in the management of the Duchy of Cornwall creates a potential conflict between the interests of the current... [and] future beneficiaries. The Duchy should:

- **(a) modify the governance arrangements so that... the [current] beneficiary has no role... in the management of the Duchy, and**
- **(b) ... [make] the appointment of Members to The Prince's Council.... on merit [so as to]... command public confidence.**

(a) The Duchy of Cornwall does not accept this recommendation. The potential conflict of interest was recognised and addressed in the Duchies of Lancaster and Cornwall (Accounts) Act 1838 and the Duchy of Cornwall Management Act 1863. The Acts provided, in effect, that the Treasury should act to protect future interests by, in particular, directing that proper accounts are maintained and by approving all significant capital transactions. Section 8 of the Duchy of Cornwall Management Act specifically states that in considering any authorisations the Treasury shall have regard to the interests of both present and future Dukes of Cornwall. The arrangement has stood the test of time and has worked well as reflected in the performance of both the Revenue and Capital account. It should also be borne in mind that it is the close involvement of the Duke that has contributed to the considerable success over recent years.

(b) Appointments to The Prince's Council are made on merit. The current Prince's Council is comprised of individuals who are eminent within the primary areas of activity in which the Duchy operates, including experts from the fields of agriculture, commercial property, landed estates, law and finance. Having said this, in view of the Public Accounts Committee's recommendation the Duchy of Cornwall will give further consideration to the way in which appointments to The Prince's Council are made.

PAC conclusion (ii): The role of the Treasury should be made clear in the Duchy of Cornwall's accounts....

The Duchy of Cornwall accepts this recommendation and indeed had already expanded the references to the Treasury in its latest accounts which were issued before the Public Accounts Committee report was published. The report and financial statements for the year ended 31st March 2005 included the following:

> *'The management of the Duchy is subject to extensive review by The Prince's Council and by the Treasury (which in particular ensures that the Duchy's Capital is maintained for future beneficiaries)'.*
>
> *'the Treasury has an important role in overseeing the Duchy's financial transactions and reporting, as set out in the various Management Acts, and, for example, land transactions over £200,000 can only be carried out with Treasury approval'.*

Additionally, the annual accounts list Treasury consents under Section 7 of the Duchy of Cornwall Management Act 1982.

PAC conclusion (iv): ....The Duchies' accounts are required to be presented to Parliament.... scrutiny and accountability would be more effective if the Comptroller and Auditor General were to be the auditor of the Duchies, or at least... have access to their books and records.

The Duchy of Cornwall does not accept this recommendation. The primary roles of the National Audit Office are to audit the financial statements of all government departments and to report on the economy, efficiency and effectiveness with which government bodies have used public money. The Duchy is a private estate and is not funded by public monies.

The role of the auditor is set out in the Duchy of Cornwall Management Acts, most recently under Section 9 of the 1982 Act. The responsibilities of the auditor include reporting to the Duke of Cornwall on the truth and fairness of the financial statements as presented and also reporting on the satisfaction of or compliance with other provisions set out in the Management Acts which seek to protect the Capital account.

The Duchy of Cornwall Management Acts stipulate that the appointment of a suitably qualified auditor be made by the Duchy of Cornwall. The Duchy is currently audited by Rodger Hughes, who is a partner in PricewaterhouseCoopers LLP who provide the resources to conduct the audit. The audit report confirms that the accounts have been prepared in accordance with the Treasury directive and that the requirements of the Duchy of Cornwall Management Acts have been adhered to.

The Duchy audit report as required by law is an independent report addressed to the Duke of Cornwall. It is not considered that the National Audit Office would be able to report independently both to the Duke and Parliament where the Comptroller and Auditor General has a statutory duty.

The Duchy of Cornwall considers that the scrutiny by the Treasury and PricewaterhouseCoopers is in excess of that applied to most companies, including those who have many outside shareholders requiring protection.

PAC conclusion (vi): The Duchies' accounts should be made clearer and more transparent... [so as to] assist readers of the accounts....

The Duchy of Cornwall is always keen to increase the transparency of its accounts and several of the recommendations have already been adopted in the Duchy Report and Accounts for the year to 31st March 2005.

