

Treasury Minutes

Government Response to the Committee of Public Accounts on the Twenty-fifth, Twenty-sixth, Thirtieth and the Thirty-second reports from Session 2023-24

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

October 2024



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Government response to the Committee of Public Accounts Session 2023-24

Report Title	Page
Twenty-fifth report: Scrutiny of sound financial practice across Government Cabinet Office	2
Twenty-sixth report: The BBC's implementation of Across the UK BBC	3
Thirtieth report Non-executive appointments Cabinet Office	9
Thirty-second report Delivering value from government investment in major projects HM Treasury and Infrastructure and Projects Authority	18

Twenty Fifth report of Session 2023-24

Cabinet Office

Scrutiny of sound financial practice across Government

Introduction from the Committee

The Public Accounts Committee (PAC) has accrued a number of poorly codified procedures to address cases where the sensitivity of information related to Government expenditure is neither within the remit of the statutory Intelligence and Security Committee nor suited to conventional committee practice.

We are concerned that the ad hoc approach taken towards these matters provides varying degrees of accountability to Parliament in different cases, while the processes themselves lack transparency. In some important but sensitive areas of policy, where areas of expenditure do not fall within the mandates or practical working arrangements of other committees such as the Defence Select Committee, the Joint Committee on the National Security Strategy, or the statutory Intelligence and Security Committee of Parliament, this leads to worrying 'scrutiny gaps'. That approach fails to provide appropriate assurance to the public, to Parliament or indeed to Government on matters which could be of vital national interest.

Based on a report by the Committee of Public Accounts and drawing on the expertise from the National Audit Office. The Committee published its report on 15 April 2024. This is the government's response to the former Committee's report.

Relevant reports

 PAC report: <u>Scrutiny of sound financial practice across Government</u> – Session 2023-24 (HC 673)

Government response to the new Committee

- 1. PAC recommendation: We recommend that a select committee is established with a specific remit to consider sound financial practice and value for money in sensitive areas which are outside the remit of the statutory Intelligence and Security Committee of Parliament.
- 2. PAC recommendation: We recommend that this new committee, like the Public Accounts Committee, should be provided with the assistance of the National Audit Office.
- 3. PAC recommendation: The committee should be established as soon as possible, and before the dissolution of the current Parliament.
- 4. PAC recommendation: We would be pleased to work with the Government to develop this proposal further.
- 1.1 The government is considering this report and its recommendations, and expects to respond to the new Committee in early 2025.

Twenty-sixth Report of Session 2023-24

BBC

The BBC's implementation of Across the UK

Introduction from the Committee

In March 2021, the BBC published The BBC Across the UK, setting out its ambitions to strengthen its delivery for the whole of the UK, particularly in areas where perception of the BBC's relevance is relatively low, and to ensure that every household gets value from the BBC. The Across the UK programme builds on the BBC's previous relocation of several departments to a new regional centre in Salford in 2012, but the BBC considers it a much bigger transformation affecting every part of the BBC and all four UK nations.

The BBC planned to spend a further £700 million outside London between March 2021 and March 2028, and to move around 400 roles outside London. The BBC believed that moving expenditure and decisions on budgets outside London will change the culture of its commissioning, production and news journalism. The BBC will also commission shows that portray different regions of the UK, to better reflect the lives and communities of audiences outside London. It expected this approach to reduce regional differences in audience portrayal perceptions, increase the BBC's regional economic footprint and support growth of local creative industries. It estimated implementing the programme will generate an additional economic benefit totalling around £850 million in local economic growth.

Based on a report by the National Audit Office, the Committee took evidence on 19 February 2024 from the BBC. The Committee published its report on 17 April 2024. This is the government's response to the former Committee's report.

Relevant reports

- NAO report: The BBC's implementation of 'Across the UK' Session 2023-24 (HC 190)
- PAC report: The BBC's implementation of Across the UK Session 2023-24 (HC 426)

BBC response to the new Committee

1. PAC conclusion: The BBC's plans for Across the UK are overly focused on the actions it will take, rather than what impact it intends to achieve.

- 1. PAC recommendation: The BBC should refresh its plans for Across the UK and, as part of its response to this report, it should set out its strategy for realising benefits and what it will deliver (including for licence fee payers, local communities, the wider sector and BBC staff) during the remainder of its Across the UK programme.
- 1.1 The BBC agrees with the Committee's recommendation.

Target implementation date: December 2025

- 1.2 As the Across the UK (ATUK) programme approaches its half-way point, the BBC will review delivery to date, including changes in aggregate to ensure the programme is still forecast to deliver its intended benefits. At this stage the BBC is confident the programme will exceed its financial and economic benefit targets.
- 1.3 The programme has clear success and benefits measures. At the outset, these were input-based (e.g. the £700 million investment target), with output targets such as audience

and economic measurement planned for development during the second phase of delivery from 2024 onwards. These are currently being measured.

- 1.4 As a result of the £700 million of financial benefit created by the programme, Licence Fee payers have seen significant changes to programming broadcast by the BBC, all designed to better reflect and represent audiences across the UK. 60% of network television spread is already spent outside London, and by the end of the current Charter 50% of radio and music spend will be invested outside the capital.
- 1.5 To support this creative shift, the BBC has also relocated editorial decision-making, more than doubling the number of network television commissioners based outside London from 15 to 41. The BBC is forecasting to comfortably meet the financial benefit of the ATUK programme and our goal is to drive to statistically significant reduction in the audience portrayal gap between UK regions by the end of the ATUK programme in 2027-28.
- 1.6 The BBC is on track to exceed the target of 400 new roles outside London as part of the programme. The BBC has built significant clusters of BBC News editorial expertise across the UK, with 50% of the BBC News 'story teams' relocated as part of the programme. 65% of recruits for these new roles have been recruited locally. An expansion of the BBC's editorial coverage from outside of London has also enabled the creation of new editorial clusters, increasing career development and mobility.
- 1.7 The shift in editorial spend will generate significant regional economic benefit. It was originally forecast that the programme would create £850m of cumulative benefit by 2027-28, including significant regional impact on creative clusters. External research from PwC concluded that BBC ATUK spend is forecast to lead to 4,750 new creative businesses and 45,000 additional jobs outside London. The BBC has commissioned a range of further economic impact analyses looking at the impact of ATUK spend in building regional creative clusters which will demonstrate the impact of the BBC's activity to local communities and stakeholders.
 - 2. PAC conclusion: The BBC has not assessed how the changes it has made to the scope of Across the UK will affect the overall shape of the programme and the benefits it is intended to deliver.
 - 2. PAC recommendation: Where the BBC has made changes to Across the UK by bringing activities in and out of scope, it should compare current delivery and future forecast delivery against its original plan so that it can spell out any differences in the overall benefits to be delivered. It should refresh this analysis on an ongoing basis.
- 2.1 The BBC agrees with the Committee's recommendation.

