



House of Commons  
Committee of Public Accounts

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# Tackling fraud and corruption against government

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**Sixty-Ninth Report of Session 2022–23**

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

*Ordered by the House of Commons  
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## Summary

Since the beginning of the COVID-19 pandemic, the level of fraud against the taxpayer has increased fourfold. This trend was partly caused by the government's pandemic support schemes. In setting up the schemes, the Government prioritised speed over safety and made itself more vulnerable than necessary to fraud and error. The schemes were successful in distributing financial support quickly during the pandemic, but to make a swift rollout possible, the government relaxed its control over public funds, deprioritised counter-fraud measures and failed to address vulnerabilities fast enough. These schemes were problematic, but they only exacerbated the existing problem of tackling fraud and corruption against government. In 2020–21 alone, there were losses of between £33.2 billion and £58 billion to fraud and error unrelated to the ongoing pandemic. These trends not only cost the government financially, but also affect perceptions of corruption in the UK. In the latest Transparency International survey of public and business perceptions of corruption, the UK fell from 8th out of 180 countries in 2017 to 18th in 2022 for the perceived level of corruption. Perceptions of fraud and corruption in the UK are reversible, but the government must begin by demonstrating that it is serious about tackling these issues and regaining public trust.

In light of these significant losses and their effect on public confidence, the government must show more urgency in tackling fraud and corruption. It has made a start. Over the past year, the government has established the Public Sector Fraud Authority, invested more in its counter-fraud function and strengthened its counter-fraud standards. But tackling fraud cannot be left to counter-fraud technical experts alone; it must be embedded into the design and delivery of services. Senior officials across government must demonstrate leadership, set the tone from the top, build in preventative approaches to their operations and start to give the public the impression that they are serious about fighting fraud. We are concerned to hear that 27% of public bodies are still clearly under investing in counter fraud and only 6% can demonstrate that they are achieving the expected value for money from their counter fraud work.

The government can only start to tackle fraud properly when it is open about the scale of the challenge and where the problems lie. Yet, government efforts since 2016 to improve its understanding of fraud against the taxpayer have failed to yield a proper answer, with most public bodies still lacking credible and reliable assessments of the level of fraud they experience. This lack of acceptance must change if the reality and the perceptions of the level of fraud are to improve.

## Introduction

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

## Conclusions and recommendations

1. **There is a significant risk that increased levels of fraud seen since the start of the COVID pandemic undermines public confidence in the integrity of government.** Fraud against government rose from £5.5 billion in total over the two years before the pandemic to £21 billion in total over the two years since the start of the pandemic. The latest Transparency International survey of public and business perception of corruption shows that the UK fell from 8th out of 180 countries in 2017 to 18th in 2022 for the perceived level of corruption. Emerging technologies both increase the scope for committing fraud at scale, which can be particularly attractive to organised crime gangs, and provide opportunities for fighting fraud if they can gain the confidence of the public. Government has started to invest in its counter fraud function. HM Treasury has committed to an investment of £1 billion since the pandemic to tackle fraud, which includes an investment of £900 million in the Department for Work & Pensions (DWP) over the period 2022–23 to 2024–25, from which the Treasury is expecting a return of £9 billion by 2025.<sup>1</sup> They are also increasing the number of Public Sector Fraud Authority (PSFA) staff from 60 to around 150. However, while the counter fraud function has an important role to play in supporting government to combat fraud, tackling fraud and corruption will require leadership at the most senior levels and a clear plan to demonstrate government’s resolve to get on top of the problem.

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

2. **There are large gaps in government’s understanding of the extent and location of fraud and corruption risks.** Most departments are exposed to several types of fraud and corruption risk in their income and spending, but few produce regular, reliable, and comprehensive estimates of the level of fraud and corruption of their risky areas. Government expects the number of fraud measurement experts across public bodies to increase from 99 to around 180. But the current system of fraud measurement does not tell us, beyond the well-known problems in tax and benefits, where the problems are or which public bodies are most affected. Where government does attempt to measure fraud, it often includes more innocent errors because it finds it difficult to establish the intent behind the misinformation provided. Conflating error with fraud can give the impression that government is underestimating and obscuring where the real fraud problems are. PSFA estimates that, for the two thirds of government expenditure where it does not have specific estimates, the level of fraud and error is somewhere between 0.5% and 5% of expenditure. This implies that in addition to the £10 billion of tax fraud and £6.4 billion of benefit fraud last year (2022–23), government lost somewhere between £2.5 billion to £28.5 billion from fraud and error, but it does not know exactly where or how.

**Recommendation 2:** *The Public Sector Fraud Authority should publish an annual strategic intelligence report on the level of fraud and corruption across government and where across government’s activities the main risks and issues*

*lie. This should build on the previous landscape reports and use better targeted fraud measurement and assurance exercises to provide an overall estimate of the extent and location of fraud and corruption by recognising the difference between fraud and error.*

3. **Departmental counter-fraud staff often lack the credibility and authority needed to exert influence at senior levels.** Historically, counter-fraud experts have focused on investigating suspected fraud and have not been brought into wider policy making and design. Many departments lack senior counter-fraud professionals with influence in their organisations and counter-fraud staff have often struggled to get the attention, understanding and support needed from senior decision-makers. In part, this is because the counter-fraud profession itself is relatively young and needs time to reinforce itself as a function. But many of those working in the counter-fraud function are not members of the profession and have not been trained or assessed against the professional standards. The Cabinet Office and HM Treasury have said that government will conduct annual workforce and performance reviews to provide insights on areas outside tax and welfare that demand attention and support. HM Treasury, starting with an expectation of a return of £3 for every £1 spent, also says that it will, where possible, expect increasing returns on its counter-fraud investments.

