



House of Commons  
Committee of Public Accounts

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# Whole of Government Accounts 2020–21

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**Ninth Report of Session 2023–24**

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

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## Summary

The 2020–21 Whole of Government Accounts (WGA) provides the most comprehensive view of how government uses taxpayer’s money and of the state of public finances in the first year of the COVID pandemic. This document is unique in bringing together information on the financial performance and position of organisations across the UK and making it available to the public. It should provide a timely window onto the national balance sheet but significant delays to its publication continue to limit its usefulness, and missing data is reducing its reliability.

The WGA was introduced in 2010. Since then, we have regularly examined the WGA and suggested improvements to their quality and functionality so that they can achieve their full potential for enabling effective, transparent, and accountable decision making about our public finances. We have raised repeated concerns about the delays in publishing the WGAs, which limit their usefulness to Parliament, local authorities, and the public. Yet the situation is getting worse. The 2020–21 WGA was published in July 2023, 27 months after the year-end, and took longer to produce than any previous WGA. Some of the delays are the result of the continuing of impacts from COVID-19, as government departments continue to work to catch up. However, there were also significant impacts from the continuing delays in the production of local government accounts, compounded by the local audit crisis. The situation in the English local audit market is bleak, with just five of 467 local government entities meeting the statutory deadline for publication of their 2022–23 audit opinions. HM Treasury must grasp the scale and import of this crisis and come up with a credible plan to address it, limiting accountability losses and preventing its spread to other sectors.

Despite delays to the WGA timetable, the number of entities which failed to provide data has increased substantially. The extent of this missing data has resulted in the Comptroller & Auditor General raising an additional qualification of his audit opinion on the WGA. To ensure that the WGA provides the timely accountability and insights on public spending that it is intended to provide, it essential that HM Treasury addresses the issues identified with the production timescales and the quality of data included in this year’s accounts.

## Introduction

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The Whole of Government Accounts (WGA) is a set of financial statements prepared by His Majesty's Treasury in accordance with International Financial Reporting Standards (IFRS) and the Government Financial Reporting Manual (FRM). It brings together information on the financial performance and position of over 10,000 organisations across the UK public sector, including central government departments, local authorities, public corporations, devolved administrations, the NHS and academy schools. Over £1 trillion in expenditure is accounted for in the 2020–21 WGA. The WGA is therefore in a unique position to provide an overview of the public sector financial landscape and how it is evolving; offering an important tool for managing public finances and helping to ensure transparency and accountability. The 2020–21 WGA was published on 20th July 2023, 27 months after the reporting year-end and more than 4 months after HM Treasury's original plans to publish in March 2023. The Comptroller & Auditor General qualified his opinion on the 2020–21 accounts for the 12th consecutive year since they were first produced for the 2009–10 year.

## Conclusions and recommendations

1. **HM Treasury’s increasing delays in publishing the Whole of Government Accounts are decreasing its usefulness to Parliament, local authorities, and the public.** HM Treasury published the 2020–21 WGA 27 months after the end of the financial year to which it relates, significantly exceeding the statutory deadline for doing so. HM Treasury extended its timetable for publishing the 2020–21 WGA in December 2022, making this the most delayed WGA, but did meet that revised timetable. The WGA is a useful document to explain where tax money is spent and what the Government’s liabilities are. However, the timeliness of its publication affects how useful the document is, especially for future decision making, as well as affecting transparency. Delays to publication mean that Parliamentarians and other users have to make important decisions without full information about public finances.

**Recommendation 1:** *HM Treasury should write to the Committee alongside the publication of 2021–22 Whole of Government Accounts to report whether it is on track to ensure that the 2023–24 publication is delivered within 15 months and outline options which may allow HMT to deliver it earlier.*

2. **It is unacceptable that the increase in missing data is reducing the utility and reliability of the Whole of Government Accounts.** A total of 155 public bodies did not submit data this year, including two pension schemes with liabilities of £86.9 billion and £48.2 billion respectively. As we found in our examination of the 2019–20 WGA, gaps in the data reduces the completeness of the information available in the WGA, and reduces the certainty of any consequent insights, conclusions or decisions. When combined with the delays to the accounts, it makes it a less useful source to base decision making on. Stakeholders have suggested that using unaudited numbers for local authorities would be better than omitting them, as the omission renders the data definitely inaccurate, whereas including unaudited data is only potentially incorrect. Trend analysis will also be negatively impacted by missing data. We are particularly concerned that unless the trend towards incomplete data can be rapidly reversed, it could take several cycles for any trend analysis from the WGA to be of usable quality. As we say throughout this report this delay is highly undesirable and HM Treasury must prioritise ways of improving on this prediction.