Recommendation implemented (subject to NAO approval)

- 2.2 The BBC will continue to review any material changes to the programme to ensure these do not impact delivery of our strategic objectives. Changes are taken through the Programme Board, Programme Steering Committee and group-level Operations Committee, with additional oversight of the programme also provided via the Audit and Risk Committee.
- 2.3 The former Committee note the BBC had made changes to the programme following its original public announcement in March 2021. This is correct, but the ATUK programme business plan and baseline including programme benefits was only set once the decision had been made to remove Local and Nation's journalism commitments from the programme scope and deliver them as part of a separate programme of work. This was agreed and set in

October 2021. Since this time, BBC Local and Nations initiatives have been delivered by BBC Nations.

- 2.4 Since the programme baseline was set in October 2021, the nature and extent of overall programme expenditure moved outside of London has only changed subtly. The most material was the decision not to relocate the BBC Concert Orchestra outside London, which had a £23 million impact on the forecast financial benefit of the programme. This gap has now been closed as a result of additional activity included in the Radio & Music business case approved in May 2024. The BBC Concert Orchestra has also agreed a partnership with Nottingham and the East Midlands to ensure that much of the audience-facing benefit of the original proposal is still delivered.
- 2.5 ATUK programme benefits are updated on a monthly basis as part of programme reporting, with significant changes managed through a change control process. The BBC has already achieved its 60% of network production spend outside London and the M25 ahead of plan, creating a cumulative financial upside that more than covers any other scope changes and reductions to date. All forecasts and actuals are compared to a programme baseline as part of this process. The BBC has submitted evidence to the NAO to confirm that it has acted on the NAO's recommendations and await the NAO's response on this. All previous evidence to demonstrate action against NAO recommendations has been approved.
 - 3. PAC conclusion: The BBC remains very confident that it will deliver Across the UK as expected we are concerned this is misplaced, given it is behind schedule in key areas.
 - 3. PAC recommendation: The BBC should urgently finalise its plans for getting back on track where it is behind on implementation of Across the UK, including transferring audio spend outside London and its plans for apprentices.
- 3.1 The BBC agrees with the Committee's recommendation.

Target implementation date: December 2025

- 3.2 Since the NAO review, the BBC has accelerated its delivery of the programme, including the realisation of the financial benefits. It met its Phase One financial benefit target by June 2023, just one quarter behind plan.
- 3.3 The BBC's remaining Radio and Music business plan was approved in May 2024. The BBC is confident Radio and Music is now on-track to deliver its contribution to the programme financial benefits in full, including achieving 50% of network spend outside of London. The BBC has delivered 44% of network spend outside of London to date, and plans are on-track to complete the relocation of planned BBC Radio & Music editorial teams and programming by April 2025.
- 3.4 To date, the BBC has supported over 1,300 apprentices as part of its plans and has more than doubled the apprentices it supports every year. However, the apprentice programme has been impacted by significant savings plans across the BBC, including reductions to staff headcount. As a result, the BBC's ability to deliver its full apprentice target in 2025 is currently being reviewed and it may be necessary to revise future apprentice numbers to a more sustainable position for the organisation. The BBC continues to explore ways to maximise apprentice numbers in other ways, including working with partner organisations and using levy transfer funding to support apprentices in external businesses.

- 4. PAC conclusion: The BBC's reporting of Across the UK does not provide Parliament nor the public with a complete picture of progress with the programme, and risks causing confusion.
- 4. PAC recommendation: To improve transparency, in future public reporting on Across the UK, including its next Annual Report and Accounts, the BBC should align its reporting of progress on implementation so that its external and internal reporting on Across the UK are consistent with each other.
- 4.1 The BBC agrees with the Committee's recommendation.

Recommendation implemented

- 4.2 The BBC has reflected on the comments of the former Committee and have made further changes in approach to the BBC Annual Report and Accounts for Financial Year 2023-24.
- 4.3 First, the BBC has aimed to clearly label narrative and statistics that relate to the Across the UK Programme and separate these from other pan-UK activity. This is evidenced on pages 32 and 33 of the latest BBC Annual Report and Accounts (ARA). Second, the BBC has included additional performance data in the 23/24 ARA for the first time detailing the reach and estimated contribution to consumption of BBC Nations and regions content in the different nations of the UK.
- 4.4 As part of this recommendation, the Committee commented on the BBC's 'cuts to local radio'. To clarify, although BBC Local plans in England to reprioritise some local investment from radio to online formed part of the original ATUK announcement in March 2021, these were removed from the programme business case and baseline which was approved in October 2021.
 - 5. PAC conclusion: The BBC's plans for evaluating Across the UK are incomplete and it does not have in place an overall approach for assessing impact.
 - 5. PAC recommendation: The BBC should urgently set out a framework that brings together how it will consistently measure all of the tangible, beneficial impacts of Across the UK for audiences and in generating local economic growth.
- 5.1 The BBC agrees with the Committee's recommendation.

Target implementation date: December 2025

- 5.2 The BBC has strengthened its management of programme benefits, including introducing a refreshed approach to programme management. The ATUK programme has adapted its benefits tracking to produce a new integrated benefits tracker which provides a holistic view of benefits tracking for the programme. It is also expanding its communication of programme benefits to audiences, creative and local stakeholders.
- 5.3 The majority of programme benefits have been tracked on a monthly basis. However from the outside the BBC was clear that the full audience and economic evaluation framework would be confirmed in Phase 2 of the programme. This is because the measurements and metrics are complex in their design and dependent on programming moved during Phase 1. Since Phase 2 commenced in April 2023, the BBC has approved full measurement frameworks for the audience and economic impact of the programme and shared them with the NAO as part of its VfM study.