**Recommendation 3: *The Public Sector Fraud Authority should:***

- a) *update the Committee in 12 months on the outcomes of its next annual Workforce and Performance Review and whether public bodies start to invest the right amount in their counter-fraud and corruption capability and achieve value for money from their efforts.*
  - b) *set out what it has done to address any identified weaknesses in the effectiveness of departments' efforts to tackle fraud and corruption, including their understanding of risks, resourcing of counter-fraud and delivery of counter-fraud outcomes.*
4. **Government has often failed to implement basic counter-fraud measures into its new initiatives.** Government's COVID-19 response highlighted the importance of designing counter-fraud measures, including controls, reporting and recovery, into new initiatives at an early stage of the policy cycle. Government could have maintained several basic standards of public accountability, even at the height of the COVID-19 emergency: more transparency; better management of conflicts of interest; promptness in addressing known fraud risks; and timely financial reporting. Some lessons learnt have already been put into practice, for example, in the case of government's energy schemes where customers received discounted bills from the suppliers rather than direct cash payments from government. Government's introduction of the Initial Fraud Impact Assessments (IFIAs) is a welcome development that will help public bodies address known vulnerabilities sooner. HM Treasury intends to embed the IFIAs into its spending approval processes. It has trained 700 of its staff on matters relating to fraud.



**Recommendation 4: HM Treasury should:**

- a) *confirm, in its Treasury Minute response, how it plans to embed Initial Fraud Impact Assessments (IFIAs) within its formal departmental spending approval processes; and the consequences for public bodies if they do not meet its expectations.*
- b) *work with departments, as part of its existing work to share best practice with departments, to help them use IFIAs to inform Accounting Officer Assessments and to ensure that a summary of the IFIAs, where they flag significant risks, is included in the published summary Accounting Officer Assessments sent to the Committee.*

5. **Government is not generating enough of a deterrence effect from pursuing those that commit fraud against the public purse.** Most of government's investigatory and enforcement capability sits in HM Revenue & Customs and DWP. PSFA will in due course set up a central enforcement unit. Some departments have the choice of referring a fraud they detect for prosecution or applying a civil penalty, normally with a lower burden of proof and lower fine. The latter can offer a more cost-effective route to investigate fraud and recover funds, but may not offer the same deterrent effect. Government has not set out the level of prosecutions and convictions for fraud that it wants to achieve in order to produce an effective preventive deterrent. Departments are also not yet able to demonstrate that they have the right balance between civil and criminal sanctions to achieve both the optimal recovery of funds and a deterrent effect. Government can do more to increase transparency on the extent of prosecutions to highlight the consequences of committing fraud, deter people from committing fraudulent activities, and reassure the public that fraud and corruption does not go unpunished.

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

6. **It is very unlikely that most of the losses due to fraud and corruption will ever be recovered.** While fraud detection levels are rising, a large gap still remains between the estimated underlying levels of fraud and amounts detected. In 2020–21, while PSFA estimated fraud and error losses between £3.5 billion and £29.1 billion excluding tax and welfare fraud, government only detected £243 million of fraud. Government also only ever recovers a small minority of this detected fraud. For example, in 2020–21, only £29 million of the £243 million detected fraud was recovered. Enforcement and recovery powers are also fragmented across government. The Cabinet Office and HM Treasury say they will continue to try to recover as much of the £21 billion lost during the pandemic as possible, and will not write off any amounts, but accept that it is unlikely they will be able to recover most of it. But while it is too late to prevent this fraud and most will never be recovered, government could do more to retrieve what it can. HM Treasury has committed an additional £900 million to

the Department for Work & Pensions on which it expects a return of £9 billion by 2027–28 through improved general compliance. It has not invested similar amounts to tackle fraud in the other departments.

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

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

7. **Central government often relies on local government to manage fraud risks on its behalf but does little to support local authorities' capability to do so.** For example, the Department for Business, Energy and Industrial Strategy required local authorities to pursue any losses from error and fraud they identify arising from payments in COVID-19 business grant schemes. However, as all recovered monies must be paid back to central government, local authorities have had no financial incentive to go beyond the minimum required action to identify losses. And only a small proportion of the estimated losses, £21 million out of an estimated £1.1 billion, has been recovered so far. Central government has tried to provide some support to local authorities, for example, local authorities were provided with around £200 million for the cost of administering the schemes, and local authorities have been able to make use of the data matching functionality of the National Fraud Initiative to counter fraud. But the different governance architecture in place across local government has added a layer of complexity to the interactions of central and local government. Local government bodies have also struggled to maintain timely financial reporting. The Treasury agreed to speak to the Department for Levelling Up, Housing and Communities officials about what more can be done to support local authorities manage the risk of fraud and corruption in their spending.

**Recommendation 7:** *HM Treasury should set out, in its Treasury Minute response:*

- a) *how it plans to understand the challenges for local government counter-fraud work.*
- b) *what support central government plans to provide to local government bodies who administer schemes and manage fraud and corruption risks to funds on behalf of central government.*

# 1 The problem

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from HM Treasury, Cabinet Office and the Public Sector Fraud Authority (PSFA) about tackling fraud and corruption against government.<sup>2</sup>

2. Fraud, as set out in the Fraud Act 2006, is to dishonestly make a false representation, fail to disclose information that is legally required to be disclosed, or abuse a position for financial gain or to cause loss to another. Corruption is the abuse of a public or private office for personal financial gain or avoidance of loss. While some fraud and corruption against the taxpayer is inevitable, all public bodies have a responsibility to minimise it. Accounting officers are responsible for managing their organisations' responses to fraud and error risks as part of their overall control environments. In 2018, Cabinet Office established the Government Counter Fraud Function (GCFF), which brings together some 13,000 people working on counter-fraud activity across the public sector. In October 2018, government launched the Government Counter Fraud Profession (GCFP) to support the development of capability for counter-fraud professionals across government.<sup>3</sup>

