House of Commons

Committee of Public Accounts

Department of Health and Social Care 2022–23 Annual Report and Accounts

Thirty-First Report of Session 2023–24

Report, together with formal minutes relating to the report

Ordered by the House of Commons to be printed 29 April 2024

HC 459
Published on 10 May 2024
by authority of the House of Commons

The Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine "the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit" (Standing Order No. 148).

Current membership

Dame Meg Hillier MP (*Labour (Co-op), Hackney South and Shoreditch*) (Chair)

Paula Barker MP *(Labour, Liverpool, Wavertree*)

Olivia Blake MP (*Labour, Sheffield, Hallam*)

Sir Geoffrey Clifton-Brown MP (*Conservative, The Cotswolds*)

Gareth Davies MP (*Conservative, Grantham and Stamford*)

Mr Jonathan Djanogly MP (*Conservative, Huntingdon*)

Mrs Flick Drummond MP (*Conservative, Meon Valley*)

Rt Hon Mark Francois MP (*Conservative, Rayleigh and Wickford*)

Peter Grant MP (*Scottish National Party, Glenrothes*)

Ben Lake MP (*Plaid Cymru, Ceredigion*)

Anne Marie Morris MP (*Conservative, Newton Abbot*)

Sarah Olney MP (*Liberal Democrat, Richmond Park*)

Sarah Owen MP (*Labour, Luton North*)

Ms Marie Rimmer MP (*Labour, St Helens South and Whiston*)

Gary Sambrook MP (*Conservative, Birmingham, Northfield*)

Matt Warman MP (*Conservative, Boston and Skegness*)

Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No. 148. These are available on the Internet via www.parliament.uk.

Publication

Committee reports are published on the Committee's website and in print by Order of the House.

Committee staff

The current staff of the Committee are Lucy Bishop (Committee Operations Officer), Ameet Chudasama (Committee Operations Manager), Kay Gammie (Chair Liaison), Sarah Heath (Clerk), Tim Jarrett (Second Clerk), Rose Leach (Committee Operations Officer), Edward Sheridan (Media Officer), Calum Trenaman (Digital Account Manager), and Melissa Walker (Assistant Clerk).

Contacts

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

You can follow the Committee on X (formerly Twitter) using @CommonsPAC.

Contents

Summary

Fundamental failings in the financial controls of the UK Health Security Agency (UKHSA), combined with backlogs in local NHS audits, are continuing to lead to unacceptable delays in producing the Department of Health and Social Care's (the Department) financial accounts, which is undermining Parliamentary accountability for taxpayers' money. The Comptroller and Auditor General (C&AG) has disclaimed his audit opinion on UKHSA for the second consecutive year as a result of a lack of appropriate audit evidence. The production of unqualified accounts and strong financial controls are fundamental requirements of all public sector entities and must not be secondary to operational priorities.

For the last four years, the Department has not published its accounts until January, ten months after the end of the financial year. The Department has committed to advancing its timetable by one month each year. However, this unambitious plan would mean it would take a decade to return to timely accountability for one of the largest areas of public spending. The Department is still not working effectively with the organisations within its group to enable earlier publication and needs to work with other stakeholders to ensure the audit market for NHS providers and commissioners is more resilient.

Incidences of clinical negligence are causing harm to patients and are a burden to the public purse. In 2022–23, the Department set aside over £21 billion to cover known clinical negligence events and paid over £2.6 billion to claimants. The Department needs to urgently reduce clinical harm to ensure better patient outcomes and free up taxpayer money. The C&AG also qualified his opinion on NHS England's accounts for the second time, as a result of it making £1.3 million of ineligible payments to suspended medical practitioners. It is essential that NHS England puts in place effective controls to prevent further such payments, and that it recovers the money paid in error.

The Department is disposing of excess COVID-19 inventories including nearly all of the stock acquired during the pandemic. The Department still does not have adequate controls over this inventory, nor a clear plan for stockpiling for future pandemics. This is despite our Committee recommending it should do both of these things in our reports following the evidence sessions on the Department's 2020–21 and 2021–22 Annual Report and Accounts. Disposing of this inventory before establishing a clear stockpiling strategy creates the risk that the Department disposes of items which it may need later.

Introduction

The Department leads the health and social care system in England. The Department and its Agencies spent £176.8 billion in 2022–23. The C&AG has qualified[1] his opinions on the Department's accounts for the last four years as a result of a number of different issues within both the Department itself and its wider group of organisations that form part of its accounts. Whilst a lot of these issues have been due to the pandemic, the range and scale of them has highlighted issues with oversight across the group, including financial and compliance issues.

UKHSA, an agency of the Department, became fully operational on 1 October 2021 when it took on responsibility for the health protection functions of Public Health England, NHS Test and Trace and the Joint Biosecurity Centre. The C&AG has been unable to provide any opinion (a disclaimed opinion) on the 2022–23 UKHSA accounts for the second consecutive year as a result of a lack of audit evidence. UKHSA is a key component of the Department's group accounts. As a result of the disclaimer over UKHSA's accounts, there was also a lack of assurance over the UKHSA transactions and balances included in the Department's group accounts. This resulted in the C&AG being unable to provide assurance over all areas of the Department's group accounts, with a limitation of scope of his audit opinion in respect of the UKHSA transactions and balances.

Parliament expects Departments' accounts to be published before the summer recess each year. The Department of Health and Social Care has not met this expectation since 2019, instead publishing its accounts in January each year, six months after this deadline. The Department's 2022–23 accounts were largely delayed as a result of ongoing issues at UKHSA which led to a disclaimed opinion of UKHSA's accounts, and delays to local NHS audits. The Department's Annual Report and Accounts rely on assurance from the NHS England Accounts and the Consolidated NHS Provider Accounts for over £100 billion of expenditure. These accounts themselves rely on assurance from the audits of NHS commissioners and NHS providers.

