



House of Commons
Committee of Public Accounts

Sixth Annual Report of the Chair of the Committee of Public Accounts

First Special Report of Session
2022–23

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The Committee of Public Accounts

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First Special Report

On 26 May 2022 the Chair of the Committee published a report setting out her analysis of issues to watch across Whitehall, informed by the work of the Public Accounts Committee. The Chair's report is published as an appendix to this report.

Appendix: Sixth Annual Report of the Chair of the Committee of Public Accounts

1. Foreword

This year's annual report covers the second year of the covid pandemic—when new ways of living and working and covid responses became part of business as usual for government.

The first year of covid was dominated by emergency policies delivered at speed. From the beginning the PAC was determined to continue to examine how taxpayers' money was being spent. By the autumn of 2020 many schemes were business as usual and by the end of autumn of 2021 it was reasonable to expect departments to be fully on top of the risks of the policies they had introduced in the preceding 18 months.

Last year I highlighted that the UK was not properly prepared for the covid-19 pandemic. The pandemic revealed that risk planning had taken a backseat in Whitehall by the time the UK was facing a global crisis.

The exercises that did take place were narrow in scope and did not involve all the necessary Whitehall departments. While unprecedented events are hard to predict, we can predict that unpredictable things will happen. And this year the PAC has looked at how risk in general is managed by government.

Risk management in other sectors (such as banking and safety critical industries) is well developed. The challenge of balancing spending on resilience (for an event which you hope will never happen) and spending wisely can seem hard. But when efficiency reduces resilience to a dangerously low level, the risk of higher costs needs to be factored in.

It is important that government does not become defensive about mistakes in the response to covid. Risks can be calculated to some extent, but government also faces uncertainty—events that are less predictable. It needs to change how it plans for uncertainty and can only do so by being open and honest about what worked and what didn't.

As we emerge from the worst of the pandemic, we face the long-term pressures on government finances as a result of the £370 billion spent on covid measures. But we also face the pre-existing long-term challenges of big-ticket spending on defence and healthcare as well as the additional pressures on, for example, extra funding in education to help young people catch up on lost learning. With other economic pressures pushing up prices and squeezing household budgets value for money spending is more important than ever.

The pandemic clearly shifted focus from the long-term to the immediate, but it is nevertheless disappointing that projects have been delayed and progress on some existing long-term issues, such as court backlogs and major projects, is painfully slow.

A robust and independent civil service is even more important when ministers are faced with immediate short-term decisions. The civil service needs to hold the ring on the long-term and forward planning that is necessary for so many projects—digital change and long-term defence projects are examples of issues which span many governments.

And once again we have highlighted as a committee the need for transparency. Sunshine is the best disinfectant. And the need for transparency is even more important when decisions and actions are made swiftly and outside the normal mechanisms.

The PAC’s work is a team effort. I want to pay tribute to my committee colleagues. Between us we represent four parties but speak with one voice in our reports. We are keenly aware that government is spending our constituents’ taxes and it is our desire to guard their interests that unites us. Members work hard to hold Whitehall to account for public spending and are generous in sharing their particular areas of expertise and knowledge with the wider committee.

A special thanks to my deputy chair, Sir Geoffrey Clifton-Brown, whose particular support is much appreciated by me and other committee colleagues.

Dame Meg Hillier MP

2. Key challenges and issues

1. Many of the key issues and challenges for government are long term and span many years but do not always reach the top of the priority list for the government of the day. Covid and Brexit are two “once-in-a-generation” events which have knock-on effects across a range of issues and have skewed Whitehall’s priorities.
2. The capacity of Whitehall and government is not limitless and the impact and long tail of such events will have an impact for some time to come. Here I highlight some of the areas the committee is most focused on.

Covid-19

3. At the time of my last report it was clear that there was going to be a long-term impact of the pandemic on the business as usual for government.¹
4. The PAC continued to examine covid-specific schemes in detail. In the second year of the pandemic we have been able to look at some schemes that came to an end—such as furlough² and bounce back loans³—and start pressing government on how it will manage the fallout of these programmes.

1 Public Accounts Committee, First Special Report of Session 2021–22, [Fifth Annual Report of the Chair of the Committee of Public Accounts](#), HC 222.

2 Public Accounts Committee, Ninth Report of Session 2021–22, [Fraud and Error](#), HC 253; Public Accounts Committee, Thirty-Seventh Report of Session 2021–22, [HMRC Performance in 2020–21](#), HC 641, p5, para 1.

3 Public Accounts Committee, Thirty-Third Report of Session 2021–22, [Covid-19: Bounce Back Loan Scheme](#), HC 687; Public Accounts Committee, Fiftieth Report of Session 2021–22, [Bounce Back Loans Scheme: Follow-up](#), HC 951.

5. Government should work to learn lessons from these schemes. If it becomes defensive its ability to manage risks in the future will be reduced.

Fraud and error

6. Fraud and error was a significant concern even before the pandemic, with the Cabinet Office estimating during our 2021 fraud and error inquiry that the annual level of undetected fraud and error was £25 billion.⁴ Covid-19 support schemes have exacerbated this issue further. For example, out of the £47 billion issued under the bounce back loan scheme it is estimated that claims totalling £4.9 billion were fraudulent and £17 billion will never be recovered.⁵

7. Permanent secretaries rightly sought ministerial letters of direction⁶ for a number of schemes because the pressure to act swiftly and decisively required a loosening of the usual levels of assurance, leading to a significant increase in the risk of fraud.⁷ In addition, by March 2020 it was too late in the financial year to seek authorisation for the significant additional expenditure.

8. Government ministers cite speed over considerations of fraud.⁸ While the PAC recognises there was an urgency to many of the actions, setting up schemes at speed necessarily meant reducing scrutiny in the short run. It was clear that money would be given out with less scrutiny which was in effect advertising opportunity to fraudsters. We are now seeing the impact of this judgement on the balance of risks.

9. In the case of bounce back loans, additional checks, which may have delayed funding by up to a few days, would have been an important check on fraudulent claims.

