



House of Commons  
Committee of Public Accounts

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# Government's delivery through arm's-length bodies

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**Eighteenth Report of Session 2021–22**

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

*Ordered by the House of Commons  
to be printed 16 September 2021*

## The Committee of Public Accounts

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### Committee staff

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

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# Contents

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<b>Summary</b>	<b>3</b>
<b>Introduction</b>	<b>4</b>
<b>Conclusions and recommendations</b>	<b>5</b>
<b>1 Oversight and management of arm's-length bodies (ALBs)</b>	<b>8</b>
Slow pace of reform	8
Business case review	9
Cabinet Office support	10
<b>2 Data and risk assessment</b>	<b>12</b>
A common view of risk	12
Data and legacy IT systems	12
Public appointments	13
<b>Formal minutes</b>	<b>15</b>
<b>Witnesses</b>	<b>16</b>
<b>Published written evidence</b>	<b>16</b>
<b>List of Reports from the Committee during the current Parliament</b>	<b>17</b>



## Summary

Arm's-length bodies (ALBs) are a vital part of how the UK government delivers policies and public services. It is important that they are accountable, transparent and that their responsibilities are clear because they deliver significant services to the public and are responsible for spending approximately £265bn a year of taxpayers' money. But too often departments are not giving detailed thought or interest in the implications of the structure of an arms-length body, on policy and accountability to the sponsoring department, and the citizen.

When this Committee last reported on ALBs in 2016, we called for the Cabinet Office to use its unique position at the centre of government "to ensure that departments improve the way they manage their business through arm's-length bodies". Progress since then however has been limited. Whilst the publication of a Code of Good Practice setting out common principles for effective working between ALBs and their departments has added some rigour to the process, the Cabinet Office does little to monitor whether its guidance is actually being followed by departments. The Cabinet Office fell well short of its 2016 ambition to review the form and function of every ALB by the end of 2020 and is still finalising a new public bodies programme for 2021 onwards.

The Cabinet Office has also not been enforcing the code for public appointments. This gives rise to real risks around the transparency and accountability of the public appointments process and as consequence impacting the reputations of the ALBs they lead. We welcome the steps being taken to develop a new system for tracking applications to public appointed roles, in addition to shining a greater light on ALBs the system should collect and show data on diversity to support future appointments.

Finally, improvements are needed in how government creates business cases for new ALBs. In recent years business cases for new ALBs have regularly been approved despite departments not including all the important information required by the Cabinet Office, such as proper assessment of risk and the costs and benefits of setting up an ALB. Framework agreements, which govern the relationship between a sponsor department and its ALB, are often out of date and not refreshed on a timely basis. These failures lead to real risks in the governance and accountability of ALBs and consequently to how government delivers its objectives. If there is ever to be real progress in the governance of ALBs, the Cabinet Office must place greater emphasis on ensuring these business plans are correct and in order rather than trying to reform an ALB once established.

## Introduction

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Government relies on ALBs to carry out a range of important functions and to deliver departments' strategic objectives. The Cabinet Office oversees around 295 ALBs in the UK that spend approximately £265bn a year and employ around 300,000 people. The scale of these ALBs varies greatly, from large organisations that deliver essential services like NHS England and Ofsted, to smaller bodies like the Boundary Commission for England and the Family Justice Council that only employ a few people. Each ALB operates with a varying degree of independence, but departmental accounting officers remain ultimately accountable to Parliament for the performance of ALBs. The Cabinet Office, HM Treasury and sponsor departments all have a role in setting up and overseeing ALBs.

## Conclusions and recommendations

1. **Since this Committee last examined the topic in 2016, the Cabinet Office has made slow progress on its plans for arm's-length bodies reform.** The ALB environment remains messy and complicated. Despite a commitment from Cabinet Office to review every ALB between 2016 and 2020, only one third of the planned tailored reviews were completed. The Public Bodies data that the Cabinet Office maintains is still collated manually, increasing the risk of errors and omissions in the data. As of July 2021, the Cabinet Office still had not finalised its Public Bodies reform programme for 2021 onwards. It is currently in the process of developing this and we would expect the new programme to allow the Cabinet Office to meet the commitments set out in the Declaration of Government Reform. Only time will tell whether the new reform programme will enable the Cabinet Office to get a better grip on ALBs, including the implementation of a more stringent approach to the creation of new bodies and the streamlining of the existing environment.