1 Qualified accounts are accounts which are considered by the auditor to be in some way deficient, incomplete or unsupported fully by evidence, and which the auditor has been unable fully to consider as presenting a true and fair view of the organisation's affairs.

Conclusions and recommendations

1. **It is unacceptable that UKHSA's fundamental weakness in its basic financial reporting continues to result in its accounts being disclaimed for the second consecutive year.** The C&AG concluded that the breadth and the significance of the issues in UKHSA's financial statements meant that he was unable to obtain sufficient appropriate audit evidence to provide opinions as to whether UKHSA's accounts gave a true and fair view and if UKHSA had applied public money to the purposes intended by Parliament. UKHSA and the Department repeatedly used the fact that UKHSA is a relatively new organisation, along with its operational priority of delivering public health protection, as the reasons for them not getting fundamental accounting right. Maintaining strong financial controls and managing public money in a way that does not result in qualified or disclaimed accounts are fundamental requirements of all public sector entities. They must not be treated as secondary to an operational remit, regardless of the age or maturity of the organisation. Despite the introduction of a Finance Control and Improvement Plan, financial accounting remains fundamentally weak.

   Recommendation 1: ***UKHSA must urgently ensure that its improvement plan delivers an effective system of financial control, including a "right first time" culture and governance over business critical models, in order to produce unqualified accounts.***

2. **The Department's continued failure to deliver its accounts to an earlier timetable hampers effective and timely accountability of taxpayers' money.** Weaknesses in basic financial accounting at UKHSA, together with delays in the completion of local NHS audits, and a lack of resilience in the local audit market, meant the Department could not publish its 2022–23 group accounts until 25 January 2024, 10 months after the financial year-end. The Department set a deadline of 30 June 2023 for the completion of the financial audits of 212 NHS providers and 148 NHS commissioners. Almost a quarter (23%) of NHS providers and more than a fifth (21%) of NHS commissioners missed the 30 June 2023 deadline. By the end of October 2023, 4.2% of NHS provider and 9.5% of NHS commissioner audits were still ongoing. Timely production of accounts is essential to understanding public finances and supporting accountability. The Department's plans to return to a pre-summer recess timetable are becoming less and less ambitious. It has committed to advancing its timetable by one month each year, one month per year slower than when we examined its 2021–22 accounts. This would mean it would take until 2029 to achieve a pre-summer recess publication of its accounts, compared to the 2025–26 financial year it previously committed to.

   Recommendation 2: ***The Department must return to publishing its accounts to a pre-summer recess deadline and set out a timetable to achieve this. To do this, the Department must:***

   - ***support and hold to account group bodies to ensure timely accounts production;***
   - ***work effectively with the auditors of local NHS bodies to ensure audit deadlines are met; and***

- ***work across government, to build resilience in the local audit system.***

3. **We are concerned that the Department has still not put in place adequate oversight to ensure strong financial management and reporting across its group which are fundamental to the effective delivery of its policy and operational work.** The Department is responsible for ensuring there is an adequate and robust system of financial control across its group and the organisations that form part of this. Yet its accounts have been qualified for the last four years owing to a variety of reasons relating to basic financial controls, the accuracy of financial statements and whether money has been spent in the way that Parliament intended. As an executive agency UKHSA is formally part of the Department, and the Department says that it has provided it with additional support and oversight, but UKHSA's accounts have nonetheless been disclaimed for a second consecutive year. The Department also pushed additional responsibility on to this new and struggling organisation when it transferred responsibility for the Covid Vaccine Unit to UKHSA in October 2022. We are not convinced by the Department's assertion that it has little control over the issues relating to the audit of local NHS bodies that have repeatedly resulted in its accounts being delayed, nor that it does not have the levers needed to address them. We have previously recognised that over the last few years the Department has had to produce its accounts in exceptional circumstances, but these issues cannot be allowed to continue post-pandemic.

   Recommendation 3: ***The Department urgently needs to grip and address the problems with financial management across its Departmental Group and set out a clear plan to improve financial management and oversight of its group bodies.***

4. **We are concerned that the Department is spending £2.6 billion on clinical negligence payments without an effective plan to minimise future costs of the scheme.** Incidences of clinical negligence continue to result in significant cost to the taxpayer, particularly in maternity settings. The Department has made provisions in its accounts worth over £21 billion to cover the potential costs of known clinical negligence events, one of the largest financial liabilities across government. The Department made cash payments relating to clinical negligence arising from maternity and neonatal services worth £1.1 billion in 2022–23, equivalent to an eye-watering one third of the NHS' total maternity and neonatal services budget. Each claim is a tragedy for the people involved. Yet the Department does not know whether the number of clinical negligence claims across the NHS as a whole are increasing or decreasing. The NHS does not benchmark well on clinical negligence compared to many similar health systems, and the Department and the NHS recognise that huge improvements need to be made.

   Recommendation 4: ***The Department must reduce clinical harm. By summer 2024, the Department should set out the key reasons for patient harm and the actions it will take to address these, ensuring that its plans will reduce health disparities, ensure better patient outcomes, and reduce the costs for taxpayers.***

5. **We are disappointed that the Department lacks adequate controls over its inventory and, four years after the COVID-19 pandemic began, still does not have a plan for stockpiling for future pandemics.** The Department does not know how much inventory it currently holds as it did not undertake inventory counting

procedures for its 2022–23 accounts. The Department plans to dispose of COVID-19 inventory that it considers unusable or excess to requirements, including nearly all of its Personal Protective Equipment (PPE) stock. The Department procured £13.6 billion of PPE to respond to the COVID-19 pandemic. Since 2020, the Department has reduced the value of this ('written off') by £9.9 billion, which is over 70% of the price it paid. By accelerating its disposal programme, the Department has saved £130 million in storage costs. However, the absence of stocktakes means it has not verified the volume and condition of stock that it is disposing of. Additionally, the Department has not actioned our previous recommendations – that it should work out what items and quantity of PPE it needs to hold as a stockpile, and to develop and implement a clear, cost-effective plan for such a stockpile – to prepare for future pandemics. This means it risks disposing of items that could form part of the nation's strategic stockpile for future pandemics.

