HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Seventy-sixth to the Seventy-ninth reports from Session 2024-26 and the Second and Third reports from Session 2026-27

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July 2026

Government of the United Kingdom
HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Seventy-sixth to the Seventy-ninth reports from Session 2024-26 and the Second and Third reports from Session 2026-27

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

July 2026

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Government response to the Committee of Public Accounts Session 2024-26 and 2026-27

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Seventy-sixth Report of Session 2024-26

Department of Health and Social Care

New Hospital Programme update

Introduction from the Committee

The NHP is a joint endeavour between the Department and NHS England to coordinate hospital building schemes centrally. The Department has overall responsibility for the NHP and NHS England is responsible for its delivery.

The NHS has around 1,500 hospitals in England, of which around 210 provide emergency care. Where hospitals are older or in deteriorating condition, there may be significant risks to patient and staff safety and high maintenance costs. In 2020, the Department committed to build 40 new hospitals by 2030 through the NHP. It planned to build hospitals in the programme to a standard design with the aims of increasing cost effectiveness and quality and using the construction industry in a more coordinated way. Hospital construction had previously been funded centrally but designed and delivered locally by NHS trusts.

The previous Public Accounts Committee reported on the NHP in 2023, concluding that the programme had been marked by slower progress and higher costs than anticipated, a lack of transparency in scheme selection and uncertainty on funding, scope and timetable. The previous Committee also reported that there appeared to be insufficient funding to build all planned hospitals to an adequate size by 2030.4 In 2024, the Government reviewed the programme and announced a new implementation plan in January 2025. The new plan aims to put the programme onto a more realistic footing with an extended delivery timetable (the final NHP schemes are now due to finish in 2045–46, compared with an original target of 2030) and increased funding. The Department proposes to provide £60 billion of funding to build 46 hospital schemes. Of this, £56 billion is capital funding, compared to £22.2 billion maximum capital funding proposed in 2023).

Based on a report by the National Audit Office, the Committee took evidence on Monday 9 February 2026 from the Department of Health and Social Care and NHS England. The Committee published its report on 22 April 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Update on the New Hospital Programme – Session 2024-26 (HC 1594)
- PAC report: New Hospital Programme update – Session 2024-26 (HC 1705)

Government response to the Committee

1. PAC conclusion: Slow progress to date means the RAAC hospitals will be replaced two to three years later than originally planned, resulting in greater cost to the taxpayer from mitigating risks to patients and staff.

1a. PAC recommendation: The Department recognises it should complete the RAAC hospitals schemes as soon as possible. It should:

- ***Report to Parliament annually on the progress of projects to replace RAAC hospitals with details of any timetable slippage, cost increase and the impact of any slippages on risk to staff and patients and the cost of maintaining existing hospitals;***

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

1.2 The department recognises the importance of replacing the seven hospitals within the New Hospital Programme (NHP) that are constructed wholly or primarily using reinforced autoclaved aerated concrete (RAAC). These RAAC replacement schemes remain a priority within the NHP and will continue to be progressed at pace, alongside ongoing monitoring and mitigation measures, to protect patient and staff safety.

1.3 The Trusts responsible for these hospitals will continue to receive specific funding from NHS England's national programme for RAAC mitigation and safety works. In addition, they will also collectively receive over £440 million in operational capital across the next four years. Trusts are responsible for managing this funding locally and allocating it to their priorities, for example, maintaining their existing hospital estate. Information on the presence, condition and eradication of RAAC across the wider NHS England estate is already published on GOV.UK and is routinely updated.

1.4 The department intends to publish the first NHP annual report in summer 2026, providing Parliament and the public with a yearly programme-level update on progress. The report will set out key activities and achievements for all NHP hospitals, including 7 RAAC, including their timelines. Should there be impacts on timelines and patients and staff this will be included in the annual report as well as the regular RAAC updates across the wider NHS estate.

1b. PAC recommendation: The Department recognises it should complete the RAAC hospitals schemes as soon as possible. It should:

- ***learn lessons on the importance of investing in the NHS estate in a timely manner. As highlighted by the previous Committee, the Department should publish its strategy for investing in the NHS's capital assets. The strategy should include implementing a property replacement and maintenance plan and set out the annual funding flows that it will put in place to reduce the maintenance backlog.***

1.5 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

1.6 The department recognises the importance of strategic capital investment in the NHS estate and is currently developing a long-term plan for health capital spending. The plan will set out how the department intends to deliver strategic investment in the NHS estate, including for repairs and replacement, in the future.

1.7 The plan will build on the funding certainty provided through the 2025 Autumn Budget and 10 Year Infrastructure Strategy, in which the government set out a four-year health capital settlement, with a further five years of funding certainty for estates maintenance. As part of this, NHS Trusts have been provided with four-year operational capital allocations. These annual funding flows are set out in the NHS Capital guidance 2026-27 and 2029-30. This provides NHS organisations with the confidence needed to undertake strategic, multi-year capital planning, maximising value for money and delivering sustainable estates improvements.

2. PAC conclusion: With little contingency up to 2029–30, there is a risk that delays and cost overruns in the early years will have knock on effects on subsequent hospital schemes.

2a. PAC recommendation: The Department must closely monitor progress to ensure knock-on effects are managed effectively by:

- ***using an assessment of progress on the early schemes to re-estimate the hospital opening dates and costs for later schemes;***

2.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2030

2.2 The department recognises the importance of monitoring progress of early schemes closely to ensure that any knock-on effects on subsequent schemes are managed effectively. It continues to assess the delivery of schemes in line with the Plan for Implementation, including any opportunities for acceleration of scheme timings.

2.3 The Programme is using NHS benchmark data and industry standard Reference Class Forecasting to apply learning from previous NHS capital projects when developing Wave 1 schedules and cost estimates.

2.4 The Programme's integrated plan is updated regularly to align programmatic and scheme specific activity and manage interdependencies between these. The department will be providing a regular update on progress through the NHP annual report.

2b. PAC recommendation: The Department must closely monitor progress to ensure knock-on effects are managed effectively by:

- ***improving transparency by reporting publicly on progress and spending every year for each scheme, and explaining any significant variances and the consequences for the programme.***

2.5 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

2.6 The department recognises the importance of transparency in reporting publicly on progress and spending. As part of the Annual Reports and Accounts Process the department publishes annual spending, including annual public dividend capital payments to Trusts in the NHS.

2.7 The NHP is the subject of significant publicly available scrutiny and reporting, including reports by the National Audit Office, Government Major Projects Portfolio (GMPP) dashboard, NISTA annual reports as well as through the work of the Committee

2.8 The department intends to publish the first NHP annual report in summer 2026 which will report on progress and spending for the previous financial year, as set out in section 1.4.

3. PAC conclusion: There is a risk that the new Hospital 2.0 design might not benefit some patients or may add cost.

3a. PAC recommendation: The Department must ensure the new hospital design delivers benefits. It should:

- ***alongside its Treasury Minute response to this report, the Department should write to the Committee with details of how it expects the new design to lead to measurable benefits for patient experience, patient outcomes and operational efficiencies;***

3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

3.2 The department has written to the Committee alongside this Treasury Minute providing further detail on: the key features of the programme's standardised approach, known as Hospital 2.0; the benefits it is expected to deliver, including how the programme is refining and quantifying these benefits and capturing lessons learnt; and how the programme will evaluate the impact of Hospital 2.0 in due course.

3b. PAC recommendation: The Department must ensure the new hospital design delivers benefits. It should:

- ***identify tangible risks to achieving these benefits and seek to manage these;***

3.3 The government agrees with the Committee's recommendation.

Recommendation implemented

3.4 The department recognises the importance of continuing to monitor and manage risks to achieve programmatic benefits. In line with systems for reporting risk within DHSC and NHSE, risks are managed locally, including through the NHP Programme Board, unless they need to be escalated. This process assesses both strategic risks, relating to the delivery of the programme's benefit outcomes and objectives; and delivery risks, which concern the key milestones and deliverables, along with cost related risk. Risks are defined around programme delivery, with a focus on identifying root causes and the mitigating actions required to address them.

3.5 The programme is part of the Government Major Projects Portfolio (GMPP), which provides greater accountability, transparency, and scrutiny of the government's highest-value projects. As part of the GMPP, Programme risks are reported, scrutinised and assured through regular reporting and assurance reviews.