**Recommendation:** *The Cabinet Office should write to us by January 2022, setting out:*

- *the lessons it has learned from the previous public bodies programme;*
- *how it is going to incorporate the recommendations from this report into its future strategy; and*
- *what it is going to do to ensure that, given the vast amount of money these bodies spend, ALBs are not overlooked as part of the efficiency review.*

2. **Cabinet Office and HM Treasury's review and challenge of business cases is not sufficiently robust.** Of the 24 business cases submitted and approved between 2016 and 2020, not one met all the requirements set out by the Cabinet Office in its own guidance. One quarter of business cases failed to include a cost-benefit analysis of the proposed ALB, and despite the guidance that creating a new ALB should be a "last resort", more than a third of cases did not rigorously consider the alternatives to setting up a new ALB. Failure to consider the best delivery model can lead to sub-standard governance and performance. It also raises serious questions about the robustness of the Cabinet Office's approvals system. We would expect the Cabinet Office to refuse any business case that did not meet all of the requirements.

**Recommendation:** *The Cabinet Office and HM Treasury should revisit their checklist for new business cases by January 2022 to ensure that it is fit for purpose. It should make sure that all business cases meet these requirements before they are approved.*

3. **Departments do not receive enough support from Cabinet Office in certain aspects of arm's-length bodies management.** When this Committee last reported on ALBs in 2016 we found inconsistencies in the way that departments managed their ALBs. This inconsistency remains, with departments adopting different approaches to ALB sponsorship. Departmental centres of expertise, such as those set up by the Ministry of Justice, are not widespread. Although the introduction of the Code of Good Practice is a step forward, the Cabinet Office does not

seem to think it needs to monitor whether departments follow this guidance in practice. Despite our recommendation in 2016 that departments make more use of benchmarking to assess performance, which government accepted, there has been limited progress. Framework agreements and Accounting Officer System Statements are 'live documents' that need to be kept up to date and reflect current risks and circumstances, but these are often not updated regularly or in line with Cabinet Office requirements.

**Recommendation:** *The Cabinet Office should write to us by January 2022, setting out how it will use its new strategy to:*

- *assure itself that the guidance it sets is being followed and that assurance and framework documents are regularly updated;*
- *support departments and ALBs so that they can better benchmark their performance; and*
- *improve sponsorship skills across government and how it will measure the success of this.*

4. **The Cabinet Office and HM Treasury do not have a common view of risks across arm's-length bodies.** Departments collect risk data from their ALBs on a regular basis. The Cabinet Office does not request this, nor use it to identify systemic issues across government. There is no function within the Cabinet Office responsible for liaising on cross-departmental or ALB risk with the Government Finance Function, who lead on the oversight and reporting of risks to the Civil Service Board. We acknowledge that accountability for risk management in ALBs resides with departmental Accounting Officers, but the Cabinet Office is best placed to identify risks and share information on the risks identified, lessons learnt and good practice between ALBs.

**Recommendation:** *In its Treasury Minute response the Cabinet Office should set out how:*

- *it will gain assurance that departments have developed a consolidated view of the risks presented by their ALBs; and*
- *it will use departmental assessments of ALB risks to inform discussions on cross-cutting risk with the Government Finance Function.*

5. **Poor data and legacy IT are a barrier to effective oversight of its arm's-length bodies.** There are real risks to departments as a result of aging IT systems, including threats to resilience and inconsistencies in data presentation and comparability. Legacy IT systems can also lead to issues in identifying and collecting the right data, which is crucial to understanding the costs and benefits of different delivery approaches, and for departments to be able to manage their ALBs effectively. In addition to operational risk, legacy IT systems can also give rise to increased financial costs. This committee's report on the challenges in using data across government found that aging IT systems make extracting data expensive and sometimes impossible. We therefore welcome HM Treasury's commitment to considering the risks posed by legacy IT as part of the next Spending Review.

**Recommendation:** *HM Treasury should write to us as soon as possible after the Spending Review to outline how bids to resolve systemic legacy IT issues have been addressed as part of Spending Review 2021.*

6. **The current public appointments process does not give confidence that it is efficient, transparent and fair.** Following the Grimstone Review and the Committee's 2016 recommendations, the Cabinet Office developed a Governance Code on public appointments which established the process that departments should follow. However, it currently does not check whether its Code is being followed across government. It does not collect data on whether ministers have overridden advice on public appointments, nor does it have a plan in place to improve diversity across the appointments process. This gives rise to real risks around the transparency and accountability of the public appointments process. The Cabinet Office is currently developing a new application tracking system for public appointments and we would expect the collection of diversity data to be a key part of this.