Recommendation 5a): ***The Department must, within six months, set out the lessons learnt from its COVID-19 procurement processes, including reporting:***

- ***the overall losses arising from procuring, storing, and disposing of over-priced, unusable, and excess inventories; and***
- ***the outcome of its work on procurement fraud and associated recoveries.***

b): ***The Department must, within the next six months, develop, and implement, a clear and cost-effective plan, including adequate controls, for stockpiling items required to plan for a future pandemic. This should not be delayed until after the end of the COVID-19 inquiry.***

6. **NHS England again made payments to suspended GPs who were not eligible to receive them and has failed to adequately recover these overpayments.** NHS England has made overpayments worth £1.3 million to suspended medical practitioners since 2017–18, just £33,000 of which it has recovered. For the second consecutive year the C&AG qualified his regularity opinion on NHS England's accounts as a result of NHS England making these ineligible payments, which are contrary to statutory regulations. NHS England has failed to establish a system of control to ensure suspension payments were only paid to medical practitioners who met the qualifying criteria, and that these payments were stopped as soon as people were no longer eligible for them. Given the control failings that led to these overpayments were initially identified during the 2021–22 audit, this continued lack of appropriate safeguards over taxpayers' money is unacceptable. NHS England has committed to reviewing all suspension payments and will be implementing a new national system to review and process suspension payments, replacing the existing regional system.

Recommendation 6a): ***NHS England must ensure the planned changes to its control framework are implemented by summer 2024 to avoid further loss of money that should be used for patient care.***

b): ***NHS England must ensure that amounts that have been overpaid are in recovery by the summer of 2024.***

1 Internal control failings and timely financial reporting

1. On the basis of a report by the Comptroller and Auditor General (C&AG)[2], we took evidence from the Department of Health and Social Care (the Department), the UK Health Security Agency (UKHSA) and NHS England on the Department's Annual Report and Accounts for 2022–23.

2. The Department leads the health and social care system in England. The Department and its agencies spent £176.8 billion in 2022–23. The Department reports financial information in its accounts at two different levels:[3]

- Core and agencies: which covers the main Department and its agencies (including UKHSA);
- Group: which adds the wider Department of Health and Social Care Group to those Core figures to include NHS England and all of its arm's-length bodies.

3. We have repeatedly reported on the Department's Annual Reports and Accounts, most recently on its 2021–22 accounts in July 2023. We found that over the last few years, there have been repeated governance and financial control failings across the Department group which have led to a number of qualified accounts. This had undermined Parliamentary accountability and had resulted in the Departmental Group incurring expenditure without Parliamentary approval. We also found that the Department had been repeatedly unable to lay its accounts before the summer recess, and for 2020–21 only just managed to do so before the final statutory deadline. As a result, we called on the Department to strengthen its governance and financial controls and set out a clear plan to restore timely accountability across its group.[4]

4. The C&AG again qualified the Department's 2022–23 Annual Report and Accounts in several respects:

- The C&AG disclaimed his opinions on UKHSA's accounts as a result of a lack of evidence to support the organisation's financial statements. As UKHSA's accounts are consolidated into the Department's accounts, this resulted in the C&AG qualifying both his 'true and fair' opinion and his regularity opinion in the Department's accounts as there was no assurance over UKHSA's transactions and balances within the Department's group accounts;
- The C&AG qualified his 'true and fair' opinion owing to a lack of sufficient evidence to support the existence, valuation and completeness of £1.36 billion of its consumables inventory in the core department accounts at 31 March 2022, and this also impacted on transactions that occurred in 2022–23. The Department was unable to perform appropriate stock takes or provide alternative assurance to support the balances and transactions at 31 March 2022; and

2 Report by the Comptroller and Auditor General, Department of Health and Social Care Annual Report and Accounts 2022–23, HC 33, 25 January 2024, pages 223–228
3 Department of Health and Social Care, Annual Report and Accounts 2022–23, HC 33, 25 January 2024
4 Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, paras 5–6

- The C&AG qualified his 'regularity' opinion, which considers whether money has been spent in line with Parliament's intention. The Department spent more than Parliament allocated to it via the Voted Resource Departmental Expenditure Limit, and separately it also breached the funding conditions set by HM Treasury for the Elective Recovery Fund.[5]

UK Health Security Agency

5. The UK Health Security Agency (UKHSA) was created on 1 April 2021 as an agency of the Department. It became fully operational on 1 October 2021 when it took on responsibility for the health protection functions of Public Health England, NHS Test and Trace and the Joint Biosecurity Centre.[6] The organisation was set up without formal governance arrangements and with fundamental weaknesses in financial controls and processes, which resulted in it being unable to prepare auditable accounts. As a result, the C&AG took the very unusual step of disclaiming his opinion on UKSHA's accounts in 2021–22. As part of our examination of the Department's 2021–22 accounts, we recommended that UKHSA should urgently ensure that it had in place robust financial controls and processes and there was a clear plan to deliver unqualified accounts. Government agreed with our recommendation, and in its response told us the UKHSA was working to urgently improve and strengthen its existing financial control, to evidence compliance with government functional standards and best practice. It explained that UKHSA had established a Finance and Control Improvement Programme to inform the production of auditable accounts of 2022–23, with the aim of achieving a fully clean, unqualified audit opinion at the "earliest feasible opportunity".[7]

