HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Sixty-eighth to the Seventy-first reports from Session 2022-23

CP 968

November 2023

Treasury Minutes

Government Response to the Committee of Public Accounts on the Sixty-eighth to the Seventy-first reports from Session 2022-23

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

November 2023

CP 968

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at: public.enquiries@hmtreasury.gov.uk

ISBN 978-1-5286-4561-4

E03017891 11/23

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

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

Report Title **Page**

Sixty-eighth report of Session 2022-23

Department for Business and Trade, HM Treasury

Local authority administered COVID support schemes in England

Introduction from the Committee

The government introduced a series of grant schemes to help businesses deal with the impacts of the COVID-19 pandemic on their businesses, including the effects of restrictions put in place to protect public health. Using funding from government, local authorities in England distributed £22.6 billion in grants to local businesses between March 2020 and March 2022. There were eight separate schemes that can be grouped into three separate 'cohorts', primarily corresponding to significant waves of COVID-19 restrictions.

HM Treasury decided the key features of each of the schemes, including the types of businesses they should cover and the level of funding available, and the Department for Business, Energy and Industrial Strategy (BEIS) was responsible for their implementation. The Department for Business and Trade (DBT) is now accountable for this funding, including the recovery of money paid out as a result of error or fraud.

The creation and delivery of these grant schemes was a partnership between local authorities and central government. Local authorities were responsible for identifying eligible businesses in their areas and paying grants to them, making 4.5 million payments over the course of the pandemic. BEIS created the detailed guidance for the schemes and oversaw their implementation by local authorities.

Based on a report by the National Audit Office, the Committee took evidence on Thursday 11 May 2023 from the Department for Business and Trade and HM Treasury. The Committee published its report on 6 September 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: COVID-19 business grant schemes – Session 2022-23 (HC:1200 2022-23)
- PAC report: Local authority administered COVID support schemes in England – Session 2022-23 (HC 1234)
- Department for Business, Energy & Industrial Strategy's Annual report and accounts 2022-23 (HC 1796)

Government response to the Committee

1. PAC conclusion: The Department for Business, Energy & Industrial Strategy prioritised the need to distribute grants quickly. In doing so it made compromises on how targeted the support was and on the checks required to be made before money was paid out.

1. PAC recommendation: As part of its Treasury Minute response, HM Treasury should set out what basic level of control it needs to see in place in the event of a national emergency, and how trade-offs with speed of response should be handled.

1.1 The government disagrees with the Committee's recommendation.

1.2 Every national emergency is different, and HM Treasury (HMT) adopts levels of control proportionate to the scale and nature of the emergency in question. It is therefore not appropriate to set a single precise definition for the basic level of control needed and exactly how the trade-offs with speed of response should be handled.

1.3 The first principle, however, is that in the case of national emergency, the established spending framework continues to apply. Specifically:

- accounting officers (AOs) remain responsible for departmental expenditure and for maintaining the AO standards of regularity, propriety, value for money and feasibility in relation to public spending;
- departments must comply with Managing Public Money (including the requirement for HMT consent); and
- requirements for appropriate budget cover, estimates authority and legal powers to spend money still apply.

1.4 As seen during the COVID-19 pandemic, there is sufficient flexibility within this framework to tailor responses to the specific circumstances of the emergency in question. In such circumstances, AOs are expected to exercise sound judgement concerning the application of resources – as afforded them by Parliament – and they are responsible for the management of the associated risks and trade-offs, such as between the need for speed and the increased likelihood of fraud and error. Where appropriate, HMT may implement flexibilities within the spending framework tailored to the specific emergency, as it did during the COVID-19 pandemic, although these do not abrogate the AO's responsibilities. In addition to these flexibilities, HMT may also enhance assurance to deal with heightened risks - for example reducing the risk of fraud by integrating the role of the Public Sector Fraud Authority into HMT approval processes.

1.5 Should the AO consider that they are unable to meet these duties, they are expected to seek direction from their senior minister.

2. PAC conclusion: The Departments have been slow to take effective action to recover losses – three years since the Department for Business, Energy & Industrial Strategy introduced the schemes, less than 2% of the estimated £1.1 billion lost to error and fraud has been recovered.

2. PAC recommendation: The Department for Business and Trade and its non-executive directors (NED) should ensure that the current review of the approach to recovery is rigorous and takes a sufficiently broad view of the public interest, including in its terms of reference:

- ***An assessment of the public value that can be achieved from pursuing these monies, including the deterrent effect of pursuing fraudsters and the impact on public confidence;***
- ***testing the Department's previous assumptions and revisiting past conclusions; and***
- ***setting a figure for what it believes is recoverable and at what cost.***

2.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2023

2.2 The planned non-executive directors (NED) review reported to the Committee has now been undertaken by the Chair of Department for Business and Trade (the department's) Audit and Risk Assurance Committee. The review was undertaken during the period June through early September 2023 with findings now presented to the Permanent Secretary.

2.3 The review identified opportunities to improve recovery of irregular payments overall, including fraud payments, and improve value for money, with the following work underway to implement recommendations:

- all local authorities have been re-contacted to request engagement, increasing the volume and accelerating the flow of irregular payments cases;
- recovery processes have been streamlined with appropriately deployed skills and new resource allocated;
- a pilot digital tool has been introduced to help assess viability of recovery from grant recipient businesses, ensuring recovery effort is focused on recoverable debt; and
- fast-tracking referrals of actual and suspected fraud payments for litigation is ongoing.

2.4 The department is also working with local authorities to quantify the value of irregular payments that might reasonably be expected to be recovered and the associated cost of recovery.

3. PAC conclusion: Central government's distance from the practical realities on the ground meant confusion, delays and uncertainty for small businesses and local authorities.

3. PAC recommendation: Within six months, the Department for Business and Trade should write to the Committee setting out how it proposes to improve its understanding of small businesses operating in different sectors and how it is strengthening its mechanisms for receiving and acting upon feedback from this segment of the business community.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

3.2 The department will, as requested, write to the Committee detailing proposals to improve understanding of small businesses operating in different sectors and on strengthening mechanisms for receiving and acting upon feedback from this segment of the business community.