**Recommendation:** *The Cabinet Office should confirm in the Treasury Minute:*

- *what arrangements it will put in place to ensure the Code is adhered to;*
- *when it expects its new public appointments recording system to be operational;*
- *that data collected will include diversity statistics and data on the length of time appointments take; and*
- *how it will assure itself that decisions on public appointments are transparent and made on merit.*

# 1 Oversight and management of arm's-length bodies (ALBs)

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1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Cabinet Office, HM Treasury, the Ministry of Justice and the Department for the Environment, Food and Rural Affairs on central government oversight of ALBs.<sup>1</sup>

2. Government relies on ALBs to carry out a range of important functions and to deliver the strategic objectives of departments. There are 295 such bodies identified in the Cabinet Office's 2018–19 public bodies dataset, down from 463 in 2016.<sup>2</sup> The scale and independence of these bodies can vary massively, from large organisations such as NHS England and Ofsted to much smaller bodies like the Boundary Commission for England and the Family Justice Council. Together they account for over £250 billion of public expenditure each year and employ roughly 300,000 people.<sup>3</sup> Despite the increased and varied independence of these bodies, departmental accounting officers remain ultimately accountable to Parliament for the performance of the ALBs in their departmental group.<sup>4</sup>

3. The Cabinet Office has policy responsibility for the governance and accountability of ALBs, including non-ministerial departments, non-departmental public bodies and executive agencies. The Cabinet Office provides guidance and support to ALBs and their departments, as well as being jointly responsible with HM Treasury for the approval of all new ALBs. Departments are responsible for overseeing their ALBs and for clarifying the roles and lines of accountability.<sup>5</sup> Departments can take very different approaches to the oversight of these bodies, and while there is no “one-size fits all” approach to departmental oversight it is not always clear that a proportionate approach has been taken.<sup>6</sup>

## Slow pace of reform

4. The Cabinet Office's Public Bodies Reform Programmes were designed to drive a simplified, cost-effective system of delivery through ALBs over a series of five-year strategies. Despite the aim of the 2010–2015 reform programme to streamline arm's-length bodies, the Cabinet Office acknowledged that it is still a complicated environment. It told us it tries to retire and consolidate bodies where it can. For example, during the EU exit process it has challenged departments to absorb new responsibilities into existing bodies, rather than create new organisations.<sup>7</sup>

5. Each year the Cabinet Office publishes data on public bodies which sets out spend and staffing data for every non-departmental public body, non-ministerial department and executive agency. The Cabinet Office told us that this data is easily accessible, and key for transparency and accountability. The collation of this data remains a manual

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1 C&AG's report, *Central oversight of arm's-length bodies*, Session 2021–22, HC 297, 23 June 2021

2 C&AG's report, paras 3 and 11

3 C&AG's report, Para 2

4 Q 36, C&AG's report, para 3

5 C&AG's report, para 4, Figure 13

6 Committee of Public Accounts, *Department's oversight of arm's-length bodies*, Twenty-first Report of Session 2016–17, HC 488, 21 October 2016

7 Q 34; C&AG's report, Figure 13

operation. The Cabinet Office acknowledged that this is unsatisfactory and plans to move to a more automated data collection system. It has been working closely with HM Treasury to improve data-gathering.<sup>8</sup>

6. This Committee last reported on ALBs in 2016, just as the Cabinet Office began implementing its 2016–2020 strategy. The main aim of the 2016–2020 programme was to deliver a series of tailored reviews of the ALB environment to understand more about ALB performance.<sup>9</sup> When the previous Permanent Secretary of the Cabinet Office appeared before this Committee in 2016, he committed to ensuring that every public body would be reviewed once per parliament. Only one third (101) of the intended 295 reviews were carried out. The Cabinet Office acknowledged that this goal was overly ambitious and told us that it ended up focussing on the larger bodies, which had still been valuable. In future it plans to implement a more proportionate review programme that is based on the relative risk of each ALB.<sup>10</sup>

