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Local Government Finance System: Overview and Challenges

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The Committee of Public Accounts

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Contents

Summary

For many years this Committee has raised important concerns about local government financial sustainability and the potential impact on local services. There is a real risk that the much-heralded extra funding in the Spending Review 2021 merely allows local government to stand still rather than allowing it to address the significant service pressures and risks which have built up. Central government funding for local authorities fell in real terms by over 50% between 2010–11 and 2020–21. As funding has fallen demand for key services such as social care has risen with local authorities spending as much as eight pounds out of every ten from their core funding to deliver these services, but even here there is still unmet need. This inevitably puts pressure on the other services people rely on such as planning, cultural, and regulatory services. From 2010–11 to 2019–20 non-social care services have seen an overall real-terms decrease of 25%.

To offset these cuts local authorities have turned to their residents to fund services by increasing council tax and raising more by charging for services. In addition, they set up companies and purchased properties to provide income streams. Such activities do not always go to plan, and in some cases have led directly to the failure of local authorities. However even with local people shouldering an increased share of the cost of services, core resources available to provide services has fallen by 26% in real terms over ten years. Yet disappointingly the Department for Levelling Up, Housing and Communities (the Department) has only a very limited understanding of the impact this has had on the services people receive.

The Department is finally taking action to increase the information it has on local authority finances, but it has been frustratingly slow to act, and local authorities face continuing uncertainty as Ministers reconsider or consult on longstanding major reforms. In the meantime, its oversight relies on a system of local accountability hampered by shockingly late audit opinions and declining local authority spending on governance.

Introduction

Local authorities provide a broad range of services, including those for some of the most vulnerable in society. They have also been vital in the local response to the COVID-19 pandemic. Local authorities are funded through multiple funding streams, including government grants, taxes and charges for services. They also raise funds to support their services through commercial activity such as purchasing properties to provide income.

The Department for Levelling Up, Housing and Communities (the Department) is responsible for working across government to support HM Treasury (the Treasury) to make major decisions about local government funding and it plays a significant role in distributing that funding. The Department is also responsible for the accountability system that assures Parliament about how local authorities use their resources, including preventing and responding to financial and service failure.

English local authorities spent £64.4 billion on providing services in 2019–20 with statutory care services for vulnerable adults and children dominating spending. Spending Review 2021 announced £4.8 billion of new grant funding for local government between April 2022 and March 2025. The spending review also confirmed that £3.6 billion would be made available to local authorities to support charging reforms for adult social care. Considering the expected increases in council tax, including the additional amount charged for adult social care, the government expects the core spending power for local authorities to increase by an average of 3% in real terms each year over the spending review period.

Conclusions and recommendations

1. **The sector is facing a wide range of risks that have built up during the period of sustained financial pressure on local authorities.** After steep funding reductions between 2010–11 and 2019–20, local government went into the pandemic with planned core funding down by 26% in real terms. Even factoring in other income sources, local government income was £8.4 billion less than in 2010–11 in real terms at the start of the pandemic. In our previous report into Local Government Finance, we set out the limitations the pandemic had exposed in the data that the Department normally collects from local authorities, and how this might result in Government not having a proper picture of local finance resilience, particularly the impact of major spending reductions on many services, sharply reduced resources to support governance, a severely fragile market for adult social care, at least £7.6 billion of recently purchased commercial property and, for too many authorities, the absence of audited information to manage their finances. It is also concerning that four local authorities have highlighted a risk of an unbalanced budget or other unlawful financial matters since 2018 and been issued a section 114 notice. At the same time the Department has been planning to stop its COVID-19 financial impact monitoring at the end of 2021. The Department needs to oversee local authority financial sustainability while recovering itself from the demands the pandemic has placed on its organisational resilience and delivering its new departmental responsibilities, such as levelling up. We will revisit this issue the next time the Department appears before the Committee.