- 5.4 As part of this, the BBC has been tracking performance towards the ultimate goal of reducing the audience portrayal gap between UK regions by the end of the ATUK programme in 2027-28 and is already making further changes to communications and engagement activity as a result of these insights. The BBC will continue to implement changes as it further understands the audience impact of its ATUK changes and commissions.
- 5.5 The BBC continues to gather the inputs required to measure the economic impact of its ATUK programme through regular programme reporting. The measurement of economic impact via Gross Value Added (GVA) is a long-term activity and accurate measurement is not due until later in the Charter. However, given the regular tracking of other programme benefits, the BBC is confident that it will comfortably meet the economic benefits of the programme.
- 5.6 To accompany its GVA analysis, the BBC is also commissioning a range of regional economic analyses to assess the impact of the BBC in building creative clusters in key UK regions. The BBC will shortly release further economic analysis assessing the impact of Across the UK activity on the BBC's economic impact in the West Midlands.
 - 6. PAC conclusion: The BBC has not fully grasped the significance of the other bodies and communities it needs to work with effectively and which are crucial to the success of Across the UK.
 - 6a. PAC recommendation: As part of its response to this report, the BBC should set out: how it will identify and monitor the impact of any sudden or unexpected changes to commitments from its external partners, and what contingency plans it has for such uncertainties.
- 6.1 The BBC agrees with the Committee's recommendation.

Recommendation implemented

- 6.2 The Across the UK programme board is in regular dialogue with our external partners to ensure the BBC is fully across any anticipated future issues related to delivery. The Central Programme team has regular meetings with all key external partners on at least a monthly basis, and the Programme Director sits on external partnership Boards to ensure that the BBC regularly monitors the situation with partners.
- 6.3 The BBC continues to monitor the financial position of local partners. It understands the financial pressures that local authorities in particular are under this was also a factor in why the BBC Concert Orchestra did not make its planned move to Nottingham.
- 6.4 No programme plans, or BBC commitments, are reliant on local authority funding. Our external production partnership commitments do not rely on the continuation of any single partner investment. The majority of BBC investment in these areas is focused on commissioning spend which is influenced by the BBC's commitment to serve regional audiences.
- 6.5 However, the BBC has been clear that partner funding can speed up the delivery of further benefits related to the BBC's commitments such as helping ensure sustainable growth of regional production economies around the BBC's investment. In many cases, local authorities have helped to finance the development of studio and supplier facilities, as well as skills programmes that can help attract further third-party investment.
 - 6b. PAC recommendation: As part of its response to this report, the BBC should set out: how it will engage more fully with its staff to understand and take account of their views to make its implementation of Across the UK a success.

6.6 The BBC agrees with the Committee's recommendation.

Target implementation date: December 2025

- 6.7 The Across the UK programme team has considered how it can improve monitoring of staff views relating to ATUK. The BBC internal communications team which supports the programme is analysing BBC staff survey results by base/location to monitor staff sentiment, and as part of the midpoint review of the programme, the ATUK central programme team is engaging with divisional teams and regional base leadership to gather staff feedback. The programme conducts post-implementation reviews for all divisional relocations to ensure that the organisation continuously improves its approach to future work.
- The BBC previously confirmed to the NAO that it did not ask specific questions within its Staff Survey on ATUK as the affected staff group (i.e., those who are being asked to relocate) is small as a proportion of all BBC staff. This is in-keeping with its approach to other BBC critical projects and programmes with the Staff Survey.

Thirtieth report of Session 2023-24

Cabinet Office

Non-executive appointments

Introduction from the Committee

Non-executive directors (NEDs) serve on the boards of government departments and arm's length bodies (ALBs). The role of NEDs, and the process for appointing them, differ significantly depending on the body that they are appointed to. Departments and their ministers are primarily responsible for the appointment of their own NEDs, including those to ALBs.

The Cabinet Office has important oversight responsibilities and provides support and guidance to departments. The Cabinet Office also determines which appointments are regulated under the relevant Order in Council, and maintains the Governance Code for Public Appointments which sets out the rules that govern regulated appointments. The Cabinet Office also collects data on, and publishes an annual report about, regulated public appointments. Some regulated appointments are for non-executive directors, but not all. Many other types of appointment are regulated, such as trustees, commissioners, advisers, chief inspectors, and adjudicators. The Cabinet Office does not collect or publish data on 'unregulated' appointments. An unknown number of NEDs are unregulated appointments.

Based on a report by the National Audit Office, the Committee took evidence on Monday 18 March 2024 from the Cabinet Office and Rural Payments Agency. The Committee published its report on Wednesday 8 May 2024. This is the government's response to the former Committee's report.

Relevant reports

- NAO report: Non-executive appointments Session 2023-24 (HC 513)
- PAC report: Non-executive appointments Session 2023-24 (HC 460)

Government response to the new Committee

1. PAC conclusion: It is taking far too long to make non-executive director appointments.

1a. PAC recommendation: The Cabinet Office should use data from its new applicant tracking system (see below) to report publicly by September 2024 on appointment delays, identifying average length of time for appointments and at what stages delays are occurring. In addition to aggregate data, consideration should be given to providing information at the departmental level, in particular highlighting the best performers to help encourage the sharing of best practice.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

1.2 The government agrees with the Committee that there should be greater transparency on how long the appointments process takes, particularly as the new digital platform is starting to provide more granular, real-time data.

- 1.3 The government will implement a refreshed approach to data and transparency in relation to public appointments from April 2025, in order to allow new ministers time to give appropriate consideration to the data that should be published.
- 1.4 The timing of the general election meant that the government was unable to report on activity in this area by the Committee's original September 2024 deadline. The government will implement a refreshed approach to data and transparency in relation to public appointments from April 2025, in order to allow new ministers time to give appropriate consideration to the data that should be published.
- 1.5 Over this period the Cabinet Office will also review the process and content of its (currently annual) report on public appointments, in order both to improve transparency and to look at the practicality and mechanisms required for publishing such data on a more frequent basis. The Cabinet Office will consider what new data metrics it might be able to publish, in order to expand the information in the public domain on the timeliness of the appointments process and the performance of the system more widely, as more campaigns are successfully completed end-to-end through the digital system. This will include working closely with the Commissioner for Public Appointments (and the Welsh Government with regard to their appointment data) to look at the information he currently publishes in his annual report, taking into account the duties set out on him in the Public Appointments Order in Council and the Governance Code on Public Appointments, in order to avoid duplication of effort and confusion as to the source and validity of data.

1b. PAC recommendation: The Cabinet Office should set out in its Treasury Minute response what actions it will take to reduce delays in order to complete appointments within its three-month aspiration.