6. Despite this, the C&AG identified issues of such significance in UKHSA's 2022–23 financial statements that he was unable to obtain sufficient appropriate audit evidence to form a conclusion for his audit. As a result, he disclaimed his opinion for the second consecutive year. The disclaimer was rooted in two separate issues. The disclaimer on the 2021–22 accounts reduced the assurance that management could provide over the opening balances that were brought forward into its 2022–23 accounts from the prior year. These opening balances impact on the income and expenditure transactions that occurred during 2022–23. In addition, UKHSA made late changes to the model used to forecast demand for covid vaccines. This was only communicated to the C&AG towards the end of the audit, meaning there was insufficient time to perform a full audit. This model is maintained by the Covid Vaccine Unit (CVU), which was transferred into UKHSA during 2022–23. The model underpins several significant amounts in UKHSA's accounts, which could therefore not be audited. The combined impact of these two issues represents a pervasive lack of assurance and highlights continuing weakness in financial control at UKHSA.[8]

5 C&AG's Report, DHSC Annual Report and Accounts 2022–23, pages 223–228

6 UK Health and Security Agency, Annual Report and Accounts 2021–22, HC 1086, 26 January 2023, page 11

7 Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, para 4; HM Treasury, Treasury Minutes – Government Response to the Committee of Public Accounts on the Sixty-first to the Sixty-seventh reports from Session 2022–23, CP 941, September 2023, para 4.4

8 Q 50; Report by the Comptroller and Auditor General, UKHSA Annual Report and Accounts 2022–23, HC 97, 25 January 2024, pages 133–140; UK Health Security Agency, Annual Report and Accounts 2022–23, HC 97, 25 January 2024, page 129

7. We asked UKHSA whether it had sufficient organisational understanding and acceptance of the level of cultural change and process improvement required to fix these issues with its accounts. UKHSA responded that it understood and accepted this. It drew a distinction between the issues which had resulted in its 2022–23 accounts being disclaimed, and those which had resulted in its 2021–22 accounts being disclaimed, which it asserted were "quite different". It stressed that, in 2021–22, it was a new organisation and had "inherited a number of issues on coming into being" and that it had made "very good progress" in trying to address the issues that had led to its 2021–22 accounts being disclaimed. It also told us that one of the issues it had encountered in its 2022–23 accounts was that it had "very little headroom because of the disclaimed accounts last year", as well as a separate issue with its covid vaccine model. It explained that it had set up a Finance Control and Improvement Board, chaired by the Accounting Officer, and set up required governance arrangements that were not in place in the prior year.[9]

8. The C&AG confirmed that UKHSA had introduced "quite a lot of important governance arrangements" following its 2021–22 accounts, and that it had made progress on being able to present a more manageable set of financial data for the NAO to audit. But he stressed that there was still a long way to go. The C&AG told us that UKHSA remained in a challenging position, and that it was vital that UKHSA did not underestimate the scale of what remained to be done to implement normal accounting processes.[10] We asked UKHSA whether it was confident that it could produce accounts for 2023–24 that would not receive another disclaimer. UKHSA told us that it expected that its 2023–24 accounts "absolutely will be qualified" but that it was working hard to avoid the accounts being disclaimed for a third year. The Department and UKHSA noted that the decision was for the C&AG, but UKHSA reiterated that it had plans in place to ensure that it could produce auditable accounts and "hope and anticipate that we will be able to avoid another disclaimer".[11]

9. We asked UKHSA what lessons could be learned from the setup of a complex new government body and the issues reported by the C&AG in 2021–22 and 2022–23.[12] UKHSA responded that if setting up a similar new body it would go about it "in exactly the same way" and that the control issues that led to two consecutive disclaimers were a consequence of the operational challenges arising from the pandemic.[13] The Department's view, shared by UKHSA, was that it would take decisions on health protection issues first and then "do our best about the rest". UKSHA stated that, if another significant health protection issue were to arise, it might expect to see further lapses in financial management and accountability. UKHSA told us that there was a balance point about recognising "exactly what we must do in terms of financial governance and control" and dealing with large health protection issues.[14] The Department told us that it defended the decisions it had taken about the organisation based on health protection but recognised that it had made mistakes in some areas. We noted that UKHSA had encountered challenges in setting up a new organisation and responding to the pandemic, but that this was not an excuse

9 Q 47
10 Q 49
11 Qq 59–60
12 Q 61; C&AG's Report, UKHSA 2022–23, pages 133–140; Report by the Comptroller & Auditor General, UKHSA Annual Report and Accounts 2021–22, HC 1086, 26 January 2023, pages 91–96
13 Q 61
14 Q 62

not to have proper financial controls. We observed that these were the "bread and butter" of what government departments should be doing, including when making sure that organisations are set up with the proper arrangements.[15]

10. We asked UKHSA how it was going to fix the issue with the covid vaccine demand model that was one of the causes of the C&AG disclaiming his opinions on its 2022–23 accounts. The Department confirmed it had made a mistake in failing to communicate the detail of the model it was using to the NAO on a timely basis, and that this resulted in the NAO being unable to audit significant amounts in UKHSA's accounts. UKHSA described the steps it had taken to produce auditable figures in 2023–24. It explained that it had identified the vaccine demand model as business critical and resourced the quality assurance framework for the model. However, UKHSA told us that its priority was delivering vaccines in the immediate term, with the impact on financial reporting and accountability coming second.[16]

11. We questioned the Department on why it decided to transfer the CVU to UKHSA in October 2022, pushing additional responsibility on to a new and struggling organisation. The Department stated that, as an organisation of health protection experts who hold responsibility for established vaccination programmes, UKHSA was best placed to host the CVU. The Department told us that it thought that financial and accounting officer responsibilities had to be transferred alongside the operational responsibilities. It explained that it was aware of the systems and control issues at UKHSA that led to the disclaimer but considered that transferring the CVU would prioritise public health protection, leaving UKHSA time to "deal with the other issues" at a later date.[17]

