



Public Accounts Committee

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By email: permanent.secretary@justice.gov.uk

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Ministry of Justice - Accounting Officer Assessments

Dear Permanent Secretary

Thank you for publishing two Accounting Officer Assessments on 27 May 2026, covering Secure Children's Homes Commissioning and Tranche 2 of the PFI Prison Expiry and Transfer projects. The Committee notes that these two assessments have been published in a timely manner. However, both assessments raise issues we are keen to understand further.

The Accounting Officer Assessment for the Secure Children's Home project contains insufficient detail, so does not provide the Committee with a clear understanding of what the project is looking to achieve. The Committee would therefore welcome clarification on the main features of the project (including the governance structures in place), its main targets, and the key risks to delivery.

The Committee found the Accounting Officer Assessment for the PFI Expiry and Transfer project to be much more useful. However, the Committee notes that there were significant delays encountered in awarding new contracts at both HMP Forest Bank and HMP Rye Hill, which required extensions to the existing PFI contracts. The AOA does not set out the cause of these delays in detail, nor does it explain what additional costs these delays incurred. The Committee would therefore welcome a note addressing these issues.

I would be grateful if you could provide an update to the Committee on these areas by **30 June 2026**. I am copying this letter to the Comptroller and Auditor General and to the Treasury Officer of Accounts.

Yours sincerely

Sir Geoffrey Clifton-Brown MP
Chair of the Committee of Public Accounts