HM Treasury

Treasury Minutes

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

CP 781

January 2023

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

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

Twenty-third Report of Session 2022–23

Department for Business, Energy & Industrial Strategy

Measuring and reporting public sector greenhouse gas emissions

Introduction from the Committee

In June 2019, Parliament passed an amendment to the climate Change Act 2019, committing the UK to achieving net zero emissions by 2050. This will require the UK to substantially reduce its emissions from current levels. The government estimates that direct emissions from public sector buildings account for around 2% of the UK's total emissions, although this does not include emissions from other sources, such as the electricity it uses, business travel and emissions arising from the goods and services it procures, which could all be significant. It has set a target for the public sector to halve its direct emissions from public sector buildings by 2032 and to reduce them by 75% by the 2037, both against a 2017 baseline. It has made £1.425 billion of funding available through Phase 3 of the Public Sector Decarbonisation Scheme for 2022–23 to 2024–25. In its 2017 *Clean Growth Strategy*, government committed the public sector to lead by example in both reducing emissions and in transparent reporting.

Based on a report by the National Audit Office, the Committee took evidence on the 4 July 2022 from the Department for Environment Food and Rural Affairs, Department for Business, Energy and Industrial Strategy, His Majesty's Treasury. The Committee published its report on the 2 November 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Measuring and reporting public sector greenhouse gas emissions - Session 2022-23 2022 (HC 63)
- PAC report: Measuring and reporting public sector greenhouse gas emissions - Session 2022-23 (HC 39)

Government response to the Committee

1: PAC conclusion: BEIS is not communicating progress on decarbonisation in the public sector clearly enough and does not hold individual departments to account.

1: PAC recommendation: BEIS should regularly publish data setting out the progress the public sector is making on decarbonisation and how this compares to the required trajectory. It should also set out what it will do if individual departments and parts of the public sector are under-performing in this area.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

1.2 The Greenhouse Gas Inventory (GHGI) and associated official statistics are published annually, providing a robust estimate of emissions from fuel combustion within public sector buildings. The GHGI shows a reduction in public sector emissions by 44% between 1990 and 2020. When reallocating emissions from energy supply (for example, electricity generation at power stations) to the public sector buildings where the energy is used, this reduction is 65%. As part of the Net Zero Strategy, government also committed to providing a public update on progress. We expect the next update on progress to be in Spring 2023.

1.3 In terms of individual departmental performance, the Greening Government Commitments (GGCs) emissions reduction targets are negotiated with departments and partner organisations, aligning to longer-term decarbonisation trajectories as much as possible. Government departments are responsible for ensuring the GGCs are incorporated into their formal governance arrangements, as well as those of their agencies. Permanent Secretaries and Chief Executives are accountable for GGCs target delivery and reporting requirements, and the transparency created by GGCs' Annual Report publications encourages progress. The Department for Environment, Food and Rural Affairs (Defra) and the Department for Business, Energy and Industrial Strategy (BEIS) work with departments when reporting deadlines are missed or progress is stalling. However, to date the government as a whole has consistently met or exceeded the emissions targets set in the GGCs.

1.4 For the wider public sector, BEIS monitors progress across the sector and works with lead government departments to understand and work to tackle specific challenges.

2. PAC conclusion: The public sector as a whole lacks clear standards for measuring and reporting emissions.

2. PAC recommendation: BEIS and HM Treasury should set a timetable for issuing consistent standards for measuring and reporting emissions that is applicable to the entire public sector.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

2.2 The government agrees that a clear approach to emissions measurement and reporting can help public sector organisations and central government to drive effective progress in decarbonisation. In the Net Zero Strategy, the government committed to provide guidance setting out expectations for public sector emissions measurement and reporting. This may not entail a uniform approach consistency across the whole of the large and varied sector; the emissions measurement and reporting guidance that is suitable for a large hospital may not be suitable for a small rural school. It may therefore be appropriate for detailed emissions measurement guidance to continue to be owned by bodies best placed to advise on the particular needs of different parts of the public sector, and different reporting channels may be required to address specific objectives or to meet the needs of specialist users.

2.3 Additionally, as the Committee notes, international reporting standards are evolving rapidly. To avoid confusion or duplication it is important that standards are aligned wherever possible. Work to review the suitability of the reporting recommendations produced by the Taskforce on Climate Related Financial Disclosures (TCFD) for the public sector is ongoing, which is expected to be an important part of any future standard setting.

2.4 Taking into account expected timelines for development of TCFD recommendations and other international standards, the government will set out a timetable for further work towards a coherent measurement and reporting framework in summer 2023. This will be dependent on views from other relevant authorities across the public sector who are responsible for setting their own reporting requirements.

3. PAC conclusion: Leadership and oversight of emissions measurement and reporting in central government is fragmented and ineffective.

3. PAC recommendation: BEIS, HM Treasury and Defra should work together to consolidate, simplify and clarify current measuring and reporting guidance. This should set out clear expectations for reporting across central government as well as the processes that will be followed in addressing non-compliance.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

3.2 Government agrees guidance should be aligned where possible, particularly where there are direct references between documents, as is the case with the Sustainability Reporting Guidance (SRG) and GGCs. However, the government also notes that there are cases where different documents may be required for different purposes.

3.3 In late 2022, the updated GGCs Reporting Requirements resolved terminology differences between the GGCs and SRG. In the recently published SRG 2022-23, HM Treasury has provided further clarifications and summarised areas of necessary difference with GGCs requirements.

3.4 All non-exempt central government departments and partner organisations are required to report sustainability data both in annual reports and accounts (as set out in SRG) and through GGCs. In 2022, Defra conducted a GGCs exemptions audit, which will be published with the 2021-22 GGCs Annual Report. New processes ensuring reporting from all bodies in scope were also set out in the updated GGCs Reporting Requirements. Processes for non-compliance are as set out in response to the Committee's first recommendation.