1.6 The government agrees with the Committee's recommendation.

Recommendation implemented

- 1.7 The Cabinet Office has been working with departments to look at ways in which efficiency can be improved across the entire public appointments system, so as to reduce the time the process takes, and to identify and spread good practice.
- 1.8 Capacity building work is underway to expand the central induction training offer for all public appointment teams, including senior civil servants, to ensure they receive timely, comprehensive guidance on how to run effective and efficient public appointments, with particular emphasis on meeting the requirements on timeliness and candidate care.
- 1.9 The Cabinet Office is working on improving interconnectivity across teams in government, to build a better public appointments network. This includes identifying and sharing best practice, increased use of data (including Key Performance Indicators) to measure performance, and more strategic approaches to accessing and using the extensive experience across departments to make system-wide improvements. The latter includes the Cabinet Office undertaking deep dives with departments to discuss and constructively challenge departments on their forward planning of appointments.
- 1.10 The automation central to the digital platform is already reducing the administrative burden on departments, so that they have more time to focus on running efficient campaigns. This includes the automation of the collection of diversity data and centralised reporting processes.
- 1.11 The Cabinet Office has recently established a digital resources hub for sharing good practice that all departments will have access to. This will provide a single, secure point of contact for departments to access guidance, training materials and information on best and innovative practice.

2. PAC conclusion: The Cabinet Office does not yet have the data it needs to oversee the appointments process effectively.

- 2a. PAC recommendation: In response to this report, the Cabinet Office should:
- confirm in the Treasury Minute that all regulated appointments are now being run through the new applicant tracking system and what steps it is taking where departments do not comply.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2025

- 2.2 The government agrees with the Committee that the digital platform should be the primary mechanism through which departments manage their regulated appointments.
- 2.3 The Cabinet Office will look to make appropriate and possibly technical changes to the digital platform to allow further integration of data by the end of summer 2025.
- 2.4 The vast majority of regulated appointments are already being run through the applicant tracking system. There is currently a small number of campaigns run by executive search agencies that are advertised on the digital platform, but for historical, technical and commercial reasons, applicants are directed to the agencies to apply via their existing systems. Steps are being taken to improve data capture from such campaigns with a technical change to the service. In addition, for organisational and scale reasons, appointments to the Independent Monitoring Boards (under the purview of the Ministry of Justice) are currently run through a separate system. The Cabinet Office will continue to explore technical solutions to allow the processes and data from this small number of exceptions to be included within the applicant tracking system so that the data it holds on regulated appointments is as comprehensive as possible.
- 2.5 The Cabinet Office has also been working with departments across Whitehall to build capacity within their public appointment teams and to train staff in the effective use of the digital platform. Central to this activity is the requirement that the digital platform will be the default processing tool for effectively managing regulated appointments. The Cabinet Office will continue to work closely with departments to ensure appropriate capacity and skills are in place and to monitor and support performance at the departmental level.
 - 2b. PAC recommendation: In response to this report, the Cabinet Office should:
 - write to departments mandating that they use the new applicant tracking system for all unregulated appointments.
- 2.6 The government agrees with the Committee's recommendation.

Target implementation date: December 2024

- 2.7 The government agrees with the Committee that, wherever possible, the applicant tracking system should become the preferred mechanism used by departments for delivering all their public appointments, whether regulated or unregulated, and that the data the digital system holds should be as comprehensive as possible to reflect the entirety of the public appointments landscape.
- 2.8 Some departments are already running some of their unregulated appointment campaigns through the digital platform it was reported to the former Committee at its hearing

on the issue in March that around 20% of campaigns on the digital system were for unregulated appointments; that has now risen to 40% of campaigns on the system. The Cabinet Office will continue to encourage departments to run as many of their campaigns through the digital platform as is appropriate and will write to departments to specifically encourage wider use of the digital platform for unregulated appointments.

- 2.9 However, given the considerable number of unregulated appointments, it will require some time to expand the use of the digital platform to encompass all unregulated appointments. The government considers that it is most appropriate, in terms of continuing to maintain the effectiveness of the system as a whole, to build the necessary departmental resources and capacity, including the appropriate training of staff, incrementally over a period of time in order to minimise disruption. However, this will be kept under review as usage of the digital platform for unregulated appointments continues to expand.
- 2.10 The Cabinet Office will write to all departments on this issue by the end of December 2024.
 - 3. PAC conclusion: The Cabinet Office does not publish transparent information about NEDs, the diversity of panels who select them, or the requirements for independence in these roles.
 - 3a. PAC recommendation: The Cabinet Office should include data in its annual public appointments data report about numbers and diversity of:
 - non-executive directors specifically; and
 - unregulated public appointments
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

- 3.2 The government agrees with the Committee that it should publish more comprehensive and granular data on the public appointments that it makes, including on the diversity of a broader range of appointees. Where possible, this data should be as comprehensive as current data collection mechanisms allow.
- 3.3 While many public appointees, both regulated and unregulated, do fill non-executive roles on the boards of departments and arm's length bodies, "non-executive director" is not a separate, specific category of public appointment. There are no characteristics of their appointment, nor of the processes followed during their appointment, that sets them apart from other public appointees. As such, neither the Cabinet Office nor departments recognise, or make use of, such a designation for any purpose related to how the public appointments system currently runs. Attempting to separately identify and record such data, where none currently exists, would be an unnecessary burden on departments and a disproportionate exercise to undertake. However, as part of the review of data reporting set out in response to recommendation 1a, the Cabinet Office will look at whether the reporting on different categories of public appointee can be made more granular to reflect the variety of appointments that encompass the wider landscape.
- 3.4 As the former Committee already recognised and their report pointed out, the Cabinet Office does not currently collect and hold comprehensive central data on all unregulated appointments across government. A significant data collection exercise, with all its associated resource implications, would therefore be required to both compile and quality assure such information, and keep it up to date for regular publication. However, as set out in the response to recommendation 2b, this will be kept under review as usage of the digital platform

for unregulated appointments expands and data across the full appointments landscape improves.

3.5 When the government implements a new approach to data and transparency from April 2025, as set out in the response to recommendation 1a, that will reflect a considered evaluation of what data metrics might be reported on specifically for different categories of appointee and for unregulated appointments already within the digital system.