3. Fraud against government increased during the COVID-19 pandemic. The amount of fraud in government expenditure that was reported in the accounts audited by the National Audit Office rose from £5.5 billion in total in the two years before the pandemic (2018–19 and 2019–20) to £21 billion in total in the following two years. Of the £21 billion, £7.3 billion related to temporary COVID-19 schemes and £12.7 billion related to benefit fraud. This reflects the nature of the government's response to the pandemic, including the rapid implementation of large new spending and loan programmes that came with an unusually high risk of fraud, and the easing of some of the normal controls, for example, to process new Universal Credit claims.<sup>4</sup> We have previously reported on the risks of fraud across various individual schemes and departments and how these risks of fraud could have been better managed, including in our reports on the Department for Business, Energy & Industrial Strategy's grant schemes, the Coronavirus Job Support Scheme and the Self-Employment Income Support Scheme, the Department for Work & Pension's (DWP's) administration of benefits, the management of PPE contracts, and the Bounce Back Loans Scheme.<sup>5</sup>

4. The level of fraud in government's COVID-19 schemes increased the profile and awareness of fraud attacks against government. In 2022, in response to concerns over the level of fraud during the pandemic and the lack of a coordinated response, government established the PSFA. The PSFA is now government's centre of expertise for the

2 C&AG's Report, [Tackling fraud and corruption against government](#), Session 2022–23, HC 1199, 30 March 2023

3 C&AG's Report, paras 4, 1.2 and 2.5

4 C&AG's Report, Figure 6

5 Committee of Public Accounts, [Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2021–22](#), Forty-Fifth Report of Session 2022–23, HC 1254, 26 April 2023; Committee of Public Accounts, [HMRC performance in 2021–22](#), Thirty-Third Report of Session 2022–23, HC 686, 11 January 2023; Committee of Public Accounts, [HMRC Performance in 2020–21](#), Thirty-Seventh Report of Session 2021–22, HC 641, 11 February 2022; Committee of Public Accounts, [Covid-19: Support for jobs](#), Thirty-Fourth Report of Session 2019–21, HC 920, 20 December 2020; Committee of Public Accounts, [The Department for Work and Pensions' Accounts 2021–22 – Fraud and error in the benefits system](#), Twenty-Sixth Report of Session 2022–23, HC 44, 9 November 2022; Committee of Public Accounts, [Management of PPE contracts](#), Twelfth Report of Session 2022–23, HC 260, 20 July 2022; Committee of Public Accounts, [Bounce Back Loans Scheme: Follow-up](#), Fiftieth Report of Session 2021–22, HC 951, 27 April 2022; Committee of Public Accounts, [Covid-19: Bounce Back Loan Scheme](#), Thirty-Third Report of Session 2019–21, HC 687, 16 December 2020

management of fraud against the public sector. It reports to both Cabinet Office and HM Treasury, leads the GCFF, and provides the secretariat to the GCFP.<sup>6</sup> This report considers government's efforts to improve its counter-fraud capability, and how the PSFA intends to improve government's approach.

## Confidence in the integrity of government

5. In the two financial years since the start of the pandemic, 2020–21 and 2021–22, over £21 billion has been lost to fraud, compared with £5.5 billion in the two years leading up to the pandemic. The latest Transparency International survey of public and business perception of corruption shows that the UK fell from 8th out of 180 countries in 2017 to 18th in 2022 for the perceived level of corruption. Historical data show that it takes a long time to rebuild trust when it is diminished.<sup>7</sup> Both HM Treasury and Cabinet Office acknowledged the risk that such findings pose to public trust and confidence in government.<sup>8</sup> Cabinet Office, however, suggested that the increase in the perceived levels of corruption in the UK could have been influenced by “some of the noisy reporting over the time of COVID about some of the expenditure”, and it expects, in due course, the UK's rating to recover.<sup>9</sup> HM Treasury told us that the large sums of money that government was giving out during the pandemic and the provision of support to people and businesses that departments did not have a prior relationship with inevitably led to the increase in fraud levels during the pandemic.<sup>10</sup> PSFA told us that following the pandemic, general statistics indicate a gradual increase in the underlying fraud levels across government spending in areas unrelated to COVID-19.<sup>11</sup>

6. While highlighting the benefits of digital technologies, HM Treasury told us that the digital economy is another factor in the rise of crime levels relating to fraud. Digital developments provide organised criminals with more opportunities to instigate large volume attacks on systems and schemes using hidden identities, phishing and other methods.<sup>12</sup> We also received evidence which set out some of the threats posed by emerging technologies in allowing new means of committing fraud across borders and with ever greater reach.<sup>13</sup>

7. Cabinet Office and PSFA explained to us how the same tools used by fraudsters can also be used by government to prevent and detect fraud. For example, data analytics and government's ‘one login project’, which will improve the quality of identity verification and assurance, both play an important role in preventing fraud.<sup>14</sup> We are also aware of other initiatives, such as DWP's trialling of machine-learning to identify suspicious Universal Credit claims before an advance is made. We have in the past identified the need for transparency to increase public confidence in the use of data analytics and machine-learning for the detection of fraudulent activity.<sup>15</sup>

6 C&AG's Report, paras 1, 4, 1.19, 2.6 and 2.7

7 Qq 1, 12; C&AG's Report, para 1.4 and Figure 6

8 Qq 1–2, 5, 15

9 Q 12

10 Q 3

11 Qq 6–7

12 Qq 8–9

13 Q 9; [TCG0006](#)

14 Q 20

15 Committee of Public Accounts, [The Department for Work and Pensions' Accounts 2021–22 – Fraud and error in the benefits system](#), Twenty-Sixth Report of Session 2022–23, HC 44, 9 November 2022, conclusion 5