4. PAC conclusion: The Department for Business and Trade needs to build on the progress made during the pandemic in developing the approach to the oversight of grants.

4. PAC recommendation: The Department for Business and Trade, working with the Cabinet Office, should share its approach to grant management more widely with other parts of government and ensure that this delivery experience is drawn upon at the earliest possible stage in the design of policies involving potential new grant schemes.

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 DBT has created a new Grant Delivery Directorate (GDD) as part of the Corporate Services Group. The benefit of a centralised team is achievement of a best-in-class delivery service with economies of scale in terms of resourcing; providing long-term grant delivery capacity. In establishing the GDD, the department worked closely with the Government Grant Management Function within the Cabinet Office to ensure the design took full and appropriate account of all requirements.

4.3 The GDD team will oversee the design, development and delivery of all new DBT Grant Schemes, delivering a consistent approach. The approach will protect public money and recover funds where necessary, monitor all awards and combat fraud; and ensure value for money grant delivery for all schemes.

4.4 The GDD continues to work closely with the Government Grant Management Function within Cabinet Office who will identify and make improvement recommendations. Lessons learned will be shared and case studies provided for wider discussion where appropriate. Throughout DBT will seek to remain compliant with GOVS15 Functional Standard for Grants and the Grants Functional Blueprint.

4.5 Opportunities to share best practice and experience with the wider grant community incorporating COVID-19 scheme lessons learned will be instigated and exhibited, including via the Cabinet Office Grant Champions Forum, and learning from anticipated Cabinet Office Emergency Situation Grants guidance implemented for future schemes.

4.6 DBT anticipates publication of the Ipsos C19 evaluation report later this autumn with wide dissemination to partners, stakeholders and other government departments.

5. PAC conclusion: We do not yet know the impact achieved by the £22.6 billion provided to businesses, or how much money was spent that might not have been needed.

5a. PAC recommendation: As part of its Treasury Minute response to this report, the Department for Business and Trade should set out what it has concluded from the completed Ipsos evaluation.

5.1 The government agrees with the Committee’s recommendation.

Target implementation date: Winter 2023

5.2 Publication of the Ipsos evaluation is anticipated in late November 2023. The report has been delayed pending Office of National Statistics clearance.

5.3 Further details will be provided in due course. The department will write to the Committee following publication of the report to set out what it has concluded from the evaluation.

5b. PAC recommendation: HM Treasury should write to the Committee with its plans to capture and distil lessons from the experience of supporting businesses through the pandemic within three months.

5.4 The government agrees with the Committee’s recommendation.

Target implementation date: December 2023

5.5 HM Treasury will write to the Committee as requested in December 2023.

6. PAC conclusion: The government did not have in place a plan for how it would provide support to businesses during a national emergency like the pandemic.

6. PAC recommendation: The Department for Business and Trade, working together with other relevant departments and local authorities, should develop a contingency plan for how it would respond should it be asked to provide financial support to businesses and other groups should a situation analogous to the pandemic occur in the future. The Department also needs to do better to understand the capability of local government systems when considering future schemes.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

6.2 The DBT will take account of IPSOS evaluation findings and best practice including anticipated guidance (Cabinet Office "Emergency Situation Grants" and the HM Treasury "Managing Debt in a Crisis" paper which are both currently being drafted) when planning future schemes and for contingencies.

6.3 In addition, recommendations from the pending National Audit Office and Government Grants Management Function (GGMF) Cabinet Office reports on future delivery will be considered as part of future contingency plans.

6.4 Through ongoing collaborative working, directly with local authorities and through the Local Government Association (LGA) contacts and the Department for Levelling Up, Housing and Communities Local Authority Funding Directorate, the department will seek to enhance the understanding of the capability of local government systems when considering future scheme delivery model options.

Sixty-ninth report of Session 2022-23

Cabinet Office, HM Treasury

Tackling fraud and corruption against government

Introduction from the Committee

While some fraud and corruption is inevitable, all public bodies have a responsibility to minimise losses due to fraud and corruption. In 2018, the Cabinet Office set up both the Government Counter Fraud Function (GCFF) to provide a structure for those working in counter-fraud, and the Government Counter Fraud Profession (GCFP) with membership across the public sector. Since the start of the COVID-19 pandemic, government has recorded a higher level of fraud in the accounts audited by the National Audit Office. This reflects the nature of government's response to the pandemic, including the rapid implementation of large new spending and loan programmes that came with an unusually high risk of fraud. Since the start of the pandemic, this committee has considered the risks of fraud, and how they could have been better managed, across various schemes and departments, including in our reports on the Department for Business, Energy & Industrial Strategy's grant schemes, the Coronavirus Job Support Scheme and the Self-Employment Income Support Scheme, the Department for Work & Pension's administration of benefits, the management of PPE contracts, and the Bounce Back Loans Scheme. In 2022, in response to concerns over the level of fraud during the COVID-19 pandemic and the lack of a coordinated response, government established the Public Sector Fraud Authority (PSFA). The PSFA acts as government's centre of expertise for the management of fraud against the public sector, leads the GCFF and GCFP, and reports to both HM Treasury and the Cabinet Office.

Based on a report by the National Audit Office, the Committee took evidence on 15 May 2023 from the Cabinet Office and HM Treasury. The Committee published its report on 8 September 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Tackling fraud and corruption against government – Session 2022-23 (HC 1199)
- PAC report: Tackling fraud and corruption against government – Session 2022-23 (HC 1230)

Government response to the Committee

1. PAC conclusion: There is a significant risk that increased levels of fraud seen since the start of the COVID pandemic undermines public confidence in the integrity of the government.

1. PAC recommendation: HM Treasury and the Cabinet Office should, in the Treasury Minute response to this report, set out the steps government is taking to both restore public trust in the administration of public services and encourage senior officials to demonstrate leadership on tackling fraud and corruption.

1.1 The government agrees with the Committee's recommendation.

Recommendation implemented

1.2 Fraud against the public sector damages trust in government, increases the cost of public services and is recognised as a national security threat. The establishment of the Public Sector Fraud Authority (PSFA) and the broader investment in counter fraud gives an opportunity to drive efficiency in government, to contribute to the wider effort on reducing economic crime in the UK and in doing so to raise public confidence.