   Recommendation: ***In its response to this report:***

   - ***The Department must set out what changes it has made to improve the quality of the local government financial data it collects, what requirements it will carry over from its monthly COVID-19 monitoring, and whether it now has the capacity to adequately oversee the risks to local authority finances and services.***

2. **Too often the Department has failed to act with sufficient urgency to address risks to financial sustainability in the sector, leading to problems becoming entrenched.** This Committee warned in 2016 that the local capital finance framework might not be able to cope with changes in local authority activity, particularly in relation to investment in commercial property. The Department reacted by changing the guidance on local authority investments and on setting aside money to repay debts, but these proved ineffective in addressing key risks. Disappointingly, it took until 2020 before the Treasury took action to restrict borrowing for commercial investment, allowing billions of pounds to be borrowed and spent in the intervening period. In November 2021, the Department started consulting on legislative change to ensure all authorities act prudently and ensure they have the money to repay debts in future. The Department's consultation was in response to local authority practices which were not fully compliant with the duty to make prudent revenue provision for borrowing. For example, some local authorities excluded a proportion of their debt when calculating their Minimum Revenue Provision (MRP); and some local authorities had used capital receipts instead of revenue resources for MRP. Meanwhile some local authorities have set aside much too little money, and they

now cannot make up the difference promptly without threatening their financial position. In addition, current proposals to continue to use just guidance to encourage local authority audit committees to have an independent member, rather than make it compulsory, suggest the Department is still over-optimistic about the ability of such 'soft' changes to address risks.

Recommendation: ***In its response to this report:***

- ***The Department needs to identify key areas of concern regarding the sustainability of local government finance and explain how these will be addressed as part of its stewardship role.***
- ***The Department should set out a clear timetable for responding to and implementing any changes as a result of its consultation; and***
- ***HM Treasury and the Department should seriously consider extending their recently introduced conditions for local authority borrowing to require that a compliant policy is always in place for new loans and what action might be taken for existing loans where no MRP does exist, so that prudent levels of MRP are built into the authorities financial planning in the future.***

3. **The Department did not act with sufficient urgency, nor has it set out an overarching plan and timetable, to address the severe and pressing problems with the local government audit market.** Significantly delayed audits are a serious gap in local authorities' accountability to taxpayers and risk undermining public confidence and trust in local government finances. Just 9% of 2020–21 local government body audits were completed in time for audited accounts to be published by the extended deadline of 30 September 2021 and too many audits for 2019–20 and 2018–19 remain outstanding, putting further pressure on the local audit system. Previously this Committee recommended the Department set out a detailed plan and timetable for getting local audit timeliness back on track. We also recommended the Department explain how it intended to work with the Department for Business, Energy and Industrial Strategy to set up the new system leader for local government audit, the Auditing, Reporting and Governance Authority (ARGA), and how it would address the pressing need for effective leadership while ARGA was being established. The Department agreed with our recommendations however their initial response lacked detail. While we welcome the measures to address the urgent issues in local audit the Department has recently announced these will take time to finalise and implement.

Recommendation: ***Alongside its Treasury Minute Response, The Department should provide a detailed timetable and overarching plan that draws together the existing and recently proposed short- and long-term actions to address the problems with local government audit. This should include a clear timetable for finalising the local audit functions of ARGA, the transition arrangements and a mechanism to keep this committee updated on progress.***

4. **The Department is making some welcome improvements to its oversight of the sector although it remains to be seen what concrete difference these changes will make.** Over time the Department has improved its analysis of financial

risk and its engagement with local authorities: the sector praised Departmental engagement during the pandemic highly. However, while we do not expect the Department to micro-manage local authorities, there is clearly more it can do as part of its stewardship role. The Department recognises the gaps and plans to collect more detailed information on local authority reserves from the next financial year. It will also start collecting data on local authority holdings of commercial property, companies, and financial investments regularly. These changes, which we recommended in 2016, are welcome but we will only be fully reassured when we see the Department taking decisive and effective action where this new data reveals pressing risks.

Recommendation: ***Alongside its Treasury Minute response to this report, the Department should write with more detail about its new data collections and how it plans to use these data, including those relating to borrowing and investment.***

5. **We are concerned the Department is worryingly complacent in its view that the spending review will put local services on a sustainable footing.** The spending review provided an extra £4.8 billion, £1.6 billion per year for the period 2022–23 to 2024–25, along with assumed council tax rises (although lower rises than in recent years). These plus assumed growth in business rates will need to provide the "business as usual" funding for adult social care. The Department's view is that this funding leaves the sector in a sustainable position, enabling local authorities to improve services and meet the rising demand and cost pressures they are facing. It is confident there will be no need to go back to the Treasury to ask for additional pots of short-term funding, as in previous years. Yet we remain sceptical when neither the Department nor the Treasury can explain how the adult and children's social care pressures are built into the spending review settlement, council tax is rising by less than inflation this year and the pandemic means business rates growth is even more uncertain than usual.