10. The committee recognised that some short-term increases in fraud were inevitable,⁹ but months later still lacking proper checks was at best irresponsible.

11. The financial crash of 2008 revealed the slackness of banking regulation, which led to much tougher regimes. Having insisted that banks get their act in order it is very worrying that government failed to draw the obvious conclusion about its own lending regimes.

12. The lending banks negotiated a strong taxpayer-backed guarantee for bounce back loans which provides little incentive for lenders to pursue defaulters.¹⁰

13. With the pressure on the economy of inflation, energy prices, sanctions and other cost pressures as a result of the war in Ukraine these sums of money would be helpful to the exchequer and the citizen in tackling the growing cost of living concerns. As we

4 Public Accounts Committee, Ninth Report of Session 2021–22, [Fraud and Error](#), HC 253, p3, para 2.

5 National Audit Office, [The Bounce Back Loans Scheme: an update](#) (3 December 2021), p4.

6 A ministerial letter of direction is when a minister directs their department to proceed with a spending proposal when the permanent secretary has raised an objection to do so.

7 For example, for the Bounce Back Loan Scheme please see: Sam Beckett, [Introduction of Bounce Back Loan Scheme](#), letter to Rt Hon Alok Sharma, Secretary of State, Department for Business, Energy and Industrial Strategy, 1 May 2020; and Rt Hon Alok Sharma, [Introduction of the Bounce Back Loan Scheme](#), letter to Sam Beckett, Department for Business, Energy and Industrial Strategy, 1 May 2020.

8 Rt Hon Alok Sharma, [Introduction of the Bounce Back Loan Scheme](#), letter to Sam Beckett, Department for Business, Energy and Industrial Strategy, 1 May 2020.

9 Public Accounts Committee, Twenty-Fifth Report of Session 2021–22, [The Department for Work and Pensions' Accounts 2020–21 – Fraud and Error in the benefits system](#), HC 633.

10 National Audit Office, [The Bounce Back Loans Scheme: an update](#) (3 December 2021), p11, para 20.

enter a third “unanticipated event” (war in Ukraine) government needs to remember that as citizens we effectively recognise government as our collective insurance policy. Our reports for the last year show how poorly government performed.

14. It is vital that lessons are learnt ahead of any future pandemics. Firstly, as the PAC has highlighted, in planning for the economic impact of a crisis that is not itself economic,¹¹ and secondly in planning clearer anti-fraud measures. With Bounce Back Loans it took over a month, until 26 June 2020, before there was an automatic check that prevented businesses applying twice for a loan. At this point over 60% of loans had already been issued.¹²

15. The PAC will keep challenging Whitehall to do better on recouping taxpayer money lost through fraud. The quicker it can do this the easier it will be to secure the money, and there is precedent if we consider HMRC’s approach to debt recovery. For example, in 2019–20, for every £1 spent on debt management £205 was collected for the exchequer and by 2026 the Department expects to recover £6.7 billion of additional tax debt.¹³

16. There will be a long tail to covid. The bounce back loans are for up to 10 years and the culture recovery fund for 20 years, let alone any fraud and error recovery. The legal disputes over contracts (we have particularly examined PPE contracts¹⁴) could take many years. This means the PAC and Parliament has an important role to continue to pursue the performance of Whitehall in managing these liabilities to the taxpayer.

17. The NAO has compiled a covid-19 cost tracker which has been an aid to transparency of government spending during the pandemic.¹⁵ Its last iteration is due in summer 2022 with ongoing tracking being carried out by the Treasury and through individual departmental accounts. This model has been an important public spending monitoring tool.

Brexit

18. The implementation of Brexit remains a key issue. We have published 3 reports in the 2021–22 Session, which focused on aspects of changes that flow from the UK leaving the European Union.¹⁶ The impacts of covid on EU/UK trade and flow of goods has masked some of the concerns the PAC has been raising for several years. Prior to the end of the transition period the committee pressed HMRC and the other departments involved in the management and security of the UK’s borders on the challenges involved in standing up new systems and keeping businesses informed of rule changes.¹⁷ The end

11 Public Accounts Committee, Forty-Sixth Report of Session 2021–22, [Government preparedness for the COVID-19 pandemic: lessons for government on risk](#), HC 952, p5, para 1.

12 National Audit Office, [The Bounce Back Loans Scheme: an update](#) (3 December 2021), p37.

13 National Audit Office, [Managing tax debt through the pandemic](#) (17 November 2021), pp51–52

14 Public Accounts Committee, Forty-Second Report of Session 2019–21, [COVID-19: Government procurement and supply of Personal Protective Equipment](#), HC 928.

15 National Audit Office, [‘COVID-19 cost tracker,’](#) accessed 7 April 2022.

16 See Public Accounts Committee, Forty-fifth report of Session 2021–22, [Progress with Trade Negotiations](#), HC 993; Public Accounts Committee, Thirty-Sixth Report of Session 2021–22, [EU Exit: UK Border post transition](#), HC 746; and Public Accounts Committee, Sixteenth Report of Session 2021–22, [Principles of effective regulation](#), HC 176.

17 See Public Accounts Committee, Sixty-Sixth Report of Session 2017–19, [HMRC’s performance 2017–18](#), HC 1526; Meg Hillier, [The Customs Declaration Service](#), Letter to the HMRC Chief Executive and Permanent Secretary, 2 October 2018; Public Accounts Committee, Eighty-Sixth Report of Session 2017–19, [Brexit and the UK border: further progress review](#), HC 1942.

of the transition period coincided with disruption blamed on covid restrictions.¹⁸ But we remain concerned that underlying systems required to keep people and goods moving are not yet up to the task.