3c. PAC recommendation: The Department must ensure the new hospital design delivers benefits. It should:

- ***commission and report the results of an independent assessment of whether the benefits are being realised following the opening of the first hospitals built to the new Hospital 2.0 design.***

3.6 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2035

3.7 The department will commission an independent assessment of whether the benefits of the Hospital 2.0 design are being realised once the first fully Hospital 2.0 compliant hospitals are operational. This evaluation will assess whether the benefits set out in the Programme Business Case are being achieved in practice, including improvements in patient outcomes and experience, workforce wellbeing and productivity, safety, and operational efficiency.

3.8 Once hospitals built to the full Hospital 2.0 standard have been operational long enough for benefits to be measured, substantive impact evaluation can take place. The programme expects at the earliest this can take place between 12-24 months post opening. Based on current delivery schedules, as set out in the Plan for Implementation, the department expects to report independent impact evaluation findings from the end of the 2034–35 financial year. Learning will also be captured earlier through post-occupancy evaluation and scheme-level reviews, and lessons learnt implemented in subsequent waves.

3.9 The findings from the independent assessment will be reported through programme-level governance arrangements and will inform ongoing refinement of the Hospital 2.0 design to ensure the programme is maximising the benefits.

4. PAC conclusion: The Department has not yet developed a convincing rationale for the proposed size of new hospitals or how larger hospitals complement aspirations for new models of care and reducing demand in hospitals.

4. PAC recommendation: Once the new design for hospitals is finalised, the Department should write to the Committee to:

- ***provide further assurance on the bed capacity needed in new hospitals given its wider focus on shifting care out of hospitals and into the community;***
- ***explain the new model of care that will be employed in these hospitals and how each individual scheme has taken expected changes to community care into account when deciding bed numbers; and***
- ***in cases where increases are necessary, explain how this is needed to optimise the flow of patients through hospital and quality of care.***

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2027

4.2 Bed capacity for NHP schemes is informed by a common demand-forecasting model, recognised by the Royal Statistical Society, the Health Foundation and the National Audit Office as an example of a transparent, open sourced and peer-reviewed model. This provides trusts and system partners with a consistent, iterative approach to assessing future demand and testing assumptions, including population growth, ageing, proposed changes in service models, and the planned shift of care into the community ("left shift"). Mitigations may not offset projected growth, so schemes may require increases in bed numbers to remain sustainable.

4.3 The NHP supports the 10 Year Health Plan's three shifts. Each trust sets out its future plans through its Target Operating Model and Model of Care, drawing on forecast demand, local service plans and best practice. The programme supports Trusts to right size their hospital.

4.4 The design for Hospital 2.0 will be finalised shortly, and the plans for each hospital will then be determined through each scheme's Outline Business Case (OBC). NHP's standardised Hospital 2.0 design supports flow by prioritising admission avoidance, improving clinical adjacencies, supporting infection control, improving bed utilisation, and allowing capacity to adapt.

4.5 The department will write to the Committee in Spring 2027, as schemes in Wave 1 progress through the OBC approval process, providing information on planned bed capacity, including how a scheme's bed numbers reflect its Model of Care the expected demand and planned shift of care into the community.

5. PAC conclusion: The Department has been slow to develop the capacity and capability it needs to deliver such a complex programme.

5a. PAC recommendation: The Department must provide greater assurance that it has the skills and capability it needs for the programme. It should:

- ***be clear on the programme's critical path and what this means for its staffing requirements; and…***

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

5.2 The department recognises that delivery of the NHP requires specialist technical, commercial and programme delivery skills at scale. The programme is committed to resourcing delivery appropriately, using a combination of internal capability and external expertise to ensure it has the right skills available at the right time.

5.3 The programme has an established approach to workforce planning and is progressing delivery of its workforce strategy. An operational workforce plan for 2026-27 will be published in summer 2026, setting out where the programme has capability gaps and a plan for sourcing and onboarding the skills required to meet delivery needs over the following 12 months.

5.4 During 2026-27, the programme will use this information to inform its long-term workforce strategy, aligned to the waves of delivery set out in the Plan for Implementation, and to identify the most effective routes to access the required capability and capacity.

5b. PAC recommendation:

- ***… develop a clear plan to address skills shortages, which could include working with other departments who are taking forward initiatives to develop key skills. Once completed, it should write to the Committee with the details.***

5.5 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2026

5.6 The programme is taking a phased approach to assessing whether it has the right skills and capacity to deliver the programme within agreed running cost limits. The first phase will assess the skills and capabilities needed to deliver individual hospital schemes, focusing on the integrated teams responsible for delivering a single hospital scheme at the programme and trust level. The first set of scheme-level capability assessments will be completed by Autumn 2026. The programme will then expand this work to assess capability across the wider programme and to support Trusts to strengthen and transform their workforce capability.

5.7 As this work progresses, it will inform a longer-term programme-wide plan to address skills gaps. This will include working with other departments, NHS organisations and the supply chain. The framework will also inform the strategy and curriculum for the NHP Academy, which is the Programme's main mechanism for developing critical skills and capability for the programme.

5.8 The department will write to the Committee by Winter 2026 to set out the resulting plan and actions.

6. PAC conclusion: The 46 hospital schemes must deliver quality hospitals on time and on budget over 25 years and for £60 billion. Given its cost and importance, and that the design concept of Hospital 2.0 remains unproven, we are concerned that the New Hospital Programme is not being treated in government as a 'mega project'.

6. PAC recommendation: This programme requires an appropriate level of oversight and scrutiny commensurate with its risk, size and complexity. As the programme develops, HM Treasury and the Mega Project Decision Panel should assess whether this should be overseen as a mega project - at least up until the point that Hospital 2.0 is a proven concept - and advise ministers accordingly, who should regularly update Parliament.

6.1 The government agrees with the Committee's recommendation.

Recommendation implemented

6.2 HM Treasury, including NISTA, and Cabinet Office have considered whether the New Hospital Programme (NHP) should be designated as a mega project in line with the criteria set out in Treasury Approvals Process for projects and programmes, informed by the Office for Value for Money's Value for Money (OVfM) study on the governance and budgeting arrangements for mega projects. The Mega Projects Decision Panel Chairs from the Treasury and Cabinet Office concluded at their most recent stocktake that NHP did not meet the criteria for mega project status, because the projects within it are expected to deliver their direct benefits separably.

6.3 Commensurate with its size and scale, NHP is subject to the oversight and scrutiny of the Major Projects Review Group, the second-most senior forum in the Treasury Approval Process, reserved for very risky, costly and complex GMPP initiatives. NISTA provides independent assurance of the programme, alongside DHSC's internal assurance arrangements. As a large capital programme, NHP may undertake budget exchange of up to 20% of the annual programme budget in line with Consolidated Budgeting Guidance.

Seventy-seventh Report of Session 2024-26

Cabinet Office

Accountability in small public bodies

Introduction from the Committee

There are many small central government bodies. At least 48 central government or parliamentary bodies spent £30 million or less in 2022–23 or had 50 or fewer FTE employees on 31 March 2023. Of these organisations, approximately two-thirds (30) spent under £10 million in 2022–23.

Small government bodies are often expected to comply with the same requirements as organisations which have thousands of staff and spend billions of pounds. These include requirements for operating specialist functions like digital and security effectively (functional standards) and for reporting on how organisations use public money (financial reporting requirements).

These requirements help deliver many benefits, such as ensuring that government bodies are run efficiently, and that they are accountable to Parliament and transparent to the public. However, complying with requirements involves time, effort and cost. These can often be proportionally greater for small bodies as they have more limited resources and specialist expertise than larger organisations. To support meaningful and efficient compliance and accountability, reporting duties must strike the right balance between accountability and proportionality.