8. We were interested to hear about how government was demonstrating leadership at the most senior levels on tackling fraud and corruption. HM Treasury explained the steps it is taking to change and embed the counter-fraud culture across the public sector. It has asked every major department to target a return on investment of at least £3 for every £1 spent on counter-fraud.<sup>16</sup> It has committed to an investment of £1 billion since the pandemic on tackling fraud, including £900 million on DWP, over the period 2022–23 to 2024–25, from which it expects a return of £9 billion by 2028.<sup>17</sup> Cabinet Office brought to our attention that as part of government’s wider investment in tackling fraud and corruption, the number of people working at the PSFA has increased from 60 to 150.<sup>18</sup> HM Treasury has also implemented Initial Fraud Impact Assessments (IFIAs) with the intention of designing out fraud at the start of initiatives.<sup>19</sup> IFIAs are rapid assessments of potential fraud and corruption risks in policies so that appropriate controls can be designed and put in place before implementation.<sup>20</sup> In tandem with the creation of the PSFA, HM Treasury told us that these collective changes are testament to the resolve of government to tackle fraud and corruption.<sup>21</sup>

### Gaps in government’s understanding of fraud and corruption risks

9. Most departments are exposed to more than one type of fraud risk, while all have exposure to internal fraud and corruption risk.<sup>22</sup> However, few departments produce regular, reliable, and comprehensive measurements on the level of fraud and corruption in major areas of their spending.<sup>23</sup> PSFA estimates that, for the two-thirds of government expenditure where there are no specific estimates, the level of fraud and error is somewhere between 0.5% and 5% of expenditure.<sup>24</sup> This implies that in addition to the £10 billion a year of lost tax revenue from evasion and criminal attacks and £6.4 billion of benefit fraud last year (2022–23), government is losing somewhere in the range of £2.5 billion to £28.5 billion to fraud and error each year across the rest of its expenditure.<sup>25</sup> PSFA and its predecessors have run a Fraud Measurement and Assurance (FMA) programme since 2014 to assess the level of fraud and error outside of the few areas, such as tax, welfare and Ministry of Defence (MoD) spending, where there are annual exercises.<sup>26</sup>

10. Each FMA exercise covers a specific area of spend and estimates the level of fraud and error in that spending. Since 2014, the FMA programme comprised 62 assessments covering £224 billion of spending. The GCFF’s Oversight Board concluded that 32 of the assessments, representing more than half (57%) of assessed expenditure, produced outcomes that are not reliable.<sup>27</sup> When challenged on the value of the counter-fraud function, PSFA told us that the UK is the only country in the world to have a standard on fraud risk assessment. The standard means that all risk assessments across government are comparable and it is clear to what quality they are conducted. The technical advances were

16 Qq 50–51, 61

17 Qq 54, 61, 72

18 Q 44

19 Q 61

20 C&AG’s Report, para 2.5

21 Q 72

22 C&AG’s Report, para 1.17 and Figure 3

23 Q 58; C&AG’s Report, Figure 3

24 C&AG’s Report, para 1.16

25 C&AG Report, Figures 1 and 6; [Fraud and error in the benefit system: financial year 2022 to 2023 estimates](#)

26 C&AG’s Report, para 1.12–1.15

27 C&AG’s Report, para 1.15–1.16



made possible through counter-fraud practitioners working as a function.<sup>28</sup> PSFA told us that the reason all assessments conducted since the start of the COVID-19 pandemic were deemed to be unreliable was the scale and complexity of the schemes, which in tandem with the inherent difficulties associated with fraud measurement, resulted in shortcomings against the fraud measurement standard. For example, the Department of Health and Social Care’s assessment of the level of fraud in its procurement of PPE was not based on a fully random sample and could not be extrapolated.<sup>29</sup> We asked PSFA about the reliability of the MoD’s estimate that 4.8% of its annual procurement spend is fraudulent. PSFA explained that MoD, in the absence of a random sampling exercise, had to rely on benchmarks from academic research, and therefore its estimate does not come with a high level of confidence. The most reliable estimate of the level of fraud and error is the range 0.5% to 5% of expenditure, which is based on the most reliable FMA fraud measurement exercises. PSFA explained that the NHS Counter Fraud Authority’s assumption that 1% of all NHS expenditure is wasted on fraud is also, similar to the MoD’s estimate, based on comparators elsewhere.<sup>30</sup>

11. HM Treasury told us that to improve government’s fraud measurement capability, the number of fraud measurement experts will be doubling from 99 to about 180 across government.<sup>31</sup> PSFA told us that it would not advocate departments to conduct fraud measurement exercises in all the areas where there are currently gaps because that would be too expensive and complicated.<sup>32</sup> For example, DWP and HM Revenue & Customs (HMRC) spend £22 million each year on measuring fraud and error in the welfare and tax systems.<sup>33</sup> PSFA told us that it will mainly focus its efforts on fraud risk assessments and outcomes from counter-fraud work to prevent and detect fraud.<sup>34</sup> We asked PSFA about the conflation of fraud and error, and what plans, if any, it had to separate them as they are different concepts with different public perceptions. PSFA explained that differentiating between fraud and error requires an assessment of intent, which is not always practical to undertake in large scale fraud measurement exercises. It told us that when public bodies have “established vulnerabilities, the response that we may use would not look just at error or fraud” because both often require the same preventive approach.<sup>35</sup>

## Professionalisation of government’s counter-fraud workforce

12. In 2018, Cabinet Office established the GCFE, which in turn launched a set of Counter Fraud Functional Standards to set out minimum expectations for how government organisations should manage their fraud and corruption risks. In October 2018, government also launched the GCFP to support the development of capability for counter-fraud professionals across government. The GCFP grants membership to the profession based on the evaluation of knowledge and skills codified by the GCFP standards.<sup>36</sup> We asked PSFA about the impact of introducing government counter-fraud functional and professional standards. PSFA told us that the functional standards have provided the public with transparency on the basics of what they can expect public bodies to do to