19. It can be easy to lay issues with supply chains, delivery and delays at the door of the pandemic, but it is clear that Brexit has had an impact on trade and has been particularly challenging for many small and medium sized businesses.¹⁹ We still do not have full border checks in place for goods entering the UK, a measure that was to have been introduced in July and has now been delayed again until at least 2023.²⁰ The Government is now reviewing its implementation of these controls but they could require additional documentary, identity and physical inspections, particularly on sanitary and phytosanitary (SPS) goods.²¹ There will also be additional challenges for passengers such as entry checks on all passengers travelling from UK ports to EU countries. Just as the public increase holiday travel they will face additional checks and potential delays.

20. When the UK was a member of the European Union a number of departments were effectively delivering EU policy in the UK. Now Defra is developing policy on farm subsidies to replace the common agricultural policy and deliver these new schemes, such as the Sustainable Farming Incentive, the Local Nature Recovery and Landscape Recovery schemes.²² The EU social fund and the replacement scheme for Erasmus (the Turing schemes) are also examples. In the Home Office new mechanisms for sharing data on immigration and crime are being developed to replace the arrangements under the Schengen Information System (SIS II). Replicating or replacing former EU schemes and regulation is a long-term project, and as we reported in our 2021 effective regulation report, it will be imperative that government and regulators work better together to ensure that any new regulatory frameworks are responsive and able to match the challenges and opportunities provided by the UK's departure from the EU.²³

Net Zero

21. The committee has devoted some time to examining how government intends to achieve its net zero and environmental targets.

22. With the government target to achieve net zero by 2050 (just 28 years away) the PAC remains concerned that there is not enough detail on how many of these policies will be delivered.²⁴

23. In October 2021 the Government unveiled its plan for net zero.²⁵ But there is a gulf between the aims and the detailed information needed by individuals, companies and local government to deliver.

18 Meg Hiller, [The UK border: preparedness for the end of the transition period](#), Letter to Permanent Secretary, Cabinet Office, 1 December 2020; Alex Chisholm, [Response to PAC letter dated 1 December to Alex Chisholm](#), 19 January 2021.

19 HM Revenue & Customs, ['Full customs controls start on 1 January 2022'](#), accessed 7 April 2022.

20 HC Deb, [28 April 2022](#) [Commons written ministerial statement].

21 Cabinet Office, ['New approach to import controls to help ease cost of living'](#), accessed 9 May 2022.

22 Department for Environment, Food and Rural Affairs, [The Path to Sustainable Farming: An Agricultural Transition Plan 2021–2024](#), November 2020.

23 Public Accounts Committee, Sixteenth Report of Session 2021–22, [Principles of effective regulation](#), HC 176.

24 Public Accounts Committee, Forty First Report of Session 2021–22, [Achieving Net Zero: Follow up](#), HC 642, pp5–8

25 HM Government, [Net Zero Strategy: Build Back Greener](#), October 2021.

24. We are also concerned that the average taxpayer is not well supported to make decisions. Both cost and hassle need to be addressed as we highlighted in our report on low emission cars.²⁶

25. The Green Homes Grant voucher scheme had a dual purpose—to encourage householders to green their homes and create jobs. It failed on both counts and is an example of the gulf there can be between policy made in Whitehall and the reality of people’s lives and the timescale business needs to adapt.²⁷

26. While new regulations being introduced in June 2022 will mean that new homes will have to produce 30% less carbon,²⁸ these are still not net zero homes, meaning carbon costly living for another generation.

Government contracts

27. The fallout from the procurement of PPE continues. Following reports from the PAC and the NAO the Government acknowledged problems in procurement related to covid by commissioning the Boardman review.²⁹ We will continue to look into how money was spent, and on what, during the early weeks of the pandemic in 2020.

28. Government was operating in a sellers’ market, with limited information on how the virus spread and its effects on people’s health. This meant it was a challenge knowing what types of PPE were needed and how much of it to buy. Working quickly and opening new procurement routes meant reducing some of the usual checks and balances. As a result, DHSC estimates 176 contracts may not have been value for money with an estimated £2.7 billion at risk.³⁰ There has been public outrage at the news of huge profits being made by some PPE middlemen. Not only will the Government have to spend years in potential contract disputes trying to claw back the money,³¹ there is also the prospect that a large amount of PPE will be burned.³²

29. We have also looked at how the DfE sought to support pupils during the pandemic. The contract to provide free school meal vouchers during lockdown completely failed to cope with the high demand, leading to unacceptable delays in getting vouchers to families.³³ The department also didn’t set clear targets for the National Tutoring Programme, which was intended to help children catch up on their education. It means the DfE can’t be clear how well it is working, or whether it is helping those most in need.³⁴ It has since taken the contract away from Randstad and schools will be delivering this support directly.³⁵

26 Public Accounts Committee, First Report of Session 2021–22, [Low emission cars](#), HC 186, pp5–6, para 2.

27 Public Accounts Committee, Twenty-Seventh Report of Session 2021–22, [Green Homes Grant Voucher Scheme](#), HC 635, p3.

28 Department for Business, Energy and Industrial Strategy, [‘New homes to produce nearly a third less carbon,’](#) accessed 26 April 2022.

29 Cabinet Office, [Boardman Review of Government COVID-19 Procurement](#), May 2021.

30 National Audit Office, [Investigation into the management of PPE contracts](#) (30 March 2022), p13, para 20.

31 Oral evidence taken on 20 April 2022, HC 1214, [Qq15–16](#) [Jonathan Marron and Sir Chris Wormald]

32 Oral evidence taken on 7 March 2022, HC 1115, [Q44](#) [Jonathan Marron]

33 Public Accounts Committee, Forty-First Report of Session 2019–21, [COVID-19: the free school meals voucher scheme](#), HC 689.

34 Public Accounts Committee, Third Report of Session 2021–22, [COVID-19: Support for children’s education](#), HC 240.

35 [“Randstad axed from government’s flagship Covid catch-up scheme,”](#) Financial Times, 31 March 2022.

30. Government must improve its understanding about what it needs, how much it needs, the likely demand, and clear metrics for success when setting contracts in future. This goes hand in hand with departments having the right contracting skills to let and manage contracts, which has been a perennial issue for the committee.