**Recommendation 2a:** *HM Treasury must be more proactive in collecting the data required to complete the WGA, including:*

- *Engaging with bodies to better understand why they have not submitted data.*
- *Requiring bodies to submit draft data even if audited data is not available.*
- *Identifying appropriate consequences/sanctions for bodies that don’t submit required data.*

**b)** *HM Treasury should, as part of the 2021–22 WGA, include within the governance statement details of how it is addressing the issue of missing data.*

3. **We remain concerned that failures in the English local audit market are resulting in poorer quality data for Central Government, and are at risk of spreading to other sectors.** The system of local government audit is close to breaking point, with over 630 accounts, some of which date as far back to 2015–16, yet to be signed off by auditors by the end of November 2022. Delays to local audit reduces transparency over approximately £100 billion of local government spending, and also impacts other areas of government spending, such as the NHS. We have previously found that the delays to assurance on the accounts of the Local Government Pension Scheme contributed to delays of four to five months on certifying the accounts of Ministry of Justice and the Department for Digital, Culture, Media & Sport. As part of the 2021 Spending Review, HM Treasury has allocated an additional £40 million to support local government bodies in responding to new auditing requirements and implementing the recommendation of the Redmond review. Despite this, performance continues to deteriorate, with just five of 467 local government entities meeting the statutory deadline for publication of their 2022–23 audit opinions.

**Recommendation 3:** *HM Treasury should write to the Committee by the end of February 2024 to explain how it is engaging at a senior level with the Department for Levelling Up, Housing and Communities, and the Financial Reporting Council, to ensure that they have a credible plan to resolve the local audit crisis.*

4. **HM Treasury does not have a clear plan for tracking ongoing COVID costs or evaluating COVID schemes in the longer term.** It is essential that government learns from its response to the pandemic to ensure that lessons are applied and improve both future responses and business-as-usual service delivery. Yet HM Treasury has no existing plans to track COVID spending beyond next year. There is clear value in tracking some specific data for longer, such as the 20-year culture loans and 10-year business loans, and in learning lessons to understand if these initiatives just propped up struggling institutions or allowed them to invest and expand. There is also a risk that Machinery of Government changes can obfuscate attempts to follow the performance of, and return on, these investments. Evaluation of COVID support schemes is beginning to be reported, but on a scheme-by-scheme basis.

**Recommendation 4a:** *HM Treasury should, within six months, set out a long-term plan for tracking COVID-related costs, such as requiring accounts disclosures for annual accounts of significant schemes beyond the cost-tracker.*

*b) HM Treasury should, by July 2024, provide a compendium of evaluation of COVID schemes from across Government, and cross cutting lessons to learn.*

5. **HM Treasury is not sufficiently proactive in identifying the data it requires for reporting thematic spend in the WGA, or communicating this with Departments.** HM Treasury does not actively pursue the data it needs for the WGA beyond providing initial guidance on the format data should be provided in. The performance report in the most recent WGA provides a comprehensive explanation of the contents of the financial statements but does not yet meet best practice in terms of providing a comprehensive strategic, operational and financial review of the financial year. The WGA also includes limited or no commentary on non-financial key performance indicators used by the government to measure its progress on its policy objectives,



for example national wellbeing, educational achievement, levelling up, tackling poverty, crime levels, progress on major strategic infrastructure projects, or illegal immigration.

**Recommendation 5:** *HM Treasury should, within its Treasury Minute response, explain how it will use guidance to departments or accounts directions to ensure there is more consistent data available from departmental accounts for use in improving reporting within future WGAs on key strategic themes such as climate change and the impact of inflation.*

6. **HM Treasury is not making the most of the information available within the WGA.** As the balance sheet of the nation and an economic snapshot of the economy, the WGA has the potential to be an important and useful document in explaining where taxpayers' money is spent and where are the government's financial liabilities. Given this, there is more that HM Treasury could do to help Parliament read the accounts, and understand what the implications are of the information presented. This could, for example, take the form of an annual financial presentation, using the data and information included in the most recent audited WGA. There are also international examples of transparency over public spending that HM Treasury could learn from, such the regional spending analysis available within the US. Regional analysis of spending in the UK is now available through OSCAR II.

**Recommendation 6:** *HM Treasury should, within its Treasury Minute response, explain how it intends to improve the accessibility of the information within the Whole of Government Accounts, for example through seminars with MPs, and providing access to the localised spending data now available through OSCAR II.*

# 1 Timeliness of the WGA

1. Based on the Whole of Government Accounts (WGA) for the year ended 31 March 2021, we took evidence from HM Treasury (the Treasury) on 9th November 2023.<sup>1</sup>
2. The WGA is a unique document which provides the most complete and accurate picture available of the UK public sector finances. It is a set of financial statements prepared in accordance with International Financial Reporting Standards (IFRS) and the Government Financial Reporting Manual (FRoM). It brings together information on the financial performance and position of over 10,000 organisations across the UK public sector, including: central government departments; local authorities; devolved administrations; the NHS; academy schools; and public corporations such as the Bank of England.<sup>2</sup>
3. In 2020–21, the UK public sector spent £1.063 trillion on public services and collected revenue of £731.5 billion. £258.4 billion (24.3%) of this expenditure went towards social security benefits, an increase of over £18 billion compared with the prior year. Spending within Central Government accounted for £890.9 billion (83.8%) of overall expenditure in the public sector, with Local Government accounting for £157.6 billion (14.8% of overall public sector expenditure) and public corporations for £14.5 billion (1.4% of overall public sector expenditure). Most of government expenditure is financed through taxation revenue. In 2020–21, government collected £650.7 billion of tax, £46 billion less than in 2019–20. Most of this is paid by individuals, with Income tax and National Insurance Contributions together accounting for 48.8% of taxation revenue. The remaining revenue is £46.4 billion generated through contracts, £6.6 billion of income through the NHS and 27.8 billion of other income from a range of sources.<sup>3</sup>
4. The Comptroller & Auditor General (C&AG) again qualified his opinion on the accounts for 2020–21, as has been the case since the WGA was first published in July 2013, covering public spending in the year 2009–10. There are six separate bases for the C&AG's qualification of the 2020–21 WGA, including an additional qualification which arose in the 2020–21 accounts over the amount of missing data from the WGA. The pre-existing qualifications concerned five separate issues: the omission of some significant bodies from the accounts, including NatWest (formerly the Royal Bank of Scotland); inconsistent accounting policies across the organisations included in the WGA; inherited issues which had resulted in qualifications of the underlying accounts of organisations included in the WGA, such as the Environment Agency; the impact of academy schools having a different financial year to the rest of government; and the inclusion of unaudited data.<sup>4</sup>
5. We have examined the WGA each year that it has been produced. In our most recent examination, we raised concerns that it took too long to produce the WGA and recommended that the Department should revisit future timetables to ensure they are realistic. We also raised concerns that the usability of the WGA was being reduced owing to a lack of data or transparent reporting on current Government policies and economic context. We recommended that the Treasury should continue to improve the content of the