Based on a report by the National Audit Office, the Committee took evidence on Monday 26 January 2026 from the Government Actuary's Department, Ministry of Justice, Office of the Children's Commissioner, Cabinet Office and HM Treasury. The Committee published its report on 24 April 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report Accountability in small government bodies – Session 2024-25 (HC 948)
- PAC report: Accountability in small government bodies – Session 2024-26 (HC 887)

Government response to the Committee

1. PAC conclusion: The Cabinet Office has not done enough to take forward its review of public bodies.

1a. PAC recommendation: In its Treasury Minute response to this report the Cabinet Office should update the Committee on progress in consolidating public bodies, including smaller ones.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: November 2026

1.2 The Cabinet Office review of public bodies, launched in 2025, remains ongoing. While initial efforts focused on merging large bodies into departments to achieve immediate scale efficiencies, the review continues to evaluate the justification for the continued existence of smaller bodies. Progress is being made to identify where closing, merging, or reintegrating functions back into departments can reduce bureaucracy and strengthen resilience. Officials

are currently advising ministers on the review to date and next steps and an update will be provided in due course.

1b. PAC recommendation: The Cabinet Office should then update the Committee on an annual basis, until it has concluded its public bodies review and implemented the resulting actions.

1.3 The government agrees with the Committee's recommendation.

Target implementation date: September 2027

1.4 Whilst the review is not expected to run for an extended period of time, the Cabinet Office commits to providing annual updates to the Committee regarding the status of the public bodies landscape. These updates will track the implementation of resulting actions, including the reduction in the number of arm's-length bodies and the progress of consolidation efforts across government.

1c. PAC recommendation: At the completion of the review, the Cabinet Office should provide a report to this Committee, giving a full and accurate picture of the full range of public bodies still in existence, the date when they were last reviewed and plans for continuous review to ensure that their existence remains justified and the most effective method to achieve the aims they were set up to fulfil.

1.5 The government agrees with the Committee's recommendation.

Target implementation date: upon completion of the review

1.6 Upon the conclusion of the review, the Cabinet Office will provide a comprehensive report detailing the landscape of remaining public bodies. This will include plans for a continuous review cycle to ensure that the creation of new bodies remains a last resort and existing ones remain justified.

2. PAC conclusion: A tailored financial reporting regime for small, low-risk bodies would allow for more meaningful reports and free up time for frontline delivery.

2. PAC recommendation: HM Treasury should, by 30 June 2026, write to the Committee setting out its definition of a small body and its analysis of the costs and benefits of various options for streamlining the annual reporting requirements for small, low-risk central government bodies.

- ***set out the accountability and transparency trade-offs of each option and potential mitigations;***
- ***consider which options for simplifying and streamlining requirements might be applicable to larger organisations; and***
- ***set out its proposed process for identifying which bodies are suitable for streamlined reporting requirements.***

2.1 The government agrees with the Committee's recommendation

Target implementation date: June 2026

2.2 HM Treasury has written to the Committee separately on 26 June 2026 to outline the work it is undertaking to improve and streamline financial reporting in central government, and in particular the options for simplifying reporting for small bodies. The Treasury will provide a further update to the Committee with an update on the progress of this review.

3. PAC conclusion: Government's requirements for delivering specialist functions such as digital and procurement effectively are often ill-suited to small bodies.

3. PAC recommendation: In its Treasury Minute response to this report the Cabinet Office should update the Committee on progress with the government functions work to make it easier for small bodies to apply the functional requirements proportionately.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: November 2026

3.2 The Cabinet Office is working with all government functions to review their requirements, including how they apply proportionately to small bodies. This work includes revising functional standards and supporting guidance to consider the perspective of agile, smaller organisations that lack in-house specialist expertise.

4. PAC conclusion: Sponsor departments and the centre of government can do more to help small bodies apply requirements effectively and proportionately.

4. PAC recommendation: The Cabinet Office and HM Treasury should set out their plans for improving small government bodies' access to expertise and support from sponsor departments and the centre of government.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: end of 2026

4.2 Plans are being developed to improve the signposting of existing resources and forums. Efforts will focus on ensuring small bodies can more easily engage with sponsor departments and central expertise to comply with requirements.

5. PAC conclusion: Relying on shared corporate services such as HR, estates and finance is not always the best option for small bodies.

5a. PAC recommendation: The Cabinet Office should explain how it intends to engage with small central government bodies to ensure that they are only onboarded to shared corporate services if this is beneficial to them as well as to government as a whole. If they choose not to adopt the shared service model, they must clearly justify this decision.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: end of 2026

5.2 There will be a pipeline for ALB onboarding by the end of this year, as per Public Accounts Committee attended by shared services in May. Following the Shared Services for Government Strategy, most bodies will be joining their sponsor departments. 92 bodies are due to join in the first phase. The government's Shared Services for Government Strategy is increasing efficiency across government by reducing duplication of technology and processes by sharing services across government. However, where there is a clear value for money argument for a small body to run its own specialist in-house corporate service delivery team, they need not join a shared service centre. This needs to be confirmed through formal

governance and the body will also need to consider wider dependencies such as for example recruitment provisions.

5b. PAC recommendation: The Cabinet Office should update its guidance on commissioning and establishing new public bodies to require departments to assess what level of reporting and governance is proportionate for the proposed body. Where a more streamlined approach is appropriate, departments should set out in the business case:

- ***how the body will draw on sponsor department expertise and support;***
- ***whether a low-risk financial reporting regime is suitable; and***
- ***when the body will determine its shared services model.***

5.3 The government agrees with the Committee's recommendation.

Target implementation date: end of 2026

5.4 The Cabinet Office will update guidance on establishing new public bodies. Business cases will be required to assess proportionate reporting and governance, including how the body will draw on sponsor expertise, the suitability of financial reporting regimes and the determination of a shared services model.

Seventy-eighth Report of Session 2024-26

Department of Science, Innovation and Technology, Cabinet Office, and National Infrastructure and Service Transformation Authority

The Bank of England's Real Time Gross Settlement Renewal Programme

Introduction from the Committee

The Bank operates the RTGS, which provides settlement services for sterling payments in the UK, worth around £790 billion a day. 'Settlement' is the stage of finalising payments by completing the transfer of funds between relevant parties. The RTGS underpins the UK's payment systems, such as CHAPS and Bacs, and is vital in ensuring monetary and financial stability. Government has designated the RTGS as critical national infrastructure.

In January 2016, the Bank set out its intention to modernise the RTGS, establishing the renewal programme. In 2017, it published a blueprint for a new RTGS, setting out its vision and five improvement areas for the new service: resilience; access; interoperability; user functionality; and strengthened end-to-end risk management of CHAPS. In July 2020, the Bank signed a contract with Accenture as its technical delivery partner.

In April 2025, the Bank successfully launched the new RTGS, which incorporated the main improvements promised in the blueprint and represented a major digital business transformation. The modernisation programme cost £431 million over nine years. The Bank recovers the running costs of the RTGS from its users, which include banks, building societies and payment system providers. It will also recover the modernisation costs over a 20-year period through higher charges.

Previous Committee work and NAO reports have highlighted persistent government failures in implementing digital transformation. We have seen repeated delays and cost overruns, with some programmes failing to deliver at all. Common issues include:

- government's inability to act as an 'intelligent customer';
- unclear objectives and requirements;
- poor senior digital understanding; and
- difficulties in procuring and working with suppliers
- By contrast, the Bank worked hard to overcome these kinds of problems in implementing the new RTGS.

Based on a report by the National Audit Office, the Committee took evidence on 2 March 2026 from the Bank of England. The Committee published its report on 29 April 2026 with recommendations for government. This is the government's response to the Committee's report.

Relevant reports

- NAO report: The Bank of England's Real-Time Gross Settlement system renewal programme – Session 2024-26 (HC 1546)
- PAC report: The Bank of England's Real Time Gross Settlement Renewal Programme – Session 2024-26 (HC 1732)

Government response to the Committee

1. PAC recommendation: Within three months DSIT should prepare a lessons-learned paper identifying how the Bank of England successfully overcame the challenges that we have previously reported on (and as set out in the State of digital government review) and what this means for government. This should specify planned actions and timing, and address the following areas:

- ***ensuring digital leaders and non-executives with digital backgrounds are in the right governance roles on business-enabled digital change;***
- ***the importance of taking time to get the design right up front before embarking on the contract for actual delivery;***
- ***the importance of addressing problems with legacy systems before they become an unsustainable 'burning platform';***
- ***collaborative working between business operations, IT and supplier teams; and***
- ***ensuring skills transfer and creating internal expertise to maintain and enhance the technology continuously rather than in big once-in-a-generation projects.***

1.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2026

1.2 DSIT is committed to continuously learning from other public sector organisations. DSIT will organise a workshop with the Bank of England to discuss the notable successes of the Real Time Gross Settlement (RTGS) renewal programme and identify the lessons learned.