With specific reference to borrowing from the Capital account, additional disclosure in the accounts to 31st March 2005 has already been provided. There is no question of the utilisation of the borrowing facility inflating the Revenue surplus. For the avoidance of doubt, any borrowing facility drawn down is classified as a balance sheet item and does not therefore impact on the Revenue surplus for the year. Interest is payable by the Revenue account on any borrowing that is undertaken. The specific purpose of the loan is to provide for the possibility of very short term Revenue cash flow deficits that may arise due to many of the historic tenancy agreements being payable half-yearly in arrears.

Historically, the Duchy has voluntarily given disclosures that have gone beyond the minimum requirements.

PAC conclusion (vii): [To assist Parliament and other readers of the accounts] the Duchies should include in their accounts details of the targets they have set and performance against them....

This recommendation is not accepted. The Duchy of Cornwall is a private landed estate; not a government department which is given public money. Hence, the Duchy does not consider that disclosing targets is appropriate. No other entities, including listed public companies, publish detailed target figures as they are regarded as being commercially sensitive. It is therefore not considered appropriate for the Duchy to do so.

PAC conclusion (viii): The Duchies should report more information on their charitable and other activities, and the principles that underline them. The narrative section of the Duchy of Cornwall's accounts is a helpful supplement [in that regard].

This recommendation is accepted. The Duchy places considerable importance on the review of activities narrative within the financial statements. The Duchy supports a wide range of charities. However, the Capital account by virtue of Section 36 of the 1863 Management Act has very limited powers in relation to charitable activities.

The Duke of Cornwall in his private capacity spends a huge amount of time on charitable activities and last year helped to raise £109million in support of those charities. A significant amount of the income from the Duchy of Cornwall is used by HRH The Prince of Wales to meet the cost of this charitable work. Further details can be obtained from HRH The Prince of Wales Annual Review 2005.

DUCHY OF LANCASTER

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The DUCHY OF LANCASTER's response to the Public Accounts Committee report

PAC conclusion (iii): The role of the Chancellor of the Duchy of Lancaster should be made clearer. The Chancellor has revocably delegated certain functions relating to the management of the Duchy to the Council. The Duchy's accounts should say what functions the Chancellor has delegated and what functions he retains.

At present the Accounts state that the "Chancellor revocably delegated certain functions, particularly those relating to asset management, to Council." Council agrees that the Annual Report and Accounts, for additional clarity, should include a resume of the powers delegated to Council and those retained by the Chancellor over and above those delegated to Council for the efficient management of the Duchy and its assets.

PAC conclusion (iv): To assist Parliament in its scrutiny, the Comptroller and Auditor General should have full access to the accounts of the Duchies. The Duchies' accounts are required to be presented to Parliament, and it is anomalous that they are not audited by the Comptroller and Auditor General. Parliamentary scrutiny and accountability would be more effective if the Comptroller and Auditor General were to be the auditor of the Duchies, or at least have access to their books and records.

As the Committee is aware, the Duchy of Lancaster is not a public body and does not rely on any public funds (save where such sums are available to all landowners alike) or grant in aid in undertaking its commercial or official activities. As a private enterprise Council believes that the Duchy should have the freedom of choice in appointing its advisors, including its auditor. This ensures the protection of commercial confidentiality and provides it with access to appropriate and relevant private sector advice, experience and expertise.

Council has looked at the current levels of external audit, disclosure, transparency and openness within the 2005 Annual Report and Accounts, having regard to both quality and performance. The Duchy of Lancaster subjects itself to a full independent external audit, has voluntarily chosen to implement the Combined Code of Corporate Governance and has modelled its accounts disclosure and governance along the lines of a listed company. Council is not aware of any dissatisfaction having been expressed as to the quality of the audit or the methodology adopted. A transfer of the Duchy audit function would not appear to be consistent with the role of the Comptroller and Auditor General in relation to ensuring the correct expenditure of public funds and, equally, it is understood that the Comptroller and Auditor General does not undertake such an audit function for any other private organisation not in receipt of public funds.

After careful consideration, Council believes that the level of disclosure is favourably comparable to other similar sized organisations. Traditionally, any questions or further information required by members of both Houses of Parliament by way of written or, less usually, oral questions in the House are dealt with by the Chancellor of the Duchy of Lancaster, in consultation with Duchy Officers.