   Recommendation: ***Alongside its Treasury Minute response to this report the Department should write with more detailed assurance on the expected impact of the spending review on services and, working with other government departments, set out its plans to keep this under review.***

6. **The sector is still facing uncertainty and stop-gap financial arrangements until such time as the longer-term reforms are put in place.** The sector is once again faced with a single-year settlement for the 2022–23 finance year. It has now had three one-year settlements, preceded by a four year settlement full of short-term funding initiatives. The government has proposed six major updates or reforms that could significantly alter the business rates retained by local authorities, business rates themselves, the way funding is distributed and the cost of providing adult social care - the service local authorities spend most on. While the spending review provided a final decision and a clear timescale for business rates revaluation, the remaining reforms are subject to further consideration by Ministers in the Department, the Treasury or the Department of Health and Social Care and will require public consultation. We understand that some support for adult social care will start to flow from April 2022, but it seems clear to us no other changes will be delivered before April 2023 at the very earliest. This prolongs the damaging uncertainty for local government. Although the government needs to take time to

get the reforms right and ensure alignment with the levelling up agenda and other Ministerial priorities, we have previously recommended that a multi-year settlement be established, nonetheless. This would provide a stable funding environment and act as a bridging mechanism while the Department works on long-term reforms. Unfortunately the Department has again missed this opportunity and will also continue to be hindered by severely outdated funding formulae and its lack of information on services.

Recommendation: ***Alongside its Treasury Minute response to this report, the Department should write to us setting out its plans to support the sector through this interim period.***

7. **It is still not clear how the government will take a strategic, cross-government approach to rationalising local authority funding, which is particularly important for cross-cutting priorities like net zero and levelling up.** Responding to concerns about the burden of bidding for multiple funding pots, the recently-appointed Secretary of State for local government has recognised the need to simplify and rationalise the funding available to local authorities. This is welcome recognition that the current situation does not represent value for money. Sector analysis has previously highlighted the numerous grants available to local authorities in any one year. During 2020–21, twenty-two grant funds were available for net zero work alone, many of which local authorities had to compete with each other for. While competing for funding can allow funding to be prioritised for those areas where it can be most effective, it also has the potential to create winners and losers with local people missing out. The Department is considering whether to review its approach to rationalising grants within the levelling up funds for which it is directly responsible. However, we have highlighted the need for better cross-government coordination many times before and we lack confidence that central government will join up to ensure local government funding decisions take account of the overall role of, and burdens on, local government.

Recommendation: ***In its response to this report, the Department and the Treasury should set out what changes will be required to deliver a strategic, cross-government approach to rationalising funding for local government, especially for major strategic priorities.***

1 Risks to the sector

1. On the basis of a Report by the Comptroller and Auditor General, we took evidence from the Department for Levelling Up, Housing & Communities (the Department) and HM Treasury (the Treasury) about local government finance in England.[1] The Department is responsible for working across government to support the Treasury to make major decisions about local government funding and it plays a significant role in distributing that funding.[2] The Department is also responsible for the accountability system that assures Parliament about how local authorities use their resources, including preventing and responding to financial and service failure.[3]

2. Since 2010 successive governments have reduced funding for local government in England as part of their efforts to reduce the fiscal deficit. Central government core funding for local authorities fell in real terms by over 50% from 2010–11 to 2020–21. In 2019–20 English local authorities spent £64.4 billion on providing services with statutory care services for vulnerable adults and children dominating spending.[4] In 2019–20, authorities with responsibility for adult and children's social care spent as much as eight pounds out of every ten from their core funding to deliver these services.[5]

3. Service users are now paying directly for more of what local authorities spend on services, by paying fees or charges or making purchases: authorities raised more money from service users in 2019–20 than 2010–11, while overall service spending fell over the same period. Service users now directly fund almost half the cost of planning and development services, and highways and transport services, up from 25% and 31% respectively.[6]