1 HM Treasury, [Whole of Government Accounts: year ended 31 March 2021](#), HC 1588, June 2023

2 Whole of Government Accounts 2020–21, 1, p 261; para 1.64, p 34; para 2.2, p 96; para 3.10, p 101

3 WGA 2020–21, note 3, pp 149–152; note 4, pp 152; note 5, 155–158

4 WGA 2020–21, para 4, p262; pp 253–256

WGA, with specific reference to spending on net zero, government emissions, fraud across government, long term costs of COVID interventions, the inclusion of the equivalent of a viability statement, and guidance on consistent use of long term discount rates.<sup>5</sup>

## The timeliness of the Whole of Government Accounts

6. Legislation over the delivery of the WGA stipulates statutory deadlines for the preparation, certification and laying of the accounts:

- the Treasury must prepare the accounts and send these to the C&AG by the 28 February of the financial year following that to which the accounts relate;
- the C&AG must certify the accounts and provide the Report on Accounts by 31 October; and
- the Treasury must then lay the accounts and report before the House of Commons by 31 December.<sup>6</sup>

7. The Treasury published the 2020–21 WGA on 20 July 2023, 27 months after the end of the financial year. The Treasury did not provide the first complete draft of the accounts to the NAO until April 2023, nearly 14 months after the statutory deadline. The delay meant that the accounts were not laid until 20 July 2023, more than six months after the statutory deadline. In comparison, HM Treasury provided the complete first draft of the 2019–20 Whole of Government Accounts to the NAO in March 2022 and the 2019–20 accounts were published just over 26 months after year-end. Compared to the 2019–20 accounts, even though the account production time has decreased, the timeline for publication has nonetheless lengthened further.<sup>7</sup>

8. As part of our inquiry into the 2019–20 Whole of Government Accounts, we concluded that the Treasury had taken too long to deliver the accounts, having been unrealistic with its timetable. We recommended that the Department reviewed the causes of its optimism bias, and revisited future timetables to ensure that they were realistic. The Treasury accepted our recommendation, and committed to revising the timetable for the 2020–21 account and future cycles. It also committed to setting out a long term recovery strategy that was realistic.<sup>8</sup> In our previous evidence session on the 2019–20 WGA, HM Treasury said that it aimed to deliver the 2020–21 and 2021–22 accounts for publication of March 2023 and November 2023 respectively. However, in October 2022, the Treasury wrote to tell us that a March 2023 publication now looked unlikely.<sup>9</sup> The Treasury wrote to us again in December 2022 to provide a further update on the timetable for the delivery of future WGAs, which it expected to published in quarter three of 2023.<sup>10</sup>

5 Public Accounts Committee, [Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 October 2022

6 HM Treasury, [The Whole of Government Accounts \(Specified Dates\) Order 2010](#), 2010 No. 570, 31 March 2010

7 Q 1; WGA 2020–21, para 11, p 264; and HM Treasury, [Whole of Government Accounts: year ended 31 March 2020](#), HC 246, June 2022

8 Committee of Public Accounts, [Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 October 2022; and HM Treasury, [Government Response to the Committee of Public Accounts on the Eighteenth to the Twenty-Second Reports from Session 2022–23](#), CP 774, 12 December 2022

9 [Correspondence from Catherine Little, Director General, Public Spending HM Treasury, re Whole of Government Accounts \(WGA\), dated 4 October 2022, published 17 October 2022](#)

10 [Correspondence from Catherine Little, Second Permanent Secretary Head of Government Finance Function, HM Treasury, re Whole of Government Accounts \(WGA\), dated 20 December 2022, published 12 January 2023](#)

9. We therefore asked the Treasury why publication of the 2020–21 WGA was so delayed. The Treasury told us that it had assumed that collecting the data needed for the WGA would take two to three months, that preparing the accounts would take five to six months, and that the C&AG’s audit would take three to four months. It explained that the process was prolonged by delays to the accounts that feed into the WGA and delays to receiving the data needed for the WGA, which resulted in it having to extend the data collection window. Under the system in use at the time, the data collection phase must end before the accounts preparation phase could begin. HM Treasury extended this deadline three times until December 2022. The Treasury recognised that it had taken longer to produce the 2020–21 WGA after the end of the financial year that it related to compared to previous WGAs. But it asserted that given the delays to being able to start preparing the account, this was “probably one of the fastest production timetables that we have ever followed” and that, at 14 months from start to completion, this was the fastest that it had ever produced.<sup>11</sup>