1.3 The insights gained from this workshop will inform the department's work going forward, and will be incorporated into future updates to the Roadmap for modern digital government. They will also inform the upcoming Digital Workforce 2030 strategy, which will present the government's plan to attract and retain internal expertise, and the Technology Modernisation Action Plan, which will set out an approach to understand, fix, and prevent legacy systems across the public sector.

1.4 DSIT will also share the lessons learned with other departments conducting major public sector transformation programmes. Specifically, we will highlight the good practice demonstrated by the Bank in regard to embedding digital leadership, working in multidisciplinary teams, addressing legacy technology, and undergoing adequate planning before embarking on procurement.

2. PAC recommendation: Drawing on the Bank's experience, within six months, the Cabinet office should set out practical steps, and a timetable for action, on how it will improve the ability of senior business leaders in digital business management and transformation, and strengthen the role and influence of digital specialists.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2026

2.2 DSIT, working with the Cabinet Office, will engage with the Bank to understand relevant lessons, set out practical steps to strengthen senior leaders' capability in digital business management and transformation, and to support the role and influence of digital specialists. DSIT and CO will then consider how this will be incorporated into work already underway on Digital Workforce 2030, and on digital, data, innovation and AI learning for civil service leaders as part of the National School of Government leadership learning offer.

2.3 This approach complements existing GDS research that has identified that senior leaders do not need to be technical specialists, but do require foundational digital, data, cyber and AI literacy and confidence to set direction, ask the right questions, act as informed customers and hold delivery to account.

3. PAC recommendation: Within six months NISTA should update its guidance and support materials to reflect the distinct challenges of digital programmes and the success factors that the RTGS modernisation demonstrated.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: October 2026

3.2 NISTA welcomes the Committee's focus on the distinct challenges of digital programmes and projects, and the opportunity to share the success factors identified in this report.

3.3 The Teal Book, published on the government project delivery website, provides authoritative guidance for practitioners on project delivery in government. Chapter 10 highlights the particular risks in transforming digital and data systems, given their criticality to government operations and the challenges of complexity and uncertainty, resourcing and funding often found in such programmes and projects.

3.4 The success factors identified by the Committee are generally identified as good practice in The Teal Book, some as particular considerations for digital and data work and some, such as up-front planning and an open 'no surprises' culture, as expected practice for all government programmes and projects. However, NISTA will review the current guidance and highlight the success factors identified more clearly in expanding the digital and data content in Chapter 10, for inclusion in the next online version of The Teal Book by October 2026.

3.5 A case study on the RTGS modernisation is also being included in the Major Projects Leadership Academy commercial module, currently under refresh.

4. PAC recommendation: Within six months the Digital Commercial Centre of Expertise and Government Commercial Agency should update guidance to the commercial function to ensure that time is taken before contracts are let to properly understand the business and technical complexity and requirements for digital programmes with full engagement from technical specialists so that delivery time can be realistically planned and costed.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2026

4.2 The Government Commercial Agency (GCA) is planning to publish a refreshed version of the Digital, Data and Technology Playbook (DDaT) in September 2026. Developing the refresh is an ongoing process that involves engaging proactively with a wide range of public and private sector stakeholders to learn lessons and identify best practice. In conjunction with the recently published Contract Management Playbook, this guidance will cover both the procurement lifecycle from start to end, as well as the life of the contract term.

4.3 In revising the DDAT playbook, the GCA will identify and address any gaps in guidance across the commercial lifecycle. For instance, it will highlight the importance of good forward planning to ensure there is sufficient time and resource to understand the business

and technical complexity and requirements for digital programmes and engage with the appropriate technical specialists so that delivery time can be realistically planned and costed. As well as, providing additional guidance on leveraging Artificial Intelligence, while managing risks, buying Cloud services and ensuring that cyber security requirements are fit for purpose. The guidance will continue to provide principles based practical advice and span the full commercial lifecycle.

4.4 The Playbook is supplemented by a series of more specific and detailed guidance notes on high-priority issues such as mitigating and preventing legacy IT, contracting for agile and intellectual property rights. These provide practical advice that practitioners can draw on where this is a particular challenge.

5. PAC recommendation: To provide sufficient expertise, capacity and focus in supporting digital transformation across government, DSIT should reinstate the Government Chief Digital Officer role immediately with the aim of recruiting a candidate with proven experience, skills and knowledge in digital business management and transformation within the next year

5.1 The government agrees with the Committee's recommendation.

Recommendation implemented

5.2 The responsibilities of a Government Chief Digital Officer are delivered by the Permanent Secretary for DSIT, supported by Deputy Heads of Function to drive wider change, including two Government Digital Service Directors General, with responsibility for supporting digital transformation across government and the digital products GDS builds and runs.

5.3 The structure gives digital and data a clear seat at the top table alongside other Heads of Department, empowering the DSIT Permanent Secretary to convene cross-government leaders to drive forward digital transformation. This was recently demonstrated at a dedicated Heads of Department discussion on digital government, at which several actions were agreed to improve data-sharing, drive AI adoption, and strengthen digital capability.

5.4 This also places digital on an equal footing with other major cross-government professions, which will support the ambition for digital and technology professionals to represent 10% of the Civil Service workforce by 2030 and the expectation for digital leaders across government to be sitting at Executive Committee/board level by the end of 2026.

5.5 Within this structure, levers to drive digital transformation include transparent progress reporting on workforce and leadership expectations, funding and prioritisation decision making in conjunction with Cabinet Office and HM Treasury, setting standards and providing assurance for major services and platforms, and performance accountability through Digital Business Reviews.

5.6 DSIT believes that the leadership structure maximises the impact of the Permanent Secretary role by providing a more efficient and powerful model than was previously in place.

Seventy-ninth Report of Session 2024-26

Department of Health and Social Care

Supporting people with frailty outside hospitals

Introduction from the Committee

Medical professionals use 'frailty' to identify the group of older people who have the highest risk of adverse outcomes such as disability, falls, hospital admission and the need for long-term care. There is a strong link between ageing and frailty, and the prevalence of frailty will very likely increase as the population ages. The Office for National Statistics' population forecasts indicate that by 2045 there will be 73% more people in England aged 85 and over than in 2025. In addition to the negative impact on people's health, frailty also results in costs to the healthcare system. In 2019, researchers estimated that frailty cost the UK healthcare system around £5.8 billion per year. The government's 10 Year Health Plan, in 2025 set out its intention to reinvent the NHS with three shifts: 1) hospital to community; 2) analogue to digital and 3) sickness to prevention.

The Department is responsible for setting and overseeing policy on improving health, including delaying and managing the onset of frailty and supporting people to age well. The Department is also responsible for preventing poor health and tackling health disparities. Through the national General Medical Services contract, NHSE and the Department set out the requirements for GP practices. The contract includes requirements for frailty identification and management, and GPs play a key role in diagnosing and supporting people with frailty. NHSE also publishes guidance to the NHS.

At local level, Integrated Care Boards (ICBs) commission primary care services (including GPs) and oversee local delivery, performance and management of the contract. Local primary care networks sit below ICBs and are formed of general practices and other health and care organisations working together to provide integrated services to improve the health and wellbeing of their local population, including frailty interventions. NHS-funded community health services also support people living with frailty in the community. In March 2025, the government announced it would abolish NHS England and change the responsibilities of ICBs, so some commissioning arrangements described in this report may change.

Based on a report by the National Audit Office, the Committee took evidence on Monday 9 February from the Department of Health and Social Care. The Committee published its report on Wednesday 3 June 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Primary and community healthcare support for people living with frailty – Session 2024-26 (HC 1518)
- PAC report: Supporting people with frailty outside hospitals – Session 2024-25 (HC 1706)

Government response to the Committee

1. PAC conclusion: GPs are not doing enough to identify and support people living with frailty.

1. PAC recommendation: NHS England and the Department of Health & Social Care should set out, by the end of 2026, how they will ensure GPs assess more people with frailty and provide the severely frail with adequate support.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2026

1.2 NHS England and the Department of Health and Social Care will set out, by the end of 2026, how they will ensure that more people living with frailty are assessed and receive appropriate support. This will be delivered through a strengthened, system-wide approach rather than reliance on general practice alone.