3.5 As international standard setters and the UK private sector develop and implement sustainability reporting standards, relevant authorities across the public sector, including HM Treasury, will consider future reporting strategies for public sector annual reports with consistency as a key consideration.

3.6 To help clarify current arrangements for wider public sector organisations, BEIS has commissioned work to signpost relevant guidance, to be published in early 2023. BEIS will also provide an update on cross-cutting public sector guidance as part of the summer 2023 timeline described in response to the second recommendation.

4. PAC conclusion: We are not convinced that departments are making effective use of the emissions data to drive decision-making.

4. PAC recommendation: BEIS should make full use of the data it collates to plan its decarbonisation activities and establish a process to regularly identify and share examples of good practice and learning in decarbonisation across central government and the wider public sector.

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 The government has based its plans for decarbonising the public sector on the best available data. As decarbonisation maturity increases across the sector, new data will be reviewed and, if appropriate, incorporated into existing modelling. There are also regular mechanisms to identify and share learning through working groups and cross-government steering boards, with high-performing departments leading sessions on best practice. For the public sector more widely, Public Sector Decarbonisation Scheme (PSDS) and GGCs case studies highlight good practice, and local Net Zero Hubs offer a resource to share learning with local authorities and local organisations.

4.3 As the Committee notes, the PSDS awards funding on a first-come-first-served basis. Other mechanisms are being considered which would utilise other data, but these must be carefully balanced against deliverability considerations: the first-come-first-served approach enables applications to be assessed quickly, maximising the time that applicants have funding certainty to support the planning and delivery of their project. Alongside the first-come-first-served principle, the PSDS contains several elements to support funding to be spread fairly across the public sector. Sectoral caps for PSDS funding were introduced in 2022 to support funding distribution across different sectors in line with estimated emission shares.

4.4 Monitoring and evaluation of the PSDS is being undertaken to check progress against planned milestones, understand how well the scheme is delivering on its objectives, and analyse how the scheme has performed against its intended impacts. Final evaluation synthesis reports will be published in due course.

5. PAC conclusion: The public sector risks falling behind on the reporting of its emissions but could learn from developing practice in private sector and the devolved administrations.

5. PAC recommendation: BEIS and HM Treasury should ensure that the reporting requirements placed on the public sector are aligned with their objective to lead by example in delivering net zero. This should include consideration of which bodies should report their scope 3 emissions and how best this should be done.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2025

5.2 The public sector has ambitious emission reductions targets and is working to reduce its direct emissions by 50% by 2032 and by 75% by 2037 against 2017 levels. Other targets and reporting requirements, including the GGCs, are negotiated to align with these decarbonisation trajectories as much as possible within the deliverability constraints of individual organisations.

5.3 Central government annual reports already include limited reporting on scope 3 emissions, in line with the GGCs. The SRG includes further voluntary guidance on reporting other scope 3 emissions. Work to develop the next set of GGCs targets will consider if and how further scope 3 reporting requirements should be included. This work will take place throughout 2023-25, with requirements set out in the 2026-30 GGCs and amendments made in SRG updates as appropriate.

5.4 It is important to note that there are certain challenges and considerations around scope 3 reporting. The public sector is large and varied, and emissions profiles vary significantly depending on each public sector organisation's operations and characteristics. The potential impact and value of scope 3 emissions measurement, as well as the ability to provide the necessary resource to comply with any requirements will vary between organisations, and government must ensure requirements are proportionate and prioritised to have the most useful impact while ensuring public resource is used efficiently and minimising reporting burdens.

Twenty-fourth Report of Session 2022-23

Department for Environment, Food and Rural Affairs

Redevelopment of Defra's animal health infrastructure

Introduction from the Committee

Animal disease outbreaks have major impacts on farmers and rural communities, and the UK food industry and trade. This has been demonstrated by outbreaks such as Bovine Spongiform Encephalitis (BSE), Foot and Mouth disease and most recently Avian Influenza. The National Audit Office estimated that the 2001 Foot and Mouth Disease outbreak cost the public sector over £3 billion and the private sector over £5 billion based on prices at that time (respectively over £4.6 billion and £7.7 billion in 2020–21 prices). Some impacts are not quantifiable such as the mental health effects in rural communities. COVID-19 has highlighted the breadth of impact a zoonotic disease outbreak (diseases that can be transmitted from animals to humans) can have.

The Department for Environment, Food & Rural Affairs (Defra or the department) leads government policy on animal health in England. The Animal and Plant Health Agency (APHA) is an executive agency of the Department and is responsible for the delivery of the Department's policy objectives in this area. The APHA investigates and responds to emerging animal disease outbreaks, as well as undertaking long-term research into animal diseases. The APHA's Weybridge site is the UK's primary science capability for managing threats from animal diseases. Following a long period of inadequate management and under investment in the Weybridge site, the Department has put in place its Weybridge redevelopment programme. The Department's current estimate is that the Programme will cost £2.8bn over 15 years.

Based on a report by the National Audit Office, the Committee took evidence on 13 July 2022 from Defra, the APHA and the UK Chief Veterinary Officer. The Committee published its report on 16 November 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Improving the UK's science capability for managing animal diseases – Session 2022-23 (HC 64)
- PAC report: Redevelopment of Defra's animal health infrastructure – Session 2022-23 (HC 42)

Government response to the Committee

1. PAC conclusion: We are greatly concerned that the UK government is not sufficiently prioritising the threat from animal diseases.

1a. PAC recommendation: The Department must be more effective in highlighting the significant threat from animal diseases and ensure that the next update to the National Risk Register adequately reflects the seriousness of this threat.

1.1 The government disagrees with the Committee's recommendation.

1.2 The Department for Environment, Food and Rural Affairs (Defra) already highlights the threat from animal diseases in the National Risk Register (NRR). In the most recent Register, Defra has updated with additional threats identified as being the highest impacts for the different livestock sectors, including African horse sickness and African swine fever. Defra will continue to contribute actively to NRR processes.