10. The WGA offers an important tool not only for managing public finances but for ensuring transparency and accountability.<sup>12</sup> We received written evidence from the Institute of Chartered Accountants in England and Wales (ICAEW), which told us that the WGA is uniquely positioned to provide an overview of public sector spending, and how the public sector’s financial landscape is evolving. We also received written evidence from the University of Glasgow, which told us that timeliness is essential when gathering high-quality data needed to produce useful information, and that delays reduce the credibility and transparency of information in the WGA and diminish its potential to generate valuable insights. ICAEW similarly explained that there are also implications for governance, as if the publication of audit findings is delayed, so is the opportunity for resolving them.<sup>13</sup>

11. The Treasury included its recovery plan for the WGA as part of its update in December 2022, which included returning to the pre-Covid timetables of produce the WGA no more than 15-months after the end of the relevant financial year. We asked the Treasury whether it was confident that future WGAs would be completed within this timetable. HM Treasury told us that it was confident in its revised timetable for the recovery of the 15 months publication schedule. It explained that it was working on preparing the draft accounts for WGA 2021–22, which it told us that it expected to provide to the NAO in November 2023 and to publish in April 2024, nine months after the 2020–21 WGA.<sup>14</sup> The Treasury subsequently wrote to us after our evidence session to confirm that it expected to provide the draft accounts to the NAO in December 2023.<sup>15</sup> The Treasury told us, however, that it would take it three or four further WGA cycles to fully catch-up. HM Treasury told us that it planned to achieve this by relying on the new functionality of the OSCAR II

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11 Qq 1–3

12 WGA 2020–21, para 1, p 261

13 WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#); and WGA0001 [Written evidence from Professor David Heald](#) (Emeritus Professor at Adam Smith Business School, University of Glasgow)

14 Qq 1, 18

15 [Correspondence from Conrad Smewing, Director General Public Spending, re Follow up to the Whole of Government Accounts \(WGA\) 2020–21 PAC Hearing, dated 3 December 2023](#), 11 December 2023

system, which enables it to capture the data for the WGA for one year while the previous year is still being worked on. In comparison, for previous WGAs, the accounts could only be worked on in strict sequence.<sup>16</sup>

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16 Qq 1, 18; [Correspondence from Catherine Little, Second Permanent Secretary Head of Government Finance Function, HM Treasury, re Whole of Government Accounts \(WGA\), dated 20 December 2022, published 12 January 2023](#)

## 2 The completeness of the Whole of Government Accounts

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### The impact of missing data

12. Despite the multiple extensions to the data collection window, a large volume of data was nonetheless missing from the 2020–21 WGA when it was published. A total of 155 entities did not submit the data requested, including 137 entities which were included in the 2019–20 WGA. In total, data on £55.3 billion (4.9%) of public expenditure was missing from the 2020–21 accounts. A large subsection of this figure relates to local government bodies, with 128 (just over 25%) of a total 510 local government bodies failing to provide data.<sup>17</sup>

13. When we examined the 2019–20 WGA, only 23 local bodies had failed to submit data. We found that this nonetheless impaired the reliability and quality of the data underlying the accounts, and consequently the validity of this data as a basis for insights, conclusion, and subsequent decisions.<sup>18</sup> We received written evidence from the Association of Chartered Certified Accountants (ACCA), which suggested that the extent of the data that was missing from the 2020–21 WGA meant that not only was comparison between the 2020–21 WGA with figures for the previous year now compromised, but the reader’s ability to reconcile actual and budgeted expenditure was also impaired.<sup>19</sup> We were concerned that this problem may be exacerbated further in the 2021–22 WGA, which will cover a period of high inflation.<sup>20</sup>

14. We asked the Treasury about the extent of missing data and the impact of this on the ability of government to make decisions about public spending. HM Treasury recognised that any gap in data meant that there was uncertainty about the completeness of the information that it was using. It also recognised that, combined with the timeliness of the accounts, this made the WGA a “less timely, less complete set of data for us to base decision making on”.<sup>21</sup> It told us that it did not think that this fundamentally changed the way that it made decisions, or the quality of those decisions, as it did not make decisions about public spending in isolation. But it accepted that it needed to think carefully about what it should do next year if there was more missing data, which it expected to be the case, in order to allow people to draw trends as reliably as possible from the data in the WGA.<sup>22</sup>

15. HM Treasury also increased the use of unaudited data—data which has been audited only for presentation in the individual entity’s own accounts, rather than in OSCAR II format—in the 2020–21 WGA. We received written evidence from the ICAEW, which told us that the use of incompletely audited draft account data would almost certainly have led to the C&AG further qualifying his opinion on the 2020–21 WGA for a lack of assurance over the local authorities and other public bodies concerned. The ICAEW