Accumulation of risk

4. Since 2015–16, the Department has used 'core spending power' as its measure of the revenue resources made available to local authorities; it covers the main streams of government funding plus council tax. Core spending power fell by 29% in real terms on a like-for-like basis from 2010–11 to 2016–17 and stayed at this level to 2019–20. The Department's pre-pandemic plans for local government funding in 2020–21 allowed for an increase in funding but core spending power would still have been 26% lower on a real-terms, like-for-like basis than in 2010–11. If changes in council tax are excluded, the fall in government-funded spending power over the same period was 52%.[7] (These calculations do not include the additional funding subsequently provided during 2020–21 to support local government with pandemic cost and income pressures). These funding reductions have coincided with increased service demand: for example, from 2010–11 to 2019–20 cases where children are taken into care have risen at almost three times the rate of population growth and there has been a three-fold increase in spending on temporary accommodation for homeless households. While local authorities have raised more

1 C&AG's Report, *The local government finance system in England: overview and challenges*, Session 2021–22, HC 858, 10 November 2021
2 C&AG's Report, Page 4
3 Ministry of Housing, Communities & Local Government, *Accounting Officer System Statement*, November 2020
4 C&AG's Report, Page 7, Page 12, Page 13 Figure 5
5 C&AG's Report, Pages 23 and 41
6 C&AG's Report, Page 28 and Figures 9 and 12
7 C&AG's Report, Page 13, Figure 5 inc note

money from sources outside core spending power, including charges to service users and commercial investments, local authority income was still £8.4 billion lower in real terms in 2019–20 than in 2010–11.[8]

5. This Committee has published multiple reports highlighting the consequences of these changes to local government finance and expressing concern about the risks they give rise to. Local authorities have exposed themselves to risk by making commercial investments funded by borrowing to generate income, with £7.6 billion in commercial property purchased by half-way through 2019–20.[9] The Department has not been sufficiently sighted on risks to the local capital finance framework, (which provides the principles underpinning investments in assets such as buildings and transport infrastructure) and it has not kept pace with the rapidly changing environment and changes to local authority behaviour.[10] Non-social care services have seen an overall real-terms decrease in spending of 25% and the Department has neither the data nor the clear service expectations needed to properly judge the impact of this.[11] Funding cuts have meant that most local authorities pay adult social care providers below the costs of care, leading to many providers living hand to mouth and unable to invest.[12]

6. At the same time, local authority resources to support governance fell by 34% in real terms from 2010–11 to 2017–18 and the Department did not have arrangements to spot emerging governance weaknesses across the sector.[13] In addition, the quality and timeliness of local external audit have deteriorated; this was preceded by concerns that the level of audit fees had been set too low despite the critical role external audit plays in providing assurance to the Department and underpinning local authorities' own financial management.[14]

7. The Department is responsible for a framework that provides assurance on the financial health of local government and allows for intervention in individual cases and in response to system-wide risks.[15] The Department is currently faced with the system-wide risks we have highlighted, the lasting impacts of the pandemic on local government finances, and an elevated level of individual cases requiring attention (three authorities have issued section 114 notices since 2018, the first since 2000, and there have been 10

8 C&AG's Report, Page 14, Figure 17

9 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019; Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020

10 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016; Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020

11 C&AG's Report, page 26; Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018; Committee of Public Accounts, *Local government spending*, Seventy-Sixth Report of Session 2017–19, HC 1775, 6 February 2019

12 Committee of Public Accounts, *Adult social care markets*, Seventh Report of Session 2021–22, HC 252, 16 June 2021

13 Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019

14 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019; Committee of Public Accounts, *Local auditor reporting on local government in England*, Eleventh Report of Session 2021–22, HC 171, 14 July 2021

15 C&AG's Report, p. 4

instances since 2020 where the Department has agreed exceptional financial support).[16] The Department's local government finance staff have already made intensive efforts while facing multiple urgent demands during the pandemic, testing organisational resilience.[17] We observed that, in addition to its role as the champion of local government in Whitehall, the Department is currently absorbing major new responsibilities, leading across government on the levelling-up agenda and working to strengthen the Union, requiring one additional and one temporary Permanent Secretary.[18]