1.3 NHS England and the department will drive this through the neighbourhood health model, will support the development of neighbourhood integrated frailty multidisciplinary teams responsible for people with frailty as a high-priority cohort, recognising that this is in the context of overall general practice capacity and demand pressures, including same-day access.

1.4 Delivery will be supported through local commissioning arrangements. Integrated Care Boards (ICBs) are responsible through the Medium Term Planning Framework to identify frailty as a priority cohort and develop neighbourhood health and community-based services around local population need. This will increasingly be formalised through planned neighbourhood health contracts, intended to provide a clear mechanism to ensure that assessment and support expectations are delivered consistently within local systems.

1.5 This approach will be underpinned by national mechanisms, including the recently published best practice guide for NHS frailty pathways, which provides guidance on assessments for people with frailty and the forthcoming Modern Service Framework for Frailty and Dementia, which will set clear standards and reduce unwarranted variation. Progress will be tracked through defined metrics.

1.6 Taken together, these measures are intended to establish a clear route to ensuring that more people with frailty are identified and that those with the greatest need receive coordinated, multidisciplinary support.

2. PAC conclusion: NHS England is not reducing the unacceptable variation in support for people with frailty across and within Integrated Care Boards (ICBs).

2. PAC recommendation: NHS England should seek to reduce variation in support for people with frailty by establishing a threshold for intervening in areas of poor performance. Alongside its response to this report, it should write to the Committee to set out the nature of that intervention.

2.1 The government disagrees with the Committee's recommendation

2.2 NHS England is committed to reducing unwarranted variation in support for people with frailty, however, does not consider establishing a nationally defined threshold for intervention or a one size fits all' form of intervention to be the most effective or proportionate means of achieving this currently.

2.3 As a first step to addressing this issue the government is introducing the first ever Modern Service Framework (MSF) for Frailty and Dementia, which will seek to reduce unwarranted variation and narrow inequality for those living with frailty and dementia as set out in the response to recommendation 5. This will include clarifying which metrics should be used for monitoring variation which can inform tailored improvement action taken by NHSE regions, commissioners and providers.

2.4 Ahead of this NHS England will continue to work with systems to support improvement and greater consistency in care for people with frailty, as set out in the response to recommendation 3.

2.5 In addition for 2026-27 NHS England have included a metric within the NHS Oversight Framework (NOF) for ICBs which looks at the level of over 65 bed days per 100,000 of the population as an outcome measure with an expectation that this will be an area of focus to reduce given risk of deterioration for long in patient stays.

3. PAC conclusion: NHS England's existing oversight arrangements are not improving GPs' assessment and support of people with frailty.

3. PAC recommendation: The Department of Health & Social Care and NHS England should set out how new accountability arrangements will improve how GPs assess and support people living with, or at risk of, frailty.

3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

3.2 The GP contract requires practices to:

- identify patients aged 65 and over living with moderate to severe frailty
- undertake a clinical review for these patients, including an annual medication review and discussion of any falls in the previous 12 months
- and to discuss with the patient the enriched Summary Care Record and its benefits.

3.3 Under the proposed new arrangements, accountability is defined. Integrated Care Boards (ICBs) are responsible for commissioning and assuring services for people with frailty, including through intended neighbourhood health contracts. They will set expectations locally, create clear ownership of performance and outcomes, and align services to population need.

3.4 These responsibilities will be supported through assurance routes, including the NHS Oversight Framework (NOF), which will help assess how ICBs plan, commission and improve frailty services. National metrics can indicate system performance, but oversight will consider performance in the round, including how ICBs discharge their strategic commissioning role.

3.5 This approach provides a clearer, coherent model, with defined roles at local, regional and national level. ICBs will be the primary point of assurance, with performance oversight escalating through regional and national structures where needed, supporting consistency while allowing local flexibility.

3.6 As neighbourhood health teams are developed and embedded, they are expected to underpin this by clarifying shared responsibility for frailty across the multidisciplinary team, with general practice working within a wider integrated model that strengthens oversight of delivery and outcomes.

3.7 This will support general practice to deliver its contractual requirements for patients with frailty and provide assurance that these are being met.

4. PAC conclusion: NHS England has overloaded GPs, who have limited capacity, with new and expanding priorities.

4a. PAC recommendation: NHS England should set out the basis on which it considers GPs and general practice have the capacity to deliver the full ranges of services and responsibilities expected from them.

4.1 The government disagrees with the Committee's recommendation.

4.2 NHS England recognise the importance of monitoring capacity and demand in general practice. Given the contractual model - where GP contractors are responsible for responding to the needs of their population rather than delivering a fixed service specification - it is not practical to make a systematic assessment of capacity against defined services.

4.3 A robust, data-driven understanding of capacity and demand is essential for policy and workforce planning. Building on appointments data, recent contractual changes will strengthen insight through new metrics, including the proportion of urgent appointments delivered on the same day, routine appointments delivered within one and two weeks, and activity relating to online consultations and telephone contacts. Data is reviewed regularly, with outliers (such as GP-to-patient ratios) identified for targeted support.

4.4 Since 2019, the NHS has invested significantly in general practice, including over £1.8 billion in PCNs. This has enabled the recruitment of over 31,000 additional staff, including clinical pharmacists, physiotherapists and paramedics. Since October 2024, around 2,000 additional GPs have been recruited following £82 million investment in 2024-25. In 2026-27, a further £292 million per year was repurposed for a practice-level GP reimbursement scheme.

4.5 General practice is delivering record activity levels, well above pre-pandemic levels, with demand continuing to rise and cases becoming more complex. The approach has therefore focused on maximising the impact of available resources, recognising that not all demand can be met by general practice alone.

4.6 Neighbourhood health aims to support services to better manage demand and care, particularly for people living with frailty.

4b. PAC recommendation: Alongside this, NHS England should write to the Committee with details on what they have done to assess of the expected impact of new and expanding priorities on continuity of care for patients with frailty and for digitally excluded patients with frailty.

4.7 The government agrees with the Committee's recommendation.

Recommendation implemented

4.8 NHS England has written separately to the Committee in response to this recommendation alongside this Treasury Minute

4.9 People living with frailty typically require ongoing support that spans multiple services, and continuity will need to be increasingly delivered through coordinated, multidisciplinary care rather than reliance on a single clinician or service.

4.10 NHS England is strengthening this approach through the planned development of neighbourhood health teams, which are intended to provide more proactive, joined-up care as they develop for high-priority cohorts. This enables continuity to be delivered more consistently across organisational boundaries and reduces fragmentation in care.

4.11 NHS England has also ensured that the needs of digitally excluded patients are reflected in service design expectations. Systems are required to maintain multiple access routes and to deploy digital tools in a way that supports, rather than replaces, access for those who cannot use them.

4c. PAC recommendation: NHS England and the Department of Health & Social Care should also set out how neighbourhood health teams will share responsibilities and balance the load of assessing and supporting people with frailty.

4.12 The government agrees with the Committee's recommendation.

Recommendation implemented

4.13 Since the Committee hearing the department has published the Neighbourhood Health Framework which sets out how neighbourhood health teams are to bring together general practice, community health services, social care and wider partners into a single, coordinated model of care. The intended model is for responsibility for people living with frailty to be shared across a multidisciplinary workforce, rather than concentrated within general practice.

4.14 This is intended to enable key elements of care - including identification, assessment, care planning, and ongoing support, as set out in the best practice guide for NHS frailty pathways - to be delivered by the most appropriate professional. For example, community services and additional roles may take on proactive case management and follow-up, while general practice retains overall clinical oversight where appropriate.

4.15 The planned neighbourhood health teams are intended to enable better coordination across organisational boundaries, reducing duplication and improving patient experience. By aligning services around the needs of the individual, this model supports a more balanced and sustainable approach to delivery.

4.16 Over time, this is intended to support a shift from reliance on general practice alone towards a model of shared responsibility across the wider neighbourhood health team and system.

5. PAC conclusion: The frailty policy landscape is confusing and fragmented.

5. PAC recommendation: The Department of Health & Social Care should write to the Committee within six months with an update setting out how all frameworks, policy initiatives and dashboards relevant to frailty provision interact and support one another.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2026

5.2 The government is introducing the first ever Modern Service Framework (MSF) for Frailty and Dementia, which will seek to reduce unwarranted variation and narrow inequality for those living with frailty and dementia. It will set national standards for frailty and dementia care and redirect NHS priorities to provide the best possible care and support.