1.3 The National Security Risk Assessment (NSRA) covers all possible biological threats, risks to infrastructure and security and deliberate threats, including animal health. The same scoring methodology applies to all threats, weighted to prioritise public health and environmental impact. Animal diseases score less highly against threats where high numbers of human fatalities or long-term environmental impacts are likely.

1.4 The effective action provided by Animal and Plant Health Agency (APHA) Weybridge is one reason why animal health risk scores as it does. The science that takes place there – and across the country – is a strong mitigation, controlling and reducing threat to the public and environment. These threats are regularly reviewed and added to as new threats emerge.

1.5 Defra has its own risk assessment process for more immediate biological threats and consequential impact. Monthly risk reporting (for animal, plant and invasive species threats) informs the department's internal risk management processes.

1.6 Defra Chairs the Human and Animal Infections Risk & Surveillance group (HAIRS), which was active throughout the COVID-19 pandemic providing risk assessments for zoonotic and reverse zoonotic threats from SARS-CoV-2. The chair participants in the government's Scientific Advisory Group for Emergencies (SAGE), and the Advisory Committee on Dangerous Pathogens where new and emerging zoonotic disease threats are raised.

1.7 Defra co-funds the International Natural Hazard Forward Look, providing weekly expert advice to government on emerging hazards overseas. Defra funds the development of a public facing platform improving international communication of significant threats.

1b. PAC recommendation: The Department should also write to the Committee after the next National Risk Register update and explain the rationale behind the new ranking for animal diseases.

1.8 The government agrees with the Committee's recommendation.

Target implementation date: June 2023

1.9 The department will update the Committee after the next National Security Risk Assessment is conducted with an update on how animal diseases are reflected. This update will also describe the advice received from the SAGE sub-group, Science Advisory Council for Exotic Diseases (SAC-ED), which was recently asked to advise on the current NSRA work.

2. PAC conclusion: The Department has allowed the Weybridge site to deteriorate to a completely unacceptable degree, through a combination of inadequate management and under investment.

2. PAC recommendation: The Department and HM Treasury must learn lessons from Weybridge and ensure that the situation is not repeated with the Department's other key infrastructure or more widely across the UK's important national infrastructure. The Department's Treasury Minute response must include details of how it is implementing an asset management strategy for the Weybridge site and how it is implementing lessons learned in developing its new facilities management contract.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2023

2.2 The Asset Management Policy, Asset Management Plan, Weybridge Campus Strategy, (including Development Control Plan), are on target to be fully adopted by Quarter 4 of 2022-23. Asset Management lessons learnt have been included in the procurement for the new Workplace and Facilities Management contract and these are set out below.

2.3 The planned Target Operating Model (TOM) post contract commencement will deliver an operational asset strategy from a bespoke blend of industry standard maintenance standards. The Service and Facilities Group 20 (SFG20) - the industry definitive standard for building maintenance specifications) and the Health Technical Memorandum (HTM) - an industry standard set by the NHS, will drive asset maintenance. This regime will provide the asset data and condition information, used in conjunction with the campus building strategy, to create the forward maintenance register and subsequent replacement plans.

2.4 The procurement has focussed on evaluating bidders against their capability and capacity, through science specific evaluation to deliver services to the Weybridge estate. To drive a strong technical response, bidders are being assessed on a 70:30 Quality: Cost ratio. All bidders have had a site tour and briefing from APHA Directors and the department's Chief Engineer about site requirements. To be successful each bidder must demonstrate capability to deliver to the standards required.

2.5 The future service provider's sub-contracting model is being tested in evaluation to ensure a balance of technical specialism and resilience. Once contracted the service provider will have full access to incumbent sub-contractors to enable knowledge retention. A key area of focus is the increase in capacity and capability of the Facilities Management team. Weybridge will have a dedicated Technical Services team with an increase of around 50% in technical management.

3. PAC conclusion: The Weybridge site is continually vulnerable to a major breakdown which would severely impact the APHA's operations including responding to disease outbreaks.

3. PAC recommendation: As a matter of urgency, the Department and the APHA need to stress test their contingency plans for a major breakdown at the Weybridge site and how they would cope with a significant animal disease outbreak which coincided with a major breakdown. In its Treasury Minute response, the Department should provide assurance about the strength of its contingency plans.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2023

3.2 The department and APHA have comprehensive business continuity plans which seek to mitigate and minimise the risk inherent in the aging facilities. These plans are regularly reviewed and will be next reviewed once the Weybridge Development Control Plan (WDCP) is finalised in early 2023.

3.3 In addition to business continuity planning, the agency and department run regular critical incident exercises to test business response and readiness for a wide variety of scenarios from fire through power and water supply interruptions and potential loss of facilities.

3.4 The agency is in the process of developing a more detailed understanding of the vulnerabilities at Weybridge site (as distinct from facility condition). This work will identify if and how capabilities can be delivered from alternate locations or facilities. The Weybridge facility and the science that takes place there – and across the country – acts as a strong mitigating factor that controls and reduces the threat to the public and the environment.

3.5 The government is already in conversation with other cross government laboratories and partners to identify opportunities to co-ordinate, utilise or support each other in the face of UK wide critical events, multiple events such as coincident animal disease outbreaks, cascade events, new and exotic zoonotic threats and pandemics and so on.

3.6 The agency also partners to undertake cross-government animal, zoonotic and public health emergency exercises every six months, the next of which is planned in 2023.

4. PAC conclusion: It is not yet certain that there will be sufficient investment in developing the Weybridge site capacity to ensure the UK's long-term resilience to animal diseases.

4. PAC recommendation: The Department needs to work with HM Treasury to establish a more certain funding position for the Weybridge redevelopment programme. In doing this, the Department will need to improve its understanding of the benefits of the programme to support the investment case. In addition to its Treasury Minute response, the Department should provide the Committee with a further update on the status of Weybridge's funding shortfall by Summer 2023.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2024

4.2 The department will continue work across the first tranche of the programme (through to 2024-25) to refine its understanding of the costs and benefits, which will feed into the main investment decision for the redevelopment of the site, required in summer 2024, ahead of the main build phase for Science Capability for Animal Health Programme (SCAH). It will update the Committee via Treasury Minutes on progress. In the meantime, £198 million has been allocated over the current Spending Review 2021, to enable preparatory work to progress on site.