28 Qq 23, 79

29 Qq 18–19; C&AG’s Report, para 1.20

30 Qq 40, 42; C&AG’s Report, para 1.14 and 1.16

31 Q 18

32 Qq 31, 56, 58

33 Q 31; C&AG’s Report, para 19

34 Q 58

35 Qq 29–30; C&AG’s Report, para 1.9

36 C&AG’s Report, para 2.5

counter fraud and corruption. PSFA’s assessments prior to the onset of the pandemic suggested that use of and compliance with the functional standards was on the increase. It plans to repeat its assessments to establish recent trends. On the professional standards, PSFA explained that they have led to an upskilling of the counter-fraud practitioners across government by sharing with them the available skills, knowledge and experience of the profession. PSFA told us that, internationally, the UK is the first country in the world to have a counter-fraud profession, as well as the first to have a professional standard for fraud prevention.<sup>37</sup>

13. However, PSFA recognised that there is further work to be done on developing the counter-fraud profession. There are over 13,000 members of the counter-fraud function across government, around 84% of whom work for DWP or HMRC. Less than 45% of counter-fraud practitioners are members of the GCFP.<sup>38</sup> HM Treasury told us that the aim is for 3,000 more people to be members of the GCFP in the next three years.<sup>39</sup> PSFA explained that historically counter-fraud practitioners were not always able to demonstrate a wider understanding of the business context in which they operated. There is also evidence that many departments lack senior counter-fraud professionals with influence in their organisations.<sup>40</sup> Cabinet Office highlighted the fact that the counter-fraud function is a relatively young function compared to more established functions, such as, HR, finance and commercial. The counter-fraud discipline needs time to reinforce itself as a function, a profession, and “a key way of doing business in government”.<sup>41</sup>

14. In 2021, HM Treasury commissioned GCFP to undertake a Workforce and Performance Review (WPR) to map the counter-fraud resources and delivery outcomes of 70 central government organisations.<sup>42</sup> HM Treasury and Cabinet Office said that the WPR exercise will now be an annual undertaking to enable government to focus on areas, particularly outside the tax and welfare systems, most in need of improvements.<sup>43</sup> HM Treasury explained that in return for its investment in government’s counter-fraud capability, and to encourage a culture change in public bodies’ attitudes towards tackling fraud and corruption, it will ask for organisations to achieve, or work towards, a return of £3 for every £1 they spend on counter-fraud activities.<sup>44</sup> PSFA told us that a 3 to 1 return on investment is a “reasonable place to start” but expectations will have to be tailored to reflect the risk profile of organisations.<sup>45</sup>

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37 Qq 17, 34–36

38 Q 17; C&AG’s Report, Figure 10

39 Q 38

40 Q 49; C&AG’s Report, para 3.8

41 Q 50

42 C&AG’s Report, para 2.11

43 Qq 39, 48

44 Q 65

45 Qq 66–67

## 2 Government's response

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### Designing out fraud and corruption

15. Government's response to the COVID-19 pandemic underlined the need to design counter-fraud measures, including controls, reporting and recovery, into new initiatives at an early stage of the policy cycle. Government could have maintained several basic standards of public accountability to minimise opportunities for fraud and corruption. It could have: increased transparency to parliament and the public; better managed conflicts of interest; promptly addressed known vulnerabilities; and ensured timely financial reporting.<sup>46</sup> The Public Sector Fraud Authority (PSFA) recognised the imperative to build in fraud and corruption controls when new schemes are introduced. HM Treasury and the PSFA told us that government, to achieve its aim of designing out fraud from the start, has now introduced Initial Fraud Impact Assessments (IFIAs), which are embedded within HM Treasury's formal spending approval processes.<sup>47</sup> IFIAs are rapid initial assessments of the likely fraud risks in new major spending initiatives.<sup>48</sup> HM Treasury told us that 700 of its staff have been trained on matters relating to fraud to ensure they are able to fulfil their responsibilities on scrutinising departmental IFIAs.<sup>49</sup>

16. PSFA also informed us that it would soon launch its 'risk, threat and prevention service', which it wants to provide departments with further support on early risk assessments.<sup>50</sup> The Cabinet Office made an announcement on 24 May, shortly after our evidence session, confirming the launch of this new team and that it was starting work immediately.<sup>51</sup> PSFA brought to our attention the work of a cross-government 'tiger team' of experts, which undertook IFIAs and fraud risk assessments, and provided initial prevention advice on government's energy schemes.<sup>52</sup> HM Treasury told us that some of the lessons learned from government's experience of administering the COVID-19 schemes have already informed the design of some new initiatives to minimise fraud. For example, government, in its energy schemes, used discounted energy bills, administered by the energy suppliers, to provide support to those in need rather than giving out cash up front.<sup>53</sup>

### Deterrence

17. Detecting and pursuing fraudsters and corrupt officials is important for the provision of justice, to provide intelligence on the types of fraud and corruption occurring and to act as a deterrent for others.<sup>54</sup> Cabinet Office told us it is the intention of government to step up its enforcement activities, and in a very public and transparent way, to demonstrate to people the consequences of fraud. Under the new Procurement Bill, if passed by Parliament, government can bar people from taking part in public procurement if they have committed fraud. There is also scope to disqualify people as company directors.

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46 C&AG's Report, para 1.23 and 3.10

47 Qq 32, 34, 61

48 C&AG's Report, para 26

49 Q 62

50 Q 34

51 [www.gov.uk/government/news/new-specialist-fraud-squad-to-help-departments-prevent-fraud-in-public-services](https://www.gov.uk/government/news/new-specialist-fraud-squad-to-help-departments-prevent-fraud-in-public-services)

52 Qq 46, 70; C&AG's Report, para 2.5

53 Qq 71, 82

54 C&AG's Report, para 3.11



Cabinet Office explained that these examples, alongside the other sanctions available to government, are part of a plan to create an environment in which people are deterred from committing fraud and the public have confidence in the way government pursues fraudsters.<sup>55</sup>