The timeliness of the Department's accounts

12. As part of our inquiry in the Department's 2021–22 Annual Report and Accounts, we found that the Department had prepared its accounts in exceptional circumstances for the previous two years but noted that it was imperative that it got back on track with the delivery of its accounts ahead of the Parliamentary summer recess. The Department laid its 2021–22 accounts on 26 January 2023, five days ahead of the statutory deadline, but planned to bring forward laying of its 2022–23 accounts to before the 2023 Christmas recess. We recommended that the Department must develop and implement a plan to restore timely financial reporting and support laying of the Department's accounts to a pre-summer recess timetable. In its response to our report, the Department confirmed that it was committed to returning to a pre-summer recess timetable and told us that it was working to a multi-year plan which aimed to bring the timetable forward by approximately two months every year. At the time of its response in September 2023, it explained that it aimed to lay its 2022–23 accounts in November 2023 and to return to a pre-summer recess timetable for the 2025–26 financial year.[18]

13. All Departments should aim to lay their accounts and those of their agencies by an administrative deadline of 30 June after the end of the financial year, and no later than the

15 Q 72
16 Qq 50–51
17 Q 49
18 Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, para 5; HM Treasury, Treasury Minutes – Government Response to the Committee of Public Accounts on the Sixty-first to the Sixty-seventh reports from Session 2022–23, CP 941, September 2023, para 5.3

Parliamentary summer recess. Departments have a statutory deadline of 30 November to provide their accounts to the C&AG, and of 31 January to publish their annual report and accounts.[19] The Department published its 2022–23 accounts on 25 January 2024, one day earlier than the previous year and six months after the parliamentary recess deadline. The Department has reported that there continues to be significant challenges in bringing the laying of its accounts back to a pre-summer recess timetable.[20]

14. The delays to the accounts were the combined result of issues with the accounts of a key arm's-length body (UKHSA) and delays in completion of local NHS audits. The accounts for UKHSA, NHS England and the Consolidated NHS Provider Accounts all need to be complete before the Department's group accounts can be finalised. NHS England and the Consolidated NHS Provider Accounts in turn rely on the individual audits of 148 NHS commissioners and 212 NHS providers, which are incorporated into their own group accounts. The Department set a deadline of 30 June 2023 for the completion of the financial audits of NHS providers and NHS commissioners. Almost a quarter (23%) of NHS providers and more than a fifth (21%) of NHS commissioners missed the 30 June 2023 deadline. A significant number of NHS provider (4.2%) and NHS commissioner (9.5%) audits were not complete at 31 October 2023.[21] This was the latest practical date that NHS commissioners' and NHS providers' audits had to be completed to enable the Department to publish its accounts by 30 November 2023; the date the Department originally committed to Parliament that its 2022–23 accounts would be published. This prevented the certification of the Consolidated NHS Provider Accounts, the NHS England group accounts, and delayed the finalisation of the Department's accounts.[22]

15. We asked the Department about its plans to certify its accounts earlier in future. The Department advised us that producing its accounts is a difficult task and the expenditure included represents approximately 8% of the UK economy. It told us that every year it faced a new challenge that was not predicted. The Department told us that it was "confident that we are doing the right things" and that it expected to be able to produce its 2023–24 accounts more quickly. It confirmed that it was working to a November 2024 deadline for the laying UKHSA's accounts, and it would then lay its own accounts. The Department's aim is to lay its accounts in Parliament at least a month earlier each year. It emphasised, however, that moving towards pre-summer recess certification would require a sizable change in the capacity of the local audit market.[23]

Lack of departmental grip over its group bodies

16. The C&AG disclaiming his audit opinion is very rare. The fact that this has happened two years in a row for UKHSA gives us great cause for concern. While UKHSA has its own Chief Finance Officer, the Department has taken steps for its Director General Finance to undertake a formal role within the UKHSA finance function. No other organisations within the Department have this degree of involvement in their day to day running. We questioned how long this arrangement would be in place. The Department did not consider

19 HM Treasury, Dear Accounting Officer letter – Accounts Directions 2022–23, 15 December 2022
20 Department of Health and Social Care, Annual Report and Accounts 2022–23, HC 33, 25 January 2024, pages 128–131
21 NHS England, Consolidated NHS Provider Accounts 2022–23, HC 469, 25 January 2024; NHS England, Annual Report and Accounts 2022–23, HC 468, 25 January 2024
22 C&AG's Report, DHSC Annual Report and Accounts 2022–23, pages 224–225
23 Qq 79–81, 104

the arrangement as unusual for a complex organisation in its set-up phase. Whilst no specific timeframe was provided, it conceded that if this arrangement was still in place in two to three years' time then this would indicate "something will have gone badly wrong".[24]

17. A large proportion of the Departmental Group expenditure flows through from NHS commissioning bodies into NHS England and NHS providers into the Consolidated Provider Accounts, both of which are prepared by NHS England. Given their impact on the timeliness of the Department's accounts, we asked the Department and NHS England what they were doing to ensure a more timely audit of NHS commissioners and NHS providers. The Department explained that the issues faced last year were in part because more audits needed to be completed owing to the in-year establishment of Integrated Care Boards (ICBs), combined with particular issues with a small number of firms within the local audit market. It explained that it was working with NHS England to address these issues, including engaging the market to try to build capacity within local audit.[25] We therefore asked what steps the Department was taking to ensure that there were sufficient numbers of local auditors and sufficient people in the firms to be able to undertake local audits. The Department told us that it "does not have all the levers under its control on the local audit" but that it was working to ensure that local audit issues "as they refer to the Department and the NHS" were managed and mitigated.[26] The Department recognised that the audit of local NHS bodies was a serious issue, but explained that most of the frontline work would be done by NHS England. It told us that this would require "considerable effort" by NHS England and that the Department's role would be to "do the supporting, national stuff we can do over the top of this".[27]