17 WGA 2020–21, para 5, p 262, para 1.7, p 16, para 1.56, p 30

18 Committee of Public Accounts, [Report of session: Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 October 2022

19 WGA0003 [Written evidence submitted by the Association of Chartered Certified Accountants](#), 10 November 2023

20 Qq 27–28, 47

21 Q 27

22 Q 27–28, 48



contended that the exclusion of these numbers harmed the WGA to a much greater extent than the inclusion of unaudited balances would do. It noted that excluding the figures would guarantee the materially incorrect nature of the final WGA balances on the basis that a nil value was certainly incorrect, whereas including draft data would mean only a potential inaccuracy.<sup>23</sup> We asked the Treasury about the balance between using unaudited yet complete figures but producing the WGA in a more timely manner. The Treasury said that it was trying to get a “balance between timeliness, quality and the level of assurance we get as part of the Whole of Government Accounts”.<sup>24</sup>

16. We asked the Treasury about the relationship it had with the public bodies which are required to submit data to the WGA, noting that the Treasury appeared to have operated largely as a passive receiver of data rather than actively seeking it out. The Treasury told us that while it may not be proactively contacting local authorities, it was regularly contacted by them with reasons why they cannot submit the required data, so it felt that it knew the underlying issues. It also told us that one area of engagement that it had focused on for 2021–22 was engagement with Scotland, where it was working to increase the number of entities that submitted data.<sup>25</sup>

## Local audit crisis

17. When examining the 2019–20 WGA, we concluded that failures in the local audit market in England were resulting in poorer quality data for preparing the Whole of Government Accounts.<sup>26</sup> We subsequently examined the timeliness of local auditor reporting in June 2023, and found that the backlog of audit opinions for local government bodies remained unacceptably high, and delays to their publication hindered accountability for public spending. We found that over 630 accounts, some of which date as far back to 2015–16, were yet to be signed off by auditors by the end of November 2022.<sup>27</sup> We also noted the pattern of deterioration in the number of local government audits completed by statutory deadlines. This issue has once again led to a qualification of the 2020–21 WGA, with the C&AG having identified 120 bodies where unaudited draft data was consolidated into the 2020–21 WGA following delays in the audit of the underlying accounts, a fourfold increase on the previous year. The C&AG noted that HM Treasury did not obtain information, or undertake analysis, to understand the risk of misstatements within the unaudited draft accounts, and that his own analysis, completed substantially using publicly available data, identified assurance gaps over £51.6 billion worth of Property, Plant and Equipment.<sup>28</sup>

18. We received written evidence from the University of Glasgow, which suggested two main points of failure in HM Treasury’s approach to the local audit crisis. Firstly, that the emerging problems in local audit were not identified or considered in terms of risk. It explained that this meant that a gap in oversight was allowed to grow when the Department for Levelling Up, Housing & Communities did not step into the oversight role previously occupied by the now defunct Audit Commission. Secondly, it suggested that HM Treasury had failed to appreciate the prime importance of reductions in local

23 WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#)

24 Q 8

25 Q 22

26 Committee of Public Accounts, [Report of session: Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 October 2022

27 Committee of Public Accounts, [Timeliness of local auditor reporting](#), Sixtieth Report of Session 2022–23, HC 995, 23 June 2023

28 WGA 2020–21, para 6, p 262

authority capacity and the malfunctioning of the English local audit market. It noted that the local audit crisis had not manifested outside England, where responsibility for local audit is devolved to the Accounts Commission in Scotland and to Northern Ireland Audit Office (NIAO) in Northern Ireland.<sup>29</sup> We asked the Treasury about the evidence we had received. The Treasury told us that it thought that these were very fair assessments and that it talked regularly to the Chartered Institute of Public Finance and Accountancy (CIPFA) about the financial management of local authorities. It recognised that it needed to focus on this, as well as the quality of local authority audit committee, and financial capacity and leadership in local government.<sup>30</sup>

19. The Treasury told us that was putting in place a plan to try to eliminate the backlogs in local audit. It explained that this included:

- establishing a final deadline for the production of the audited accounts for local government bodies, accepting that this may necessitate qualifications or even disclaimers on those accounts;
- looking at the audit approach, in collaboration with the Financial Reporting Council, with the intention of providing guidance to auditors that underlines the importance of timeliness, and establishing a proportionate approach to historic audits in looking at audit quality reviews;
- reviewing the workforce strategies that underly the production of these audits to close the resourcing gaps across the system; and
- identifying what can be flexed in the accounting standards and the financial reporting framework to help to streamline the production of the accounts.<sup>31</sup>

In our report on the 2019–20 WGA, we noted the shortage of auditors with the knowledge and experience to deliver, within the expected timeframes, the high-quality audits required for the increasingly complex structures and transactions within Local Government accounts. The Treasury acknowledged that its primary contribution may be ensuring that funding is available to make engagement with public sector audit commercially viable for audit firms. As part of the 2021 spending review, the Treasury provided £40 million to the local authority sector to carry out audits and encourage more audit firms to enter the sector.<sup>32</sup>

20. We were concerned that the problems we see now in the local audit sector could spread and contaminate the health sector. We asked what more it could do to help to address the issues with the audit of local government. The Treasury recognised the importance of both auditor incentives and sanctions. It told us that its work so far had tended to focus on incentives, through providing more funding and the proportionality of the regulatory framework, so it thought that it now needed to turn to look at what the sanctions were. It similarly recognised the importance of fixing the issues within local government audit in order to stem the contagion of audit failures from spread to other sectors such as health.