5.3 The department is committed to feeding into NHS and local government planning cycles this September and will aim to publish the full MSF by the end of this calendar year as recommended by Baroness Casey.

5.4 The MSF will bring together relevant policy related to frailty care including best practice guide for NHS frailty pathways and neighbourhood health and build on learning from the frailty collaborative and findings from the independent commission on adult social care. Alongside this the department will set out metrics which are needed to monitor progress towards MSF ambitions and develop a dashboard to accompany these.

5.5 The department is considering all options to help reduce variation, including reviewing metrics and targets, and will write to the Committee within six months with an update.

6. PAC conclusion: We remain deeply concerned that cuts to ICBs are insufficiently thought-through and will undermine their ability and capacity to carry out their functions.

6. PAC recommendation: NHS England and the Department of Health and Social Care should set out what further reassurances they can provide to the Committee that ICBs' cost reductions will not impact on ICBs' ability and capacity to carry out their functions effectively.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2027

6.2 In line with the Darzi Review and the 10 Year Health Plan, the role of Integrated Care Boards (ICBs) is being standardised so all ICBs discharge statutory functions consistently and effectively. Reducing unwarranted variation in ICB running costs will require greater change in higher-cost systems, alongside mergers of smaller ICBs with neighbours to achieve a minimum efficient scale. This will release funding for frontline care.

6.3 ICBs will remain independent statutory organisations, with boards accountable for delivery of their functions. NHS England will retain responsibility for approving boundary changes and mergers. Regional teams have worked closely with ICBs throughout restructuring and have received assurance that statutory duties can be maintained within revised running cost envelopes, with risks assessed and mitigated. Progress will continue to be monitored through NHS England's oversight and annual assessment processes, with the Committee receiving independent assurance expected from the National Audit Office inquiry into ICB restructuring later this year.

6.4 To support the transition to a strengthened strategic commissioning role, NHS England has published the Strategic Commissioning Framework and launched the first phase of the Strategic Commissioning Development Programme. This will build capability through a Commissioning Academy (e-learning, good practice and self-assessment tools) and a Commissioning Intelligence Centre providing access to specialist analytics. From Quarter 2 2026-27, ICBs will also receive targeted board development, leadership support and action learning to adapt commissioning, contracting and payment mechanisms in support of neighbourhood health and delivery of the 10-Year Health Plan.

Second Report of Session 2026-27

HM Treasury

NAO financial audit insights 2024-25

Introduction from the Committee

The government currently spends around £1.1 trillion each year, holds assets of £2.7 trillion and has liabilities of £5 trillion. Government bodies must report their expenditure each year, along with the value of their assets and liabilities, in their annual report and accounts (ARAs). ARAs are therefore important documents that Parliament and the public rely on to hold government to account.

There are various roles and responsibilities across the annual ARA cycle. HMT sets the standards against which government bodies must publish ARAs through its Financial Reporting Manual.[3] These are based on international reporting standards used by listed companies but adapted for public sector use.[4] The accounting officers of individual bodies are responsible for maintaining proper accounting records, producing ARAs in line with relevant frameworks, and confirming they are fair, balanced and understandable.[5] The GFF does not have a formal specified responsibility in the ARA process, but it aims to ensure that its community of over 9,000 finance professionals in government is equipped with the necessary skills and capabilities to deliver their roles effectively.

The National Audit Office (NAO) audits and reports on the accounts of all government departments and other public bodies. The Comptroller and Auditor General (C&AG), as the head of the NAO, provides an independent audit opinion on the ARAs of around 400 public bodies each year. The NAO's audits are designed to provide assurance to Parliament that the financial records of government are materially correct and that money has been used as Parliament intended.

Based on a report by the National Audit Office, the Committee took evidence on 19 March 2026 from HM Treasury, the Government Finance Function and the Environment Agency. The Committee published its report on 22 May 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Audit Insights: lessons and findings from the NAO's financial audits 2024-25 – Session 2024-26 (HC 1533)
- PAC report: NAO financial audit insights 2024-25 – Session 2026-27 (HC 94)

Government response to the Committee

1. PAC conclusion: Transparency and accountability for how government spends taxpayers' money is being undermined by some government bodies taking too long to publish their accounts.

1. PAC recommendation: HM Treasury should increase its support for government bodies, to ensure they can help achieve the target for 70% of accounts to be published before summer recess. If this target is not met it should write to the Committee to explain why.

1.1 The government agrees with the Committee's recommendation

Target implementation date: November 2026

1.1 HM Treasury agrees with the Committee that timely laying of accounts is essential to ensure transparency and accountability before Parliament.

1.2 The Treasury provides guidance and oversight to support high-quality financial reporting across central government, including through publication of the Government Financial Reporting Manual. Before accounts can be laid in Parliament, they need to have been prepared, and the audit completed so that the Comptroller and Auditor General can issue their opinion. Delays with either preparation or audit can lead to entities missing the pre-recess target.

1.3 Treasury will continue to support bodies as they work towards pre-recess timelines, including through adapting and interpreting new standards as appropriate for the public sector, the publication of technical application guidance, convening discussion forums such as UPAG (User and Preparer Advisory Group) and RAWG (Relevant Authorities Working Group), and the provision of training through the GFF.

1.4 Progress will be monitored by the Finance Foundations Group, the senior leadership forum accountable for driving excellence across all finance foundations. The Treasury will review existing finance networks to ensure they support the delivery of our shared objectives around timely and high-quality reporting and will also develop a best practice guide for how departments can support their ALBs with accounts preparation and laying.

1.5 The Treasury supports the NAO's ambition to achieve 70% of accounts audited by NAO being published pre-recess in the 2025-26 financial year. The Treasury will engage with NAO to ensure there is effective data sharing on projected and actual laying dates. The Treasury will write to update the Committee on whether the NAO's 70% target has been achieved (and if not, why not) by 30th November 2026.

2. PAC conclusion: Qualified accounts are a persistent feature of government's financial reporting and may indicate underlying weaknesses in the financial controls of some bodies.

2. PAC recommendation: HM Treasury and the Government Finance Function should increase support for departments or organisations with qualified accounts. It should write to the Committee in a year's time evaluating the success of these actions.

2.1 The government agrees with the Committee's recommendation

Target implementation date: November 2027

2.2 The Treasury acknowledges the Committee's concerns about qualifications in departmental or other organisation's accounts, and what they may indicate about the operation of financial controls in these bodies.

2.3 In the 2024-25 financial year, the NAO issued two disclaimed opinions, six true and fair qualifications, and nine regularity opinions. Some of these qualifications relate to known issues, such as the challenges of providing estimates and sufficient audit evidence for compensations schemes which was highlighted in the NAO's report.

2.4 Other qualifications are long-standing, such as those relating to fraud and error in DWP and HMRC. Both organisations are making significant efforts to reduce instances of fraud and error, and work with the NAO to ensure a cost-effective control environment.

2.5 HM Treasury and the Government Finance Function will continue to take action to support the quality of financial reporting across government, including through updated guidance, training, technical support and forums for sharing learning and good practice. The

Technical Accounting Centre of Excellence drives improvements across the technical accounting landscape within the Government Finance Function. Performance will be monitored by the Finance Foundations Group, the senior leadership forum accountable for driving excellence across all finance foundations.

2.6 The Treasury will write to all central government bodies that receive qualifications for their 2025-26 accounts to understand whether the qualification is expected to remain in 2026-27 and what actions are being taken to resolve underlying issues.

2.7 There will likely be some bodies who receive qualifications after the pre-recess reporting deadline. The Treasury therefore proposes to write to the Committee with an update by 30th November 2027, once the 2026-27 cycle is complete.

3. PAC conclusion: We are concerned that the 17 departmental groups had to write off close to £7 billion in total during 2024–25 for spending that did not achieve intended objectives.

3. PAC recommendation: HM Treasury should analyse the root causes of recent reported losses, to identify what lessons can be learned and avoid such wasted funds in future investment decisions, and report back to the Committee by the end of the year.