18. We observed that the Department appeared to be "slightly skating over the problem" in saying that it did not have the levers needed to address the local audit issues affecting its accounts. Whilst we accepted that the Department did not have responsibility for issues with the audit of local government, we note that it is responsible for the audits of a significant number of local bodies across NHS providers and ICBs.[28] We therefore asked what it was doing to ensure that there were sufficient auditors to undertake the work needed. The Department explained that although it could incentivise firms to enter the market, it could not make them, and that the barriers to entry included audit complexity and regulatory risk. NHS England confirmed that going into the 2023–24 year end, every NHS provider and NHS commissioner had an auditor appointed. NHS England advised that this put it in a better position than in 2022–23. In addition, it explained that fewer audits were being undertaken by one particular audit firm which had significant difficulties in delivering timely audits in 2022–23. For 2023–24 there are only 42 NHS commissioners to audit, given Clinical Commissioning Groups were all closed down during 2022–23.[29]

19. We challenged NHS England and the Department on the extent they were acting on the proposals to improve audit timeliness set out in their 2022–23 governance statements. NHS England stated that it had regular update meetings with all audit firms, as well as working with the Department and cross-government groups looking at local audit delivery.

24 Q 58
25 Qq 79, 84
26 Q 81
27 Q 94
28 Qq 83–84
29 Q 84; Report by the Comptroller and Auditor General, NHS England Annual Report and Accounts 2022–23, HC 468, 25 January 2024, page 135

NHS England advised it worked closely with bodies where major financial reporting issues arise, citing University Hospitals Leicester as an example. NHS England also stated that some factors were outside of its control, such as Local Government Pension Scheme (LGPS) audits, the late delivery of which continues to impact some NHS provider audits. A small number of NHS providers have staff who are members of the LGPS, and their share of pension scheme assets and liabilities must be accounted for in the NHS provider account.[30]

30 Qq 79–82, 94, 96–102; Department of Health and Social Care, Annual Report and Accounts 2022–23, HC 33, 25 January 2024, pages 130–131; and NHS England, Annual Report and Accounts 2022–23, HC 468, 25 January 2024, pages 76–77

2 Departmental expenditure and planning for a future pandemic

Clinical negligence

20. The Department recognised that each incidence of clinical negligence is a tragedy for an individual and their families.[31] They also come with a monetary cost to the taxpayer, in compensation payments for pain suffered and the impact on people's everyday lives. The Department sets money aside in its accounts which it can use to fund compensation payments in the event of clinical negligence. The Department recognises a financial liability for potential future payments of compensation. These are reported in the accounts of NHS Resolution and consolidated into the Departmental Group accounts.[32] In 2022–23, NHS Resolution paid £2.6 billion in cash to claimants.[33] The cost of clinical negligence to the NHS in England relative to the population served is significantly higher than those of similar health and social care systems. The cost of clinical negligence in 2018–19 was higher than the combined cost of clinical negligence in the health and social care systems of Australia, Canada, New Zealand, and Sweden.[34] The Department, alongside NHS England, recognised that getting patient safety right and reducing the number of incidents leading to clinical negligence claims, is a big objective. We asked the Department whether, in terms of the NHS as a whole, the number of litigation claims was going up or down. It did not know the answer to this question and committed to providing a response after the session.[35]

21. NHS Resolution's 2022–23 accounts include a liability of £69.3 billion to cover the potential costs of clinical negligence. Of this, £45 billion, some 65% of the £69.3 billion total, related to maternity and neonatal liabilities. The Department told us that this was not unusual across international comparators and reflected the severe and lifelong impact of such events on those affected.[36] The cash payments made annually in relation to obstetric negligence cases by NHS Resolution are nonetheless equivalent to roughly a third of the total NHS spend on maternity services, which was £3 billion in 2021–22. In March 2023, NHS England published its three-year delivery plan for maternity and neonatal services.[37] As part of this plan, NHS England told us that it had invested £180 million in 2023–24 supporting NHS providers to put additional staff in place, which it said had enabled 1,000 additional midwives and more than 100 additional obstetricians to be employed.[38]

22. Continuity of care in maternity settings has been found to have a positive effect on both user experience and outcomes. The outcome of the National Maternity Review in 2016, commissioned by NHS England, had a vision that every woman should have access

31 Q 110
32 NHS Resolution, Annual Report and Accounts 2022–23, HC 1560, 13 July 2023, pages 144–145; and Department of Health and Social Care, Annual Report and Accounts 2022–23, HC 33, 25 January 2024, pages 269, 299
33 NHS Resolution, Annual Report and Accounts 2022–23, HC 1560, 13 July 2023, page 144
34 Health and Social Care Committee, Thirteenth Report of Session 2021–22, NHS Litigation Reform, HC 740, 20 April 2022, Table 1
35 Qq 105, 111
36 Q 110; NHS Resolution, Annual Report and Accounts 2022–23, HC 1560, 13 July 2023, page 58
37 NHS England, Three-year delivery plan for maternity and neonatal services, NHS England public session Board paper, BM/23/11(Pu), 30 March 2023, paragraph 6
38 Q 110

to continuity of care throughout pregnancy, birth, and postnatally.[39] Whilst investment has been made, NHS England's plan for improving continuity of care in maternity is still ongoing eight years after the publication of the National Maternity Review, and insufficient staff are in place to enable plans to be taken forward at the desired pace.[40] NHS England told us that there was no longer a target date for maternity services to deliver Midwifery Continuity of Carer plans, and that some NHS providers had been asked to immediately suspend existing provision based on the outcomes of local safe staffing reviews.[41]