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29 WGA0001 [Written evidence from Professor David Heald](#) (Emeritus Professor at Adam Smith Business School, University of Glasgow)

30 Q 17

31 Q 3

32 Q 10; Public Accounts Committee, [Report of session: Whole of Government Accounts 2019–20](#), 14 October 2022



The C&AG noted that this risk was already crystallising, and that he expected that the Department of Health’s accounts for 2022–23 will be delayed by two months because of a failure of a local audit supplier to complete the necessary work.<sup>33</sup>

21. We asked the Treasury what it could do to address the audit backlog in the local government sector more quickly. The Treasury stated that it expected the clearance of the local audit backlog to take several years. The C&AG noted that the work that the Treasury and the NAO were doing could clear the backlog much faster, but that this would be at the expense of a large number of qualified and disclaimed audit opinions, the price of which would be lost assurance over public spending. He explained that returning to unqualified audit opinions within local government would take longer owing to the need to close the gap between “accepted accounting and audit practice in that sector and what is now required by auditing standards and accounting standards”. The Treasury recognised that it needed to strike a balance between the risks posed by getting the timeliness of accounts back on track.<sup>34</sup>

22. Prior to the 2020–21 WGA, public bodies with a budget in excess of £0.5 billion were required to undergo an NAO audit of the data they submitted for the WGA, in addition to the existing statutory audit of the annual report and accounts. In order to reduce the pressure on finance teams, the Treasury increased the threshold for the 2020–21 WGA from £0.5 billion to £2 billion. This did not lead to the C&AG qualifying his audit opinion in relation to this issue. HM Treasury explained that it viewed the lowering of the audit threshold as a temporary measure rather than an approach they would want to see persistently pursued.<sup>35</sup>

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33 Qq 4–6

34 Qq 7–8

35 Qq 5, 7–8; Public Accounts Committee, [Oral evidence: Whole of Government Accounts 2020–21](#), HC 65, 9 November 2023; and WGA0001 [Written evidence from Professor David Heald](#) (Emeritus Professor at Adam Smith Business School, University of Glasgow), 10 November 2023

## 3 Future of the WGA

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### Long term tracking of COVID spending

23. The scale and nature of the COVID-19 pandemic and the government’s response are unprecedented in recent history, the full cost of which will not be known for many years. By the end of March 2021, the estimated lifetime cost of measures announced as part of the government’s response was £372 billion. The exceptional nature of some of this spending offers unique lessons which it will be essential for government to learn. Some of these lessons can be considered in the near future, others will need to be tracked over ten to twenty years.<sup>36</sup>

24. The final cost and impact of some of the measures introduced in response to the pandemic will not be known for many years. We examined the Bounce Back Loans Scheme in December 2020 and April 2022, where we found that the Scheme’s impact could only be judged when borrowers reached the end of their six- or ten- year loan period and their loans were either repaid or written off if the business has not survived.<sup>37</sup> In June 2021, we also examined the Culture Recovery Fund, a £1.57 billion fund which aimed to save up to 75% of organisations in the arts, culture and heritage sectors at risks of financial ruin following the national lockdown. The loans had a 20 year term, with a low interest rate and no repayments for two to four years.<sup>38</sup> We noted that the recipients of these unexpected injections of funding will have absorbed that money into their forward funding plans and will have reconfigured how they will fund future activities. We asked the Treasury whether the taxpayer was subsidising an organisation unnecessarily, or was stimulating growth, innovation, and employment opportunities. Given the length over which spending measures such as the Culture Recovery Fund and Bounce Back Loan Scheme funding will be repaid, we also asked how the Treasury would ensure that this spending could be evaluated by the next generation of elected and permanent officials without having to go through every individual Department’s accounts. HM Treasury told us that it had recently written to all Departments to remind them of the expectation that material policies are evaluated. It confirmed that it would be checking that major policies are evaluated in the way intended.<sup>39</sup>

25. The NAO collated and published information on the government’s response to the pandemic in its COVID-19 cost tracker, the first iteration of which was published in September 2020.<sup>40</sup> The cost tracker is now maintained by HM Treasury, and this expenditure was included in the 2020–21 WGA. The Treasury told us that it thought that it would want to carry on including the cost tracker in the 2021–22, but it did not commit to producing the cost tracker or incorporating it into the WGA beyond the 2021–22 WGA.<sup>41</sup> The Treasury explained that in future it would need to consider how much to keep revising the cost tracker when changes would start to become quite small, “but not for the next

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36 Committee of Public Accounts, [Initial lessons from the government’s response to the COVID-19 pandemic](#), Thirteenth Report of Session 2021–22, HC 175, 25 July 2021

37 Committee of Public Accounts, [Bounce Back Loans Scheme: Follow-up](#), Fiftieth Report of Session 2021–22, HC 951, 27 April 2022

38 Q 30–31; Committee of Public Accounts, [COVID-19: Culture Recovery Fund](#), Eighth Report of Session 2021–22, HC 340, 23 June 2021