It should be noted that the independent auditors address their report to Council, personally appointed by Her Majesty The Queen, and its report is published for the attention of the present beneficiary, Her Majesty The Queen. Council is concerned that the Comptroller and Auditor General would have a conflict of interest between his public role which he performs for Parliament and the Committee, (and by whom he is employed) and the proposed role as auditor to the Duchy. In the latter role he has a duty of confidentiality to Her Majesty and to the Duchy but in the former role he has a statutory duty to Parliament and the Committee. The two roles would introduce a conflict of interest.

PAC conclusion (vi): The Duchies' accounts should be made clearer and more transparent.... For example:

- **the Duchies should set out their accounting policies in areas which directly affect the level of surpluses payable to The Queen and The Prince of Wales, such as the recharging of costs from revenue to capital. Disclosing their accounting policies in this area would provide assurance that the Duchies are treating costs appropriately and consistently from year to year.**

The Duchy of Lancaster believes that the accounting policies are well laid out in the notes to the accounts and the disclosures accord with the Treasury directive as well as both accounting standards and recognised best practice. Council has decided that it remains appropriate to continue to keep its disclosure in line with the recognised best disclosure practice of listed companies.

- **the Duchies should say who conducts the valuations of their properties (both the external and internal valuers), and their qualifications.**

The Council considered this request at the time of the PAC hearing and implemented this recommendation into the 2005 Annual Report and Accounts.

- **where there is borrowing from the capital account for revenue purposes, the Duchies' accounts should set out the terms of the loan and the purpose for which it is required, and provide assurance that the money is not being used to inflate revenue surplus payable.**

The Duchy of Lancaster Revenue Account does not borrow from the Capital Account outside of very short term 'current' account balances between the two accounts.

PAC conclusion (vii): The Duchies should include in their accounts details of the targets they have set and performance against them. Such information would help Parliament and other readers of the accounts assess how the Duchies are performing. In addition to benchmarking their performance against other organisations, there is the opportunity for the Duchies to share good practice and learn lessons from each other.

The Duchy of Lancaster has incorporated, on the inside front cover of its 2005 Annual Report and Accounts, a five year performance trend of the key numbers to give the reader of the accounts a good relative performance indicator. In addition, the operating review within the Report of Council refers to the Total Return performance which the reader can easily compare against any publicly available external benchmark. Council feels that this is consistent with good disclosure practice that a reader would expect to see within any other sets of published accounts.

The two Duchies do, as a matter of course, meet to discuss and share good practice at various levels across the two organisations.

PAC conclusion (viii): The Duchies should report more information on their charitable and other activities, and the principles that underlie them. The narrative section of the Duchy of Cornwall's accounts is a helpful supplement to the financial information and it would be useful for the Duchy of Lancaster to provide something similar.

Council has already considered this and has met this point in producing both a Chairman's Statement as well as an Operating Review within the 2005 Annual Report and Accounts. Information on the charities connected to the Duchy is included in the Annual Report and Accounts and the formal accounts of these charities are available from the Duchy Office or the Charity Commission.

Twenty-seventh Report

The Office of Government Commerce

The impact of the Office of Government Commerce's initiative on the delivery of major IT-enabled projects

PAC conclusion (i): Despite Gateway reviews being mandatory for high and medium risk projects and programmes, 30 per cent currently by-pass Gates 0 and 1, crucially entering the process after the business case has been prepared. Where departments consider that projects do not warrant such scrutiny, or decide to skip a review, they should obtain prior agreement from the OGC. The relevant Accounting Officer would need to give an assurance that the project in question was underpinned by a sound business rationale, and that proper arrangements had been put in place for management and oversight.

1. The Office of Government Commerce (OGC) notes the Committee's view that departments should obtain agreement from the OGC before deciding to skip a review. The OGC believes that departments should consult fully with their own Centres of Excellence to obtain their advice and agreement before taking decisions about Gateway reviews of their projects.