Inventory from COVID-19 and for a future pandemic

23. When we examined the Department's 2021–22 Annual Report and Accounts, we found that it had written off £14.9 billion of public money as a result of overpaying and over ordering significant volumes of Personal Protective Equipment (PPE), COVID-19 medicines and vaccines. We noted that the Department was paying large amounts of money to store the equipment, but would never use a significant proportion of the PPE it had purchased.[42] The Department is undergoing a programme to dispose of, primarily by incineration, nearly all of its remaining PPE stock as it will not be used by the NHS. The Department procured £13.6 billion of PPE as part of its response to the COVID-19 pandemic, but has reduced its value by £9.9 billion since 2020–21 in its accounts. This write off of over 70% of the value followed the Department's assessments of market price changes (when prices returned to normal levels following the surge in prices during the pandemic) and whether the stock was unusable or held in excess amounts that could never be used.[43]

24. In 2023, we found that the Department did not have adequate controls over its PPE inventory and was unable to perform proper stocktakes to confirm what it held and the condition of these items. The Department did not perform full and complete stock counts on the PPE inventory it held at 31 March 2023, stating that a full stock-count would cost £70 million. We questioned the Department on how it could know which equipment was usable, what could be given away, and what could be sold, if a stock take has not been undertaken. The Department asserted that it knew what PPE inventory it had and where it is, although it admitted that it did not have access to some items held in warehouses and stacked in containers. In our report on the Department's 2021–22 Annual Report and Accounts, we recommended that the Department should set out how it would ensure that adequate inventory controls were put in place over its PPE and report to us on its progress, which the Department has failed to implement. The Department accepted our recommendation and in its response to our report, it told us that as part of its strategy

39 The Royal College of Midwives, The contribution of continuity of midwifery care to high quality maternity care, Professor Jane Sandall CBE, RCM09150, October 2017, page 6; National Maternity Review, Better Births: Improving outcomes of maternity services in England, A Five Year Forward View for maternity care, 22 February 2016, page 9.

40 Qq 112, 114

41 Letter from Julian Kelly, Chief Finance Officer, NHS England, to Dame Meg Hillier, Chair, Committee of Public Accounts, Re: Public Accounts Committee: DHSC Annual Report and Accounts 2022–23, 26 March 2024

42 Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, para 1

43 C&AG's Report, Department of Health and Social Care Annual Report and Accounts 2022–23, HC 33, 25 January 2024, pages 223–224

for the future of PPE, Supply Chain Co-Ordination Limited (SCCL) was responsible for maintaining adequate inventory controls across all its warehouses. It noted that reports were produced "on a periodic basis" to inform future procurement and stock disposal.[44]

25. In 2023, the Department estimated that it would cost £319 million to store and dispose of unusable or unneeded PPE. The Department told us that it had accelerated its disposal programme, to save £130 million in storage costs that it would otherwise incur. We asked the Department what consideration had been given to giving equipment away to others rather than disposing of it. The Department stated that it had undertaken an extensive international engagement programme to determine whether PPE could be reused within the NHS and in health and social care settings, or could be donated, including to other countries. It explained that it explored both of these options before seeking to incinerate waste for energy, and that its final option, which it sought to avoid, was landfill.[45]

26. The Department also procured 20,900 individual ventilators at a cost of £569 million, held in stock as "an ICU reserve". In February 2024 the Department decided to close the reserve and dispose of these ventilators. We asked the Department why these ventilators were being scrapped rather than being donated or sold. The Department set out that it had not yet determined how it will dispose of the stockpile, but a hierarchy will be used to ensure sale or donation before disassembly for recycling. The Department told us that it did not yet know how much of the £569 million spent it will recover. We asked the Department whether there was a pause on the NHS purchasing ventilators given the 20,000 currently held in warehouses and available for use by NHS. The Department and NHS England told us they were "not sighted on the specifics", although they agreed it would be surprising if new ventilators were being purchased whilst this stockpile was available.[46] The Department has since confirmed that no restrictions were placed on NHS organisations regarding the purchase of medical equipment, including ventilators similar to those held by the Department.[47]

27. We recommended in our reports on the Department's 2020–21 and 2021–22 Annual Reports and Accounts that the Department should develop a clear plan for a stockpile for a future pandemic. In response to our report on the 2021–22 Annual Report and Accounts, in September 2023 the Department told us that it was working closely with SCCL on the necessary volumes of PPE that were needed to provide resilience to future pandemics and was preparing advice on both short-term procurements and longer-term resilience. It committed to continuing to refine its approach over time based on the latest information available.[48] When we asked for an update the Department reported that it was still deciding what stockpiles it needs for a future pandemic, and will also update

44 Qq 18–19; C&AG's Report, Department of Health and Social Care Annual Report and Accounts 2022–23, HC 33, 25 January 2024, page 224; Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, para 1; HM Treasury, Treasury Minutes – Government Response to the Committee of Public Accounts on the Sixty-first to the Sixty-seventh reports from Session 2022–23, CP 941, September 2023, para 1.3

45 Qq 16–18; Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023

46 Qq 24–25, 27, 32

47 Letter from Andy Brittain, Director General Finance, DHSC, to Dame Meg Hillier, Chair, Committee of Public Accounts, Re: Public Accounts Committee: DHSC Annual Report and Accounts 2022–23, dated 27 March 2024

48 Committee of Public Accounts, Sixty-Second Report of Session 2022–23, Department of Health and Social Care 2021–22 Annual Report and Accounts, HC 997, 5 July 2023, para 2; HM Treasury, Treasury Minutes – Government Response to the Committee of Public Accounts on the Sixty-first to the Sixty-seventh reports from Session 2022–23, CP 941, September 2023, para 2.3

its plans in response to the findings of the COVID-19 inquiry. Whilst the Department asserted that it was confident it would have sufficient PPE at present, it also noted that some of this was not fit for use in health and social care settings, and some was passed the date by which it should be used.[49]