3b. PAC recommendation: The Cabinet Office should:

- centrally collect data about those who serve on Advisory Assessment Panels, including diversity data, and publish the aggregate data at least annually.
- 3.6 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

3.7 The Cabinet Office is aware that some departments collect information of this nature, and some do not. The Cabinet Office is considering whether to bring forward plans to collect panel member information via the digital platform in the 2025-26 financial year. However, this requires further detailed scoping work. The government will further consider whether it is able to publish this data regularly and confirm its intentions as part of implementing a new approach to data and transparency by April 2025 (see response to recommendation 1a). The Cabinet Office will discuss with the Commissioner for Public Appointments whether the publication of this data could be included as part of, and in conjunction with, the publication of wider public appointment diversity data.

3c. PAC recommendation: The Cabinet Office should:

- set out clearly the standards of independence expected of non-executive directors, independent panel members, and senior independent panel members, including what matters must be registered.
- 3.8 The government agrees with the Committee's recommendation.

Recommendation implemented

- 3.9 The government agrees with the Committee's recommendation that all published guidance on public appointments should be very clear on the expectations placed on all those directly involved in the public appointments process, whether as prospective candidates, those newly appointed to roles or those involved in appointment process. These expectations should stress the integrity, and where appropriate independence, of all involved.
- 3.10 All appointees are governed by the <u>Seven Principles of Public Life</u> and the rules on political activity and impartiality set out in the <u>Code of Conduct for Board Members of Public Bodies</u>. Each department or arm's length body will also develop their own policies on impartiality and independence which will align with the Code.
- 3.11 The Governance Code on Public Appointments supports the Code of Conduct. It clearly sets out a comprehensive set of principles governing the process and goes into some detail on the roles and responsibilities of key participants (including ministers, the Commissioner, departments and independent panel members). It also clarifies the extent of allowable political activity, including that political activity should not affect any judgement of merit nor be a bar to appointment, nor should it be a bar to being an independent panel member on an assessment panel (though it does require the public disclosure of political activity within the last five years). Senior Independent Panel Members are governed by a

stricter regime - they should be independent of the department and/or body concerned and should not be currently politically active (which the Governance Code defines).

- 3.12 The government considers the current processes rigorous on these issues, and does not therefore consider further guidance or process necessary, and therefore considers this
 - 4. PAC conclusion: The appointments process is not set up to encourage diversity amongst NEDs.
 - 4a. PAC recommendation: In its Treasury Minute response to this report, the Cabinet Office should:
 - state a date by when it will put in place a new diversity action plan for public appointments.
- 4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 The Cabinet Office will publish a new plan to improve diversity across the public appointments system by October 2025.

4b. PAC recommendation: In its Treasury Minute response to this report, the Cabinet Office should:

- Set out the steps it has taken so far to review the feasibility and usefulness of compiling data on the diversity makeup of members of Advisory Assessment Panels, and the date by which it would report its conclusions to Parliament.
- 4.3 The government agrees with the Committee's recommendation.

Target implementation date: In the 2025-26 financial year

- 4.4 As set out in the response to recommendation 3b, the Cabinet Office will look to bring forward current plans to collect panel member information on the digital platform. It will also ensure capacity exists to collect, collate and quality assure this information, either by directly extracting data from the digital platform or supporting departments to have appropriate data collection processes in place. As set out in the response to recommendation 3b, the government will aim to start collecting data across departments in the 2025-26 financial year, for subsequent publication.
- 4.5 As set out in the response to recommendation 3b, the government will aim to start collecting data across departments in the 2025-26 financial year, for subsequent publication.
- 4.6 As set out in the response to recommendation 3b, the Cabinet Office will look to bring forward current plans to collect panel member information on the digital platform. It will also ensure capacity exists to collect, collate and quality assure this information, either by directly extracting data from the digital platform or supporting departments to have appropriate data collection processes in place.
 - 5. PAC recommendation: It should be a requirement that all departmental and ALB job advertisements for NEDs are scrutinised for any bias before being provided to ministers for approval.
- 5.1 The government agrees with the Committee's recommendation.

Recommendation implemented

5.2 As set out in the Governance Code on Public Appointments, ministers must be consulted before a competition opens to agree the job description for the role and how the post will be advertised. Every department should have an official of appropriate seniority overseeing their public appointments process. As such, all public appointment job descriptions and advertisements will have been scrutinised and cleared by a senior civil servant and the responsible minister. The government considers that the current system, in line with wider standard processes for developing and clearing policy decisions, works appropriately. However, the government will reinforce the message of appropriate quality assurance and clearance in our public appointment guidance documents.

6a. PAC recommendation: The Cabinet Office should:

- carry out a review to identify in-built bias in the public appointments process and set out what it will do to tackle any bias identified. This review should be reported to Parliament within 12 months of the date of this Report's publication.
- 6.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2025

- 6.2 The government agrees with the Committee that it is important to ensure that the public appointments process is constructed in such a way that bias, intentional or otherwise, or the perception of bias is not embedded within the system. It is also important that processes are regularly reviewed to ensure appropriate levels of neutrality and objectivity.
- 6.3 The outcomes of this review will be reflected in the new approach, to be published by October 2025 (see response to recommendation 4a).
- 6.4 As part of the development of a new plan to improve diversity across the public appointments system, and working with the Commissioner for Public Appointments (who has a mandate to audit the procedures and practices appointing authorities use in making public appointments), a review will be conducted into the extent of bias in appointments processes.

6b. PAC recommendation: The Cabinet Office should:

- Within 6 months of the publication of this report, commence a public consultation on the appointment process of the Advisory Assessment Panels. The consultation should, among other things, seek the public's views on the current process and how it might be improved to achieve greater diversity in the NED recruitment and selection process. The process should include a section that makes clear that any unsuccessful candidates will be provided with feedback on their performance. The Cabinet Office should publish the findings of this consultation and its response to it within 18 months of the date of this report's publication.
- 6.5 The government agrees with the Committee's recommendations.

Target implementation date: October 2025

- 6.6 The government agrees with the Committee that it should consult on improvements to appointments processes to improve diversity.
- 6.7 The outcomes of this review and consultation process will be reflected in the new approach, to be published by October 2025 (see response to recommendation 4a).
- 6.8 Trust in the way that the process operates is vital to the success of the system. As part of the development of a new plan to improve diversity across the public appointments

system, the Cabinet Office will consult on how recruitment and selection processes can be improved to support its diversity ambitions.