2. Centres of Excellence have been set up in each department to manage their portfolio of projects and to monitor where projects are in the Gateway process. Their role has been significant in addressing the problem of projects entering the Gateway process after the business case has been prepared. The following steps have also been taken:

- Since October 2003 projects can no longer enter the Gateway process at Gate 3 or later;
- The OGC Supervisory Board regularly confirms support for early Gateway involvement in programmes/projects.

3. Following the implementation of these improvements coverage of Gateway is continuing to grow, with over 80 per cent of first time reviews, for the period January 2005 to June 2005 entering the Gateway process at Gate 0 or Gate 1.

4. The OGC also supports the need for a strengthened focus on the most important Mission Critical programmes and projects and is bringing further independent scrutiny to these programmes and projects to support departments in improving their delivery. For these key projects, OGC will now require a plan with agreed milestones which commit departments to Gateway reviews at specified points in a project's development

PAC conclusion (ii): The Treasury should determine criteria for withholding funds from IT programmes and projects where departments choose consistently to ignore stages of the Gateway process, and in doing so increase the risks of project failure.

5. The Treasury agrees that there could be potential for increased risk if IT programmes and projects are not subjected to all the applicable stages of the Gateway review. However, the Treasury believes that the best way to address such shortcomings is for the OGC to continue to work in liaison with departments and build on the good progress that has been made in bringing more rigour and scrutiny and oversight of IT-enabled programmes and projects rather than through sanctions

such as withholding of funding. The Treasury looks to Accounting Officers to ensure that their departments have adequate systems in place to manage and monitor IT programmes and projects in accordance with guidance issued centrally and to safeguard the use of public money.

PAC conclusion (iii): Where a department's project receives consecutive red Gateway reviews, the Chief Executive of the Office of Government Commerce should henceforth copy to the Comptroller and Auditor General his letter alerting the particular Accounting Officer to the risks associated with the project in question. Eight projects have so far received successive red-gated reviews, and departments should be ready to explain to the National Audit Office decisions to proceed with activities where substantial difficulties have been highlighted by 'double red' reviews. As potential early warning of such cases, the National Audit Office will monitor the periodic summary analyses of Gateway results prepared for the Office of Government Commerce's Supervisory Board, and receive regular briefing from the Office of Government Commerce on the status of Mission Critical Programmes and Projects.

6. The OGC agrees with this recommendation and will copy to the Comptroller and Auditor General letters from the Chief Executive to the particular Accounting Officer, once a project has received consecutive red Gateway reviews.

PAC conclusion (iv) Beyond these arrangements this Committee believes that, to further enhance external scrutiny, there is a strong case for the publication of Gateway review reports, particularly given the repeated failures of public sector IT-enabled projects and programmes in recent years.

7. The OGC notes the Committee's conclusion but reaffirms that a Gateway review is conducted on a confidential basis for the people running the project – this approach promotes an open and honest exchange between the project and review teams, delivering maximum added value.

8. The OGC does not agree with routine publication of Gateway reports. However, it does not operate a "blanket" exemption for Gateway information. Under the Freedom of Information Act 2000 each request for information is considered on a case-by-case basis and the public interest test is carefully considered in each case. Where information is disclosed simultaneous publication on the OGC website is also considered.

PAC conclusion (v): By March 2004 only 13 per cent of projects had moved from Gate 4 (Readiness for service) to Gate 5 (Benefits Realisation), which assesses whether the benefits of a project have been fully realised, lessons learned and value for money secured. As a discipline, departments should record in their business plans an estimate of when a final review should best occur – in the first instance perhaps 12 months after a Gate 4 review. OGC should make sure that this Gate 5 review has taken place, for example, highlighting overdue reviews to relevant Permanent Secretaries at Supervisory Board meetings.

9. The OGC appreciates the Committee's concerns and has already taken steps to ensure consistent take up of Gate 5 reviews. Centres of Excellence (COE) are mandated to intervene, as necessary, with projects that have not had a Gate 5 benefits realisation review within 12 months of completion of the Gate 4 readiness for service review. In addition:

- At the end of each Gateway report the Review Team makes a recommendation about when the next Review should be undertaken – this includes the recommendation of a Gate 5 at the end of a Gate 4 review;

- The take up of Gate 5 reviews is reported to each Supervisory Board;
- The significance of Gate 5 reviews is included in Gateway literature and guidance.