18. On the deterrence effect of convictions and whether there is a sufficient level of convictions to create a suitable deterrent, the PSFA told us that it was not aware of any evidence to indicate what the right level of prosecutions would be to create a deterrent.<sup>56</sup> After our evidence session, the Cabinet Office wrote to us providing us with statistics for the main areas of government's prosecution activity, including HM Revenue & Customs (HMRC) and Department for Work & Pensions (DWP). Between 2019–20 and 2021–22, HMRC's criminal investigations had led to the prosecution of 1,090 and the conviction of 983 individuals. Between 2020–21 and 2022–23, DWP referred 1,213 cases to the Crown Prosecution Service or Procurator Fiscal for prosecution, and secured 1,154 convictions.<sup>57</sup> While it acknowledged the importance of prosecutions and convictions, the PSFA said it was important to make use of the full suite of interventions available to government in tackling fraud and corruption, for example, better controls, better prevention and better use of data analytics. Cabinet Office told us about the importance of getting the balance between civil and criminal sanctions right. While successful criminal sanctions can create a very strong deterrent effect, they can also be expensive and time-consuming.<sup>58</sup> Civil sanctions on the other hand can be discharged more quickly and with a lower burden of proof but may not offer the same deterrent effect.<sup>59</sup>

19. DWP and HMRC are the two departments at the front line of the battle against fraud. These departments have their own fraud investigation and enforcement legal powers.<sup>60</sup> Cabinet Office told us that the PSFA will itself be setting up an enforcement unit to meet the demand across government for effective civil and criminal enforcement actions.<sup>61</sup> Government has neither the ability or capability to detect, investigate and gather sufficient evidence to support a prosecution for all fraud and corruption.<sup>62</sup> We asked how government planned to use transparency to make the most of its investigative capabilities. Cabinet Office told us about the importance of annual reporting on fraud, where it occurs, the actions taken in response to it and the outcomes achieved. It is also of vital importance to provide transparency to public on the consequences of fraudsters' actions, and for organisations to expose themselves to internal and external scrutiny of their counter-fraud and corruption efforts.<sup>63</sup> HM Treasury also acknowledged the importance of transparency and celebrating tackling fraud and corruption to deter others.<sup>64</sup>

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55 Qq 5, 93

56 Q 11

57 [Letter to the Chair of the Public Accounts Committee from Alex Chisholm](#), Cabinet Office Permanent Secretary, 25 May 2023

58 Qq 10–11

59 Q 11, C&AG's Report, para 3.11

60 Q 25; C&AG's Report, para 22

61 Qq 25, 55

62 C&AG's Report, para 3.11

63 Q 88

64 Q 28

## Recovery of losses

20. Departments have detected an increasing amount of fraud and error outside of tax and welfare expenditure. Cabinet Office has reported that since 2014–15 departments have detected £0.9 billion of fraud.<sup>65</sup> It is not, however, possible to tell whether the increase in detected fraud relates to better detection or increased occurrences of fraud.<sup>66</sup> PSFA told us that government’s investment in analytical tools and the National Fraud Initiative have contributed to the increasing levels of detected fraud.<sup>67</sup> We asked PSFA why government was only detecting a small proportion of the estimated levels of fraud and error outside the tax and welfare systems. In 2020–21, departments and their arm’s-length bodies had detected £243 million of fraud, excluding tax and welfare fraud, while the PSFA had reported between £3.5 billion and £29.1 billion of fraud and error in the same year. PSFA acknowledged the need to investigate the reasons behind the gap between the estimates of fraud and error, and the levels of detected fraud.<sup>68</sup>

21. Departments also only recover a minority of the fraud they detect. In 2020–21, departments had recovered £29 million out of the £243 million of detected fraud. Enforcement and recovery powers are also fragmented across government, which exacerbates the challenge government faces to recover fraud losses.<sup>69</sup> We asked HM Treasury how much of the £21 billion estimated fraud over the pandemic it expected to recover. HM Treasury told us that DWP and HMRC will have their own specific targets, and the returns on their spending are scrutinised by the Office for Budget Responsibility at fiscal events. HM Treasury and Cabinet Office confirmed that government was not writing off any of the losses associated with fraud during the COVID-19 pandemic period. It was actually increasing its efforts to recover those losses, for example, through its £1 billion investment in counter-fraud capability, but it would not be reasonable to expect government to recover all of the losses.<sup>70</sup>

## Local government

22. The accountability system between local and central government is complex. This complexity means it can be difficult to identify who is accountable for what.<sup>71</sup> Central government often relies on local government to manage fraud risks on its behalf, for example, on grants administered to individuals and businesses. An organisation’s exposure to grant fraud often depends on how specific the grant agreement objectives and outcomes are, and the quality of the post-award monitoring arrangements.<sup>72</sup>

23. Between March 2020 and March 2022, local authorities distributed COVID-19 grants costing £22.6 billion via 4.5 million payments to businesses. By October 2022, the Department for Business, Energy & Industrial Strategy (BEIS) estimated that error and fraud across all the COVID-19 grant schemes was in the region of £1.1 billion (just under 5% of the value of grants paid to businesses). BEIS required local authorities to

65 Q 37; C&AG’s Report, para 1.18

66 C&AG’s Report, Figure 5

67 Qq 20, 33

68 Qq 37–38; C&AG’s Report, Figures 1 and 5

69 C&AG’s Report, para 1.18, 3.11 and Figure 5

70 Qq 83, 86

71 C&AG’s Report, [Departmental Overview 2019–20: Ministry of Housing, Communities & Local Government](#), January 2021

72 C&AG’s Report, [Tackling fraud and corruption against government](#), Session 2022–23, HC 1199, 30 March 2023

pursue any losses from error and fraud they identify arising from payments. However as all recovered monies must be paid back to central government, local authorities have had no financial incentive to identify losses beyond those contained within the BEIS-directed samples used to derive the estimates of error and fraud losses<sup>73</sup> Only about 2% of the fraud and error losses, £21 million, had been recovered when we took evidence in May.<sup>74</sup> Local authorities are also under considerable pressure to complete their audits. Only 9% of local government bodies received audited accounts for 2020–21 by the extended statutory publication deadline of 30 September 2021 and 12% received audited accounts for 2021–22 by the statutory deadline of 30 November 2022. Against such a background, we asked HM Treasury whether PSFA should be given a wider remit to also cover the management of fraud across local government.<sup>75</sup>