Digital transformation

31. Failed government IT projects have been a regular strand of work for the PAC. This year we have been focusing on how government can be more effective at digital transformation.³⁶ This is an area we are now examining as part of our work on long-term change necessary across Whitehall.

32. Many IT programmes are ones that are now necessary to replace outdated platforms. The Home Office has struggled to replace a number of key IT systems leading to increased costs, as well as the challenge of operating ageing legacy systems longer than planned. Failure of the National Law Enforcement Data Service (NLEDS) programme to replace two existing systems resulted in years of delays and hundreds of millions of extra cost.³⁷ This comes on the back of other failed IT programmes such as the Emergency Services Network,³⁸ and Digital Services at the Border.³⁹ Other parts of government often fair no better, such as DHSC's attempts to improve NHS IT,⁴⁰ and DWP's ageing pension system.⁴¹

33. These programmes often suffer from a lack of coordination across departments, and lack of senior leadership with the right skills who can stay in post long enough to see them through. Digital transformation programmes are not ones that can be subject to change as government changes but need to be well managed and implemented. The benefits of getting this right are huge, and can lead to better data management, better customer service and better value for money.

Pensions

34. Another long-term concern is pensions. We have only scratched the surface in our work on public sector pension schemes. But the fact that there is a reduction in the number of younger staff signing up to pension schemes is a foretaste of problems ahead.⁴² If pensioners are not financially resilient there are potential consequences to quality of life in older age.

35. We have a looming crisis where generation rent is unable to afford to pay into a pension scheme in areas of the country where private renting is high. This generation face old age with only the state pension and no home of their own. The Treasury needs to be more concerned about this long-term problem.

36 Public Accounts Committee, Thirtieth Report of Session 2021–22, [Challenges in implementing digital change](#), HC 637.

37 Public Accounts Committee, Twenty-Ninth Report of Session 2021–22, [The National Law Enforcement Data Programme](#), HC 638.

38 Public Accounts Committee, One Hundred and Eighth Report of Session 2017–19, [Emergency Services Network: further progress review](#), HC 1755.

39 Public Accounts Committee, Forty-Eighth Report of Session 2019–21, [Digital Services at the Border](#), HC 936.

40 Public Accounts Committee, Twenty-Second Report of Session 2019–20, [Digital transformation in the NHS](#), HC 680.

41 Public Accounts Committee, Thirty-Third Report of Session 2021–22, [Underpayments of the State Pension](#), HC 654.

42 Public Accounts Committee, Sixth Report of Session 2021–22, [Public Sector Pensions](#), HC 289.

36. On the operational side, the underpayment of state pension report shows just how fragile the system is for making accurate payments. Outdated IT, manual processes and overall complacency by DWP led to around 134,000 pensioners, mostly women, being underpaid over £1 billion. Given the complexity and the hand-cranking required, there is no guarantee that further errors will not be unearthed.⁴³

Risk

37. Long-term risk planning is critical. The last 15 years have seen the banking crash, Brexit and the pandemic. Each of these has had huge impacts on the economy and people's lives.

38. The pandemic has highlighted many issues about assessment of risk and planning, and the committee has continued to examine the lessons learnt and opportunities missed. We have seen variability across departments in their approach to managing risk and that risk is not considered across institutional boundaries, leading to a lack of joined-up approach.^{44 45}

39. There is no central leadership with ownership of these cross-cutting government risks. There is resistance in Whitehall about appointing an overarching government chief risk officer, with powers akin to those seen in financial institutions, to provide this leadership and oversight of whole-system risks.

40. Better preparedness would mitigate the impact on hard-pressed households, most of which are not financially resilient enough to cope alone. If the first task of government is to protect citizens then government needs to see this in a wider context than defence and home security. Better risk planning is a must have, not a nice to have.

3. Departments of concern

Department for Health and Social Care (DHSC)

41. The department has faced immense challenges as a result of the pandemic and its accounts for 2020–21 were complex. They have also been qualified because of the challenge the department faces in keeping track of its PPE.⁴⁶

43 Public Accounts Committee, Thirty-Third Report of Session 2021–22, [Underpayments of the State Pension](#), HC 654.

44 Public Accounts Committee, Thirteenth Report of Session 2021–22, [Initial lessons from the government's response to the COVID-19 pandemic](#), HC 175.

45 Public Accounts Committee, Forty-Sixth Report of Session 2021–22, [Government preparedness for the COVID-19 pandemic: lessons for government on risk](#), HC 952.

46 Department of Health and Social Care, [Annual Report and Accounts 2020–2021: Audit certificate and report](#), HC 1053, pp190–205.

42. The PAC has reported on the procurement of PPE and raised early concerns about the lack of controls and good record keeping.⁴⁷ The excuse that the pandemic was an emergency situation is not good enough—other departments and other procurement exercises, such as the BEIS-led vaccine procurement, did not experience the same problems.^{48 49}

43. The department still has 11,500 shipping containers of PPE awaiting proper storage, with around 750 containers which it does not have a full inventory for.⁵⁰ Some is still in storage in China waiting to be shipped to the UK. The PPE stock is now worth around £4.7 billion less than it was bought for.⁵¹ The department's management approach includes recycling and incineration, with plans to burn up to 15,000 pallets a month of unusable or unwanted PPE to generate power.⁵² In planning for future health resilience the Government has promised to build a strong UK made manufacturing base for PPE. The vast stockpile will undercut businesses in this field. DHSC's latest estimate is that it has almost 18 years' worth of eye protectors, 9 years of gowns and 6 years of hand sanitiser.⁵³ It also faces years of expensive storage fees as it tries to reduce its surplus.

44. The impact of covid has a huge knock-on effect on business as usual for the NHS. At the end of December 2021, only 67% of cancer referral patients were seen within 62 days, compared to the 85% target. Over 6 million patients were waiting for elective care—the biggest waiting list since records began—and is likely to get worse with between 7.6 million and 9.1 million missing referrals due to people not seeing their GP during covid.⁵⁴

45. We have reported previously on capital backlogs⁵⁵ and staff shortages⁵⁶ in the NHS and these are now even more pressing as the NHS battles to tackle these backlogs. Add to that the impact of the cost of living increases on staff and there is a perfect storm looming.