39 Qq 40–42

40 Committee of Public Accounts, [Covid-19: Cost tracker update](#), Thirty-Eighth Report of Session 2021–22, HC 640, 23 February 2022

41 Q 31, 41

year or two”.<sup>42</sup> It told us that, if it reached the point at which it thought that maintaining or updating the cost tracker was not necessary, it would think about what approach will be needed to ensure the long-term traceability of costs for future generations of officials and elected representatives. Such an approach must survive even changes in the machinery of government and the departure of staff with the required current and historical knowledge of the relevant balances.<sup>43</sup>

26. Government’s response to the pandemic has exposed the taxpayer to substantial financial risks from fraud and error. Government is likely to better understand the incidence of fraudulent receipt of COVID-19 funds over the medium-term as fraud estimates crystallise.<sup>44</sup> The Committee has discussed the issue in some detail in its examination of the Bounce Back Loans Scheme which was deemed to be at particularly high risk of fraud. HM Treasury acknowledged that some elements presently in the Cost Tracker represent undetected fraud. It confirmed that the BEIS accounts will be the primary tracker for this particular scheme.<sup>45</sup> To preserve the learning from cases of fraud across government, both related to COVID spending and elsewhere, HM Treasury created the Public Sector Fraud Authority in 2022.<sup>46</sup>

27. We have repeatedly raised the need and importance of evaluating the impact of funding provided as part of the measures introduced by government during the COVID-19 pandemic. The Treasury told us that it had undertaken interim evaluations of the schemes that it was responsible for, and that its expectation was that all Accounting Officers undertake evaluations of “material policy”.<sup>47</sup> It explained that the Treasury and the Cabinet Office had written to all Departmental accounting officers to make clear that they are expected to undertake evaluations and that they will be checking that Departments have undertaken the evaluation of major policies in the way that is intended. We asked the Treasury how it would ensure and monitor that the standard of evaluations. Our attention was drawn both to the Evaluation Task Force, which was established to set the standard for evaluation and provide support Departments. It explained that the intention was for the Evaluation Taskforce to make sure that “we are driving better lessons learned about how we do good evaluation across Government, as we all as providing some resources”. It further explained that the Evaluation Taskforce would hold Departments to account for the quality of their evaluations. The Treasury emphasised that evaluations will be published.<sup>48</sup>

## Thematic Data Collection

28. Both of the professional bodies that responded to the Committee’s request for evidence addressed the collection and use of data. The ICAEW told us that a lot more could be done to explain how public spending has been used to meet policy objectives and the needs of the population, and noted a lack of commentary on the non-financial KPIs used as metrics for policy progress on matters including education, levelling up, tackling poverty, crime

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42 Q 37

43 Q 41

44 Q 38; Committee of Public Accounts, [Covid-19: Cost tracker update](#), Thirty-Eighth Report of Session 2021–22, HC 640, 23 February 2022

45 Qq 28, 40; Public Accounts Committee, Bounce Back Loans Scheme: Follow-up – Report, HC 961, 27 April 2022

46 Q 38; [Public Sector Fraud Authority Website](#)

47 Q 42

48 Qq 42–43

levels, progress on major strategic infrastructure projects, or illegal immigration.<sup>49</sup> This echoes our own concerns raised in the report on the 2019–20 WGA, where we stated that current Government policies and economic context were not reflected in WGA reporting, and we recommended changes to the Performance Report.<sup>50</sup> The ACCA made particular note of the scope for expanding and enhancing the reporting of data relating to the Net Zero and wider sustainability targets, and commented on the need for this data to be subject to external audit.<sup>51</sup>

29. We asked the Treasury how it was reflecting the issue of Net Zero spending in the WGA, given its importance across government and therefore every public body that is included in the WGA. At present, the WGA deals primarily with listing spending commitments relating to Net Zero. HM Treasury committed to making this information more prominent as the money begins to be spent and it has data on what has been spent against those commitments.<sup>52</sup> We observed that, as with COVID spending, some of this spending will become business as usual, so it will be important to balance this with the ability to track funding. There is also a risk that both the funding and the activity become so entrenched as business as usual that the impact can no longer reliably be tied to the intervention. HM Treasury maintained that for the moment, it was sufficient to know where spending is planned – in the 2021 Spending Review, and in the performance reports of individual components. The NAO noted that the data that HM Treasury plans to collect now will only be published in two to three years, given the accounts’ production schedule. The public bodies that are incorporated into the WGA and their auditors will need time to produce audited sustainability data.<sup>53</sup>

### Optimal use of WGA data

30. In its written evidence to us, the ICAEW told us that the WGA was not yet filling its full potential as it was not being used as the multi-purpose tool that it should be. The Institute maintained that annual financial reporting is a multi-purpose tool that underpins effective financial management, strategic decision-making, risk management, governance processes, and regulatory and legal compliance. It told us that the WGA had enabled progress to be made in many of the above areas. However, it also told us that the continuing pattern of delays in accounts production we have explored earlier in this report prevent the WGA from being sufficiently relevant to take their proper place as a pillar of governmental decision-making. They also limit the opportunity for the WGA to act as a means to share policy successes and good practice, and as a tool for accountability.<sup>54</sup>

31. Given the potential for the WGA to be an important and really useful document about public spending, we asked the Treasury how it could help Parliamentarians and members of the public to understand the WGA and its implications. The ICAEW suggested that that it would be beneficial to hold events additional to our annual evidence session, to