5. PAC conclusion: There remains substantial uncertainty over the costs of the Weybridge redevelopment programme.

5. PAC recommendation: The Department needs to continue to develop its cost estimate and be clear where, and how much, uncertainty remains. This should include the use of cost ranges to illustrate the level of uncertainty.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2024

5.2 The cost estimate will continue to be developed over the current tranche, through to the main investment decision in 2024, including how uncertainty is reflected in those costings. It is the intention of the department to introduce cost ranges.

6. PAC conclusion: There is a risk that the Weybridge redevelopment programme will not have sufficient staff capability and capacity to manage the Programme effectively.

6. PAC recommendation: The Department needs to ensure that it has the right staff capability and capacity to deliver the Weybridge redevelopment programme. It should report back to us once it has finalised its wider plans for staff reductions setting out how it plans to ensure it has the staff it needs to deliver the Programme.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2023

6.2 The programme continues to recruit to its agreed role profile for the current Tranche through to 2024-25. The department is currently reviewing capacity and capability requirements for the full lifecycle of the programme and continues to use all available levers to secure expert resources including specialist allowances and via its supply chain.

7. PAC conclusion: The redevelopment of Weybridge is a large construction programme with a range of commercial risks that will need careful management.

7. PAC recommendation: The Department should report back to us in six months on progress in developing its commercial strategy and specifically on how it:

- ***Intends to structure its contracts and manage their integration effectively; and***
- ***Will ensure there is adequate competition for the main construction contracts.***

7.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2023

7.2 The department will update the Committee in six months via Treasury Minute. The Commercial Strategy Phase II has been endorsed by the SCAH Programme Board. Phase III of the Strategy is in development with a planned completion by Quarter 3 of 2023. By May 2023, the programme will have options around Science Hub form of contract and competition, including packaging approach and the contracting environment to manage sub programme integration. This will reflect early market engagement to ensure the department's approach will attract sufficient market interest.

Twenty-fifth Report of Session 2022-23

Department for Business, Energy & Industrial Strategy

Regulation of energy suppliers

Introduction from the Committee

Most households and businesses in Great Britain are supplied with gas and electricity through the energy system. These are four main components of this system: generation; transmission; distribution; and retail. Energy retailers (known as suppliers) purchase gas and electricity from the wholesale market and sell it to homes and businesses. The Department for Business, Energy & Industrial Strategy (the Department) is responsible for setting and developing energy policy in the UK. The Office of Gas and Electricity Markets (Ofgem) regulates gas and electricity markets in Great Britain. Ofgem's principal objective is to protect the interests of existing and future consumers. Ofgem and the Department have two main processes for maintaining continuity of supply when a supplier fails: the supplier of last resort (SOLR) process and the special administration regime (SAR). Under the SOLR process, Ofgem transfers customers from a failed supplier to an existing supplier. In cases where SOLR is not viable, such as where it has too many customers to transfer to another supplier in one go, a SAR is where a temporary administrator continues running the failed company until it can be sold, or the customers transferred to other suppliers.

Between mid-2021 and spring 2022, the wholesale price that suppliers paid for gas and electricity increased to unprecedented levels. Between July 2021 and July 2022, the lack of financial resilience within many energy suppliers and the rise in wholesale prices, led to the failure of 29 energy suppliers. Ofgem transferred the customers of 28 of these failed suppliers to new suppliers through the SOLR process. The Department took Bulb Energy into SAR because, with 1.6 million customers, it was too big to go through SOLR. In May 2022 the government announced that all households in the UK would receive £400 of support with their energy bills through the Energy Bills Support Scheme.

Based on a report by the National Audit Office, the Committee took evidence on 11 July 2022 from the Department for Business, Energy & Industrial Strategy (the Department) and the Office of Gas and Electricity Markets (Ofgem). The Committee published its report on 13 November 2022. This is the government's response to the Committee's report.

Relevant reports

- NAO report: The energy supplier market – Session 2022-23 (HC 68)
- PAC report: Regulation of energy suppliers – Session 2022-23 (HC 41)

Government response to the Committee

1. PAC conclusion: Ofgem's failure to effectively regulate the energy supplier market has cost households an estimated £2.7 billion, with further costs expected.

1. PAC recommendation: Ofgem and the Department should review the SOLR and SAR processes to ensure that they have learned the lessons from recent experiences and report back to the Committee as part of their Treasury Minute response on what action they are taking as a result.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2023

1.2 The Office of Gas and Electricity Markets (Ofgem) and the Department for Business, Energy and Industrial Strategy (BEIS or the department) continue to work closely to ensure consumers are protected in the event of energy supplier failures. The Supplier of Last Result (SoLR) mechanism and the Special Administration Regime (SAR) have successfully ensured continuity of supply, protected customer balances and limited disruption for consumers. The large volume of SoLRs undertaken since August 2021 has, however, resulted in the mutualisation of significant costs for consumers.

1.3 As part of ongoing work to improve market stability and limit the risk of high mutualised costs falling to customers, Ofgem has already introduced a number of changes, including:

- changes to licence conditions to improve supplier risk management via the Supplier Licensing Review (took effect 22 January 2021);
- an enhanced assessment process for supply licence applications (last updated December 2021);
- introduction of the Financial Resilience Action Plan (published 15 December 2021), to increase monitoring of suppliers' financial resilience, including via supplier stress testing; and
- new requirements on asset ownership to address issues around suppliers' control of their assets in the event of insolvency (guidance updated 23 May 2022).