1.3 The government created the PSFA with £24.7 million new funding in the 2022-2025 Spending Review period – double the funding of the previous Government Counter Fraud Function – to support public bodies and departments to tackle fraud and corruption. The PSFA had an initial target of £180 million in audited benefits and significantly surpassed this initial goal, saving taxpayers £311 million in its first year of operation. For 2023-24, the PSFA has a target of recognising £185 million in audited benefits and is one of the many steps the government is taking to find and tackle fraud.

1.4 The PSFA works with departments and public bodies to understand and reduce the impact of fraud. It is the UK government's Centre of Expertise for the management of fraud and associated error against the public sector. It has published the PSFA Mandate, in addition to the Government Counter Fraud Function Profession standards (GCFP). These establish mandatory processes and guidance for government organisations to follow. To help restore public trust in the government response, the PSFA is agreeing financial impact targets with public bodies and monitoring performance against them. The government continues to publish information, case studies and press studies to demonstrate publicly how it is tackling fraud.

1.5 PSFA and HM Treasury (HMT) requires senior officials, including Accounting Officers, to demonstrate leadership in tackling fraud and corruption. The PSFA wrote to accounting officers to ensure they were aware of their requirements. The Functional Standard explicitly requires public bodies to have a board member accountable for counter fraud. The Permanent Secretary for the Cabinet Office and Director General for Public Spending for Her Majesty's Treasury are writing to Heads of Departments encouraging them to up their collective ambition to counter fraud and reiterating the importance of setting counter fraud targets.

1.6 HMT has mandated fraud and corruption risk consideration in government spending decisions. Under [Managing Public Money] all HMT officials are required to consider fraud risk against any measure in scope of a fiscal event and to complete an Initial Fraud Impact Assessment (IFIA) where HMT has identified new spend. Moreover, under Managing Public Money, accounting officers must consider fraud risk in any decisions and ensure IFIA's are completed if necessary.

1.7 The government has targeted activities to tackle fraud and corruption in areas exposed to risks during the COVID pandemic. By March 2025, the government will have invested around £4 billion in HM Revenue and Customs (HMRC) compliance activity including work to tackle fraud, avoidance and evasion across the tax system. The government has invested an extra £900 million in Department for Work and Pensions (DWP) in the 2022-23 to 2024-25 spending review period with an objective to stop £2 billion of fraud and error by 2024-25 and reduce overall losses by £9 billion by 2027-28. In 2022-23, strong compliance action from HMRC secured and protected £34.0 billion for public services that would otherwise have gone unpaid. In 2022-23, DWP recovered £1.1 billion of fraud within the benefits system. In July 2023, DWP set a new public target to save at least £1.3 billion in 2023-24 through its dedicated counter fraud and resource.

1.8 Lastly, all departments have been encouraged to set financial impact targets for their counter fraud work. The setting of targets not only improves the transparency of counter fraud spending, but also ensures that we deliver a serious message to fraudsters that the government is making a concerted effort to tackle their ever-evolving crimes. At present, sixteen departments have proposed a target providing a significant increase in return from their counter fraud investment.

2. PAC conclusion: There are large gaps in government's understanding of the extent and location of fraud and corruption risks.

2. PAC recommendation: The Public Sector Fraud Authority should publish an annual strategic intelligence report on the level of fraud and corruption across government and where across government's activities the main risks and issues lie. This should build on the previous landscape reports and use better targeted fraud measurement and assurance exercises to provide an overall estimate of the extent and location of fraud and corruption by recognising the difference between fraud and error.

2.1 The government disagrees with the Committee's recommendation.

2.2 The PSFA recognises the value in having a strategic picture of the highest risk areas. In its Mandate, the PSFA committed to the creation of the High-Risk Fraud Portfolio. As this is built, it will provide a common understanding, and strategic intelligence picture, of the highest risk areas that can be shared across government. The government will seek to be transparent. However, it will not publish any information that could increase the fraud threat by showing how attacks could be executed. The PSFA will not publish a separate strategic intelligence report.

2.3 The PSFA will continue to publish annual Fraud Landscape Reports and bulletins. These outline the main risks and issues across government, including the levels of detected fraud (and corruption) and associated error in departments and public bodies (excluding tax and welfare, as these are published elsewhere). These levels are based on the best available evidence. The PSFA are working with departments to identify opportunities to improve the quality of data use in these estimates.

2.4 Fraud Measurement exercises will continue as a tool to understand fraud and error loss levels in areas of high risk. The PSFA will continue encouraging, and supporting, departments to do more targeted measurement through assurance, training and updating standards, including learning from our international partners. Disaggregating between fraud and error requires determining intent which is cost intensive and may not be the most effective use of counter-fraud resources, so is left to the discretion of individual departments.

3. PAC conclusion: Departmental counter-fraud staff often lack the credibility and authority needed to exert influence at senior levels.

3a. PAC recommendation: The Public Sector Fraud Authority should:

- ***update the Committee in 12 months on the outcomes of its next annual Workforce and Performance Review and whether public bodies start to invest the right amount in their counter-fraud and corruption capability and achieve value for money from their efforts.***

3.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2024

3.2 The previous Workforce and Performance Review (WPR) was the first time that a systematic review had been undertaken across government on the understanding of fraud risk, the level of resourcing and the outcomes that were being delivered. It focused on the largest 70 public bodies. The methodology was inherently novel. The PSFA will update the committee in 12 months on the outcome of the next WPR.

3.3 There is currently no single 'right level' of investment in counter-fraud and corruption capability. The extent to which a business, or public body, invests in counter fraud activity is based on an assessment of the risk, weighed up against the other risks and opportunities the organisation faces.

3b. PAC recommendation: The Public Sector Fraud Authority should:

- ***set out what it has done to address any identified weaknesses in the effectiveness of departments' efforts to tackle fraud and corruption, including their understanding of risks, resourcing of counter-fraud and delivery of counter-fraud outcomes.***

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

Recommendation implemented

3.5 The government will prioritise action with public bodies based on its understanding of fraud, as informed by the Workforce and Performance Review.