3.1 The government agrees with the Committee's recommendation

Target implementation date: December 2026

3.2 The government takes seriously the Committee's concern that 17 departmental groups wrote off close to £7 billion in 2024–25. While some losses reflect legitimate policy decisions - such as the cancellation of projects no longer in the public interest - the government recognises that losses of this scale warrant rigorous analysis to draw out lessons for future decision-making.

3.3 The Treasury accepts the Committee's recommendation and will lead an analysis of the root causes of recent reported losses across government, drawing on evidence from across departmental groups. This analysis will be coordinated across the relevant parts of the Treasury and will be used to identify actionable lessons to inform future investment decisions and spending controls. The Treasury will report back to the Committee by the end of 2026

4. PAC conclusion: Government bodies too often lack the necessary financial management skills to support digital transformation effectively.

4. PAC recommendation: The Government Finance Function should set out how it will ensure government finance teams have the necessary skills to apply appropriate financial controls and governance to digital transformation projects.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

4.2 To strengthen financial management capability for digital transformation, the refreshed commercial module within the Major Projects Leadership Academy (MPLA) will include dedicated provision on financial management. This includes a session on applying financial controls and governance in complex delivery environments, including digital transformation. Content is currently being developed, with early engagement between NISTA, the Government Finance Function (GFF), Government Commercial Agency and the Risk Centre

of Excellence (RCOE) to explore joint design opportunities and ensure alignment with wider cross-government risk and finance capability priorities.

4.3 The refreshed MPLA curriculum is expected to commence in September 2026, with the commercial module delivered in March/April 2027. This timeline supports collaboration with GFF and commercial colleagues to ensure content is robust, relevant and develops the financial management skills needed to oversee and assure major digital investments. In parallel, the GFF is strengthening finance capability by using Skills Capture Tool insights to identify capability gaps and align learning provision to workforce needs. Its curriculum has expanded to build digital, data, sustainability and interpersonal skills, enabling finance professionals to support complex transformation portfolios while maintaining strong core finance expertise. The GFF also delivers an annual recruitment campaign to increase the number of qualified accountants entering government, with 65% of recruits in the 2026 campaign coming from the private sector, further strengthening finance capability.

4.4 The RCOE complements this by strengthening risk management capability, governance and control across government through Senior Civil Service risk masterclasses, published guidance, and specialist project and portfolio risk management products that improve the consistency of risk identification, assessment, escalation and reporting. A Programme Risk AI Agent supports practitioners in applying established risk management approaches and making effective use of existing guidance and tools. Together, these measures will help ensure finance teams have the skills required to apply appropriate financial controls and governance to digital transformation projects.

5. PAC conclusion: The money that government estimates it owes under various compensation schemes has risen in recent years, reaching £73.4 billion by the end of 2024–25, an £11.8 billion increase on the previous year.

5. PAC recommendation: HM Treasury should undertake an international comparison of compensation schemes, to identify learning or best practice that could be applied from other countries' approaches to how schemes are designed, funded and administered, and report back to the Committee by the end of the year. This should include benchmarking how much other countries' compensations schemes cost as a percentage of GDP.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: end 2026

5.2 The government agrees that compensation schemes must be well designed, deliver fair outcomes and achieve value for money, particularly in light of the significant increase in liabilities and annual spend identified by the Committee. The government also recognises the value of drawing on relevant international experience where this can inform scheme design and delivery.

5.3 It is also important to recognise that compensation schemes are established to address specific and often unique circumstances, including distinct legal frameworks, policy objectives and affected cohorts. Aggregate international comparisons, including benchmarking costs as a percentage of gross domestic product, risk obscuring these differences and could lead to misleading conclusions about costs and value for money.

5.4 The government will therefore undertake a review of relevant international examples, focusing on design, funding and delivery features, and the lessons these may offer for the UK context. The review will include information on schemes' scope and costs and compare these against the UK as appropriate.

5.5 Departments and Accounting Officers remain responsible for individual schemes, and the review will support them in drawing on relevant international learning when designing and administering those schemes.

Third Report of Session 2026-27

Ministry of Defence

The MoD's tackling of economic crime and misconduct

Introduction from the Committee

The Department is, like all parts of government, vulnerable to various types of economic crime and misconduct including fraud, bribery and corruption. The Department faces particular challenges in safeguarding public money, with high expenditure, complex procurement and supply chains, and a workforce split between the Civil Service and Armed Forces. The Department's most significant area of fraud risk is its commercial activity. It currently spends around £40 billion a year on procurement and expects this to rise to over £70 billion by 2028–29 as the government moves toward increasing defence spending to 2.5% of GDP by 2027.The Department is also exposed to other significant fraud risks including personnel misconduct (e.g. abuse of office), theft of assets, and exploitation of sensitive information.

To tackle these challenges, the Department has both a counter-fraud team and several Defence police authorities, which span both the criminal and service justice systems. It also has commercial and finance teams that are involved in managing its wider system of controls around payments, including to contractors. The parts of the Department directly involved in managing fraud and economic crime include:

- Fraud Defence: The Department's central counter-fraud team, accountable for leading on tackling fraud. It operates the 'Confidential Hotline', which is intended to act as a central repository for all allegations relating to potential fraud from across the Department.
- The Ministry of Defence Police Crime Command (MDP): a civilian police team that works on cases under the civilian justice system, whose remit includes combatting major fraud, theft, bribery and corruption.
- Royal Military Police, Royal Navy Police and Royal Air Force Police: collectively the 'service police': military police teams which focus on crime by personnel subject to the service justice system.

The Department receives hundreds of allegations of suspected fraud or economic crime each year, but relatively few result in detection, disruption or recovery. Similarly, the National Audit Office has received whistleblowing disclosures in recent years indicating that individual fraud allegations can take a long time to resolve or do not reach a satisfactory resolution, and that overall, the Department could manage fraud and economic crime far more effectively.

Based on a report by the National Audit Office, the Committee took evidence on 5 March 2026 from the Ministry of Defence. The Committee published its report on 29 May 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: MoD's management of losses from fraud and other economic crime
- – Session 2024-26 (HC 1596)
- PAC report: The MoD's tackling of economic crime and misconduct – Session 2026-27 (HC 91)

Government response to the Committee

1. PAC conclusion: Over the last four years the department has recovered only 48p for every £1 it spent tackling fraud and economic crime.

1. PAC recommendation: The department should write to the Committee by November 2026 setting out a clear plan to achieve at a minimum the expected return of £3 for every £1 spent on counter-fraud activity. This plan should set out both how the department will improve its recording of savings from counter-fraud activity from across the department and how it will increase the amount it actually saves.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: November 2026

1.2 The improvement in return on investment in 2024-25 of £1.34 for every £- spent - was driven by commercial leakage analytics work, which the Ministry of Defence plans to roll out more widely. It expects to improve recovery significantly in 2025-26, and to achieve the 3:1 target by 2028 at the latest. The department is focusing activity on procurement fraud the highest risk area, as It currently spends around £40 billion a year on procurement and expects this to rise as the government moves toward increasing defence spending and Fraud Defence has initiated a proactive approach to interrogating intelligence sources for leads.

2. PAC conclusion: The department has not responded to the huge potential fraud risk it faces with the degree of focus and leadership we would expect.

2. PAC recommendation: The department should appoint a senior (two-star) individual who is predominantly focused on supporting the Permanent Secretary to tackle fraud and economic crime, improve the collaboration of those involved in investigating these issues, and change the culture of the whole department so that it treats preventing fraud and economic crime with the attention it requires.

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 The Director General Finance (three star), as the formal departmental "victim" of crime, board member accountable for counter-fraud and owner of the fraud function, has been given increased authority and convening power to oversee counter-fraud across the department, holding newly-assigned (generally two-star) senior sponsors in each of the MOD Areas (Department of State, Military Strategic Headquarters, National Armaments Director Group and Defence Nuclear Enterprise) to account. To enable this, the department is developing a number of Key Performance Indicators which will be set out in the revised Counter Fraud Strategy in the autumn. The Director General Finance will be supported by a (two star) Director Assurance, who will deputise for them in their enhanced oversight role and as functional owner, and will be predominantly focused on tackling fraud and error; and by a (one star) Head of Fraud Defence. In addition, a Commercial one-star official will provide support in developing the Counter Fraud Strategy.

3. PAC conclusion: The department does not have a reliable estimate of its fraud losses or the information it needs to effectively prioritise counter-fraud activity.