1.4 On 25 November 2022, Ofgem put forward statutory consultations on further changes intended to strengthen the financial resilience of suppliers, including:

- new capital adequacy requirements;
- ringfencing of Renewables Obligation (RO) balances; and
- new Ofgem powers to direct ringfencing of credit balances.

1.5 Ofgem now require potential SoLRs to provide their forecasted timeline for transferring the failing suppliers' meter points, following the Switching Programme launch in July 2022. This change aims to improve consumer experiences of the SoLR transfer.

1.6 Ofgem and the department will continue to review the impact of these measures to ensure that the tools used to protect customers are proportionate and effective.

2. PAC conclusion: Ofgem did not strike the right balance between promoting competition in the energy suppliers' market and ensuring energy suppliers were financially resilient.

2. PAC recommendation: Ofgem should write to the Committee within six months setting out how it will monitor and balance levels of competition and resilience in the energy supplier market, particularly once government intervention in the energy market recedes, which could enable greater competition than is currently possible.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: May 2023

2.2 Ofgem commits to write to the Committee within six months. Ofgem is looking to put in place new policies to create a more stable market. This includes proposals for an industry-wide minimum requirement for capital reserves, and other measures to try to minimise the number of supplier failures in future. Ofgem is not proceeding with earlier proposals to ringfence customers' credit balances but is instead consulting on new powers to direct ringfencing of credit balances, if needed.

2.3 Given the recent increase in energy prices and volatility, it is important that Ofgem considers whether the current earnings before interest and tax allowance continues to be appropriate for customers. It is in customers' interests that the allowed return strikes a balance between near-term price protection and encouraging investment in the sector, which benefits customers in the longer term.

2.4 Ofgem's financial responsibility reforms are designed to ensure suppliers are prepared for growth and to meet their regulatory obligations, to increase accountability and incentivise responsible and appropriate behaviour from those in senior positions, and to strengthen Ofgem's effective oversight of the market to ensure Ofgem can identify potential risks to consumers or competition and take timely action where appropriate.

3. PAC conclusion: We are not convinced that Ofgem yet has the skills and capacity it needs to take a more proactive role in regulating the energy supplier market.

3. PAC recommendation: Ofgem should write to the Committee as part of its Treasury Minute response setting out how much it has increased its capacity to regulate the energy supplier market and what additional activities it is undertaking as a result. As part of this, Ofgem should also set out which suppliers have customer continuity plans in place and its assessment of the quality of these.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2023

3.2 Ofgem has undertaken a prioritisation exercise to flex resource where possible and in November 2022 approved an additional three full time equivalent staff for Retail Compliance focusing on financial resilience. However, retail compliance is one of several priorities including the price control work, the drive to net zero and policy work following the retail failures. In addition, a proportion of the budget comes from BEIS and is funding for specific activity that cannot be diverted to other areas.

3.3 Over the last three years, Ofgem's compliance and enforcement teams have broadened their approach to tackle emerging issues as quickly as possible and better manage licensee behaviour, including through a greater use of alternative action and Orders. In this time Ofgem has issued over 60 Orders to suppliers as part of successful action on over 80 supplier cases with penalty/redress payments of over £37.5 million, out of a broader figure of over £300 million across all regulated parties.

3.4 During 2022, Ofgem engaged suppliers in areas including financial resilience, stress testing, asset control and launched a series of market compliance reviews. These activities, and associated compliance engagements, are ongoing but have already initiated enforcement action against TruEnergy, Foxglove, UK Energy Incubator Hub, Utilita and Scottish Power. Ofgem has consulted on, and implemented, several changes to further protect consumers including modifications to licence conditions for new entrants and where suppliers reach certain milestones, updates to the financial responsibility and operational capacity principles, and additional measures for reducing potential supplier failure and better protecting consumers money.

3.5 Ofgem has continued to strengthen its compliance and enforcement capacity with 60 Full Time Equivalent staff in position as of 30 September 2022.

3.6 In terms of customer continuity plans, since June 2022 Ofgem has created a financial resilience compliance team with recruitment underway. This team has compliance, enforcement, energy and financial skill sets and are currently undertaking reviews of 'fit and proper', 'asset control' and 'financial resilience' resulting from financial stress testing scenario monitoring. They liaise closely with Ofgem enforcement and financial monitoring teams to ensure escalated compliance and enforcement activity occurs as and when necessary.

3.7 On supplier business continuity plans (BCPs), Ofgem has already requested information related to all domestic supplier BCPs as part of a current market compliance review into customer service and complaints arrangements (due to be published early in the new year). These are currently being assessed for quality and suitability and Ofgem is planning to put in place improvement action plans where the review identifies any areas of concern. Ofgem will keep the Committee apprised of the results of this review.

4. PAC conclusion: The price cap is providing only very limited protection to households from increases in the wholesale price of energy.

4. PAC recommendation: Within the next six months, the Department and Ofgem should review the costs and benefits of the price cap from a consumer's perspective to inform decisions about the future of the price controls in the supplier market, including the energy price guarantee.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2024

4.2 The price cap has protected consumers from being overcharged for their energy for many years. The cap reflects the real cost of supplying energy to households, including the costs of purchasing wholesale gas and electricity, and the legislation requires Ofgem to set the cap at a fair level.

4.3 However, the price cap was introduced when the energy market was much less volatile and was not designed to deal with the extreme wholesale prices seen in recent months. So, to protect households from high wholesale prices the government has introduced the Energy Price Guarantee (EPG), which supersedes the cap as the main consumer price protection until 31 March 2024. The price cap remains in place and now operates as the reference price for delivering the EPG. Ofgem continues to monitor the cap level and make necessary changes to ensure the cap continues to protect existing and future default tariff customers.

4.4 As set out in the Autumn Statement 2022, the government will develop a new approach to consumer protection in energy markets, which will apply from April 2024 onwards. The government is committed to work with consumer groups and industry to consider the best approach, including options such as social tariffs, as part of wider retail market reforms. The objectives of this new approach will be to deliver a fair deal for consumers, ensure the energy market is resilient and investable over the long-term, and support an efficient and flexible energy system. Ofgem supports this approach and will work closely with the government on future measures.