3.6 The PSFA works with public bodies to help them understand fraud and corruption risks and their impact. It will prioritise work with departments where the impacts appear greatest. It will review public sector organisations' compliance against the Counter Fraud Functional Standard to identify organisational weaknesses and obstacles to deliver counter-fraud outcomes. The PSFA has also launched its Risk, Threat and Prevention Service which offers targeted support to ministerial departments, public bodies or specific schemes to support them in developing and implementing preventative and detective fraud controls.

3.7 The government is taking steps to ensure departments are adequately resourced to deliver counter-fraud outcomes. The government aims to double the number of qualified fraud risk assessors against current figures. The PSFA will launch the world's first fraud leadership qualification, as well as further standards and training for public bodies to improve counter fraud and corruption capability. The PSFA has also supported departments in the recruitment of senior officials in counter fraud roles. This support aims to embed counter fraud expertise and skill in the development of new counter fraud teams and grow the Counter Fraud Function.

3.8 To address existing challenges to the delivery of counter-fraud outcomes, the PSFA will coordinate reviews of department resourcing, action plan progress, and develop outcome metrics for counter fraud activities. It will work with departments to develop financial targets to demonstrate the impact of counter fraud investments. The PSFA is rolling out a strengthened process for reviewing the extent of compliance against the Counter Fraud Functional Standard to assess whether departments and public bodies are complying to PSFA's mandatory processes.

4. PAC conclusion: Government has often failed to implement basic counter-fraud measures into its new initiatives.

4a. PAC recommendation: HM Treasury should:

- ***confirm, in its Treasury Minute response, how it plans to embed Initial Fraud Impact Assessments (IFIAs) within its formal departmental spending approval processes; and the consequences for public bodies if they do not meet its expectations.***

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 HMT is embedding counter fraud measures into its own policy making. All officials are required to consider fraud risk against any measure in scope of a fiscal event. Furthermore, civil servants are required to complete an IFIA in all business cases where fraud would, or is likely to, have a high impact. The HMT Counter Fraud function and PSFA provide specialist support to reinforce department-level expertise.

4.3 HMT and the PSFA have jointly provided counter-fraud training to around 700 HMT officials in the past year. The training covers fraud risk awareness and the new IFIA process. HMT is working to embed this training into a variety of learning and development offers to ensure new staff continue to engage with this content.

4.4 The joint-reporting of the PSFA to HMT and the Cabinet Office allows the government to bring counter-fraud expertise to bear at an earlier stage in the spending approvals process. For example, the PSFA was used at an early stage in the development of Energy Support Schemes and the PSFA supported the Treasury Approvals Process for the One Login digital identity programme.

4.5 HMT will use spending conditions to ensure reputational consequences for public bodies and their accounting officers on spending that does not meet expectations for fraud risk management. HMT will use the content of IFIA's and an assessment of the counter fraud mitigations in the business cases to determine spending conditions. HMT will set implementation of fraud risk mitigations as conditions for spending.

4.6 Where departments and public bodies do not meet HMT's expectations on IFIAs or counter-fraud in general, this will be reflected in the advice spending teams provide to Ministers on proposed business cases. Failure to comply with those conditions, in relation to the MPM, will risk that spending being deemed irregular. This would factor into the department's overall assessment in the annual Government Finance Function's finance assessment process. Accounting Officers will be required to report irregularities in fraud and corruption risk management to Parliament.

4b. PAC recommendation: HM Treasury should:

- ***work with departments, as part of its existing work to share best practice with departments, to help them use IFIAs to inform Accounting Officer Assessments and to ensure that a summary of the IFIAs, where they flag significant risks, is included in the published summary Accounting Officer Assessments sent to the Committee.***

4.7 The government agrees with the Committee's recommendation.

Recommendation implemented

4.8 The Fraud Risk Standard requires departments to embed IFIAs into their counter fraud processes. The PSFA offers targeted support to departments and public bodies in conducting IFIAs. The PSFA also offers Continuous Professional Development. A new IFIA training product will launch in November 2023.

4.9 The current guidance on Accounting Officer Assessments, published in May 2023, already states that accounting officers (AOs) should consider fraud risks as part of the Propriety and Value for Money components of the AO assessment process and that the government's Counter Fraud Function should be consulted where necessary. HMT intends to revise this to reference the PFSA when the guidance is next updated. Following the letter of support that PSFA submitted to all AO's to ensure they were aware of their requirements, HMT will also advise AOs-in-training that the outcomes of any IFIA should be used to inform these aspects of their AO assessments and fraud risk should be explicitly set out in the summary AOA.

5. PAC conclusion: Government is not generating enough of a deterrence effect from pursuing those that commit fraud against the public purse.

5. PAC recommendation: The Public Sector Fraud Authority, in collaboration with other departments, should develop a cross-government communication strategy for highlighting government's efforts in pursuing fraudsters and the effectiveness of counter-fraud measures. It should, in the Treasury Minute, confirm it will oversee the implementation of this strategy.

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

Target implementation date: June 2024

5.2 Transparency and clear communications, highlighting the effectiveness of counter fraud measures and the government's efforts in doing so, is a priority for the PSFA.

5.3 The PSFA works closely with the Cabinet Office Communications teams to identify, generate, and share positive and deterrence-based news stories highlighting the impact of its work. It will also continue to hold itself accountable via public publications of its strategic plans and report on progress made to tackle fraud and corruption through its imminent Annual Report.

5.4 A Cross Government Counter Fraud Communications Working Group has been established to enhance the coordination, collaboration, and consistency of communications regarding public sector counter fraud activities. It is led by the PSFA and includes key government departments and agencies with membership expertise in countering fraud, behavioural insights and communications.

5.5 The Cross Government Counter Fraud Communications Working Group will develop and maintain a cross-government communications plan, that will provide a common narrative for the government's efforts in preventing and pursuing fraudsters. It will also amplify individual public body communications to further promote the success and impact of counter fraud activities and to create a deterrence effect.