Departmental action to address risks

8. This Committee highlighted in 2016 that the Department appeared complacent about the risks from local authorities increasingly acting as property developers and commercial landlords with the primary aim of generating income. It also pointed out a risk that the local capital finance framework might not be able to cope with the current, rapidly changing and uncertain institutional and economic environment.[19] In that financial year (2016–17), English local authorities acquired commercial property worth £1.8 billion.[20] The then Committee recommended the Department develop a much better understanding of these risks, and ensure the framework governing local government capital finance reflected developments in the sector.[21] The Department worked with the Chartered Institute of Public Finance and Accountancy (CIPFA) to ensure changes to CIPFA's statutory prudential and treasury management codes by December 2017. The codes are key parts of the framework governing local authority borrowing and local authorities are required to "have regard" to them. The Department revised its own statutory guidance on local authority investments by February 2018.[22] Local authorities bought a further £5.8 billion worth of commercial property in 2017–18, 2018–19 and the first half of 2019–20. In May 2020, the Department told us that its changes had not had "all the effect" that was needed and further changes were required. We concluded the Department had continued to be complacent about the true nature and scale of the issue and that the 'soft' approach of guidance changes had failed.[23] The Treasury made changes in November 2020 to stop local authorities borrowing from government if they make commercial property purchases. The Department told us these changes had "a very significant impact on borrowing".[24]

9. Where a local authority borrows, it must set aside money each year to repay the debt, so the costs do not fall wholly on future council taxpayers; this is known as Minimum Revenue Provision (MRP). MRP ensures councils reflect the cost of borrowing

16 C&AG's Report, p. 39; Committee of Public Accounts, COVID-19: *Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021; Q11.

17 Comptroller and Auditor General, *Local government finance in the pandemic*, Session 2019–21, HC 1240, 10 March 2021, para 2.16

18 Committee of Public Accounts, *Oral evidence: Department for Levelling Up*, Housing and Communities recall, HC 744, 1 November 2021, Qq 11–17 and 55.

19 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016

20 C&AG's Report, Figure 14.

21 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016, recommendations 1 and 6, pages 5 and 7

22 Comptroller and Auditor General, *Local authority investment in commercial property*, HC 45, Session 2019–20, 13 February 2020.

23 Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020; C&AG's Report, Figure 14

24 Ministry of Housing, Communities & Local Government, Local authority capital finance framework: planned improvements, policy paper, 28 July 2021, available at Local authority capital finance framework: planned improvements - GOV.UK (www.gov.uk); Q14

in their current budgets and act prudently.[25] In 2016, when the then Committee asked the Department about its ability to identify capital and investment trends it told us it had identified changes in MRP practice that were "worth analysing".[26] The Department changed its statutory guidance on MRP in February 2018.[27] Nonetheless, the level of MRP made in 2019–20 was around 30% lower than in 2012–13 despite the stock of outstanding borrowing being 40% higher.[28] We raised this issue with the Department again in May 2020, subsequently recommending that it consider strengthening the statutory basis for MRP.[29] The Department also told us about two issues which had been identified with MRP: one that local authorities were using capital receipts to pay the MRP, in clear contravention of its guidance; the other was that they were not paying MRP for all activities, particularly things like investments in local authority companies.[30]On 30 November 2021, the Department launched a consultation strengthening the statutory requirement on local authorities in relation to MRP..[31] Given the issue was first highlighted in 2016, we asked at what point this had become sufficiently important to trigger the consultation. The Department told us it had taken an "incremental approach" to considering MRP to avoid unintended consequences and moved to the consultation when it recognised there were still some local authorities not complying with the guidance.[32]

10. When we asked about a potential ballooning effect due to local authorities continually delaying and deferring payments on borrowing the Department told us the measures being consulted on would ensure that local authorities are paying MRP from revenue rather than other sources, and their MRP covers all their assets.[33] We asked whether its measures would deal with past underpayments. The Department responded that it was not planning to "because of the risks in some cases" that correcting these underpayments in one go "may have very serious impacts on the financing of the local authority", citing the example of Slough.[34] Incorrect calculation of MRP was a major contributory factor in Slough's Section 114 notice and request for exceptional financial support.[35] The Department stated that "we have a clear understanding of the local authorities that we think are at risk" and it proposes to "engage intensively with the local authorities that have an underpayment problem historically" to deal with the issue more gradually.[36]

11. The Institute of Chartered Accountants in England and Wales (ICAEW) noted that while the local audit market is in crisis, government's response to date has not recognised

25 Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020, para 15.

26 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016, oral evidence of 10 October 2016, qq 30–31

27 Comptroller and Auditor General, *Local authority investment in commercial property*, HC 45, Session 2019–20, 13 February 2020, Figure 21.