49 WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#), 10 November 2023

50 Committee of Public Accounts, [Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 December 2022. Para 18

51 WGA0003 [Written evidence submitted by the Association of Chartered Certified Accountants](#), 10 November 2023

52 Q 50

53 Qq 1–2, 50–51, 53

54 WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#), 10 November 2023

enable Parliament to hold government to account for its stewardship of public money. It suggested that annual financial presentations, using the numbers in the WGA, could be beneficial to Parliament – similar to how listed companies present their annual financial results to shareholders and other stakeholders. We therefore also asked it whether it would consider giving seminars introducing and explaining the document to be made available to Parliamentarians and the wider public. The Treasury told us that it had worked hard to make the WGA more understandable and use much more plain English, and that it would continue to do so. It recognised that importance of people being able to understand where taxpayers’ money is spent and said that it was open to doing seminars and teachings wherever there is demand.<sup>55</sup>

32. We have previously expressed concern about the level of transparency in WGA reporting.<sup>56</sup> The ICAEW suggested that it would have been helpful to have a more definitive estimate of fraud and waste incurred during 2020–21 financial year. The ICAEW would also have liked to see a corresponding summary of the estimates of COVID-19 fraud and waste from across government to present an overall picture of the potential exposure to fraud and waste in 2020/21 before and after recovery actions.<sup>57</sup> As part of our inquiry into the 2019–20 WGA, we raised concern about the design and testing of OSCAR II, the Treasury’s system for collating and consolidating data into the WGA. This was expected to bring significant benefits, including improved data quality and analysis, and advancements in the quality of the information in the WGA.<sup>58</sup> We therefore asked the Treasury about the capabilities of OSCAR II and how it was being used. The Treasury told us that the system was fully live, with WGA, forecasting and estimates teams working with data from across Whitehall. We noted that the Government Accountability Office in the USA had produced interactive fund tracking mapping produced by the Government Accountability Office., The Treasury told us that it was working with the Department for Levelling-Up, Housing and Communities on a project that showed spending by region, which had been enabled by OSCAR II. It also said that “there is a lot more we can do on that” and that its next stage would be to think about what else it could enhance or make better use of, particularly around data quality.<sup>59</sup>

55 Q 16; WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#), 10 November 2023

56 Committee of Public Accounts, [Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 December 2022. Para 19–22

57 WGA0002 [Written evidence from ICAEW: The Institute of Chartered Accountants in England and Wales](#), 10 November 2023

58 Committee of Public Accounts, [Whole of Government Accounts 2019–20](#), Twentieth Report of Session 2022–23, HC 31, 14 December 2022

59 Qq 57–59

# Formal minutes

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**Monday 22 January 2024**

## **Members present**

Dame Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown

Mr Jonathan Djanogly

Mrs Flick Drummond

Mr Mark Francois

Sarah Owen

Gary Sambrook

## **Whole of Government Accounts 2020–21**

Draft Report (Whole of Government Accounts 2020–21), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 32 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Ninth Report 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 (Standing Order No. 134).

## **Adjournment**

Adjourned till Wednesday 24 January at 1.00 p.m.

## Witnesses

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

### Thursday 9 November 2023

**Cat Little**, Second Permanent Secretary, HM Treasury; **Conrad Smewing**, Director General, Public Spending, HM Treasury; **Andrew Cartner**, Director Public Spending, HM Treasury

[Q1–59](#)

## 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.

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

- 1 Association of Chartered Certified Accountants ([WGA0003](#))
- 2 Heald, Professor David ([WGA0001](#))
- 3 ICAEW: The Institute of Chartered Accountants in England and Wales ([WGA0002](#))

## 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 2023–24

Number	Title	Reference
1st	The New Hospital Programme	HC 77
2nd	The condition of school buildings	HC 78
3rd	Revising health assessments for disability benefits	HC 79
4th	The Department for Work & Pensions Annual Report and Accounts 2022–23	HC 290
5th	Government's programme of waste reforms	HC 333
6th	Competition in public procurement	HC 385
7th	Resilience to flooding	HC 71
8th	Improving Defence Inventory Management	HC 66

### 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



<b>Number</b>	<b>Title</b>	<b>Reference</b>
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
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

<b>Number</b>	<b>Title</b>	<b>Reference</b>
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
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
69th	Tackling fraud and corruption against government	HC 1230
70th	Digital transformation in government: addressing the barriers to efficiency	HC 1229
71st	Resetting government programmes	HC 1231
72nd	Update on the rollout of smart meters	HC 1332
73rd	Access to urgent and emergency care	HC 1336
74th	Bulb Energy	HC 1232
75th	Active travel in England	HC 1335
76th	The Asylum Transformation Programme	HC 1334
77th	Supported housing	HC 1330
78th	Resettlement support for prison leavers	HC 1329
79th	Support for innovation to deliver net zero	HC 1331
80th	Progress with Making Tax Digital	HC 1333
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
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

<b>Number</b>	<b>Title</b>	<b>Reference</b>
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
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

<b>Number</b>	<b>Title</b>	<b>Reference</b>
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
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

<b>Number</b>	<b>Title</b>	<b>Reference</b>
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