6. PAC conclusion: It is very unlikely that most of the losses due to fraud and corruption will ever be recovered.

6. PAC recommendation: HM Treasury should work with departments to help them recover as much of the money paid out to fraudsters as possible and set out in the Treasury Minute:

- ***its expectation of the extent of departments' recovery of losses due to fraud;***
- ***the return on investment it expects from money spent on recovery; and***
- ***why it is not investing more money to recover more.***

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

Recommendation implemented

6.2 The government holds an explicit policy to do more to find and report fraud, and, where possible, to recover fraud where we find it. Fraud Landscape publications provide detailed evidence that government performance detecting, recovering and preventing fraud have steadily increased since 2013.

6.3 HMT will continue to invest in fraud recovery initiatives with reasonable levels of investment return. These need to be considered on a case-by-case basis, as rates of return can vary on many factors, most importantly: the scale of investment, the taxpayer group being targeted, and the statutory powers available within specific areas of investigation. For example with reference to the COVID pandemic:

- **Taxpayer Protection Taskforce**: The government invested over £100 million to combat fraud in HMRC-administered COVID-19 schemes. So far, HMRC has recovered, or prevented from being paid out, more than £1.6 billion.
- **Bounce Back Loans**: Responsibility for fraud recovery for bounce back loans (BBLs) first rests with commercial lenders. There are several interventions in response to fraud losses, and recovery. These include the National Investigation Service (NATIS), who lead enforcement for a small number of serious organised crime cases. NATIS intervention represents only a small proportion of the total funds recovered. The PSFA has also worked with the Department for Business and Trade and the British Business Bank (BBB) to deliver debt recovery pilots for BBL losses, as well as supporting BBB in developing bespoke recovery models with individual lenders. Work is ongoing to evaluate the impact and report on this and to build learnings into business-as-usual.
- **DWP**: The government has provided £1.2 billion to DWP for their counter-fraud and error activities up to 2024-25. As a result of DWP's efforts and proactive action through their planned initiatives to drive down fraud following the significant investment made, the government expects to stop over £9 billion loss by 2027-28.

6.4 HMT will continue to engage in counter fraud and increase counter-fraud investment, considering each investment case on its own merits. Moreover, HMT will work with the PSFA to hold departments to account on their overall financial targets for returns on counter-fraud investment.

6.5 Over the next three years, the government is investing more to strengthen support for departments and public bodies covering the entire fraud management life cycle, from Initial Fraud Impact Assessments to asset recovery. Furthermore, the government is pursuing legislative options to strengthen the public sector counter fraud response to improve future fraud loss recoveries. This will bolster, not replace, independent work across departments and public bodies.

7. PAC conclusion: Central government often relies on local government to manage fraud risks on its behalf but does little to support local authorities' capability to do so.

7a. PAC recommendation: HM Treasury should set out, in its Treasury Minute response:

- ***how it plans to understand the challenges for local government counter- fraud work.***

7.1 The government agrees with the Committee's recommendation

Recommendation implemented

7.2 With respect to fraud against local government, it is the responsibility of each council's Chief Financial Officer to put in place appropriate arrangements to support the proper administration of their financial affairs, as well as an internal audit system to ensure that effective and sound financial controls are in place. This is a core principle of local government's overall accountability system and includes tackling fraud and safeguarding public money.

7.3 Nonetheless, the Department for Levelling Up, Housing and Communities (DLUHC) accepts responsibility for the sector's wider accountability framework. DLUHC has published new, statutory Best Value guidance for consultation, and sought to provide guidance and advice on how these can be delivered in a manner that minimises the risk of fraud and error.

7.4 In 2020, DLUHC published a review into procurement fraud in local government, which included a series of case studies to demonstrate where councils have acted against procurement fraud to enable councils to learn from one another, as well as highlighting possible measures that councils could implement to strengthen their resilience to procurement fraud.

7.5 In addition, DLUHC and the PSFA are working together to better understand local government fraud. Supported by the PSFA, DLUHC is leading a Fraud Risk Assessment exercise across a number of funds administered by local authorities. It aims to understand better the counter fraud challenges faced by these local authority funds and identify thematic fraud risks. The outputs from the Fraud Risk Assessment exercise will be used to identify where further government action might be required to support local authorities.

7b. PAC recommendation: HM Treasury should set out, in its Treasury Minute response:

- ***what support central government plans to provide to local government bodies who administer schemes and manage fraud and corruption risks to funds on behalf of central government.***

7.6 The government agrees with the Committee's recommendation.

Recommendation implemented

7.7 The PSFA works directly with ministerial departments and public bodies (bodies publicly funded to deliver public or government services), as set out in the PSFA mandate.

7.8 Whilst implementing arrangements and controls to tackle fraud and safeguard public money is the responsibility of each council's Chief Financial Officer, the PSFA also shares practices and makes available standards to the wider public sector, including local government. In addition, local government counter fraud professionals can join the Counter Fraud Profession.

7.9 When requested, the PSFA also supports assurance processes on selected schemes delivered through local authorities. For example, the PSFA provided expert advice and counter fraud services to the recent energy support schemes, to understand and minimise potential fraud loss.

7.10 The PSFA also runs the National Fraud Initiative (NFI). This is a highly successful counter fraud data matching exercise. Between April 2020 and March 2022 this enabled participating organisations to prevent and detect/recover £443 million fraud and error across the UK. Data for the NFI is provided by over 1,100 participating organisations from the public and private sectors, including local authorities

Seventieth report of Session 2022-23

Cabinet Office

Digital Transformation in government: addressing the barriers to efficiency

Introduction from the Committee

Central government departments spend around £400 billion each year on the day-to- day running costs of public services, grants and administration. Digital transformation and modernisation of government services and data are key to achieving significant efficiencies.

Improvements in government's digital services over the last 25 years have focused on the citizen's online experience without substantially modernising the ageing legacy systems that sit beneath departmental and government websites. There have been 11 government digital strategies during that time but examples of successful digital transformation of services at scale are rare.