28. We asked the Department how many contracts relating to COVID-19 procurement were still in dispute. The Department stated that 45 contracts were in dispute at 31 March 2023, and that the number at the time of the evidence session was below 20. Most of the contracts under review are not under review due to fraud. Due to the sensitive nature of the issue, the Department said that it was not able to comment on the number of contracts pursued due to fraud, but it committed to hold a private session with the Committee to discuss the matter further.[50] Overall level of fraud in PPE purchases was 1.5% of the £13.6 billion, which equated to £202 million.[51] The Department considered that there were no new lessons arising from its work on disputed contracts to apply to procurement for future pandemics. The Department committed to reporting to Parliament on the total level of fraud in COVID-19 procurement, which it expected to do in the coming months.[52]

Overpayments to suspended medical practitioners

29. NHS England can make payments to medical practitioners who have been suspended, in accordance with the relevant statutory regulations and conditions. The C&AG qualified his opinion on NHS England's accounts for the second time, as a result of it making ineligible suspension payments to medical practitioners. NHS England made payments to 12 medical practitioners who did not meet the eligibility conditions, worth £1.3 million between 2017–18 and 2022–23. NHS England has not recovered most of the payments it made. Only two of the 12 overpayments had been recovered in full by NHS England by the time the 2022–23 audit was finalised, amounting to £32,747, meaning the remaining £1,302,879 had not been recovered. The C&AG reported that NHS England had failed to establish a system of controls to ensure suspension payments were only made to medical practitioners who met the qualifying criteria and to ensure that these suspension payments were stopped promptly once the qualifying period ended.[53]

30. We asked NHS England why it did not have adequate controls in place to prevent ineligible payments of this nature and what controls it was putting in place to ensure that this does not happen again. NHS England confirmed that following two cases that were identified in late 2022 as part of the audit of its 2021–22 accounts, it commissioned internal audit to review the cases of all those who were on the suspension list. NHS England explained that this review had identified the 12 cases referred to above, but that it had not found any others. NHS England told us that given the complexity of some of the caselaw involved, it was going back through the list again and had created a single national team to administer the payments, as opposed to control being dispersed through seven regional teams. By having one team processing the system, NHS England felt it had

49 Qq 19, 23
50 Qq 36–39
51 Qq 36, 38–42; Department of Health and Social Care, Department of Health and Social Care Annual Report and Accounts 2022–23, HC 33, 25 January 202, pages 138
52 Qq 40–42
53 Q 73; NHS England, Annual Report and Accounts 2022–23, HC 468, 25 January 2024, pages 83; C&AG's Report, NHS England Annual Report and Accounts 2022–23, pages 131–133

better oversight and could ensure better controls so it did not find itself in this position in future. It told us that the new approach meant that it could do checks every month and streamline the process.[54]

31. We asked NHS England whether it was pursuing recovery of the overpaid amounts identified in 2022–23. NHS England told us that it was still seeking to recover more of the overpayments, but that it did not think that it would recover all the money paid. It reported that it needed to ensure it has sound legal grounds to pursue recovery. It explained that there were one or two cases where recovery might not be possible, due to "things said and done in the past".[55]

54 Qq 73, 76–78
55 Qq 73–75

Formal minutes

Monday 29 April 2024

Members present

Dame Meg Hillier, in the Chair

Mr Mark Francois

Peter Grant

Ben Lake

Anne Marie Morris

Sarah Olney

Sarah Owen

Matt Warman

Department of Health and Social Care 2022–23 Annual Report and Accounts

Draft Report (*Department of Health and Social Care 2022–23 Annual Report and Accounts*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 31 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Thirty-first 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 8 May at 1.00 p.m.

Witnesses

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

Wednesday 13 March 2024

Sir Chris Wormald KCB, Permanent Secretary, Department for Health and Social Care; **Shona Dunn**, Second Permanent Secretary, Department of Health and Social Care; **Andy Brittain**, Director General, Finance, Department of Health and Social Care; **Professor Dame Jenny Harries**, Chief Executive, UK Health Security Agency; **Julian Kelly**, Chief Financial Officer and Deputy Chief Executive, NHS England	Q1–117

Published written evidence

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

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

1 Cook, Mr Nigel (DHSC0002)

List of Reports from the Committee during the current Parliament

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
9th	Whole of Government Accounts 2020–21	HC 65
10th	HS2 and Euston	HC 67
11th	Reducing the harm from illegal drugs	HC 72
12th	Cross-government working	HC 75
13th	Preparedness for online safety regulation	HC 73
14th	Homes for Ukraine	HC 69
15th	Managing government borrowing	HC 74
16th	HMRC performance in 2022–23	HC 76
17th	Cabinet Office functional savings	HC 423
18th	Excess Votes 2022–23	HC 589
19th	MoD Equipment Plan 2023–2033	HC 451
20th	Monitoring and responding to companies in distress	HC 425
21st	Levelling up funding to local government	HC 424
22nd	Reforming adult social care in England	HC 427
23rd	Civil service workforce: Recruitment, pay and performance management	HC 452
24th	NHS Supply Chain and efficiencies in procurement	HC 453
25th	Scrutiny of sound financial practice across Government	HC 673
26th	The BBC's implementation of Across the UK	HC 426
27th	Government resilience: extreme weather	HC 454
28th	Student loans issued to those studying at franchised higher education providers	HC 455

29th	Progress in implementing Universal Credit	HC 458
30th	Non-executive appointments	HC 460
1st Special Report	Eighth Annual Report of the Chair of the Committee of Public Accounts	HC 628

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 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

Number	Title	Reference
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

Number	Title	Reference
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

Number	Title	Reference
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

Number	Title	Reference
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
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

Number	Title	Reference
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

Number	Title	Reference
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

Number	Title	Reference
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
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

Number	Title	Reference
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