46. The Treasury acknowledged the challenges faced by the DHSC in maintaining financial controls and is considering whether to reduce its level of autonomy.⁵⁷ The committee has also been concerned at the financial management across NHS Trusts.⁵⁸ The increase in national insurance is set to provide an additional £12 billion into NHS coffers.⁵⁹ In time this is earmarked for social care but with growing demand, the pressures on staffing, maintenance and backlogs, it is easy to believe that this additional funding may be absorbed into day-to-day NHS funding.

47 Public Accounts Committee, Forty-Second Report of Session 2019–21, [COVID-19: Government procurement and supply of Personal Protective Equipment](#), HC 928.

48 Public Accounts Committee, Forty-Third Report of Session 2019–21, [COVID-19: Planning for a vaccine Part 1](#), HC 930.

49 Public Accounts Committee, Twenty-Seventh Report of Session 2019–21, [Covid-19: Supply of ventilators](#), HC 685.

50 Sir Chris Wormald, [PAC Hearing - DHSC Annual Report and Accounts 2020–21](#), Letter to Dame Meg Hillier, Chair of the Public Accounts Committee, 19 April 2022.

51 Department of Health and Social Care, [Annual Report and Accounts 2020–2021: Audit certificate and report](#), HC 1053, p199.

52 Oral evidence taken on 7 March 2022, HC (2020–21) 1115, [Qq41–46](#) [Jonathan Marron].

53 Sir Chris Wormald, [Initial lessons from the Government's response to the covid-19 pandemic](#), letter to Dame Meg Hillier, Chair of the Public Accounts Committee, 2 March 2022 [Figures quoted are data at December 2021].

54 Public Accounts Committee, Forty-Fourth Report of Session 2021–22, [NHS backlogs and waiting times in England](#), HC 747.

55 Public Accounts Committee, Eighth report of Session 2019–21, [NHS capital expenditure and financial management](#), HC 344.

56 Public Accounts Committee, Eighteenth report of Session 2019–21, [NHS nursing workforce](#), HC 408.

57 Oral evidence taken on 9 March 2022, HC 1055, [Q29](#) [Cat Little].

58 Public Accounts Committee, Eighth Report of Session 2019–21, [NHS capital expenditure and financial management](#), HC 344.

59 UK Government, [Build Back Better: Our plan for health and social care](#), 7 September 2021, p8.

47. We have also been critical of the department's management of the social care market in a number of previous reports.^{60 61 62} There has been a lack of oversight by DHSC, lack of clear, long-term funding, and huge strains on the workforce.

Department for Levelling Up, Housing and Communities (DLUHC)

48. The Levelling Up agenda is a key plank of government policy and it is the Department for Levelling Up, Housing and Communities which is charged with delivering it.

49. But just as the Towns Fund had very woolly criteria so the Levelling Up fund is vague in its aims. Whitehall struggles to implement a policy which is little more than a slogan. Experience shows that when the criteria for funding is not clear and outcomes vague, value for money for the taxpayer is at risk.

50. The department is also responsible for oversight of local government. It maintains that the sector remains financially sustainable, but repeated PAC reports^{63 64 65 66} have highlighted concerns over local government finances and sustainability. We have seen a number of councils with serious financial difficulties, such as Bexley, Copeland, Croydon, Eastbourne, Luton, Nottingham, Peterborough, Slough and Wirral.⁶⁷ Luton was hit hard by covid because of its ownership of the airport but most others had serious financial problems before covid.

51. The squeeze on local council budgets is made worse by the meltdown in local government audit. Just 9% of 2020–21 local government body audits were completed before the already extended deadline of 30 September 2021. Unbelievably, there were still 70 audits outstanding from 2019–20, and 15 from 2018 at this point.⁶⁸ This means that many councils are making decisions about future budgets without sight of the auditors' reports or even the audited accounts.

52. The big firms see less profit in public audit and there is an aging cohort of public auditors. The department has been too slow to tackle the crisis. It has oversight of a system of many parts and needs to be clearer, faster and stronger in its actions. This is creating a problem which will take years to resolve and if a single large audit firm withdraws from the sector there will be an audit crisis.

60 Public Accounts Committee, Thirty-Eighth Report of Session 2017–2019, [The adult social care workforce in England](#), HC 690.

61 Public Accounts Committee, Seventy-Sixth Report of Session 2017–2019, [Local government spending](#), HC 1775.

62 Public Accounts Committee, Seventh Report of Session 2021–2022, [Adult Social Care Markets](#), HC 252.

63 Public Accounts Committee, Thirty-Seventh Report of Session 2019–21, [Whole of Government Accounts 2018–19](#), HC 655.

64 Public Accounts Committee, Fourth Report of Session 2021–22, [COVID-19: Local government finance](#), HC 239.

65 Public Accounts Committee, Eleventh Report of Session 2021–22, [Local auditor reporting on local government in England](#), HC 171.

66 Public Accounts Committee, Thirty-Fourth Report of Session 2021–22, [Local Government Finance System: Overview and Challenges](#), HC 646.

67 Jeremy Pocklington CB, [Exceptional financial support](#), Letter to Dame Meg Hillier, Chair of the Public Accounts Committee, 17 March 2021.

68 Public Accounts Committee, Thirty-Fourth Report of Session 2021–22, [Local Government Finance System: Overview and Challenges](#), HC 646, pp12–13, para 11.

Ministry of Defence (MoD)

53. The sheer scale of funding on the MoD means it will always be a department of concern. The war in Ukraine has shown up in sharp relief the requirements of our armed forces in a land war.

54. Yet the impact of delays, poor management and project overruns have serious operational consequences. We still do not have the expected number of aircraft for Carrier Strike;⁶⁹ have further delays in the armoured vehicle modernisation programme⁷⁰ and are behind the curve on some new technologies.⁷¹

55. For the first time in four years the department has presented an equipment plan which it says is affordable. But there are many risks. As ever the department is optimistic that it will achieve efficiencies but its optimism bias is notorious.

56. The high turnover of key staff such as project senior responsible owners remains a concern. And even permanent secretaries are now on five-year contracts. The current Defence Permanent Secretary has a list on his office wall showing the huge number of issues to tackle before the end of his current five-year term. In defence projects five years is a short time. Uniformed advisors in the department are also on rotation. These factors combine to weaken institutional memory. It is sobering that we have not had a witness from the department who has as long a memory of major projects as the committee's deputy chair, Sir Geoffrey Clifton-Brown. He was a committee member when the MoD family housing was transferred to Annington Homes in 1997 and was again serving on the committee 20 years later when the Annington management was up for review and renewal.⁷²

57. The impact of turnover is well illustrated by the debacle of the Ajax armoured vehicles programme. This programme has missed milestones since 2014 and is now a year behind schedule. The MoD has withheld around £750 million of payment from the supplier and both parties are now in dispute under the contract. The PAC has been raising concerns about the management of major defence projects for over a decade. This year we stepped back from the day to day to press the department on what it needed to do to improve its contract management overall.⁷³

58. The projects it oversees are among the most expensive, most complex in government. And failure or poor delivery can risk the lives of service personnel if they don't have the latest equipment available when needed. The MoD has cumulative delays of over 21 years across 13 of its projects, mostly down to the A400M, Warrior and Marshall programmes.⁷⁴

59. It is not just major projects that are of concern. Plans for managing the defence estate have been kicked around for many years. But both those inside the department and MoD watchers know there is a lack of seriousness in managing the reduction of the estate.

69 Public Accounts Committee, Twenty-Third Report of Session 2019–21, [Delivery Carrier Strike](#), HC 684.

70 Oral evidence taken on 30 March 2022, HC 1102, [Qq1–114](#).

71 Oral evidence taken on 28 February 2022, HC 1164, [Qq1–152](#).

72 Oral evidence taken on 28 February 2022, HC 1164, [Q9–20](#) [David Williams]

73 Public Accounts Committee, Twenty-Second Report of Session 2021–22, [Improving the performance of major defence equipment contracts](#), HC 185.

74 *Ibid.*

And long-term projects such as armed forces accommodation remain a serious concern. Improvements have been made but the homes for our service personnel are still not up to scratch.⁷⁵

60. The department has already been granted an additional £16.5bn over four years⁷⁶ but the war in Ukraine and the demands on NATO suggest a likelihood of more defence spending.

61. But as we have highlighted recently in our most recent inquiry into the MoD Equipment Plan there are new, highly complex emerging technologies in defence, such as hypersonic rockets.⁷⁷ This will create challenges on cost and delivery that need managing when much of this technology is in its infancy.

Department for Work and Pensions (DWP)

62. DWP makes the list partly because of the sheer scale of its covid work which, as with HMRC, has a long legacy of fraud and error.

63. Covid led to a vast increase in new Universal Credit applications. The number of people claiming Universal Credit doubled from 3 million in March 2020 to almost 6 million in March 2021, and on some occasions reaching 100,000 a day.⁷⁸ The DWP did act quickly to adapt its controls against fraud and error to ensure it could successfully process the surge.⁷⁹ But it has still not adequately determined how it will learn from this experience to reduce fraud back to pre-existing levels; which was already the highest rate since records began. The situation with error is no better, with over and underpayments having the ability to wreak havoc in the lives of those at the receiving end.

64. The issue of underpayment of state pensions raises many issues.⁸⁰ In its data and management of risk the DWP had not, for decades, understood the risks that were piling up in a system that had grown to be highly complex. There were flags which should have been identified as a risk. These include multiple IT systems which needed a skilled staff member to read across; a small number of staff experienced in handling certain pension claims and changes in policy over time which added to complexity. Small underpayments over many years have added up to a lot of money for some people. Some have lost significant amounts of money.

65. Every department has policies on how long it will keep records. It is sensible to have a plan to consolidate data from the different government databases, and then consider how long it is appropriate to keep the information. It will help government spot errors and be better able to make amends if they do occur.

75 Public Accounts Committee, Twentieth Report of Session 2021–22, [Optimising the defence estate](#), HC 179.

76 Ministry of Defence, ‘[Defence secures largest investment since the Cold War](#),’ accessed 27 April 2022.

77 Oral evidence taken on 28 February 2022, HC 1164, [Q144](#) [Sir Geoffrey Clifton-Brown]

78 Public Accounts Committee, Twenty-Fifth Report of Session 2021–22, [The Department for Work and Pensions’ Accounts 2020–21 – Fraud and error in the benefits system](#), HC 633.

79 Ibid.

80 Public Accounts Committee, Thirty-Third Report of Session 2021–22, [Underpayments of the State Pension](#), HC 654.

Department for Education (DfE)

66. The impact of the pandemic on a whole generation of children is what guarantees the DfE's place on this year's list.

67. The underlying concerns about the financial sustainability of schools remain—teacher and other staffing costs are increasing, there is a backlog of building maintenance and the outside challenges of inflation and price rises affect the bottom line of budgets.⁸¹

68. The committee questioned the department's approach to the tutoring programme which assumed that there was a market for private tutors.⁸² The recent cessation of the contract with the provider, Randstad, was not a surprise.⁸³ Taxpayers' money could have been saved if there had been a common sense approach to supporting catch up without a complex system trying to tap an immature market. The department needs to listen more to Parliament and stakeholders who warned of these pitfalls.

69. The department's big challenge is how to ensure that the cohort of young people who lost so much during the pandemic do not lose out for the rest of their lives. Catch up has to have real meaning and measurable targets so that the department can be held to account.

70. The academy sector accounts once again underline the tale of different systems which characterises the mixed economy of schools which the Government has created.⁸⁴ The average trust contains 6 schools, with the largest currently having 76, yet there is often no geographical coherence. Financial reporting at individual school level is non-existent in many trusts, undermining the ability of parents to assess how their child's school is spending money. The difference in systems goes beyond governance—academies are not required to pass on the funding allocated per pupil to each school, unlike maintained schools.

Ministry of Justice (MoJ)

71. With major projects underway in prison building, probation reform, courts reorganisation, and reform and severe backlogs in court cases the MoJ will be of the list of concern for many years.

72. Covid has added to the backlog of court cases. The MoJ have committed to reducing the backlog to 53,000 cases by March 2025 but this is still considerably higher than pre-pandemic levels.⁸⁵ The accused and victims are not well served with such lengthy delays and there are serious concerns about the impact of delays on conviction rates.

81 Public Accounts Committee, Forty-Second Report of Session 2021–22, [Financial sustainability of schools in England](#), HC 650.

82 Public Accounts Committee, Third Report of Session 2021–22, [COVID-19: Support for children's education](#), HC 240.

83 Department for Education, '[National Tutoring Programme simplified to reach as many pupils as possible](#),' accessed 11 April 2022.

84 Public Accounts Committee, Forty-Seventh Report of Session 2021–22, [Academies Sector Annual Report and Accounts 2019/20](#), HC 994.

85 Public Accounts Committee, Forty-Third Report of Session 2021–22, [Reducing the backlog in criminal courts](#), HC 643, p3

73. The police uplift which will see 20,000 additional police officers in place by March 2023 but the MOJ has not got a clear plan about how it will manage the potential increase in court cases or prisoners which are likely to arise from more police.⁸⁶ The additional police could add to already big pressures in the department.

HM Revenue and Customs (HMRC)

74. The scale of fraud and error as a result of covid interventions and the growth of tax debt leads HMRC to be on the list.

75. Although it was alert to the risks of fraud and error because of the speed of introducing covid schemes it is not showing enough urgency in tackling these.

76. It has secured more staff to tackle fraud and error within the covid-19 support schemes through the Taxpayer Protection Taskforce. However HMRC has told the PAC that some of its more complex cases would not be dealt with until after the 2022–23 financial year.⁸⁷ HMRC has a strong return on recouping money for every pound it spends so it is puzzling why it is not moving faster.⁸⁸ The longer debt or fraud goes undetected the harder and more costly it will be to get individuals and businesses to pay it back.

Department for Business, Energy and Industrial Strategy (BEIS)

77. With net zero, managing the future procurement of covid-19 vaccines and dealing with the long tail of covid loans, there's a lot on BEIS' plate over the next few years.

78. In the case of Bounce Back Loans, while the department asserts that the scheme has helped businesses to survive in the short-term, it will not be until borrowers reach the end of their six or ten-year loan period that we can be certain of the scheme's long-term impact.⁸⁹ The department already has evaluation plans in place for the next three years. The PAC will be watching closely to see how the department will be measuring the scheme's success.⁹⁰

79. Similarly for net zero, the department has acknowledged that neither the private sector nor the civil service have the necessary skills to deliver net zero. While it is confident of this capability in the future, the recent failure with the Green Homes Grant Voucher Scheme means the PAC will need to monitor progress to ensure mistakes are not repeated.⁹¹

80. BEIS also oversees costly and long-running nuclear procurement and decommissioning, which forms a significant part of the department's budget. The committee has a long-standing interest in the management of this and will be keeping a close eye on the decommissioning of the current generation of UK nuclear power stations and the building of new power stations.

86 Ibid., p6, para 4.

87 Public Accounts Committee, Thirty-Seventh Report of Session 2021–22, [HMRC Performance in 2020–21](#), HC 641, p10, para 5.

88 National Audit Office, [Managing tax debt through the pandemic](#) (17 November 2021), pp51–52.

89 Public Accounts Committee, Fiftieth Report of Session 2021–22, [Bounce Back Loans Scheme: Follow-up](#), HC 951, p3, para 2.

90 Ibid, p5, para 1.

91 Public Accounts Committee, Forty-First Report of Session 2021–22, [Achieving Net Zero: Follow up](#), HC 642, p7, para 5.

4. Looking ahead

Managing risk

81. Governments must manage known risk and be prepared for uncertainty. The covid pandemic has exposed how the Government had deprioritised risk management. It is vital Whitehall acknowledges the uncertainty inherent in some policy decisions and delivery and seeks to improve outcomes and value for money through comprehensive candid lessons learnt exercises rather than retreating behind defensive rebuttals.

82. The committee has reported on numerous areas where lessons need to be learnt from the response to the covid pandemic. A year ago, we raised concerns about the significant risks the Ministry of Justice faced across the full range of its services and identified the Ministry had no clear prioritisation or contingencies in place.⁹² An obvious recent example is the decision by the Home Office to send asylum seekers to Rwanda. The outcomes of this policy's deterrent effect are uncertain and the Permanent Secretary is unable to assess its value for money.⁹³ The committee will be examining the delivery of the policy against its professed aims in due course.

Digital change

83. Many government IT systems need updating. A number are customer facing but many more are systems which date from the 1970s and are no longer fit for purpose.⁹⁴ The DWP has uncovered errors in pension payments which are partly down to complexity of back-office IT systems which don't "talk" to each other.⁹⁵

84. HMRC is overseeing the largest public sector IT programme in Europe and also has responsibility for the new Customs Declaration Service (CDS). We have examined the failed plan to upgrade the Police National Computer and Police national database and although these have been reset there is a critical point not far ahead when the Home Office will need to decide whether to re-platform the old system or create new.⁹⁶

85. A number of these programmes will span more than a decade and they are not nice to have additions. If done well they should lead to more efficient and effective service delivery and better value for money. But IT updates are not generally featured in political election manifestos. Delivery of these large-scale and lengthy programmes are a core responsibility of the civil service—they are not projects which can be subject to stop start funding.

92 Public Accounts Committee, Fifty-Second Report of Session 2019–21, [Key challenges facing the Ministry of Justice](#), HC 1190.

93 Matthew Rycroft CBE, [Migration and economic development partnership](#), letter to the Home Secretary, 13 April 2022.

94 Public Accounts Committee, Twenty-Ninth Report of Session 2021–22, [The National Law Enforcement Data Programme](#), HC 638.

95 Public Accounts Committee, Thirty-Third Report of Session 2021–22, [Underpayments of the State Pension](#), HC 654.

96 Public Accounts Committee, Twenty-Ninth Report of Session 2021–22, [The National Law Enforcement Data Programme](#), HC 638.

86. Digital skills in Whitehall are improving but in a highly competitive market it can be hard to source the necessary skills. And the need to focus on digital reform needs to be understood throughout the civil service and not seen as separate and different to everyday delivery.

Health spending and delivery

87. A growing and ageing population has meant that spending on health is a significant proportion of government expenditure and almost always grows more than originally planned. By 2024–25 the DHSC budget is expected to account for 44% of day-to-day public spending (known as resource spending), up from 27% in 1999–00.⁹⁷ The health and social care levy is supposed to be invested in social care, in part to help reduce delayed discharges from hospital so people can be looked after in a more suitable and cost-effective way.

88. Public health has been thrust into the spotlight in the pandemic and there needs to be serious planning for preventing ill health and improving health and well-being. But with a huge backlog in waiting lists, it's difficult to see how the strategic thinking about how to create a healthier population will be a focus when so much energy is being spent on catch up. Government must think about public health more holistically because the cost of healthcare cannot just keep increasing on its current trajectory.

Covid catch up

89. Covid has contributed to backlogs in healthcare;⁹⁸ higher tax debt;⁹⁹ school pupils needing to catch up;¹⁰⁰ court backlogs¹⁰¹ and many other less visible problems. These backlogs, particularly with courts and some NHS waiting lists, pre-date covid and are unlikely to return to pre-pandemic levels in the near future. The plans for covid catchup that the committee has examined are not ambitious enough. In some cases the impact of reduced funding, particularly where it hit recruitment for roles that have a long training period, means that it will be hard to catch up more quickly.¹⁰² This is an example of balancing current cost savings over future need and possible future cost increases—or more simply: saving today but shunting costs into the future.

90. The breadth and scale of the pandemic's impact has created an unprecedented test for Whitehall, as well as a significant hole in the public finances. In responding to the immediate public health, social and economic challenges the Government is unlikely to be able to rely upon 'more of the same'. Whitehall will need to respond positively to meet the multiple threats to the public finances created by tax debt, fraud, inflation and ever-increasing demand. The senior leadership in the civil service have a duty to ensure that the plethora of silent Cinderella services are not starved of resources by those with the loudest

97 Institute for Fiscal Studies, ['An ever-growing NHS budget could swallow up all of this week's tax rise, leaving little for social care'](#), 8 September 2021

98 Public Accounts Committee, Forty-Fourth Report of Session 2021–22, [NHS backlogs and waiting times in England](#), HC 747.

99 Public Accounts Committee, Forty-Eighth Report of Session 2021–22, [HMRC's management of tax debt](#), HC 953.

100 Public Accounts Committee, Twenty-First Report of Session 2021–22, [School Funding](#), HC 183.

101 Public Accounts Committee, Forty-Third Report of Session 2021–22, [Reducing the backlog in criminal courts](#), HC 643.

102 Public Accounts Committee, Eighteenth report of Session 2019–21, [NHS nursing workforce](#), HC 408.

voices clamouring for political expediency. Whitehall needs to focus on improving the efficacy of public services without losing sight of the real-world impact of their actions on real people.

Civil Service Capacity

91. For many years, the committee has questioned whether there is a paucity of senior civil servants with strong project management skills. We are concerned that those in senior leadership positions are overseeing multi-billion pound programmes with little financial, commercial or digital experience. There is also a scarcity in both the public and private sectors of those with a specialist skillset, such as those with digital, data and technology skills.¹⁰³

92. There has been a high turnover of experience. With ministerial turnover it is important that the civil service is the guardian of institutional memory but also of experience. Courtesans who do not challenge ministers can ease bad policy decisions. But to be really effective the civil service needs to be better at the delivery of projects and be able to challenge ministers on the efficacy of policy ideas. Failed policies service no-one well.

93. Skills have improved across the civil service, particularly in areas such as finance and digital, but the pace of change is slow and there remain disciplines of concerns, such as commercial and project management.¹⁰⁴ Even in those disciplines that have improved there are parts of the public sector that are still a concern, such as digital skills within parts of the health service.¹⁰⁵ We have regularly highlighted concerns about the calibre of people in leadership positions in major projects and a lack of skills, as well as getting an appropriate mix of skills across senior leaders.¹⁰⁶ Overall the pace is too slow and specialists are rarely promoted to the top roles.

Nuclear

94. The cost of energy is a widely reported driver for the current cost of living crisis. The committee has a long-standing interest in the management of both military and civil nuclear enterprises. The UK needs to focus on delivering new, secure, energy generation to meet environmental concerns and to provide energy security to an uncertain world. The decommissioning of the current generation of UK nuclear power stations will take place over very long time periods.¹⁰⁷ Those timescales, combined with the immense technical challenges and costs have pushed decommissioning of both civil and nuclear assets to the bottom of successive governments' in-trays.

103 For example, see: Public Accounts Committee, Thirtieth Report of Session 2021–22, [Challenges in implementing digital change](#), HC 637, p3.

104 Public Accounts Committee, Thirty-Second Report of Session 2019–21, [Specialist Skills in the civil service](#), HC 686.

105 Public Accounts Committee, Twenty-Second Report of Session 2019–20, [Digital transformation in the NHS](#), HC 680, p14, para 18.

106 Public Accounts Committee, Thirty-Ninth Report of Session 2019–21, [Lessons from major projects and programmes](#), HC 694, p7, para 5.

107 National Audit Office, [The decommissioning of the AGR nuclear power stations](#) (28 January 2022), p5.