In January 2021, the Cabinet Office created the Central Digital & Data Office (CDDO) to lead the digital, data and technology function across government. In June 2022, CDDO published Transforming for a digital future: 2022 to 2025 roadmap for digital and data ('the Roadmap') to address some of the underlying issues which had prevented previous strategies from achieving their aims. Departments have agreed a set of commitments to complete within the current Spending Review period, which CDDO has deliberately designed to be ambitious and yet realistic given the starting point, resources and timeframe.

Based on a report by the National Audit Office, the Committee took evidence on Monday, 22 May 2023 from the Cabinet Office. The Committee published its report on 13 September 023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: 'Digital Transformation in government: addressing barriers to efficiency'– Session 2022-23 (HC 1171)
- PAC report: 'Digital Transformation in government: addressing barriers to efficiency'– Session 2022-23 (HC 1229)

Government response to the Committee

1. PAC conclusion: Government's public services need fundamental reform but often lack a single service owner and timely metrics on costs and performance which are essential foundations for identifying existing costs and tracking efficiency improvements.

1a. PAC recommendation: Departments should identify a suitably senior and experienced single owner for each government service.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2025

1.2 The Central Digital and Data Office (CDDO) has drafted a new standard for a Single Service Owner and is currently piloting this across a number of organisations. CDDO will then roll this new standard out for departmental adoption in the financial year 2024-25.

1b. PAC recommendation: Service owners should be tasked with identifying the full costs of the services for which they are responsible and for identifying and tracking the benefits gained from transforming those services or the opportunity costs of not doing so.

1.3 The government agrees with the Committee's recommendation

Target implementation date: June 2025

1.4 CDDO has led the establishment and publication of a new framework that measures efficiency and usability of services. The framework includes a 'Cost Per Transaction' metric, requiring an understanding of the total cost of running the service.

1.5 The framework has been applied to the 'Top 75' services in government. The government has committed to making 50 of these Top 75 services 'Great' by 2025. Delivering this commitment requires service teams to understand and reduce their end-to-end costs.

2. PAC conclusion: Departments are mainly making piecemeal changes to legacy systems rather than investing in more efficient wider service redesign which would reap greater benefits.

2. PAC recommendation: As part of business cases, departments should explicitly set out how they will resolve issues caused by changes to old legacy systems and data and demonstrate how wider service redesign will reduce the future costs of the services they support.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2025

2.2 Through the spend assurance process, CDDO asks departments to consider the effects of legacy, for example, the cost of decommissioning existing legacy systems. To ensure this recommendation is fully implemented, CDDO will work with departments and HM Treasury (HMT) to ensure the business case process thoroughly considers both these costs and future avoided costs from service redesign.

3. PAC conclusion: The requirement for senior generalist leaders to have a better understanding of digital business has not been formalised, and training is not focused on how digital developments interact with the complex government operational environment.

3a. PAC recommendation: Digital responsibilities, such as improving digital services and addressing the highest risk legacy systems, should be included in letters of appointment at the most senior levels in all departments. The Cabinet Office should set out the steps it will take to work with civil service HR and other relevant stakeholders in writing to the Committee by December 2023.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2025

3.2 CDDO will write to the Committee in December 2023 with an outline of how this recommendation will be implemented. The Committee should note that Civil Service HR is now Government People Group.

3b. PAC recommendation: All Departments should appoint at least one non-executive director with relevant digital, data and technology transformation expertise to their Board.

3.3 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

3.4 CDDO is working with departmental leadership at Permanent Secretary level 'Digital and Data Board', to understand how this commitment could be adopted across government. Government departments and delivery bodies already benefit from the wealth of expertise provided by existing non-executive directors, a number of whom have direct digital experience or have led other functions within a digitally-focused organisation.

4. PAC conclusion: Digital skills shortages, including those self-inflicted through headcount cuts, risk costing government much more in the long run because opportunities to transform are foregone, and delays increase the risks of prolonging legacy systems.

4a. PAC recommendation: CDDO should support departments to avoid counter-productive digital headcount cuts when they are seeking to double the size of the digital, data and technology profession in the civil service.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2025

4.2 The government has set a target that at least 6% of the overall workforce of the Civil Service will be members of the Digital, Data and Technology profession by June 2025. This has been endorsed by the Permanent Secretary Digital and Data Board and agreed through a Write Round handling letter.

4.3 Significant progress is already being achieved in growing the size and capability of the digital workforce. Namely, the headcount of civil servants in Digital, Data and Technology roles has increased 19.6% in 2022-23.

4b. PAC recommendation: Departments should, as part of its Treasury Minute response, quantify the impact of the under-resourcing of digital skills both on their 'business-as-usual' operations and change programmes, and take action to address these such as by scaling back programmes and being explicit about delays and missed opportunities.

4.4 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

4.5 The government agrees that departments should be open and transparent with challenges faced as a result of skills shortages. Emphasis should be placed on overcoming these challenges.

4.6 CDDO runs Quarterly Business Reviews (QBRs) with departments, where regular updates are requested on delivery and the impact of skills shortages. Where possible this is quantified. Based on learnings from these sessions, CDDO communicates any emerging issues to the Permanent Secretary level Digital and Data Board.

5. PAC conclusion: Central functions, such as procurement, have not made significant progress in treating digital programmes differently from physical infrastructure programmes.

5. PAC recommendation: Central functions should write to CDDO by December 2023 to describe their strategy and plans to achieve the necessary digital reforms to central processes so CDDO can identify what blockers and disagreements exist, and how to resolve them.

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

Target implementation date: February 2024

5.2 CDDO has an overall milestone that the barriers to digital transformation will be addressed by 2025. However, it recognises this is dependent on other parts of government, such as HM Treasury, the Commercial Function and the Infrastructure and Projects Authority (IPA). Digital change involves levels of complexity, uncertainty and risk which are often unique to each specific programme due to legacy systems, existing ways of operation and the difficulties of integrating something new.

5.3 These differences should be reflected in business cases, funding and approvals processes, procurement of technology, audit and project review assurance and policy development. CDDO is regularly engaging with the Commercial and Operational Delivery Functions to discuss these challenges and options to address, as well as with HM Treasury.