7. The Cabinet Office has yet to put in place a strategy for 2021 onwards. It told us that a realistic reform programme is extremely important in ensuring accountability, performance, and the proper use of all public funds, but implementation of the new strategy has been delayed because of resourcing pressures as a result of EU Exit and the Covid-19 pandemic.<sup>11</sup> The Cabinet Office made further commitments in the Declaration of Government Reform to reduce the number of ALBs that exist, and to introduce a more stringent process for the creation of new ALBs. It also committed to providing common support to ALBs to reduce inefficiencies.<sup>12</sup>

## Business case review

8. When proposing a new ALB, the sponsoring department must submit a business case to ministers at both the Cabinet Office and HM Treasury. Each business case must fulfil a number of requirements set by the two departments, including demonstrating the need for an ALB and identifying both a long-list and a short-list of alternative delivery options. The NAO found that not one of the 24 business cases submitted between 2016 and 2020 included all of the details requested by the Cabinet Office, but many of them were still approved.<sup>13</sup> The Cabinet Office acknowledged that, in an ideal world, all business case requirements would be fully complied with, and noted that there is room for it to be tougher in its assessment of cases.<sup>14</sup>

9. Despite the Cabinet Office's stance that ALBs should be used only as a last resort, 38% of business cases submitted between 2016 and 2020 did not seriously consider a long-list of alternative delivery models. One quarter of business cases submitted in the same period did not contain a cost-benefit analysis of the chosen delivery model.<sup>15</sup> Without complete information it is difficult for the Cabinet Office and HM Treasury to determine whether the proposed ALB is the most appropriate and effective way to deliver a policy objective. This in turn can lead to complicated accountability and governance arrangements, and a poor

8 Qq 38–39; C&AG's report, para 3.25

9 C&AG's Report, para 3.25

10 Qq 85–86; C&AG's report, para 3.20

11 Q 89; C&AG's report, Figure 16 para 3.25

12 Q 47

13 C&AG's report, paras 14. 2.3

14 Qq 44–45

15 Qq 45–46

delineation of roles and responsibilities between the ALB and its sponsor department. The Cabinet Office told us that it was considering a more stringent approach to its assessment of departmental business cases.<sup>16</sup>

## Cabinet Office support

10. The Cabinet Office is responsible for publishing guidance for departments and ALBs and provides direct support on any questions or issues. However, out of the departments and ALBs interviewed by the NAO, three quarters said they would welcome increased guidance and support from the Cabinet Office. Nearly half suggested that it could help facilitate better networks across government so that ALBs and departments could learn from each other.<sup>17</sup> Some departments, such as the Ministry of Justice, have set up a Centre of Expertise for sponsorship, staffed by 26 full-time individuals whose job it is to make sure that the right arrangements are in place for identifying risk and holding ALBs to account.<sup>18</sup> The NAO found that, in the Cabinet Office's absence, some departments had stepped up to deliver sponsorship induction training and support to other departments. The Cabinet Office told us that the support it offers is guided by what departments and ALBs want to see, and that it has been undertaking a consultative exercise with these bodies to identify what more they need.<sup>19</sup>

11. When this Committee last reported in 2016 it noted that the quality of oversight by departments was inconsistent.<sup>20</sup> There remains a lack of consistency in how ALBs work with departments and how they are held to account. In order to try and bring greater uniformity to how departments and ALBs work together, the Cabinet Office introduced its Code of Good Practice in 2017. However, the Cabinet Office does not monitor whether departments follow this code in practice and told the NAO that its current approach is not to monitor and understand how departments are overseeing their ALBs.<sup>21</sup> In 2016, this Committee also noted that more benchmarking of ALB performance would improve efficiency by highlighting where there is scope for improvement.<sup>22</sup> The Cabinet Office told us that although it publishes data on public bodies annually this does not include performance data. It admitted it had not done enough to provide good-quality benchmarking data since we last reported and acknowledged that this data would help drive stronger performance.<sup>23</sup>

12. Framework agreements and Accounting Officer System Statements are important in clarifying relationships and accountabilities, both between departments and ALBs and across wider departmental groups.<sup>24</sup> Framework agreements formalise the governing principles and the relationship between ALB and sponsor department, and Accounting Officer System Statements set out the accountability relationships and processes within a departmental group. Four out of the 10 framework agreements examined by the NAO were