5. PAC conclusion: It is unacceptable that many vulnerable customers, on top of having to pay higher energy prices, face extra challenges working with energy suppliers and accessing benefits designed to help people with their energy bills.

5. PAC recommendation: The Department and Ofgem should urgently review the support that government has committed to providing to vulnerable households in relation to energy supplies and assess where administrative issues might prevent support being provided in a timely manner. It should, as part of the Treasury Minute response, update the Committee on their findings and how they are addressing them.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2023

5.2 The government is committed to using all the levers available to it to make sure that vulnerable customers benefit from the energy support available to them. Under the Energy Bills Support Scheme (EBSS), households have started to receive £400 off their energy bills since October 2022, with the discount made in six instalments. This is being delivered via energy suppliers.

5.3 Ofgem provides the compliance and enforcement framework for EBSS and monitors energy suppliers' compliance with this. Ofgem is acting swiftly to resolve any compliance concerns, in line with its duties under relevant supplier licence conditions, to ensure customers are receiving what they are entitled to.

5.4 Suppliers have confirmed that vouchers have been sent to all two million customers with traditional prepayment meters (PPMs). The department is urging consumers to redeem vouchers via a communications campaign targeted specifically at traditional PPM users; this includes posters, social media posts and radio broadcasts to ethnic minority radio stations in different languages, as well as communications direct from suppliers to customers.

5.5 The government continues to monitor voucher redemption rates through supplier reporting and will work with suppliers to ensure they are taking action to contact those with unredeemed vouchers and to reissue lost vouchers. The government is also working with the Post Office, PayPoint, consumer groups and charities to ensure that they carry and transmit accurate information about EBSS.

5.6 Vulnerable customers who are not eligible for EBSS, due to not having a direct relationship with an electricity supplier, such as park home residents, may be eligible for the Alternative Funding announced in July 2022. The government is undertaking key work with a range of stakeholders to finalise the details regarding eligibility and process, to ensure payment this winter.

5.7 In addition, households continue to be supported by the Energy Price Guarantee (EPG). This government scheme will bring a typical household's energy bill in Great Britain down to the equivalent of around £2,500 per year (for the period of 6 months) from 1 October 2022 to the end of March 2023. The EPG will save a typical household in Great Britain £900 in the winter of 2022-23.

6. PAC conclusion: We are concerned that the Department and Ofgem do not yet have a clear vision of how the energy retail market will work in the best interests of customers during the transition to net zero.

6. PAC recommendation: The Department and Ofgem should, within six months, write to us to outline how they will, on an ongoing basis, ensure that they put the short and long-term interest of customers at the heart of their thinking around the transition to net zero, and how they will manage any trade-offs.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: May 2023

6.2 As set out in the Chancellor's Autumn Statement 2022, the government will work with consumer groups and industry to consider the best approach to consumer protection in the energy market from April 2024.

6.3 A key principle will be to ensure that consumer protection enables the energy market to deliver energy security and net zero at least cost, while ensuring a fair deal for consumers.

6.4 There are many potential models for consumer protection, including different forms of targeted discounts, which the government will consider. Government will undertake this work as part of wider retail market reforms focused on ensuring the energy market is resilient and investable over the long-term, and that it supports wider system transformation.

6.5 Ofgem has developed a consumer interest framework (CIF) as a basis for any future policy development. The CIF has four main objectives relating to fair prices, quality and standards, low-cost transition, and resilience. The framework is already embedded in Ofgem's decision making processes and enables the regulator to identify key policy trade-offs and ensure policies are designed to meet the best interests of consumers. The framework is being consulted on as part of the Ofgem's forward work plan and is currently undergoing user research to confirm that the CIF resonates with consumers and is fit for purpose.

Twenty-sixth Report of Session 2022-23

Department for Work and Pensions

The Department for Work and Pensions' Accounts 2021-22 – Fraud and error in the benefits system

Introduction from the Committee

The Department for Work and Pensions (the Department) is responsible for the delivery of work, welfare, pensions, and child maintenance policy. It administers the State Pension and a range of working age, disability and ill health benefits to around 20 million claimants and customers. In 2021–22, the Department spent £104.1 billion on State Pension and £113.1 billion on all other benefit payments.

Benefit payments are susceptible to both deliberate fraud by organised crime groups and opportunistic individuals, and unintended error by claimants and the Department. The Comptroller & Auditor General (C&AG) qualified the Department's 2021–22 accounts for fraud and error in all benefits except State Pension, which has relatively simple conditions of entitlement and a lower level of fraud and error. While the C&AG has qualified the Department's accounts every year since 1988–89 due to material levels of fraud and error in benefit expenditure, the 2021–22 accounts show the highest level of fraud and error on record. The estimated overpayment rate across all benefits excluding State Pension was 7.6% (£8.5 billion) and the estimated underpayment rate was 1.9% (£2.1 billion). The Department often refers to the level of overpayment due to fraud and error across all benefits, including State Pension, which was 4.0% in 2021-22.

The number of benefit cases that the Department administers increased significantly as a result of the COVID-19 pandemic. The number of people on Universal Credit increased from 2.9 million in February 2020 to 5.6 million in August 2020 and remained at 5.6 million in June 2022. The Department has reinstated most of the controls to prevent fraud and error that were paused at the start of the pandemic. It has also significantly reduced the backlogs in counter-fraud activity that built up because of the surge of new claimants. However, the level of fraud and error in benefit expenditure remains at a record high compared with before the pandemic.

Based on a report by the National Audit Office, the Committee took evidence on Wednesday 20 July 2022 from the Department for Work and Pensions. The Committee published its report on 9 November 2022. This is the government's response to the Committee's report.