5.4 This year (2023), CDDO plans to ask functions to share information on their current strategy and plans to achieve digital reform.

6. PAC conclusion: We are unconvinced that departments will be able to maintain commitment to the agreed Roadmap activities in the face of competing pressures and priorities.

6. PAC recommendation CDDO should report to Parliament in six months' time, and 6-monthly thereafter, on each department's progress towards achieving the Roadmap commitments they have agreed to. We note that the first 6 monthly report has been published.

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

Target implementation date: February 2024

6.2 CDDO is committed to updating the Permanent Secretary level 'Digital and Data Board' on departmental and overall progress against the Roadmap every six months, as well as publishing a public update.

6.3 CDDO will ensure that Parliament also receives this update, with departmental progress included. Some Roadmap commitments are joint goals and will be reported on as a collective. For example, commitment 3 states that all departments will work to make all 'essential shared' data assets available and in use across government through trusted application programming interfaces (APIs) and platforms such as Government Data Exchange (GDX) and the Integrated Data Service (IDS), along with commitment 22 stating CDDO and HM Treasury will work together to develop and trial new approaches to financial processes, business case and impact tracking challenges, and pilot with four departments ahead of any potential wider rollout.

Seventy-first report of Session 2022-23

HM Treasury and the Infrastructure and Projects Authority

Resetting government programmes

Introduction from the Committee

Government expects to spend hundreds of billions of pounds across its largest, most innovative and riskiest major programmes, such as those to build railways, schools and IT systems and transform public services. Programmes can take years and changes in the external environment can create new challenges, meaning a programme may no-longer achieve its intended outcomes or it becomes too costly to do so. When this happens, a programme may need to be reset to increase the likelihood of outcomes being achieved.

Resets, which vary from a fundamental change to what is delivered to a significant revision of cost and time estimates, can be significant and risky. A programme reset can be a positive step, even if it means government bodies have spent money that will be wasted, since it provides an opportunity to reflect and rebalance a programme and prevent further waste. However, resets can be challenging and do not always work. The Infrastructure and Projects Authority (IPA), government's centre of expertise for infrastructure and major projects, leads the project delivery function, reporting to the Cabinet Office and HM Treasury. This includes being responsible for improving project delivery by setting frameworks for delivery, undertaking assurance, and providing support.

Based on a report by the National Audit Office, the Committee took evidence on 5 June 2023 from the Department for Transport, the Department for Work and Pensions, the Ministry of Justice, the Ministry of Defence, the Infrastructure and Projects Authority and HM Treasury. The Committee published its report on 15 September 2023. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Lessons learned: Resetting major programmes – Session 2022-23 (HC 1198)
- PAC report: Resetting government programmes – Session 2022-23 (HC 1233)

Government response to the Committee

1. PAC conclusion: A lack of guidance and structure around programme resets means they are not always identified so a failing programme does not get back on track.

1a. PAC recommendation: By June 2024 HM Treasury and the Infrastructure and Projects Authority should set out for government a common programme reset definition and how their roles and responsibilities fit alongside those of departments and Ministers to identify and manage resets.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2024

1.2 HM Treasury and the Infrastructure and Projects Authority (IPA) will work together to develop guidance establishing a common definition for programme and project resets across government, as well as their organisation's roles and responsibilities in helping departments to identify whether programmes or projects should be reset and how to manage the reset process. This will include guidance setting out precisely what should be considered when undergoing a reset as well as the roles and responsibilities of those overseeing the programme or project when this is reset, such as the senior responsible owner (SRO) and accounting officer.

1b. PAC recommendation: Alongside this, they should provide departments with clarification on how existing processes (such as for funding approvals and assurance) and good practice apply to programme resets, filling in any gaps in guidance.

1.3 The government agrees with the Committee's recommendation.

Target implementation date: June 2024

1.4 HM Treasury and the IPA will review their existing guidance and update this as necessary to clarify how existing processes and good practice apply to programme and project resets, filling in any gaps as required. This includes updating HM Treasury's guidance for the Treasury Approvals Process for programmes and projects to clarify how programme and project resets fit within existing Treasury approval and assurance processes, including when HM Treasury approval and updated accounting officer assessments are required and how IPA assurance reviews and wider processes such as 'response to red' might trigger a reset.

2. PAC conclusion: Resets could have been avoided with more realistic upfront planning and scoping, including to better reflect the backdrop against which government programmes operate.

2a. PAC recommendation: Alongside the Treasury Minute response to this report, the IPA should share with us how it is embedding its good practice guidance on upfront planning and scoping, and the changes (with timeframes) it expects to see as a result. This should include providing the Committee with confirmation on how it is using its assurance regime to ensure that programmes do not pass major milestones without having followed planning good practice. The Senior Responsible Owner should produce a reconciliation statement comparing the milestones to what has actually happened on the project.

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 The IPA has developed a range of tools to help programmes and projects with upfront planning and scoping, including opportunity framing, project set up tools and a benchmarking hub. This is available to programmes and projects in the Government Major Projects Portfolio (GMPP) from project initiation.

2.3 Each year, the IPA also publishes an annual report on the performance of programmes and projects in the GMPP. Alongside the report, each department publishes transparency data that includes a narrative from each programme on the schedule, including any deviation from what was originally agreed, approved by the relevant SRO.

2.4 The IPA has also recently updated its gate review and assurance mechanisms and is working to strengthen the 'response to red' process in conjunction with HM Treasury. This enables more timely and targeted interventions and support to be provided to projects and programmes. During the 'response to red process' it is expected that some activity will pause to allow greater focus on remedial actions, which will improve deliverability.

2.5 The IPA provided further information in a letter to the Committee, issued alongside the publication of this Treasury Minute.

2b. PAC recommendation: By June 2024 HM Treasury and IPA should develop guidance (or similar) to support programme teams to realistically reflect the uncertainties of the environment within which they operate in their programme assumptions and estimates to help reduce the likelihood of significant changes.