28 C&AG's Report, Figure 13 data table

29 Committee of Public Accounts, Oral evidence: Local authority commercial investment, HC 312, Friday 15 May 2020, qq 105–106; Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020, recommendation 3 on page 6

30 Q14

31 Department for Levelling Up, Housing & Communities, *Changes to the capital framework: Minimum Revenue Provision, consultation paper*, 30 November 2021, available at: Changes to the capital framework: Minimum Revenue Provision - GOV.UK (www.gov.uk)

32 Q 22

33 Q 20

34 Qq 21–24.

35 Q 47; CIPFA for the Department of Levelling Up, Housing & Communities, *Local Government Finance Review – Slough Borough Council*, October 2021

36 Qq 20, 24

the urgency of the situation.[37] This Committee has been raising repeated concerns about low audit fees since 2018, well before the pandemic.[38] However, now only 9% of all local government body audits for 2020–21 were completed in time for audited accounts to be published by the extended deadline of 30 September 2021. At the same date, 70 authorities still had 2019–20 audits outstanding and 15 authorities had 2018–19 audits outstanding.[39] We asked if the absence of up to three years' audited accounts at the point elected members were considering setting budgets for 2022–23 had implications for the confidence the Department could have in the sector's financial sustainability. The Department accepted that the "local government finance implications are obviously very serious", the situation "is not acceptable" and "really difficult for the local councils".[40] The Department told us it had reviewed the position of, and contacted, those councils where audits have not been completed for a few years, taking particular interest in instances where auditors had indicated a lack of financial capacity.[41] The Department said there was regular engagement at senior levels with the issues in local audit and told us it was taking "a huge number of steps" to fix it. However, the Department's assessment is "it will take some time for this system to come right."[42]

12. This Committee recently recommended the Department should set out a detailed plan and timetable for getting local audit timeliness back on track. We also recommended the Department explain how it intended to work with the Department for Business, Energy and Industrial Strategy to set up the new system leader for local government audit, the Auditing, Reporting and Governance Authority (ARGA), and how it would address the pressing need for effective system leadership while ARGA was being established.[43] The Department agreed with our recommendations, however we felt its response lacked detail on specific actions capable of addressing the urgent issues in local audit.[44] In December 2021, the Department published a range of measures which aim to support improved audit timeliness and the wider audit market, though some are still being considered following a consultation in summer 2021 while others are subject to further consultation or may require legislation to be passed.[45] These measures aim to provide a whole system response and include guidance and training for audit firms, additional funding to support local bodies with the cost of strengthening their financial reporting, measures to improve local authority accounts, reviewing opportunities to reduce some of the accounting and audit requirements and extending the deadline for publishing audited local authority accounts in future years. The Department committed to publishing an update on these measures as part of its response to the summer 2021 consultation.[46]

37 (LFS0001/ICAEW), pages 3 and 4

38 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019; Committee of Public Accounts, *Local auditor reporting on local government in England*, Eleventh Report of Session 2021–22, HC 171, 14 July 2021; Q105

39 Public Sector Audit Appointments, Audit contract monitoring report data pack, September 2021

40 Qq 27–29

41 Q 33

42 Q 36

43 Committee of Public Accounts, *Local auditor reporting on local government in England*, Eleventh Report of Session 2021–22, HC 171, 14 July 2021

44 Correspondence from the Chair, Committee of Public Accounts to Jeremy Pocklington CB, Permanent Secretary, DLUHC, Treasury Minute response- Timeliness of local auditor reporting on local government in England, 8 November 2021

45 Department for Levelling Up, Housing & Communities, *Measures to improve local audit delays*, December 2021

46 Department for Levelling Up, Housing & Communities, *Local audit framework: technical consultation*, July 2021

13. In 2018, this Committee recommended the Department should review the way local authority audit committees operate in examining and challenging local risks to financial sustainability.[47] In 2019 this Committee highlighted that 27% of external auditors did not agree that audit committees provided sufficient assurance about authorities' governance arrangements.[48] CIPFA had told the Committee "We think audit committees are stronger if they have independent members" but that "We don't have the ability to set mandatory guidance on audit committees."[49] In 2020, an independent review of the oversight of local audit and the transparency of local authority financial reporting, carried out in line with Committee recommendations from 2018 and 2019, highlighted "a potential weakness in the way in which audit outcomes are considered and presented to both the local authority and the public", in part because local authority audit committees "mostly lack independent, technically qualified members".[50] We received evidence from the ICAEW stating weaknesses in audit committees "were a major contributory factor in the financial management failures" at the three councils where Public Interest Reports were issued recently and arguing "the government should make appointing independent members [to audit committees] a statutory requirement, as it is already in Wales."[51] When we raised the statutory requirement point with the Department, it agreed with us that it was an extremely sensible idea to have an independent person sitting on audit committees.[52] Yet the Department's consultation proposal is simply to have CIPFA strengthen its guidance. In fact, the Department's consultation said it is still only considering as an option making it a statutory requirement for councils to have an audit committee at all.[53]