Relevant reports

- DWP report: DWP Annual Report & Accounts 2021-22 – Session 2021-22 (HC 193)
- NAO report: Report on Accounts
- PAC report: The Department for Work and Pensions' Accounts 2021-22 – Fraud and error in the benefits system – Session 2022-23 (HC 44)
- PAC report: The Department for Work and Pensions' Accounts 2020–21 – Fraud and error in the benefits system - Session 2021-22 (HC633)
- Treasury Minutes Progress Report: December 2022 (CP 765)

Government response to the Committee

1. PAC conclusion: Benefit fraud and error remains at a record high and is yet to show any sign of falling back to pre-pandemic levels.

1a. PAC recommendation: The Department should, by the publication of its next Annual Report & Accounts:

- ***Set out its forecasts of the future levels of fraud and error in benefits, including its assessment of the factors driving these trends.***

1.1 The government disagrees with the Committee's recommendation**.**

1.2 The Department for Work and Pensions (the department) notes the Committee's recommendation to set out departmental forecasts for fraud and error. As previously set out, the department's Annual Report and Accounts (ARA) will set out the savings the department is achieving on fraud and error. The Office for Budget Responsibility (OBR) is the government's independent forecaster, and the department is working with OBR to review its baseline assumptions, and to ensure fraud and error is more visible within the overall forecast, when revised at the spring statement.

1b. PAC recommendation: The Department should, by the publication of its next Annual Report & Accounts:

- ***Set a target for fraud and error, working with the NAO to develop commentary alongside it to explain the context in the absence of a stable baseline.***

1.3 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

1.4 The department agrees with the Committee's recommendation, which has been given previously, to set a target and work with the National Audit Office (NAO) to develop commentary. The department has committed to the target implementation date and will keep the Committee up to date on the progress of this via the existing TM25 recommendation.

2. PAC conclusion: The Department risks allowing high levels of fraud and claimants disengaging with its compliance processes to become normal.

2. PAC recommendation: Before the end of January 2023, we expect the Department to write to us with a clear plan of how it intends to increase the number of claimants responding to its fraud and error sampling exercises. In doing so the Department should consider reviewing the tone and content of its communications with claimants to both encourage compliance and catch fraudsters

2.1 The government disagrees with the Committee's recommendation**.**

2.2 There is a well-established and accepted methodology for dealing with customers who do not co-operate with the benefit review process and should not be receiving benefit. These customer's claims are classed as customer fraud, for fraud and error measurement and reporting purposes. The department continues to gain further understanding of these customers, their circumstances, their behaviours and how they came to be in receipt of benefits in the first place. The department does not expect to find a different outcome than customer fraud but wants to understand better how it might change benefit policy, process, or service design to prevent this type of customer fraud in the future.

2.3 With regards to communications, the department continually reviews all of its customer letters to ensure they are consistent, understandable, and clear. This work is led by communication professionals. Customer letters relating to the sampling exercise are subject to the same approach and seek to strike the right balance between encouraging compliance with the process but also the ability to deal with customer fraud if it is uncovered.

3. PAC conclusion: The success of the Department's strategy to bring down fraud and error is dependent on highly uncertain assumptions.

3. PAC recommendation: As part of its Treasury Minute response, the Department should set out in detail how its counter-fraud plan would be impacted if it is not able to get the staff, powers or HMRC data that it needs, and what its contingency plans would be in these circumstances.

3.1 The government disagrees with the Committee's recommendation.

3.2 In May 2022, the government published its plan to reduce fraud and error, focussing on three areas:

- DWP frontline counter-fraud professionals and data analytics investment,
- creating new legal powers to investigate and punish potential fraudsters and
- bringing together the public and private sectors to keep one step ahead.

3.3 The department received £613 million investment through Spending Review 2021 and Spring Statement 2022 to prevent an estimated £2 billion being lost to fraud and error by 2024-25. Autumn Statement 2022 funded an additional £280 million to deliver £396 million Annual Managed Expenditure (AME) savings by 2024-25. This will enable reviews of Universal Credit claims and cracking down on claimants and criminals seeking to abuse the system. The OBR forecast savings of about £9 billion by 2027-28 if this increased investment continues into the next Spending Review period.

3.4 The government set out plans to legislate for additional powers when Parliamentary time allows and is expected to have additional impact on the OBR forecast.

3.5 The department is seeking opportunities to clamp down on fraud across government. HM Revenue and Customs (HMRC) have shared information with the department about the Self-Employed Income Support Scheme, and together will continue to explore ways to tackle fraud across government.

3.6 The department's ARA will update on progress, new opportunities, and if need be, any contingency action being taken. Therefore, the department does not feel it is necessary or productive to set out detailed contingency plans for various scenarios at this point, which could distract from focusing on the delivery of its existing plan.

4. PAC conclusion: The Department has not set out in sufficient detail how it will assess whether it is achieving what it wants from its investment in fraud prevention measures.

4. PAC recommendation: We again recommend that the Department work with the NAO to ensure that by the time of its 2022–23 Annual Report and Accounts it has in place an agreed framework to report on the impact and cost-effectiveness of its counter-fraud activities.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: 2022-23 Annual Report and Accounts

4.2 The department published an estimate for the first time in the 2021-22 Annual Report and Accounts (ARA) demonstrating savings of £2 billion achieved in 2021-22 through the department's counter fraud function. The methodology that was developed to produce this estimate was the culmination of a substantial amount of work, including receiving assurance from the Government Internal Audit Agency, and working with internal stakeholders, to improve the governance around the estimate and critically assess the methodology.

4.3 The department shared the methodology as part of the ARA and acknowledges that the NAO has yet to endorse this framework but is committed to working together ahead of the 2022-23 ARA to ensure this agreement is in place.

5. PAC conclusion: The Department's lack of transparency over its use of data analytics risks eroding public trust in the benefit system.

5a. PAC recommendation: The Department should report annually to Parliament on its assessment of the impact of data analytics on protected groups and vulnerable claimants.