3. PAC recommendation: The department should work with the Public Sector Fraud Authority and NHS Counter Fraud Authority to develop a more robust estimate of its fraud losses. The department should set out its plan to improve its estimate in its 2025–26 annual report. From 2026–27 it should publish an increasingly robust estimate in its annual reports, based on a growing understanding of potential loss in all of its main fraud risk areas.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2026

3.2 The plan will be set out in the new MOD Counter Fraud Strategy, to be published in Autumn 2026.

3.3 The department has engaged a panel of practitioners/experts from across the public sector fraud community, including the Public Sector Fraud Authority and NHS Counter Fraud Authority, and external support, to develop a more realistic and useable estimate of the department's exposure to fraud loss. Stakeholders have, however, advised that this will be a complex task, with procurement fraud risk being particularly difficult to evidence and quantify. The department will set out a phased plan in the new MOD Counter Fraud Strategy, to be published in Autumn 2026. The department has developed a new enterprise fraud risk register (the categories being procurement, HR controls, misappropriation of Defence assets, and cyber and AI deception), which it will use as the basis for calculating risk exposure.

4. PAC conclusion: The department faces a particularly high risk of fraud in its procurement, but there is little evidence that its work to select and oversee contractors deters or penalises dishonest behaviour.

4. PAC recommendation: The department should work with the Public Sector Fraud Authority to develop a playbook for how it will apply its counter-fraud capabilities within its commercial activities. This should set out how it will investigate and take criminal or service justice action to deter malicious actors including suppliers, individuals or collusive networks, who may abuse contract arrangements, payment processes, or conflicts of interest for personal gain.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

4.2 The department is working with the Public Sector Fraud Authority to develop a fraud playbook for commercial activity that will set out for commercial staff the department's vulnerabilities to fraud, bribery and corruption, expected controls to prevent those typologies, what to do when fraud is suspected, the roles and responsibilities within Defence and a collective understanding of fraud risk and controls. Procurement red flag guidance is now included in training delivered to commercial new starters.

4.3 Single source Defence contracts above £5 million are subject to a regulatory framework under the Defence Reform Act 2014. This gives the department access to open book arrangements which cover both up-front pricing and costs claimed during the contract, providing a level of rigour over costs and deterrence against fraudulent claims.

5. PAC conclusion: The fragmented structure of the department's counter-fraud and police teams limits its ability to respond effectively to allegations of fraud and economic crime or to understand how cases are progressing.

5. PAC recommendation: As part of its Defence Reform programme to improve its structure and governance, and in updating its counter-fraud strategy, the department should set out how it will enable effective joint working between its counter-fraud and police teams, including:

- ***improved triage of cases to the most appropriate investigating body;***
- ***shared access to reliable information about case progress and outcomes; and***

- ***the economies of scale needed to maintain specialist skills and capabilities.***

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

Target implementation date: April 2027

5.2 In 2025 the department introduced new governance arrangements for policing, including a strategic Defence Policing Board and a Defence Police Chiefs' Council to provide stronger strategic prioritisation and accountability. Fraud Defence is adopting a new and more capable case management system which is also used across the security function and designed to support interoperability with policing bodies. This will help to facilitate sharing of intelligence and information between bodies.

5.3 The department is developing an integrated investigative model aimed at bringing together the investigative capabilities of Defence policing and Fraud Defence, coordinated triage arrangements, and improved data sharing. This will also capitalise on synergies and provide greater critical mass.

6. PAC conclusion: The department has yet to capitalise on the use of new technologies and data analytics to detect and prevent more fraud.

6. PAC recommendation: The department should, within six months, write to the Committee with an assessment of areas of fraud risk where data analytics could be applied cost-effectively to detect and prevent fraud. The department should clearly set out its plan and timelines to exploit these opportunities, and the savings it expects to achieve from this.

We understand that there may be confidentiality considerations, in which case the department should write to us privately in response to this recommendation.

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

Target implementation date: November 2026

6.2 The department is working to leverage data analytics and AI for fraud detection and prevention, especially in procurement, and to streamline validation. The department will be building on commercial leakage work across the department to test procurement controls and identify irregularities.

6.3 The department is also working with the Public Sector Fraud Authority's Data and Analytics Services to determine which existing – or newly developed – products and services could be used to detect and / or prevent fraud and error.

6.4 The Oracle Cloud Fusion solution is currently in the design and configuration stage as a replacement for the department's existing finance systems. It will introduce more advanced data reporting and monitoring into day-to-day finance operations, strengthening financial audit and compliance capabilities. This includes built in functionality to proactively monitor user access and permissions and to continuously review finance transactions to identify potential fraud, errors and policy breaches. It also embeds a risk management capability that continually adapts through evolving algorithms to detect suspicious behaviours and emerging trends. The new cloud capabilities will also include a contract management tool that will enhance detection of potential erroneous or fraudulent activity during live contracts. The system is expected to go live in 2028.

6.5 Defence Business Services plans to implement analytical rules, developed in collaboration with Fraud Defence, to analyse Travel and Subsistence data. This will strengthen data-led fraud detection.

7. PAC conclusion: The issues faced by the Department around counter-fraud are not unique, and many of the lessons can be applied across government.

7: PAC recommendation: The Public Sector Fraud Authority should circulate our report to all counter-fraud teams and support them to reflect on how they too can improve the savings they achieve from counter-fraud work, and consider the learnings from this in the fraud savings targets they agree with public bodies.

7.1 The government agrees with the Committee's recommendation.

Target implementation date: August 2026

7.2 The Public Sector Fraud Authority and the National Audit Office has drafted a joint letter for all departmental Finance Directors across government that shares the Committee's findings as well as key lessons to strengthen oversight of fraud risks and improve the conversion of effort into countering fraud. This will be circulated to all counter-fraud teams by August.

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 2024-26

Committee Recommendations: 661
Recommendations agreed: 615 (93%)
Recommendations disagreed: 46

Publication Date	PAC Reports	Ref Number
April 2025	Government response to PAC reports 1-4, 6-9	CP 1306
May 2025	Government response to PAC reports 5,10-17	CP 1328
June 2025	Government response to PAC reports 18-22	CP 1341
July 2025	Government response to PAC reports 23-26	CP 1367
August 2025	Government response to PAC reports 27-34	CP 1382
September 2025	Government response to PAC reports 35-42	CP 1404
December 2025	Government response to PAC reports 43-46 48 and 49	CP 1469
January 2026	Government response to PAC reports 50-55 (and 56 BBC)	CP 1488
March 2026	Government response to PAC reports 57-61	CP 1533
April 2026	Government response to PAC reports 62-67	CP 1522
May 2026	Government response to PAC reports 68-75	CP 1587
July 2026	Government response to PAC reports 76-79 [2-3 Session 26-27]	CP 1649

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

[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
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

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
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 Minute Progress Reports provide government updates towards 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 2026	Session 2017-19: updates on 2 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 3 PAC reports Session 2022-23: updates on 12 PAC reports Session 2023-24: updates on 19 PAC reports Session 2024-26: updates to 50 PAC reports	CP 1593
December 2025	Session 2017-19: updates on 2 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 5 PAC reports Session 2022-23: updates on 24 PAC reports Session 2023-24: updates on 30 PAC reports Session 2024-26: updates to 25 PAC reports	CP 1453
March 2025	Session 2017-19: updates on 3 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 9 PAC reports Session 2022-23: updates on 41 PAC reports Session 2023-24: updates on 36 PAC reports	CP 1284
May 2024	Session 2017-19: updates on 5 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 10 PAC reports Session 2022-23: updates on 53 PAC reports Session 2023-24: updates on 6 PAC reports	CP 1102
December 2023	Session 2017-19: updates on 9 PAC reports Session 2019-21: updates on 2 PAC reports Session 2021-22: updates on 18 PAC reports Session 2022-23: updates on 48 PAC reports	CP 987
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

Publication Date	PAC Reports	Ref Number
May 2021	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report 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 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

Publication Date	PAC Reports	Ref Number
March 2015	Session 2010-12: updates on 26 PAC reports Session 2012-13: updates on 17 PAC reports Session 2013-14: updates on 43 PAC reports	Cm 9034
July 2014	Session 2010-12: updates on 60 PAC reports Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539

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