- 7a. PAC recommendation: The rules set out in paragraph 3.3 of the "Governance Code on Public Appointments" that apply when Ministers appoint a non-executive director without competition should apply to both regulated and unregulated appointments.
- 7.1 The government disagrees with the Committee's recommendation.
- 7.2 While the government agrees that there should be transparency around the process of any appointment it makes, in this case the government disagrees with the Committee's specific recommendation. This would require ministers to consult the Commissioner for Public Appointments on appointments over which he has no remit, given that they are unregulated.
 - 7b. PAC recommendation: The Cabinet Office should maintain a register of all non-executive directors appointed without competition by Ministers. This register should be established immediately: it should be published three months after the date of this report's publication, and an updated version published every three months thereafter.
- 7.3 The government agrees with the Committee's recommendation.

Recommendation implemented

- 7.4 The government agrees with the Committee that there should be complete transparency when a minister decides to make a regulated appointment without an open and fair competition. Ministers are already required, under section 3.3 of the Governance Code on Public Appointments, where they make such a decision, to make that decision public alongside their reasons for making it. They are also required to consult with the Commissioner for Public Appointments, who publishes exceptional appointments he has been consulted upon on his website.
- 7.5 The number of instances of ministers making such an appointment is extremely small. Given that departments already publish such decisions when they are made, and that the Commissioner already collates and records such exceptional appointments on his website, the government considers that the current process is sufficient to meet the public accountability requirements for such a small number of decisions. Establishing a separate Whitehall-wide process for collecting and regularly publishing such data, for such a small data cohort, would be disproportionate and would unnecessarily overlap with the data the Commissioner already publishes.
 - 8. PAC conclusion: We are not convinced that current outreach activities are helping government to recruit the best candidates for NED roles.
 - 8a. PAC recommendation: In its Treasury Minute response to this report, the Cabinet Office should set out how it is measuring the effectiveness of its outreach activities and what plans it has to develop them further to reach a wider pool of candidates.
- 8.1 The government agrees with the Committee's recommendation.

Recommendation implemented

8.2 In mid-2023 the Cabinet Office revamped its talent and outreach offer with significant success. Over the past 12 months it has reached over 2,500 people, including 1,000 people at eight in-person events across the country, as well as more than doubling its social media

reach. It has worked closely with regional partners including businesses, local authorities, charities and community groups. It has established measures to track the progress of attendees at its events through the applicant tracking system, which will enable more effective measurement of impact. The Cabinet Office intends to continue and enhance this activity in the coming year.

8b. PAC recommendation: The selection and recruitment process for non-executive directors should cover the need for them to regularly engage with ministers at all levels within a department, and there should also be in-post training to support this objective. In addition, the Cabinet Office should draw up a new code of best governance practice, which should include a requirement that all ministers and non-executive directors attend departmental board meetings as a matter of routine – this new code should be published within 12 months of this report's publication.

8.3 The government agrees with the Committee's recommendation.

Recommendation implemented.

- 8.4 The selection and recruitment of non-executive board members in government departments became regulated by the Commissioner for Public Appointments in June 2023. As a result, the appointment process follows the Governance Code on Public Appointments and engages ministers in line with the regulated process. Departments will continue to engage with all relevant ministers at each stage of the process. The Cabinet Office will continue to keep this under review and will make further adjustments as necessary.
- 8.5 The government will continue to strongly encourage all members, including ministers, to prioritise attendance at board meetings wherever possible and will reflect that in the next update of the Corporate Governance Code for Central Government Departments. The Corporate Governance Code reflects best practice and seeks to ensure that there is a balance of representation between ministers, officials and non-executives on the board. This encourages full and frank debate, challenge and scrutiny in the board setting. Boards that are too large tend to be less effective and there should remain some flexibility to have boards that meet departmental needs and priorities; reflecting the spirit of industry best practice for effective boards.

Thirty-second Report of Session 2023-24

HM Treasury and the Infrastructure and Projects Authority

Delivering value from government investment in major projects

Introduction from the Committee

Major projects represent a significant element of government expenditure. As at March 2023, the Government Major Projects Portfolio—the government's biggest and riskiest projects included 244 projects with an estimated total whole-life cost of £805 billion. Major projects present unique challenges for government. The success of a project and whether it represents value for money will ultimately be determined by whether the intended value—such as economic growth or improved, more efficient public services—has been delivered, and whether the value of the project justifies its cost. The Comptroller and Auditor General's recent report made a series of observations and drew out lessons based on an examination of projects that had been complete for some time and which had been broadly successful in delivering value from the investment. Delivering to budget and schedule are important in determining whether a project has been delivered for value for money. This report also, therefore, covers important areas related to project delivery and the challenges that government faces in ensuring that projects do not go over time and over budget, as we so often see on this Committee. These areas include the supply of project delivery skills in government departments and the supply chain, cost estimating and government's ability to learn from other projects.

Based on a report by the National Audit Office, the Committee took evidence on 20 March 2024 from HM Treasury and the Infrastructure and Projects Authority. The Committee published its report on 15 May 2024. This is the government's response to the former Committee's report.

Relevant reports

- NAO report: <u>Lessons learned</u>: <u>Delivering value from government investment in major projects</u> Session 2023-24 (HC 554)
- PAC report: <u>Delivering value from government investment in major projects</u> Session 2023-24 (HC 456)

Government response to the new Committee

- 1. PAC conclusion: Government departments spend too little time and effort establishing what value they expect a project to deliver and ensuring that major projects deliver the intended value.
- 1. PAC recommendation: The IPA and HMT should review the case for a centrally mandated review stage to look at what value a major project has achieved once it has been operational for some time, such as a new Gate 6 review.
- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2025

1.2 The <u>Treasury Approvals Process for projects and programmes</u> requires that major projects undergo appropriate levels of Infrastructure and Projects Authority (IPA) assurance. The <u>IPA Assurance Review Toolkit</u>, specifically the <u>Gate Review 5</u>: <u>Operations Review and Benefit Realisation</u> sets out guidance and templates for looking at what value a major project has achieved once it has been operational for some time.