5.1 The government agrees with the Committee's recommendation**.**

Target implementation date: November 2023

5.2 The department is committed to ensuring that all the right assurances and governance is in place for its data and analytics functions, in relation to its fraud and error response. This is necessary to protect the most vulnerable in society and understand the impact on protected groups. The department is considering the best method on reporting this information to Parliament annually.

5b. PAC recommendation: The Department should also consider what role the Social Security Advisory Committee can play in supporting public trust over the use of data analytics in the welfare system.

5.3 The government disagrees with the Committee's recommendation.

5.4 The department has engaged with the Social Security Advisory Committee whose primary purpose is to scrutinise proposed regulations that underpin the social welfare system on behalf of the Secretary of State for Work and Pensions and Parliament. The suggested recommendation does not fall within the remit of the Social Security Advisory Committee.

6. PAC conclusion: The Department's efforts to correct the systemic underpayment of State Pension are too slow to meaningfully put things right.

6a. PAC recommendation: As part of its Treasury Minute response, the Department should set out a credible plan to deliver the exercise to correct State Pension underpayments on schedule.

6.1 The government agrees with the Committee's recommendation**.**

Recommendation implemented

6.2 The department agrees with the recommendation, but disagrees with the overall conclusion, given its previous detailed updates on the State Pensions Legal Entitlement and Administrative Practices exercise (the LEAP exercise).

6.3 The department's 2020-21 and 2021-22 ARAs contain details on the scope of the exercise, progress to date and plans to address outstanding work. The department published management information on the exercise in October 2021, March 2022 and November 2022, all around the time of fiscal events.

6.4 The November 2022 update shows a significant increase in pace of the exercise. In the seven months to 31 October 2022, the department reviewed more cases than in the preceding 15 months.

6.5 Additional resources were allocated to the exercise throughout 2022. By 31 March 2023, the department expects to increase the number of full-time equivalent staff working on the exercise to approximately 1300. Consequently, the pace of the exercise is expected to further increase.

6.6 As per the 2021-22 ARA, the aim is to complete the exercise by the end of 2023 for Category BL cases - people who are married or in a civil partnership who reached State Pension age before 6 April 2016 and may be entitled to an uplift based on their partner's National Insurance contributions, and Category D cases – those aged over 80 and get some basic State Pension, but less than the £85.00 in 2022-23, and satisfy certain residency conditions. For missed conversion cases, the exercise could run through to late 2024.

6.7 The department is continually looking at its delivery plans and assessing risks to delivery as they arise. The department will continue to be transparent about the size, scope and progress of the exercise using the regular reporting routes set out above.

6b. PAC recommendation: The department should explain how it will update its communications to reassure pensioners that they will be meaningfully compensated.

6.8 The government agrees with the Committee's recommendation.

Recommendation implemented

6.9 The department already provides a range of awareness materials to assist those who may fall into the cohorts affected by the State Pension LEAP exercise.

6.10 There is information on Gov.UK about deriving (Category BL) State Pension, inheriting State Pension through spouse or civil partner and Category D (over age 80) State Pension. In 2021, the Category BL and inheritance content was revised, making it easier to find, and to emphasise further that some individuals must make a claim and how they can do this.

6.11 The department requires individuals to report certain changes of circumstance to ensure that they receive the correct amount of State Pension. This applies to people who have become divorced or whose civil partnership is dissolved. There is information about this on Gov.uk, and importantly the department also includes information about this in the leaflet that supports annual uprating letters that are sent out each year.

6.12 The department has now also provided a more direct route for those enquiring about underpaid State Pension in respect of a deceased customer. Guidance on this went live on Gov.UK on 8 July 2022 and has already received 24,593 enquiries (November 2022). In line with our prioritisation of schedule, these enquiries will be reviewed once all cases of those who are still alive have been actioned.

6.13 The department has committed to considering the feasibility of doing more to understand the effectiveness of our communications on this issue.

6c. PAC recommendation: The department should as part of its Treasury Minute response, work with HMRC to fully evaluate the extent of the HRP underpayment as soon as possible and provide a timetable of when it expects each phase of this process will be completed.

6.14 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

6.15 State Pension payments are calculated and administered by the department, based on the National Insurance records maintained by HMRC.

6.16 Activity has been underway in HMRC closely supported by this department, to understand more about the scale, potential causes, and options to correct historical errors relating to Home Responsibilities Protection (HRP). Investigation activity is complex, involving matching Child Benefit claims to National Insurance records to identify customers who may be impacted.

6.17 Estimates of the potential numbers of people affected and associated costs are still being finalised and are not yet available.

6.18 HMRC and the department are planning on the basis that investigation work will continue for several months, allowing the impact on State Pension payments to be quantified and for the next steps for any required corrective activity to be shared during the first half of 2023.

6d. PAC recommendation: By the publication of its next Annual Report & Accounts, set out a plan and timetable for introducing a measure to report the total value of arrears payments that arise due to underpayments, and how it will review individual arrears payments to assess whether they are indicative of a systemic underpayment issue.

6.19 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2023

6.20 The department has already published an estimate of the arrears due in relation to the State Pension Underpayment exercise in each of its last two ARAs for 2020-21 and 2021-22. The department is required to report material values of liabilities in accordance with financial and accounting standards where a reliable estimate can be produced. It is the department's intention to continue to fulfil this obligation for the duration of the State Pension LEAP exercise, and for any other corrective exercises which are of material value according to the financial and accounting standards.

6.21 As part of its fraud and error measurement exercises an estimate of the level of underpayments in each of the measured benefits is produced each year. State Pension is now included amongst those measured benefits.

6.22 The department is already considering, as part of work with the NAO, how it can introduce a mechanism for utilising data available to it to identify potential errors within the State Pension system, assess the associated risk and take appropriate corrective action. The result of this work should be available by Summer 2023.

Treasury Minutes Archive[1]

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:	175	
Recommendations agreed:	157	(90%)
Recommendations disagreed:	18	

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
January 2022	Government response to PAC reports 23-26	CP 781

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

[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
April 2021	Government responses to PAC reports 40- 44	CP 420
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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