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16 Q 45, C&AG's report, para 2.7

17 C&AG's report, para 3.16

18 Q 24

19 Q 81, C&AG's report, para 3.17

20 Committee of Public Accounts, *Department's oversight of arm's-length bodies*, Twenty-first Report of Session 2016–17, HC 488, 21 October 2016

21 Qq 1, 34, C&AG's report, para 3.7

22 Committee of Public Accounts, *Department's oversight of arm's-length bodies*, Twenty-first Report of Session 2016–17, HC 488, 21 October 2016

23 Q 39

24 Q 8

out of date, and three Accounting Officer System Statements had not been updated since 2017.<sup>25</sup> Departments told us that where the current arrangements appeared to be working there was little appetite to revisit and update these documents, regardless of when they were last reviewed. HM Treasury acknowledged that these are 'living documents' and should be regularly reviewed and kept up to date.<sup>26</sup>

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25 C&AG's report, paras 3.13, 17

26 Qq 8, 49

## 2 Data and risk assessment

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### A common view of risk

13. When this Committee last reported on ALBs in 2016 we noted that the Cabinet Office should use its position at the centre of government to ensure that the management of ALBs was improved.<sup>27</sup> One of the ways the Cabinet Office can do this is through the management of cross-cutting risk, given its responsibility for reporting principal risks to the Civil Service Board.<sup>28</sup>

14. The Accounting Officer for the Ministry of Justice explained her responsibilities for the risk and performance of the ALBs within the Ministry of Justice departmental group boundary. As part of this, the Ministry of Justice requests performance, financial and risk data from its ALBs on a regular basis.<sup>29</sup> However, the Cabinet Office does not require departments to provide it with information on the risks in their ALBs, and standardised data on the risks across ALBs still does not exist. HM Treasury told us to manage risks it is important to work closely with Departments and Principal Accounting Officers. This is particularly the case in new organisations that are spending a lot of money, and it highlighted the work it has done with Test and Trace and the NHS. It said it was more difficult to assess risks in smaller bodies, as spend is not the only arbiter of risk.<sup>30</sup>

15. The Cabinet Office told us it focusses on cross-cutting risks that can only be addressed at the centre of government. It addresses these risks through the production of the national risk register and the national security risk assessment, and through summarising risks across ALBs and examining these for patterns and themes.<sup>31</sup> However, there is currently no function within the Cabinet Office that is responsible for liaising with the Government Finance Function on cross-departmental and ALB risk. As the Government Finance Function leads the oversight and reporting of risks to the Civil Service Board, a lack of interaction between these two bodies makes it difficult for the centre of government to understand where risks exist across the board.<sup>32</sup>

### Data and legacy IT systems

16. The NAO report highlights that best practice relationships between a sponsor department and an ALB include the sharing of performance information and risk-based data which is discussed on a regular basis.<sup>33</sup> The Ministry of Justice told us that one of the main reasons it does not have all the data it needs to effectively oversee its ALBs is the continued use of legacy IT systems. Aging IT means departments cannot always capture the data they need in the right way and different systems cannot talk to each other. This makes it difficult to identify 'one version of the truth' as there are inconsistencies in data from different systems. The Department for Environment, Food and Rural Affairs (DEFRA) agreed with this and told us that legacy IT was a significant barrier to getting the

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27 Committee of Public Accounts, *Department's oversight of arm's-length bodies*, Twenty-first Report of Session 2016–17, HC 488, 21 October 2016

28 Qq 59–60, C&AG's report, para 18

29 Q 4, C&AG's report, Figure 9

30 Qq 77–78, C&AG's report, paras 18, 3.9

31 Q 27

32 C&AG's report, para 3.9

33 C&AG's report, Figure 9

data it needs to oversee its ALBs.<sup>34</sup> Legacy IT also makes an organisation more vulnerable to cyber-attacks. DEFRA told us that one of the biggest risks it faces as an organisation is the impact that aging IT infrastructure has on its resilience.<sup>35</sup>

17. Extracting data from aging IT systems is expensive, sometimes impossible, and it is costly to combine data from different systems.<sup>36</sup> As a result, comparable data is not readily available to the Cabinet Office and HM Treasury on the different types of delivery model the government is using, nor the amount of funding that flows through each type on an annual basis. Having these data would help the centre of government better understand and evaluate successful policy delivery and identify the costs and benefits of different delivery models.<sup>37</sup> HM Treasury has committed to reviewing bids from departments to resolve legacy IT issues as part of the next Spending Review.<sup>38</sup>