Potential to improve oversight

14. The Department's Accounting Officer is responsible for the overall accountability system for local government, including providing assurance that it is working effectively and understanding risk, both across the system and in relation to individual councils.[54] The Department has improved aspects of its oversight of local government finance since 2010–11, for example by collecting information from a wider range of departments in preparation for spending reviews and creating analytical tools to inform its assessment of financial risk.[55] The Department has been collecting information on the impact COVID-19 is having on local authority finances. However, it told us that it plans to cease this data collection at the end of 2021.[56]We previously reported on the quality of the Department's engagement with local government during the pandemic, although the performance of

47 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018, recommendation 6

48 Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019, para 5

49 Committee of Public Accounts, Oral evidence: Local Government Governance and Accountability, HC 1738, Wednesday 27 March 2019, Q 27

50 Sir Tony Redmond, Independent review into the oversight of local audit and the transparency of local authority financial reporting, September 2020, para 9.6; Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018, recommendation 6; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019, recommendation 2

51 (LFS0001/ICAEW), paras 35 and 36

52 Qq 112–114

53 Ministry of Housing, Communities & Local Government, *Local audit framework: technical consultation*, 28 July 2021, paras 97–100 and questions 16, 17

54 Ministry of Housing, Communities & Local Government, *Accounting Officer System Statement*, Annex A, paragraphs 1.15, 1.17, 4.1, 4.12.

55 C&AG's Report, page 17

56 Q12

other government departments was less impressive.[57] Nonetheless, there remain areas of risk where the Department told us it is still working on processes to tackle and address them.[58]

15. This Committee recommended in 2016 that the Department should strengthen its understanding of the scale and nature of authorities' commercial activities, ensure that the purpose and geographical location of capital spending can be ascertained, and strengthen its use of quantitative data to ensure it understands risks across the sector relating to capital spending.[59] Further recommendations about improving data on, or monitoring of, commercial risk followed in 2019 and 2020.[60] We have also recommended the Department collect more useful data on local authority reserves.[61]

16. The Department told us that from April 2022, it will regularly collect much fuller information on local authority commercial property, companies and financial investments, the latter two of which it described as "an obvious risk".[62] The information on property investment will include location, which the Department acknowledged "in hindsight … would have been helpful" previously.[63] From the same date the Department will also collect more detailed data on reserves, breaking down overall figures into new categories, and told us this will improve its ability to understand why authorities are holding reserves and why the levels of reserves are changing. The Department was clear that these changes reflect past Committee interest and recommendations.[64]

17. The Department told us about a policy paper it had recently published about its framework for detecting, managing and preventing risk.[65] In relation to concrete actions, the Department told us it was "looking at the statutory powers that we have to cap borrowing" and the policy paper also says the Department is "communicating earlier with local authorities when we become aware of certain activities".[66] In 2020 we recommended the Department should "strike a better balance between supporting localism and ensuring local authorities act within the frameworks that underpin local freedoms", including by publicly challenging behaviour where it has concerns, developing and rapidly deploying interventions that target extreme risk taking, and ensuring that future interventions are more timely and effective.[67]

57 Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, para 12.

58 Qq 14, 19

59 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016, recommendations 1, 4 and 5

60 Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019, recommendation 4; Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020, recommendation 6.

61 Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, recommendation 2

62 Qq 14, 52

63 Q 52

64 Qq 14, 52

65 Qq 14, 17–19

66 Q14; Ministry of Housing, Communities & Local Government, *Local authority capital finance framework: planned improvements*, policy paper, 28 July 2021, available at Local authority capital finance framework: planned improvements - GOV.UK (www.gov.uk)

67 Committee of Public Accounts, *Local authority investment in commercial property*, Eleventh Report of Session 2019–21, HC 312, 13 July 2020, recommendations 1, 3 and 5