- 1.3 The Gate 5 Review confirms that the benefits set out in the business case are being achieved and that the strategic outcomes are being met. The Review typically occurs when the project is about to hand over to Business as Usual (BAU) operation and then 6-12 months after handover to the new owner. A final Gate Review takes place shortly before the end of a service contract.
- 1.4 It is the responsibility of SROs to ensure that robust evaluation is built into projects from an early phase. The Infrastructure and Projects Authority (IPA) continues to work closely with the Evaluation Taskforce to embed evaluation plans in major projects, which will help to ensure that intended outcomes and benefits are identified early and there is a clear plan in place to monitor progress to deliver these.
- 1.5 The IPA is continually looking to strengthen the Gate Review Process and will carry out a short review to identify any opportunities for improvements, including the case for a new, centrally-mandated Gate 6 review. The IPA will write to the Committee by Spring 2025 with the findings of the review.
 - 2. PAC conclusion: Government departments still have few incentives to commission and carry out high-quality evaluations of major projects.
 - 2. PAC recommendation: HM Treasury and the evaluation task force should develop a plan that addresses the root causes of why evaluations are not routinely carried out and how to incentivise departments to carry out more high-quality and independent evaluations.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2024

- 2.2 Addressing the root causes of why evaluations are not routinely carried out is a central part of the <u>Evaluation Task Force's existing strategy</u>. The Evaluation Task Force, in collaboration with Public Spending colleagues at the Treasury, is consistently seeking to incentivise improvements in evaluation practice across government. This includes requiring all departments to publish <u>strategies</u> for how they will deliver high quality evaluation.
- 2.3 Evaluation is especially important for projects on the Government Major Projects Portfolio (GMPP) given the scale, complexity and significance of these projects. The Evaluation Task Force is working with the IPA to assess the coverage and quality of evaluation across the GMPP and what is needed to incentivise more high-quality evaluation. It plans to publish findings from this assessment by December 2024.
 - 3. PAC conclusion: There are signs of improved cross-government working but government still struggles to establish effective governance and accountability arrangements on the most complex projects where multiple departments are involved.
 - 3a. PAC recommendation: HM Treasury and the Infrastructure Projects Authority should analyse what governance structures and incentives work well to encourage cross-government working.
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2025

3.2 HM Treasury has taken significant steps to analyse and establish effective governance and incentives to encourage cross-government working by developing and disseminating six

models for joint working and spending in May 2023. These models are designed to facilitate better coordination and collaboration across government departments on complex projects. By incorporating these models into the updated Managing Public Money guidance and referencing these in the updated guidance on the Treasury Approvals Process for programmes and projects, HM Treasury has improved the framework for departments to assess and implement the most suitable approach for their collaborative ventures.

- 3.3 HM Treasury will work with the IPA to undertake an analysis to identify which models for joint working have been most successful in encouraging cross-departmental cooperation. This will be informed by past experience and current practice. The outcomes of this analysis will guide future improvements to cross-government working, ensuring that governance and accountability arrangements are optimised for multi-departmental projects.
 - 3b. PAC recommendation: HM Treasury and the Infrastructure Projects Authority should issue guidance on how government departments can apply the right approaches that reflect the objectives and complexity of their projects including for delivering value once a project is complete.
- 3.4 The government agrees with the Committee's recommendation.

Recommendation implemented

- 3.5 HM Treasury and the IPA have issued a range of guidance to support departments in taking a structured approach to considering the objectives of projects and delivering long term value. These include the Green Book guidance on appraisal and IPA's Project Set Up Toolkit, which includes tools such as Opportunity Framing and Project Routemap. The updated Green Book, following a review in 2020, set out a stronger requirement to establish clear objectives from the outset. The Project Set Up Toolkit is about supporting projects to focus on the early phases of development, which supports them to deliver the intended projects.
- 3.6 HM Treasury and the IPA continue to issue new guidance to support departments in meeting this recommendation. The IPA has developed project delivery guidance titled the 'Teal Book'. This provides definitive guidance on the development and delivery of projects, programmes and portfolios, aligned to the Government Functional Standard for Project Delivery. This includes guidance on roles and responsibilities in setting up projects for success and delivering the intended benefits. The Teal Book was published in July 2024 for internal use.
- 3.7 HM Treasury and the IPA frequently assess and amend guidance as appropriate to ensure departments are supported. Following the results of the analysis referred to in 3.3, HM Treasury and the IPA will update guidance where appropriate.
 - 4. PAC conclusion: Government departments and the broader economy lack the necessary skills and capacity to deliver the government's ambitious portfolio of major infrastructure projects.
 - 4. PAC recommendation: Alongside their response to this report HM Treasury and the Infrastructure Projects Authority should write to the Committee with an analysis of risks to the government's portfolio of infrastructure projects caused by the lack of skills.
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: November 2024

- 4.2 The IPA's National Infrastructure and Construction Pipeline aims to help industry invest in the right skills and innovation for the future. The IPA has also been undertaking analysis to understand the risks and impact of a lack of skills to infrastructure projects. The IPA is undertaking detailed analysis to better understand the range of skills and expertise required across a range of sectors. The IPA will write to the committee in November 2024 when this work concludes.
 - 5. PAC conclusion: The IPA's plans to improve the quality of government's cost estimates of major projects have taken too long to implement.
 - 5. PAC recommendation: Alongside their response to this report, the Infrastructure Projects Authority and HM Treasury should write to the Committee setting out how they plan to incentivise departments to populate the IPA's benchmarking hub with accurate and consistent information on the actual costs and benefits of their projects.
- 5.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 5.2 HM Treasury and the IPA provided further information in a letter to the Committee, issued alongside the publication of this Treasury Minute.
 - 6. PAC conclusion: Government departments do not routinely learn lessons from their own projects or those of other departments, so are missing opportunities to improve effectiveness and efficiency of future projects.
 - 6. PAC recommendation: Alongside their response to this report, the Infrastructure Projects Authority and HM Treasury should write to the Committee outlining their plans for embedding cross-government learning for future major projects.
- 6.1 The government agrees with the Committee's recommendation.

Recommendation implemented

6.2 HM Treasury and the IPA provided further information in a letter to the Committee, issued alongside the publication of this Treasury Minute.