24. HM Treasury told us that while it may appear reasonable to extend the PSFA’s remit to also cover local government, there are different governance architectures across central and local government, and any change to the roles and responsibilities of the PSFA would entail “a very large increase” in the mandate of the PSFA and there are no plans to take such a course of action. HM Treasury brought to our attention a cost-sharing agreement that they had agreed with local authorities to provide them with £200 million for the administration of the schemes.<sup>76</sup> HM Treasury agreed to engage with the Department for Levelling Up, Housing and Communities to ascertain what more government could do to support counter-fraud activities in local authorities.<sup>77</sup>

25. Cabinet Office and the PSFA told us that while local government does not explicitly fall under their remit, they still provide support to local authorities through various means. Local authorities can make use of the data-matching functionality of the National Fraud Initiative. Local authorities have access to the resources of the counter-fraud profession and members of the profession work in local government. And under the new procurement legislation, people could also be barred from local government procurement.<sup>78</sup> HM Treasury, however, confirmed that central government does not monitor local government’s management of fraud and corruption risks.<sup>79</sup>

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73 C&AG’s Report, [COVID-19 business grant schemes](#), Session 2022–23, HC 1200, 24 March 2023, para 7, 12 and 14

74 Committee of Public Accounts, [Oral evidence: Local Authority administered COVID grant schemes](#), HC 1234, 11 May 2023, Qq 13–14

75 Q 92; C&AG’s Report, para 1.23

76 Q 92

77 Q 93

78 Q 93; C&AG’s Report, Figure 10

79 Q 94

# Formal minutes

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## Wednesday 19 July 2023

Members present:

Sir Geoffrey Clifton-Brown

Olivia Blake

Ashley Dalton

Mr Jonathan Djanogly

Mrs Flick Drummond

Sarah Olney

Anne Marie Morris

## Tackling fraud and corruption against government

Draft Report (*Tackling fraud and corruption against government*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 25 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

*Resolved*, That the Report be the Sixty-ninth 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 Thursday 7 September at 9.30am.

## 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 15 May 2023

**James Bowler CB**, Permanent Secretary, HM Treasury; **Alex Chisholm**, Chief Operating Officer of the Civil Service and Permanent Secretary, Cabinet Office; **Mark Cheeseman OBE**, Chief Executive, Public Sector Fraud Authority

[Q1-96](#)

## Published written evidence

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The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

TCG numbers are generated by the evidence processing system and so may not be complete.

- 1 Bantock, Mr Geoff ([TCG0001](#))
- 2 Collins, Dr Jennifer ([TCG0006](#))
- 3 Institute of Chartered Accountants in England and Wales ([TCG0002](#))
- 4 Macfarlane, Tom ([TCG0007](#))
- 5 Spotlight on Corruption ([TCG0005](#))
- 6 Transparency International UK ([TCG0003](#))
- 7 UK Anti-Corruption Coalition ([TCG0004](#))

## 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.

### Session 2022–23

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
9th	Child Maintenance	HC 255
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 Radox 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>
28th	Improving the Accounting Officer Assessment process	HC 43
29th	The Affordable Homes Programme since 2015	HC 684
30th	Developing workforce skills for a strong economy	HC 685
31st	Managing central government property	HC 48
32nd	Grassroots participation in sport and physical activity	HC 46
33rd	HMRC performance in 2021–22	HC 686
34th	The Creation of the UK Infrastructure Bank	HC 45
35th	Introducing Integrated Care Systems	HC 47
36th	The Defence digital strategy	HC 727
37th	Support for vulnerable adolescents	HC 730
38th	Managing NHS backlogs and waiting times in England	HC 729
39th	Excess Votes 2021–22	HC 1132
40th	COVID employment support schemes	HC 810
41st	Driving licence backlogs at the DVLA	HC 735
42nd	The Restart Scheme for long-term unemployed people	HC 733
43rd	Progress combatting fraud	HC 40
44th	The Digital Services Tax	HC 732
45th	Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2021–22	HC 1254
46th	BBC Digital	HC 736
47th	Investigation into the UK Passport Office	HC 738
48th	MoD Equipment Plan 2022–2032	HC 731
49th	Managing tax compliance following the pandemic	HC 739
50th	Government Shared Services	HC 734
51st	Tackling Defra’s ageing digital services	HC 737
52nd	Restoration & Renewal of the Palace of Westminster – 2023 Recall	HC 1021
53rd	The performance of UK Security Vetting	HC 994
54th	Alcohol treatment services	HC 1001
55th	Education recovery in schools in England	HC 998
56th	Supporting investment into the UK	HC 996
57th	AEA Technology Pension Case	HC 1005
58th	Energy bills support	HC 1074
59th	Decarbonising the power sector	HC 1003
60th	Timeliness of local auditor reporting	HC 995
61st	Progress on the courts and tribunals reform programme	HC 1002

<b>Number</b>	<b>Title</b>	<b>Reference</b>
62nd	Department of Health and Social Care 2021–22 Annual Report and Accounts	HC 997
63rd	HS2 Euston	HC 1004
64th	The Emergency Services Network	HC 1006
65th	Progress in improving NHS mental health services	HC 1000
66th	PPE Medpro: awarding of contracts during the pandemic	HC 1590
67th	Child Trust Funds	HC 1231
68th	Local authority administered COVID support schemes in England	HC 1234
1st Special Report	Sixth Annual Report of the Chair of the Committee of Public Accounts	HC 50
2nd Special Report	Seventh Annual Report of the Chair of the Committee of Public Accounts	HC 1055