10. OGC also monitor, encourage and support COEs to intervene where necessary.

PAC conclusion (vi): Departments' Centres of Excellence should receive as a matter of routine all Gateway Review reports, and provide feedback to OGC on the quality and usefulness of individual reviews. When polled individually, just 45 per cent of Senior Responsible Officers in departments bothered to respond to requests for feedback on the effectiveness of Gateway Reviews, which OGC needs to develop its review process.

11. The OGC agrees with this recommendation. Centres of Excellence are encouraged to get access to Gateway reports as part of their monitoring of all departmental projects, and to analyse and understand lessons learned to improve overall capability.

12. The current Gateway review feedback response rate from Senior Responsible Owners is 75 per cent.

PAC conclusion (vii): Centres of Excellence have the potential to facilitate a step change in the management of IT-enabled projects, yet in March 2004 only a quarter had been assessed as making good progress. Departmental Boards should receive monthly reports from their Centres of Excellence on the status and health of their IT-enabled projects and programmes, and have in place contingency plans where projects are not on track, or are not delivering as expected.

13. The OGC agrees that Centres of Excellence are central to improved delivery. As part of their best practice Centres of Excellence should report regularly to the main board and should highlight issues and remedial plans.

PAC conclusion (viii): OGC needs a means of assessing take up of its guidance and initiatives, and the usefulness of its work through, for example, customer satisfaction surveys, compilation of utilisation statistics, and regular analyses of impact in improving IT project performance.

14. The OGC agrees with this recommendation. In January 2005 it began work to establish an evidence base of information that demonstrates the contribution that OGC guidance and standards make towards the delivery of successful projects throughout the public sector. This includes creating a library of case studies (as a joint initiative with the Cabinet Office), which feature qualitative and quantitative evidence of the impact of OGC standards and methodologies on specific projects. A pilot database held on CD is expected to be available by Autumn 2005.

15. A Best Practice customer satisfaction survey is currently being undertaken by TSO (OGC's publishing partner) and results are expected by November 2005

16. Work is underway to establish a process for capturing benefits realised through use of OGC standards and methodologies. This will utilise any data currently captured by various departments within OGC. An initial plan will be produced by Autumn 2005.

PAC conclusion (ix): In the spirit of partnership, Senior Responsible Owners of programmes and projects should, as a matter of routine, involve contractors in Gateway Reviews. While the precise nature of engagement will vary, this involvement would usually extend to i) advising that a review was scheduled; ii) encouraging the Review Team Leader to talk to the supplier and iii) sharing relevant parts of the final report.

17. The OGC agrees with this recommendation. Gateway review teams expect to interview all appropriate stakeholders. These would include suppliers and, for IT-enabled projects, the nominated Senior Responsible Industry Executive (SRIE).

PAC conclusion (x): In 2002-03 five companies accounted for 60 per cent of the value of government IT contracts, while 11 suppliers now account for 80 per cent of the market. This limited field potentially restricts competition and may discourage innovative new entrants. Commercial Directors in departments should select procurement routes that do not present barriers for entry for a more suitable, flexible or innovative solution which could better meet the Department's requirements.

18. The OGC agrees with the Committee's recommendation, and supports Commercial Directors in selecting appropriate procurement routes.

19. The most recent information available to OGC indicates that 5 suppliers account for around 57 per cent by annualised value of civil central Government IT contracts, whilst 15 suppliers account for approximately 80 per cent. OGC is currently taking forward projects to further encourage competition and greater innovation within the Government marketplace. A supply chain management project is encouraging large suppliers to open up their chain and offer more opportunities to smaller, innovative suppliers. A training project is promoting the benefits to procurers of using Small and Medium sized Enterprises (SMEs) in terms of value for money and innovation.

20. The OGC "Kelly" programme promotes a systematic and strategic approach to market management, which includes encouraging early market engagement, so that the public sector communicates clear information on its requirements, and industry is able to respond effectively, innovatively and at an affordable price. From August 2005 onward, OGC is supporting the e-Government Unit and the Chief Information Officers' Council in applying the Kelly principles to the public sector IT market.

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