2.6 The government agrees with the Committee's recommendation.

Target implementation date: June 2024

2.7 The IPA published its Cost Estimating Guidance in 2021. It sets out a best practice approach for developing cost estimates, ensuring that those estimates properly account for the risk and uncertainty inherent in a project. HM Treasury also has long-standing guidance on accounting for optimism bias in projects and programmes. This ultimately aims to ensure risk and uncertainty are properly reflected in business cases for government initiatives from their inception and that this is properly managed throughout the programme or project's lifecycle.

2.8 By June 2024 the IPA and HM Treasury will review this existing guidance to determine what gaps there are, if any, and make plans to update it as required to ensure it remains fit for purpose. As part of the IPA's Body of Knowledge, the IPA will also bring all existing guidance together to ensure project and programme leaders can easily access the IPA's suite of tools, guidance and best practice to set projects and programmes up for success.

3. PAC conclusion: Not having the right environment to encourage diverse views, transparency and constructive challenge has created problems in identifying and managing resets.

3. PAC recommendation: The Infrastructure and Projects Authority should encourage and support departments in developing an environment of openness and transparency across programmes. Alongside the Treasury Minute response to this report, it should write to the Committee setting out how it plans to do this and monitor skills across all aspects of the profession against targets. This should include its pool of assessors, non-executives and practitioners.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2024

3.2 The IPA works closely with project leaders across government to support a culture of continuous learning and provide opportunities for senior leaders to share lessons and exchange knowledge openly and transparently. It also runs courses for senior leaders and Ministers on how to create the conditions for success and a culture of psychological safety to ensure signs of underperformance are spotted and raised in good time.

3.3 The IPA will review how it can further address concerns regarding transparency across government programmes and projects, to help encourage open and honest working environments where team members feel able to share concerns and highlight risks and issues early.

3.4 The IPA provided further information in a letter to the Committee, issued alongside the publication of this Treasury Minute.

4. PAC conclusion: On too many occasions, programmes have suffered from resets being done too quickly.

4. PAC recommendation: By June 2024, HM Treasury and the Infrastructure and Projects Authority should have drawn together and shared with the profession its insights on the factors influencing the time needed to undertake a reset and encourage programme teams to be realistic on the time they need. In doing this they should review their own processes to ensure they do not introduce milestones that incentivise rushed resets.

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

Target implementation date: June 2024

4.2 HM Treasury and the IPA will set out to project delivery professionals what factors influence the time required to undertake a reset, such as the overall complexity of the programme or project, so that departments allow sufficient time to undertake resets properly.

4.3 The IPA's 'response to red' process provides a structured route to escalate underperforming projects and programmes that may need to be reset. This seeks to balance supporting projects and programmes by giving them time and space to undertake a reset with ensuring efficiency and value for money are at the heart of decision making.

5. PAC conclusion: Broader programme-related good practice, such as having the skills, leadership and governance relevant to the programme stage, has not always been applied.

5. PAC recommendation: The Infrastructure and Projects Authority should set out its progress, and the actions it has and is taking, to:

- ***ensure programme SROs have the required skills and stay in post the expected length of time. More widely, Cabinet Office and HM Treasury should work with departments to ensure they use any available levers where it is best to incentivise continuity of leadership.***
- ***accredit programme professionals across individual departments.***

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

Recommendation implemented

5.2 SROs of GMPP projects are mandated to undertake the IPA's Major Projects Leadership Academy to help them build the skills to successfully lead their programmes. Adherence to this requirement is monitored by the IPA via the SRO letter of appointment, which also sets out the tenure the SRO agrees to discharge the role.

5.3 In 2021, HM Treasury and the Cabinet Office approved a bespoke pivotal role allowance arrangement to be administered by the IPA for SROs of projects in the GMPP, to support retention of experienced senior civil servants delivering the most challenging and complex projects across government. HM Treasury will continue to work closely with the Cabinet Office and the IPA to apply spending controls flexibly and ensure senior pay is set at an appropriate level to enable departments to recruit, retain and motivate the best people whilst ensuring value for money for the taxpayer.

5.4 In April 2022, the IPA also introduced the Government Project Delivery Accreditation scheme. This focuses on developing the required skills and experience to help address significant resourcing gaps and build stronger project delivery capability at all levels across departments, including in the critical area of major project leadership.

5.5 The IPA has set a target to accredit 2,000 individuals across government by March 2025, to include 10% of senior leaders working on GMPP programmes, approximately 75 in total. As of September 2023, more than 660 individuals had been accredited across all four levels and 43 at the senior and master practitioner levels.

6. PAC conclusion: Resetting programmes can create new risks that are not always effectively managed.

6. PAC recommendation: The Infrastructure and Projects Authority should encourage and support departments to understand the full risks when resetting a programme. Alongside the Treasury Minute response to this report, the IPA should write to us setting out how it is considering this as part of its ongoing assurance and review of major programmes.

6.1 The government agrees with the Committee's recommendation.

Recommendation implemented

6.2 As part of its commitment to develop guidance relating to resets, the IPA will set out how to manage the reset process effectively to ensure that new risks, such as those relating to commercial arrangements with suppliers, can be properly managed and therefore increase the likelihood of resets being successful. It will also consider how it can better support departments to manage these risks as part of its existing assurance mechanisms.

6.3 The IPA provided further information in a letter to the Committee, issued alongside the publication of this Treasury Minute.

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:	478	
Recommendations agreed:	428	(90%)
Recommendations disagreed:	50	

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 2023	Government response to PAC reports 23-26	CP 781
February 2023	Government response to PAC reports 27-31	CP 802
March 2023	Government response to PAC reports 32-36	CP 828
May 2023	Government response to PAC reports 37-41	CP 845
June 2023	Government response to PAC reports 42-47	CP 847
July 2023	Government response to PAC reports 48-54	CP 902
August 2023	Government response to PAC reports 55-60	CP 921
September 2023	Government response to PAC reports 62-67	CP 941
November 2023	Government response to PAC reports 68-71	CP 968

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	

[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
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420
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
June 2023	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 11 PAC reports Session 2019-21: updates on 5 PAC reports Session 2021-22: updates on 29 PAC reports Session 2022-23: updates on 27 PAC reports	CP 847
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
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

978-1-5286-4561-4
E03017891