2 Future funding

The Spending Review and sustainability

18. The spending review announced on 27 October 2021, covering 2022–23 to 2024–25, provided £4.8 billion (£1.6 billion each year) of new grant funding for local authorities.[68] It also announced that council tax would be able to rise by 2% each year without triggering a council tax referendum.[69] In addition, authorities with social care responsibilities would be able to set a 1% adult social care precept each year.[70] Taking these points together, the government estimated that core spending power would rise by 3% each year after taking account of expected inflation.[71] Separately, £3.6 billion will be made available to local authorities outside the local government settlement to fund government reforms to the way service users are charged for adult social care.[72]

19. The Department told us the spending review "gives local government, looking at the sectoral level, the resources that it needs" to respond to rising demand and cost pressures, and "leaves the sector in a sustainable position."[73] The Department and the Treasury stressed the work carried out to underpin this conclusion. They told us they considered the impact of the pandemic on local authority income and estimated demand, demographics and unit costs for key public services, including the impact of COVID-19 on demand for children's services.[74] When we asked about continued upward pressure on council tax, the Department emphasised the additional grant funding and pointed out that the increase in council tax during this spending review will be lower than in recent years.[75] The Treasury pointed out that the assumptions that council tax would rise by up to 3% was lower than inflation next year.[76] The Department told us that it was also providing additional support to improve the quality of services, such as through funding for family help.[77] Both the Department and the Treasury were confident that this time there would be no need to return to the Treasury for top-ups and short-term funding for local government during the spending review period.[78] Yet the Department acknowledged that the local government sector is under pressure at the moment and it will continue to "monitor closely and engage carefully with the sector, particularly the councils that need it the most" during the spending review period.[79]

20. When we pressed witnesses about the fragile state of adult social care services and continuing demographic pressure, the Department agreed the demographic pressures from both working-age and older people are quite significant but listed three sources of funding to sustain "business-as-usual social care". These were rises in council tax (including the adult social care precept), growth in business rates, and a portion of the £1.6 billion of

68 Qq 8 and 38; C&AG's Report, page 4
69 Qq 66, 88; C&AG's Report, page 4
70 Qq 66, 88; C&AG Report, page 4
71 HM Treasury, *Autumn budget and Spending Review 2021*, 27 October 2021
72 Q 91; C&AG's Report, page 4
73 Q 8
74 Qq, 56, 57
75 Qq 9 and 10
76 Q 88
77 Q 10
78 Qq 67–68
79 Qq 8, 84–85, 101

new grant in each year announced at the spending review.[80] We have previously discussed the significant uncertainty over the impact that the pandemic will have on business rates over the long term.[81] The real-terms contribution of council tax over the spending review period is presently unclear as the future level of inflation is very uncertain.[82] When we asked how they could be confident that additional funding would be sufficient to ensure both adult and children's social care did not put more pressure on other services, the Department could not tell us how much of the additional grant funding would go toward meeting pressures in social care as this had not yet been determined by the government.[83]

21. We have previously been critical of the Department for Education's understanding of costs within children's social care services, and we have not yet been reassured that funding for local authorities to support unaccompanied asylum-seeking children, and care leavers who were formerly unaccompanied asylum-seeking children, is sufficient.[84] When pressed, the Department directed us towards the Home Office as the lead department.[85]

Continued funding uncertainty

22. This Committee noted in 2016 that local authorities were facing an uncertain environment due to the Department considering further significant changes to local authority funding.[86] In 2018 the Committee highlighted the use of short-term funding arrangements since 2016 and a series of proposed reforms awaiting decisions; the same points arose again in 2019.[87] Since 2016 the sector has faced a four-year settlement that in practice was characterised by one-off and short-term funding initiatives, followed by two one-year settlements.[88] In December 2021, the government announced a further single settlement for the 2022–23 financial year.[89] In the run-up to the 2021 Spending Review, decisions about multiple significant reforms or updates relevant to local government finance were still outstanding, some of which had been first raised in 2015 or 2016. The outstanding decisions included potential changes to the underlying nature of business rates themselves, redistributing business rates growth between local authorities, updating the funding formula for calculating the spending need of local authorities and determining the distribution of much local government funding, changing the proportion of business rates retained by local authorities, and reforming the funding of adult social care (the service on which local authorities spend the most).[90]

80 Q 91
81 Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, para 21
82 Office for Budget Responsibility, *Economic and fiscal outlook: October 2021*, CP 545, October 2021, paragraph 2.89
83 Qq 91, 99, 100
84 Committee of Public Accounts, *Transforming children's services*, