



House of Commons  
Committee of Public Accounts

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# Improving the Accounting Officer Assessment process

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Twenty-Eighth Report of Session  
2022–23

*Report, together with formal minutes relating  
to the report*

*Ordered by the House of Commons  
to be printed 24 November 2022*

## The Committee of Public Accounts

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### Committee staff

The current staff of the Committee are Jessica Bridges-Palmer (Media Officer), Ameet Chudasama (Committee Operations Manager), Sarah Heath (Clerk), Tom Lacy (Chair Liaison), Rose Leach (Committee Operations Officer), Ben Rayner (Second Clerk).

### Contacts

All correspondence should be addressed to the Clerk of the Committee of Public Accounts, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 5776; the Committee’s email address is [pubaccom@parliament.uk](mailto:pubaccom@parliament.uk).

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## Summary

An accounting officer assessment (AO assessment) is an important mechanism to help hold government to account for how it spends public money, whilst also providing a framework for accounting officers to show how their decisions on major programmes align with expected standards. This helps them balance political and practical programme considerations.

AO assessments have been a key part of the accountability framework for many years and we have continually advocated for their use to support high quality decisionmaking and enhance transparency across Whitehall. We are therefore disappointed that departments are not making as much use of these assessments as they should. The quality of published assessments varies across departments, with some not providing sufficient detail to allow for a good understanding of either the programme or the accounting officer's assessment of risks. The relevance and value of AO assessments has also been seriously undermined by unnecessary delays in their publication, with some departments taking over a year to publish an assessment after it has been signed.

There seems to be consensus across Whitehall around the value of AO assessments, but this needs to translate into better use of them in practice. There is clear scope for HM Treasury and the Cabinet Office to better promote their use, particularly across those accounting officers responsible for policy programmes. There is also scope for HM Treasury and the Infrastructure and Projects Authority to make more use of AO assessments to deepen their understanding of individual programmes and build systemic insights. Departments are also facing significant challenges—notably a shortage of skills and the impact of inflation—affecting their ability to deliver value for money across government programmes. Given these significant risks and potential changes to programmes in the future, we expect to see an increase in summary AO assessments being published and much more consistency in their quality.

## Introduction

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Central government bodies must exercise effective stewardship over their use of public money. A body's accounting officer, normally the permanent secretary as the most senior civil servant, is personally responsible and accountable to Parliament for managing the use of public money. In September 2017, in response to the Committee of Public Account's report of 2016, HM Treasury introduced guidance requiring accounting officers to assess Government Major Project Portfolio (GMPP) programmes—through accounting officer assessments (AO assessments)—against the four standards of regularity, propriety, feasibility and value for money set out in *Managing Public Money* and conclude on whether these had been met. It also agreed that a summary of the AO assessment for GMPP programmes should be made publicly available.

AO assessments serve two purposes: supporting accounting officers in making decisions that align with Parliament's expectations for spending public money; and supporting the transparency and effective scrutiny of spending and decision-making on behalf of taxpayers. HM Treasury's guidance requires AO assessments to be completed when programmes join the GMPP or complete an outline business case, should this be later, and when they change significantly. Accounting officers are also required to publish a summary of these assessments unless there are overriding public interest reasons for not doing so.

## Conclusions and recommendations

1. **Over the last six years, HM Treasury has not done enough to ensure accounting officers comply with its requirement to complete and publish AO assessments.** In September 2017 HM Treasury set out new requirements for when AO assessments should be produced and published, with the understanding that accounting officers should be responsible for completing assessments. However, far fewer summary AO assessments than would reasonably be expected have been published since then, with 52 of the 227 programmes on the Government's Major Projects Portfolio as at 31 December 2021 having published assessments, albeit these would not be expected for every programme. For example, at the time the Committee took evidence in July five departments, including the Cabinet Office, had not published any. Rather than setting a target for how soon a summary should be published after being signed, HM Treasury encourages departments to publish summaries as soon as possible subject to considerations such as commercial sensitivities. While we are pleased that the Treasury Officer of Accounts took steps in July to issue a 'Dear Accounting Officer' letter instructing all departments to, amongst other things, publish outstanding assessments officer by October 2022, it is concerning that HM Treasury did not already keep a central record of which departments had completed their AO assessments.

**Recommendation:** *In its Treasury Minute response, HM Treasury should inform the Committee if all accounting officers met its October deadline to publish all outstanding AO assessments and whether there will now be a central list on GOV.UK of all published AO assessments, so they are easy to access. In addition to this, HM Treasury and the Cabinet Office should outline what lessons they have learnt from this exercise, and if this will change the approach they take in the future when departments do not follow their guidance.*

*Separate to this, the Committee will write to the Treasury Officer of Accounts with suggestions on how the process of notifying Parliament of AO assessments could be streamlined and align more with the current process for contingent liabilities.*

2. **The quality of published AO assessments varies, with some providing insufficient information to understand a programme's purpose or how it has been assessed.** AOs are responsible for assessing all spending against the four standards set by HM Treasury. However, not all published summaries provide the lay reader with insights into a programme's aims, and some include only generic descriptions of the consideration given to each standard. Departments with more programmes on the Government Major Projects Portfolio, such as the infrastructure programmes funded by the Department for Transport and the equipment programmes funded by the Ministry of Defence, appear to be doing a good job of completing summaries. Departments generally found assessing the standards relevant to *value for money* and *feasibility* more challenging than assessing *propriety* and *regularity*.

**Recommendation:** *HM Treasury should share with departments good practice, to help facilitate learning from others and draw in expertise, to support them in addressing difficult factors as part of AO assessments.*

3. **While accounting officers recognise the value of AO assessments, they are not being used consistently across government.** AO assessments can help accounting officers in several ways – they support decision making about whether a project or programme should go ahead, or whether a ministerial direction is required before doing so. They can also help accounting officers consider a programme’s political context alongside practical implementation and act as ‘corporate memory’ and ‘audit trail’ for earlier decisions. We have seen their value when scrutinising programmes such as High Speed 2. But AO assessments are not being used widely enough across the breadth of central government activity. The Cabinet Office acknowledges the need to address the timing, quality and consistency of AO assessments. HM Treasury says that while it is very clear for some programmes that an AO assessment was required, for others more judgement is required. It recognises that more needs to be done to create a culture whereby accounting officers consistently see the benefits and value in completing an AO assessment.

**Recommendation: Cabinet Office and HM Treasury should embed AO assessments into training for senior civil servants and set up specific forums for AOs to share how they use AO assessments to draw judgements against each of the four AO standards.**

4. **HM Treasury and the Infrastructure and Projects Authority (IPA) do not always use AO assessments to build their understanding of programmes and systemic issues across government.** AO assessments show an accounting officer’s consideration of the risks major spending decisions pose to Managing Public Money and how these risks are managed. The Cabinet Office recognises that, working together with HM Treasury, it could make more use of AO assessments. HM Treasury says it is looking to align its spending decisions on programmes to the approach taken to completing AO assessments. Also, while an AO assessment serves a different purpose to the assurance provided by the IPA, we were surprised the IPA does not see AO assessments nor consider them valuable in helping understand the challenges across programmes.

**Recommendation: HM Treasury, IPA and CO should set out how they consider AO assessments as part of their monitoring and decision-making of major programmes. The HMT and IPA should also set out how they will use AO assessments to understand programmes specific risks and wider issues.**

5. **Government major programmes are experiencing significant challenges, such as skills gaps and inflation, which will impact on their feasibility and value for money.** HM Treasury is clear that a new AO assessment should be completed where changing circumstances have led to a departure from the original plan. All our witnesses acknowledged that programmes faced some significant challenges in the future. For example, the IPA identified a skills gap of some 3,000 people across the programmes it monitors. And HM Treasury considered that departments were struggling to assess the impact on increasing inflation on their programmes. Government is also looking to reduce the number of civil servants by 20%.

**Recommendation: HM Treasury and IPA should outline the extent to which current challenges may significantly change major programmes to help accounting**



*officers determine when an AO assessment is required. They should then use these assessments to understand the impact of these challenges on programmes being delivered in line with the standards set out in Managing Public Money.*

# 1 Ensuring compliance

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from HM Treasury, the Cabinet Office and the Infrastructure and Projects Authority.<sup>1</sup>
2. A government body's accounting officer, normally the Permanent Secretary in a department, is personally responsible and accountable to Parliament for managing the use of public money. Accounting officers should make sure that central government bodies "operate effectively and to a high standard of probity". An accounting officer assessment (AO assessment) is a part of HM Treasury's controls and processes to support this duty.<sup>2</sup> It provides an approach for accounting officers to consider significant decisions against the four public spending standards: regularity; propriety; value for money; and feasibility.<sup>3</sup> HM Treasury's guidance sets out the triggers for the completion of an AO assessment, both for new programmes and where there have significant changes to existing programmes. This guidance also sets out those organisations, such as the House of Commons and the C&AG, with which departments should share their published summary AO assessments, or their reasons for not publishing.<sup>4</sup>
3. These assessments support accounting officers in making good decisions about whether a project or programme should go ahead and whether they support Parliament's expectations for spending public money. At the same time, they help hold government to account for how public money is spent by supporting the transparency and effective scrutiny of spending and decisionmaking on behalf of taxpayers.<sup>5</sup>

## Ensuring compliance

4. HM Treasury outlines the expectations and duties of accounting officers in its guidance *Managing Public Money*. AO assessments are an important part of the overall system of governance supporting accounting officers fulfil these responsibilities.<sup>6</sup> Since the last Committee reported on this issue in 2016, HM Treasury has made important changes as to when and how AO assessments should be used. For example, it agreed that major projects and policy initiatives fell within its guidance. It also agreed that a summary of an AO assessment completed for those programmes on the Government Major Projects Portfolio (GMPP) should be published unless there were public interest reasons for not doing so.<sup>7</sup>
5. The C&AG found that accounting officers were not consistently publishing and sharing their AO assessments in line with HM Treasury guidance.<sup>8</sup> The NAO identified 227 programmes on the GMPP as at 31 December 2021, 139 of which may have required an AO assessment. The NAO identified published assessments for 52 of these programmes. We asked HM Treasury whether the AO assessment system was working as well as it should be. It said that there were clearly really big gaps between the number of AO

1 C&AG's Report, *Accounting officer assessments: improving decisionmaking and transparency over government's major programmes*, Session 2022–23, HC 65, 11 July 2022

2 C&AG's report, para 2

3 Q 1; C&AG's report, paras 1–3

4 C&AG's report, para 1.7 and Figure 4

5 Q 1; C&AG's report, para 3

6 Q 1; C&AG's Report, para 1.2, Figure 2

7 C&AG's Report, paras 1.6, 1.16, 1.14

8 C&AG's Report, para 7

assessments it would expect to be published and those that have been on a timely basis.<sup>9</sup> Cabinet Office described itself as a big user of AO assessments. However it was also one of the five departments which had failed to publish any summary AO assessments at the time of the Committee’s evidence session in July.<sup>10</sup> HM Treasury, in an immediate response to C&AG’s report, published a *Dear Accounting Officer* letter to instruct all accounting officers to, amongst other things, publish outstanding assessments.<sup>11</sup> As part of this, HM Treasury told us it was following-up with departments on 27 programmes where it expected an AO assessment to have been completed but it had not seen one.

6. We asked what was being done to encourage the greater use of AO assessments given they have proven themselves valuable for decision making.<sup>12</sup> HM Treasury told us it was working in five areas to bring about improvement – such as providing effective support and changing culture.<sup>13</sup> But HM Treasury also told us that the “basic rule of thumb” was that it sets the guidance which it expects people to follow. It does not monitor everything an accounting officer does.<sup>14</sup> Neither HM Treasury, Cabinet Office nor the IPA maintains a central register of published AO assessments, making it hard to assess the impact of the guidance and changes.<sup>15</sup> In response to the NAO’s report—and anticipating the Committee’s report—HM Treasury said it would see whether there was a case for “extending the central register”.<sup>16</sup>

## Improving quality

7. Accounting officers are personally responsible for making sure that the organisation they lead delivers against the four standards relevant to the organisation’s governance, decisionmaking and financial management.<sup>17</sup> The standards apply to all spending decisions and types of programmes, and it is good practice to complete an assessment for decisions categorised as “novel and contentious”.<sup>18</sup> HM Treasury acknowledged that the range of programmes government manages is broad and AO assessments for, for example, policy and infrastructure programmes require different expertise. It told us that departments such as the Department for Transport and the Ministry of Defence, which have many programmes on the Government Major Projects Portfolio, were good at AO assessments compared to other departments. HM Treasury told us that it was working on getting those departments which have experience of completing and publishing AO assessments to work with those which do not.<sup>19</sup>

8. The quality of published summary AO assessments varied.<sup>20</sup> For example, departments generally provided basic information such as background on the programme. But they did not provide more detailed information to help a layperson understand, for example, a programme’s aims. And some provided generic descriptions of how the AO had considered

9 Q 9; C&AG’s Report, para 1.6

10 Qq 14, 43; C&AG’s Report, para 1.15, Figure 5

11 Dear Accounting Officer letter 04/22 – *Accounting officer assessments and framework documents*. Available at: [DAO\\_0422\\_Accounting\\_officer\\_assesments\\_and\\_framework\\_documents.pdf](https://www.nao.org.uk/wp-content/uploads/2022/04/DAO_0422_Accounting_officer_assesments_and_framework_documents.pdf).

12 Qq 64, 65

13 Q 9

14 Q 17

15 Q 15; C&AG’s Report, para 1.9

16 Q 17;

17 Q 77; C&AG’s Report, para 1.2

18 Qq 1, 43; C&AG’s Report, para 1.8; Figure 1

19 Q 21; C&AG’s Report, para 1.15; Figure 5

20 Qq 2124; C&AG’s Report, paras 3.10 to 3.13; Figure 5

the standards.<sup>21</sup> HM Treasury told us that the quality of assessments varied because of the breadth of programmes being considered.<sup>22</sup> The Cabinet Office acknowledged that the quality of AO assessments needed to be addressed.<sup>23</sup> The National Audit Office found that, while departments did not find assessing a programme against the four standards as too challenging overall, some standards—feasibility and value for money—were more challenging than others.<sup>24</sup>

## Improving timely publication

9. HM Treasury guidance states that for GMPP programmes the accounting officer should publish a summary of the key points in each AO assessment unless there are overriding sensitivities, such as commercial considerations, that outweigh the merits of making the assessment publicly available.<sup>25</sup> HM Treasury requires accounting officers to publish a summary AO assessment ‘as soon as the decision to proceed has been noted’ but does not set a prescribed timeframe for doing so.<sup>26</sup>

10. The previous Committee raised concerns about the lack of transparency because some assessments were not being published.<sup>27</sup> A lot of summary AO assessments are still not published.<sup>28</sup> The National Audit Office reviewed 73 published summary assessment to see how soon they had been published after they had been signed. Only 56 of these had sufficient information to enable it to complete this analysis, a quarter were published more than six months after signature.<sup>29</sup> HM Treasury told us that “transparency is absolutely critical” but it was not clear on the consequences for departments not publishing summary AO assessments. It also told us that departments do not report or account to it for their responsibilities.<sup>30</sup>

11. The lack of summary AO assessments being published remains a real concern.<sup>31</sup> HM Treasury said that there can be practical reasons why summary AO assessments take longer to publish – for example, because the department concerned is in the middle of a commercial negotiation or is engaging with the market. It recognised that it had to do more, through training for example, to create a culture where people see the benefits and value of completing an assessment.<sup>32</sup> Responding to the NAO’s report, HM Treasury wrote to all accounting officers to emphasise that an AO assessment reflects a programme’s status at a point in time and asking that summaries of all AO assessments are published by September 2022. It said it would write to us with a summary of the outcome of this exercise so the Committee can directly raise with accounting officers why there are gaps in performance at its future sessions.<sup>33</sup>

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21 C&AG’s Report, paras 3.10 to 3.13

22 Q 21

23 Q 47

24 Q 21; C&AG’s Report, para 2.5; Figure 8

25 Qq 1, 10, 13; C&AG’s report, para 1.14

26 C&AG’s report, para 3.8

27 C&AG’s report, para 3.9; Figure 9

28 Q 12

29 C&AG’s report, para 3.8; Figure 10

30 Q 15

31 Q 15, 37

32 Q 37–38

33 Qq 12, 47

## 2 Maximising the value of AO assessments

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### Consistent application

12. AO assessments are intended to support good decisionmaking and provide positive assurance that the four accounting officer standards have been met in line with Parliament’s expectations.<sup>34</sup> They are a requirement for all programmes on the Government’s Major Projects Portfolio, as well as for decisions considered novel and contentious.<sup>35</sup> The Cabinet Office told us that it found them “incredibly useful, particularly for novel, contentious and shortterm things – Covidrelated, Brexitrelated, the ports infrastructure fund, special one off projects to do with G7”. It described the AO assessment as a “fantastic guide” to “steering a route” through the complexities and uncertainties which surround some decision making. For example, when the Department for Business, Energy & Industrial Strategy was investing in British Steel.<sup>36</sup>

13. AO assessments can also help an accounting officer consider the political context alongside practical implementation issues to show that they have done what we would describe as “a thorough job regarding taxpayer’s money”.<sup>37</sup> HM Treasury also see AO assessments as acting as a “corporate memory” and “audit trail” for why risks were considered and decisions made, which can be especially helpful for very long-term major infrastructure projects.<sup>38</sup>

14. HM Treasury recognised that there were “black and white points” where it was very clear that an AO assessment would be expected, whereas more judgement could be needed in other situations.<sup>39</sup> Given this and the “big gaps” between the AO assessments it would expect to have seen completed and those have been published on a timely basis, it recognised more needed to be done to create a culture where accounting officers see the benefits and the value of completing an assessment.<sup>40</sup> The Cabinet Office also acknowledged the need to address the timing, quality and consistency of AO assessments.<sup>41</sup>

### Understanding systemic risks

15. One way HM Treasury scrutinises programmes ahead of funding and budgetary decisions is through the Major Projects Review Group (MPRG).<sup>42</sup> The MPRG—which advises HM Treasury ministers on whether the highest profile and most complex government programmes should proceed—is attended by the relevant accounting officer.<sup>43</sup> The Cabinet Office told us that it had tried, over the last two years, to make the process

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34 C&AG’s report, para 1.3

35 Q 43; C&AG’s report, para 1.8

36 Q 43

37 Qq 20, 39, 82

38 Qq 44, 75

39 Q 19

40 Qq 9, 39

41 Q 47

42 HM Treasury’s Treasury approvals process for programmes and projects (March 2022). Available at: [Treasury Approval\\_Process\\_Draft\\_Guidance\\_.pdf](https://publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/111111/Treasury_Approval_Process_Draft_Guidance_.pdf) ([publishing.service.gov.uk](https://publishing.service.gov.uk)).

43 C&AG’s report, Figure 2

more standard and consistent.<sup>44</sup> It described it as a “terrific forum” for making sure major programmes are subject to appropriate levels of checking and assurance.<sup>45</sup> HM Treasury told us that it was looking at ways to align the decisions of the MPRG with an AO’s consideration of whether an AO assessment is required. For it to perform its role, the MPRG needs to have visibility of where there is a divergence from its initial approved authority.<sup>46</sup>

16. The Cabinet Office told us that because AO assessments focus on individual programmes they do not describe systemic risks, although particular themes may replicate themselves across individual programmes. While HM Treasury said that AO assessments were not the way to see common themes and risks faced by programmes, lessons could be learnt by looking across these assessments. For example, how to assess value for money and the approach to considering and then dealing with strategic risks.<sup>47</sup> As such, although the Infrastructure and Projects Authority’s (IPA) primary role is to assess programme delivery, it was surprising to hear that it did not see AO assessments and that it saw little value in seeing them.<sup>48</sup> IPA also told us that, while it had not “historically played a part in AO assessments” there was scope for it to “test and challenge” whether one is expected and, if it is, whether it exists.<sup>49</sup>

## Future challenges

17. HM Treasury’s guidance states that an AO assessment should be produced for a programme or project if, after its initial approval, it ‘departs from the four standards [for accounting officers] or the agreed plan [...] in terms of costs, benefits, timescales, or level of risk, which informed the accounting officer’s previous approval’.<sup>50</sup> While the guidance is not prescriptive about what this means in practice, IPA told the NAO that this could be interpreted as a substantial change to a programme’s business case which alters HM Treasury’s approvals.<sup>51</sup> The NAO found that departments consider whether a programme has undergone a significant changes in different ways. Of the 227 programmes on the GMPP at 31 December 2021, 27 might reasonably be considered to have changed significantly.<sup>52</sup> HM Treasury told us it was following up on the 27 to get a complete record of the AO assessments which should be published.<sup>53</sup>

18. Looking to the future, departments face several challenges which may lead to significant changes to their programmes.<sup>54</sup> We have seen estimates of a reduction in the size of the civil service of between 5% and 25%.<sup>55</sup> The IPA told us that it estimates a skills gap on programmes of around 3,000 across all departments, of which fewer than half may

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44 Q 42

45 Q 64

46 Q 67

47 Qq 69, 70

48 Qq 67, 79

49 Q 19

50 C&AG’s report, para 1.13

51 C&AG’s report, para 1.13

52 Qq 10, 13; C&AG’s report, para 1.13

53 Q 10

54 Qq 10, 13; C&AG’s report, para 1.13

55 Q 48

be considered key positions. HM Treasury, working with IPA, is completing an exercise to understand this position in more detail after taking into account, for example, the potential for efficiency savings as well as constraints.<sup>56</sup>

19. IPA also characterised inflationary pressures as a “very real issue” which was “beyond a risk: it was a reality”. For example, it quoted inflation at 23% over the last six months on materials. IPA concluded that programmes will need to be more productive to help offset inflationary pressures.<sup>57</sup> HM Treasury recognised that all departments were facing inflationary pressures with some struggling to evidence the impact of these pressures. This may be, for example, because some programmes were progressing commercial negotiations or had not yet reached a stage where the impact of inflation could be quantified.. HM Treasury also said that inflationary pressures were coming at the same time as supply chain challenges. It is looking to complete an exercise by autumn 2022 to provide an improved estimate of the impact of inflation on departments.<sup>58</sup>

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56 Q 50

57 Q 55

58 Qq 60, 62

## Formal minutes

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### Thursday 24 November 2022

Members present:

Dame Meg Hillier

Olivia Blake

Sir Geoffrey-Clifton Brown

Mrs Flick Drummond

Anne Marie Morris

Nick Smith

### *Improving the Accounting Officer Assessment process*

Draft Report (*Improving the Accounting Officer Assessment process*), proposed by the Chair, brought up and read.

*Ordered*, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 19 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

*Resolved*, That the Report be the Twenty-eighth of the Committee to the House.

*Ordered*, That the Chair make the Report to the House.

*Ordered*, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

### **Adjournment**

Adjourned till Monday 28 November at 3.30pm



# Witnesses

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The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

## Monday 18 July 2022

**Sir Tom Scholar**, Permanent Secretary, HM Treasury; **Cat Little**, Director General for Public Spending, and Head of the Government Finance Function, HM Treasury; **Alex Chisholm**, Permanent Secretary, Cabinet Office; **Nick Smallwood**, Chief Executive, Infrastructure and Projects Authority

[Q1-82](#)

## List of Reports from the Committee during the current Parliament

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All publications from the Committee are available on the [publications page](#) of the Committee's website.

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Number	Title	Reference
1st	Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2020–21	HC 59
2nd	Lessons from implementing IR35 reforms	HC 60
3rd	The future of the Advanced Gas-cooled Reactors	HC 118
4th	Use of evaluation and modelling in government	HC 254
5th	Local economic growth	HC 252
6th	Department of Health and Social Care 2020–21 Annual Report and Accounts	HC 253
7th	Armoured Vehicles: the Ajax programme	HC 259
8th	Financial sustainability of the higher education sector in England	HC 257
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10th	Restoration and Renewal of Parliament	HC 49
11th	The rollout of the COVID-19 vaccine programme in England	HC 258
12th	Management of PPE contracts	HC 260
13th	Secure training centres and secure schools	HC 30
14th	Investigation into the British Steel Pension Scheme	HC 251
15th	The Police Uplift Programme	HC 261
16th	Managing cross-border travel during the COVID-19 pandemic	HC 29
17th	Government's contracts with Randox Laboratories Ltd	HC 28
18th	Government actions to combat waste crime	HC 33
19th	Regulating after EU Exit	HC 32
20th	Whole of Government Accounts 2019–20	HC 31
21st	Transforming electronic monitoring services	HC 34
22nd	Tackling local air quality breaches	HC 37
23rd	Measuring and reporting public sector greenhouse gas emissions	HC 39
24th	Redevelopment of Defra's animal health infrastructure	HC 42
25th	Regulation of energy suppliers	HC 41
26th	The Department for Work and Pensions' Accounts 2021–22 – Fraud and error in the benefits system	HC 44
27th	Evaluating innovation projects in children's social care	HC 38

<b>Number</b>	<b>Title</b>	<b>Reference</b>
1st Special Report	Sixth Annual Report of the Chair of the Committee of Public Accounts	HC 50

### Session 2021–22

<b>Number</b>	<b>Title</b>	<b>Reference</b>
1st	Low emission cars	HC 186
2nd	BBC strategic financial management	HC 187
3rd	COVID-19: Support for children’s education	HC 240
4th	COVID-19: Local government finance	HC 239
5th	COVID-19: Government Support for Charities	HC 250
6th	Public Sector Pensions	HC 289
7th	Adult Social Care Markets	HC 252
8th	COVID 19: Culture Recovery Fund	HC 340
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10th	Overview of the English rail system	HC 170
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12th	COVID 19: Cost Tracker Update	HC 173
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14th	Windrush Compensation Scheme	HC 174
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17th	High Speed 2: Progress at Summer 2021	HC 329
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24th	Crossrail: A progress update	HC 184
25th	The Department for Work and Pensions’ Accounts 2020–21 – Fraud and error in the benefits system	HC 633
26th	Lessons from Greensill Capital: accreditation to business support schemes	HC 169
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