Treasury Minutes Archive¹

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

Session 2023-24

Committee Recommendations: 271

Recommendations agreed: 252 (93%)

Recommendations disagreed: 19

Publication Date	PAC Reports	Ref Number
February 2024	Government response to PAC reports 1-6 [80 Session 22-23]	CP 1029
March 2024	Government response to PAC reports 7-11	CP 1057
April 2024	Government response to PAC reports 12-18	CP 1070
May 2024	Government response to PAC reports 19-24	CP 1085
September 2024	Government response to PAC reports 26-29, 31, 33-38	CP 1151
October 2024	Government response to PAC reports 25, 26, 30 and 32	CP 1174

Session 2022-23

Committee Recommendations: 551

Recommendations agreed: 489 (89%)

Recommendations disagreed: 62

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
January 2024	Government response to PAC reports 72-79	CP 1000
February 2024	Government response to PAC reports 80 [1-6 Session 23-24]	CP 1029

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

Session 2021-22

Committee Recommendations: 362

Recommendations agreed: 333 (92%)

Recommendations disagreed: 29

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

Session 2019-21

Committee Recommendations: 233

Recommendations agreed: 208 (89%)

Recommendations disagreed: 25

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

Publication Date	PAC Reports	Ref Number
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

24

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.

Session 2017-19: updates on 5 PAC reports	Publication Date	PAC Reports	Ref Number
Session 2021-22: updates on 10 PAC reports		Session 2017-19: updates on 5 PAC reports	
Session 2021-22: updates on 53 PAC reports	May 2024	Session 2019-21: updates on 1 PAC report	
Session 2023-24: updates on 6 PAC reports	Way 2024	Session 2021-22: updates on 10 PAC reports	CP 1102
Session 2017-19: updates on 9 PAC reports		Session 2022-23: updates on 53 PAC reports	
Session 2019-21: updates on 2 PAC reports		Session 2023-24: updates on 6 PAC reports	
Session 2021-22: updates on 18 PAC reports		Session 2017-19: updates on 9 PAC reports	
Session 2021-22: updates on 18 PAC reports	Danasahan 2002	Session 2019-21: updates on 2 PAC reports	OD 007
Session 2013-14: updates on 1 PAC report	December 2023	Session 2021-22: updates on 18 PAC reports	CP 987
Session 2017-19: updates on 11 PAC reports		Session 2022-23: updates on 48 PAC reports	
Session 2017-19: updates on 11 PAC reports		Session 2013-14: updates on 1 PAC report	
Session 2019-21: updates on 5 PAC reports Session 2021-22: updates on 29 PAC reports Session 2022-23: updates on 27 PAC reports Session 2022-23: updates on 27 PAC reports Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 14 PAC reports Session 2019-21: updates on 38 PAC reports Session 2021-22: updates on 38 PAC reports Session 2022-23: updates on 8 PAC reports Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 27 PAC reports Session 2019-21: updates on 30 PAC reports Session 2019-21: updates on 30 PAC reports Session 2011-22: updates on 30 PAC reports Session 2016-17: updates on 3 PAC reports Session 2016-17: updates on 3 PAC reports Session 2019-21: updates on 3 PAC reports Session 2019-21: updates on 3 PAC reports Session 2019-21: updates on 47 PAC reports Session 2019-21: updates on 47 PAC reports Session 2011-12: updates on 47 PAC reports Session 2011-12: updates on 47 PAC reports Session 2016-17: updates on 47 PAC reports Session 2019-21: updates on 4			
Session 2021-22: updates on 29 PAC reports	June 2023		CP 847
Session 2022-23: updates on 27 PAC reports			
Session 2013-14: updates on 1 PAC report			
Session 2017-19: updates on 16 PAC reports		·	
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Session 2019-21: updates on 28 PAC reports Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report	a, <u>202</u> .	· · · · · · · · · · · · · · · · · · ·	
Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report		· · · · · · · · · · · · · · · · · · ·	
Session 2013-14: updates on 1 PAC report		·	
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Session 2017-19: updates on 73 PAC reports		· · · · · · · · · · · · · · · · · · ·	
Session 2019: updates on 2 reports		Session 2019: updates on 2 reports	
Session 2010-12: updates on 2 PAC reports		Session 2010-12: updates on 2 PAC reports	
Session 2013-14: updates on 1 PAC report		Session 2013-14: updates on 1 PAC report	
February 2020 Session 2015-16: updates on 3 PAC reports CP 221	February 2020	Session 2015-16: updates on 3 PAC reports	CP 221
Session 2016-17: updates on 14 PAC reports		Session 2016-17: updates on 14 PAC reports	
Session 2017-19: updates on 71 PAC reports		Session 2017-19: updates on 71 PAC reports	

Publication Date	PAC Reports	Ref Number
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
March 2019	Session 2014-15: updates on 2 PAC reports	CP 70
March 2019	Session 2015-16: updates on 7 PAC reports	CF 70
	Session 2016-17: updates on 22 PAC reports	
	Session 2017-19: updates on 46 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
July 2018	Session 2014-15: updates on 2 PAC reports	Cm 9668
July 2010	Session 2015-16: updates on 9 PAC reports	CIII 9000
	Session 2016-17: updates on 38 PAC reports	
	Session 2017-19: updates on 17 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 5 PAC reports	
January 2018	Session 2014-15: updates on 4 PAC reports	Cm 9566
	Session 2015-16: updates on 14 PAC reports	
	Session 2016-17: updates on 52 PAC reports	
	Session 2010-12: updates on 3 PAC reports	
	Session 2013-14: updates on 7 PAC reports	
October 2017	Session 2014-15: updates on 12 PAC reports	Cm 9506
	Session 2015-16: updates on 26 PAC reports	
	Session 2016-17: updates on 39 PAC reports	
	Session 2010-12: updates on 1 PAC report	
January 2017	Session 2013-14: updates on 5 PAC reports	Cm 9407
January 2017	Session 2014-15: updates on 7 PAC reports	CIII 9407
	Session 2015-16: updates on 18 PAC reports	
	Session 2010-12: updates on 6 PAC reports	
	Session 2012-13: updates on 2 PAC reports	
July 2016	Session 2013-14: updates on 15 PAC reports	Cm 9320
•	Session 2014-15: updates on 22 PAC reports	
	Session 2015-16: updates on 6 PAC reports	
February 2016	Session 2010-12: updates on 8 PAC reports	
	Session 2012-13: updates on 7 PAC reports	Cm 9202
	Session 2013-14: updates on 22 PAC reports	CIII 9202
	Session 2014-15: updates on 27 PAC reports	
March 2015	Session 2010-12: updates on 26 PAC reports	
	Session 2012-13: updates on 17 PAC reports	Cm 9034
	Session 2013-14: updates on 43 PAC reports	
lub. 204.4	Session 2010-12: updates on 60 PAC reports	Cm 0000
July 2014	Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539