### 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
9th	Fraud and Error	HC 253
10th	Overview of the English rail system	HC 170
11th	Local auditor reporting on local government in England	HC 171
12th	COVID 19: Cost Tracker Update	HC 173
13th	Initial lessons from the government’s response to the COVID-19 pandemic	HC 175
14th	Windrush Compensation Scheme	HC 174
15th	DWP Employment support	HC 177
16th	Principles of effective regulation	HC 176
17th	High Speed 2: Progress at Summer 2021	HC 329
18th	Government’s delivery through arm’s-length bodies	HC 181
19th	Protecting consumers from unsafe products	HC 180
20th	Optimising the defence estate	HC 179



<b>Number</b>	<b>Title</b>	<b>Reference</b>
21st	School Funding	HC 183
22nd	Improving the performance of major defence equipment contracts	HC 185
23rd	Test and Trace update	HC 182
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
27th	Green Homes Grant Voucher Scheme	HC 635
28th	Efficiency in government	HC 636
29th	The National Law Enforcement Data Programme	HC 638
30th	Challenges in implementing digital change	HC 637
31st	Environmental Land Management Scheme	HC 639
32nd	Delivering gigabitcapable broadband	HC 743
33rd	Underpayments of the State Pension	HC 654
34th	Local Government Finance System: Overview and Challenges	HC 646
35th	The pharmacy early payment and salary advance schemes in the NHS	HC 745
36th	EU Exit: UK Border post transition	HC 746
37th	HMRC Performance in 2020–21	HC 641
38th	COVID-19 cost tracker update	HC 640
39th	DWP Employment Support: Kickstart Scheme	HC 655
40th	Excess votes 2020–21: Serious Fraud Office	HC 1099
41st	Achieving Net Zero: Follow up	HC 642
42nd	Financial sustainability of schools in England	HC 650
43rd	Reducing the backlog in criminal courts	HC 643
44th	NHS backlogs and waiting times in England	HC 747
45th	Progress with trade negotiations	HC 993
46th	Government preparedness for the COVID-19 pandemic: lessons for government on risk	HC 952
47th	Academies Sector Annual Report and Accounts 2019/20	HC 994
48th	HMRC's management of tax debt	HC 953
49th	Regulation of private renting	HC 996
50th	Bounce Back Loans Scheme: Follow-up	HC 951
51st	Improving outcomes for women in the criminal justice system	HC 997
52nd	Ministry of Defence Equipment Plan 2021–31	HC 1164

<b>Number</b>	<b>Title</b>	<b>Reference</b>
1st Special Report	Fifth Annual Report of the Chair of the Committee of Public Accounts	HC 222

### Session 2019–21

<b>Number</b>	<b>Title</b>	<b>Reference</b>
1st	Support for children with special educational needs and disabilities	HC 85
2nd	Defence Nuclear Infrastructure	HC 86
3rd	High Speed 2: Spring 2020 Update	HC 84
4th	EU Exit: Get ready for Brexit Campaign	HC 131
5th	University technical colleges	HC 87
6th	Excess votes 2018–19	HC 243
7th	Gambling regulation: problem gambling and protecting vulnerable people	HC 134
8th	NHS capital expenditure and financial management	HC 344
9th	Water supply and demand management	HC 378
10th	Defence capability and the Equipment Plan	HC 247
11th	Local authority investment in commercial property	HC 312
12th	Management of tax reliefs	HC 379
13th	Whole of Government Response to COVID-19	HC 404
14th	Readying the NHS and social care for the COVID-19 peak	HC 405
15th	Improving the prison estate	HC 244
16th	Progress in remediating dangerous cladding	HC 406
17th	Immigration enforcement	HC 407
18th	NHS nursing workforce	HC 408
19th	Restoration and renewal of the Palace of Westminster	HC 549
20th	Tackling the tax gap	HC 650
21st	Government support for UK exporters	HC 679
22nd	Digital transformation in the NHS	HC 680
23rd	Delivering carrier strike	HC 684
24th	Selecting towns for the Towns Fund	HC 651
25th	Asylum accommodation and support transformation programme	HC 683
26th	Department of Work and Pensions Accounts 2019–20	HC 681
27th	Covid-19: Supply of ventilators	HC 685
28th	The Nuclear Decommissioning Authority's management of the Magnox contract	HC 653

<b>Number</b>	<b>Title</b>	<b>Reference</b>
29th	Whitehall preparations for EU Exit	HC 682
30th	The production and distribution of cash	HC 654
31st	Starter Homes	HC 88
32nd	Specialist Skills in the civil service	HC 686
33rd	Covid-19: Bounce Back Loan Scheme	HC 687
34th	Covid-19: Support for jobs	HC 920
35th	Improving Broadband	HC 688
36th	HMRC performance 2019–20	HC 690
37th	Whole of Government Accounts 2018–19	HC 655
38th	Managing colleges' financial sustainability	HC 692
39th	Lessons from major projects and programmes	HC 694
40th	Achieving government's long-term environmental goals	HC 927
41st	COVID 19: the free school meals voucher scheme	HC 689
42nd	COVID-19: Government procurement and supply of Personal Protective Equipment	HC 928
43rd	COVID-19: Planning for a vaccine Part 1	HC 930
44th	Excess Votes 2019–20	HC 1205
45th	Managing flood risk	HC 931
46th	Achieving Net Zero	HC 935
47th	COVID-19: Test, track and trace (part 1)	HC 932
48th	Digital Services at the Border	HC 936
49th	COVID-19: housing people sleeping rough	HC 934
50th	Defence Equipment Plan 2020–2030	HC 693
51st	Managing the expiry of PFI contracts	HC 1114
52nd	Key challenges facing the Ministry of Justice	HC 1190
53rd	Covid 19: supporting the vulnerable during lockdown	HC 938
54th	Improving single living accommodation for service personnel	HC 940
55th	Environmental tax measures	HC 937
56th	Industrial Strategy Challenge Fund	HC 941