## Public appointments

18. Recent controversy around the appointment of non-executive directors to departmental boards has raised questions about whether the public appointments process is fit for purpose.<sup>39</sup> When this Committee last reported on ALBs in 2016, we recommended that Cabinet Office should streamline the public appointments process and that it should update us on progress in implementing the Grimstone Review.<sup>40</sup> The Cabinet Office told us that in 2016, in response to the Grimstone Review, it published a Governance Code on Public Appointments. This provides guidance to departments on the public appointments process, including on the management of conflicts of interest.<sup>41</sup> However, the Cabinet Office does not check whether the Code is being followed in practice and considers departments to be responsible for ensuring that their appointments are in line with the code.<sup>42</sup>

19. The Cabinet Office does not hold data which would allow it to monitor the length of time appointments take, or the number of times that Ministers have overridden the recommendations made by appointment boards.<sup>43</sup> The Cabinet Office told us that historically the comparability of data has been poor, making it more difficult to compare appointments between departments and to consider their timeliness.<sup>44</sup>

20. Good governance involves groups that are diverse and represent a wide range of people and opinions. There has also been recent criticism of the lack of diversity in the civil service, a problem which is clearly apparent when looking at public appointments. When asked, the Cabinet Office could not set out a clear plan for how it would improve the diversity of public appointments. The Cabinet Office has committed to developing a new website for public appointments and a new application tracking system. It expects the new

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34 Qq 18–19

35 Q 16

36 Committee of Public Accounts, *Challenges in using data across government*, One Hundred and Eighteenth Report of Session 2017–19, HC 2492, 25 September 2019

37 C&AG's report, para 1.13

38 Q 21

39 Qq 66, 64

40 Committee of Public Accounts, *Department's oversight of arm's-length bodies*, Twenty-first Report of Session 2016–17, HC 488, 21 October 2016

41 Q 65

42 C&AG's report, Figure 18

43 Q 69 C&AG's report, para 3.15

44 Q 75

system will make it easier to provide support to applicants and to compare data between departments, including the length of time appointments take. It did not say whether this system would also capture diversity data.<sup>45</sup>

# Formal minutes

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**Thursday 16 September 2021**

Members present:

Dame Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown    Nick Smith

Peter Grant

Draft Report (*Government's delivery through arm's-length bodies*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 20 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

*Resolved*, That the Report be the Eighteenth of the Committee to the House.

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

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

[Adjourned till Monday 20 September at 2:00pm]

## Witnesses

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

### Monday 5 July 2021

**Alex Chisholm**, Permanent Secretary, Cabinet Office; **Tamara Finkelstein**, Permanent Secretary, Department for Environment Food and Rural Affairs; **Antonia Romeo**, Permanent Secretary, Ministry of Justice; **Cat Little**, Director General Public Spending, HM Treasury

[Q1-89](#)

## 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.

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

- 1 British Fertility Society ([ALB0001](#))
- 2 McConalogue, Dr Jim (UK Future Governance Project (Civitas)) ([ALB0002](#))
- 3 Mineral Products Association ([ALB0003](#))

# 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 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
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
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

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

<b>Number</b>	<b>Title</b>	<b>Reference</b>
41st	COVID 19: the free school meals voucher scheme	HC 689
42nd	COVID-19: Government procurement and supply of Personal Protective Equipment	HC 928
43rd	COVID-19: Planning for a vaccine Part 1	HC 930
44th	Excess Votes 2019–20	HC 1205
45th	Managing flood risk	HC 931
46th	Achieving Net Zero	HC 935
47th	COVID-19: Test, track and trace (part 1)	HC 932
48th	Digital Services at the Border	HC 936
49th	COVID-19: housing people sleeping rough	HC 934
50th	Defence Equipment Plan 2020–2030	HC 693
51st	Managing the expiry of PFI contracts	HC 1114
52nd	Key challenges facing the Ministry of Justice	HC 1190
53rd	Covid 19: supporting the vulnerable during lockdown	HC 938
54th	Improving single living accommodation for service personnel	HC 940
55th	Environmental tax measures	HC 937
56th	Industrial Strategy Challenge Fund	HC 941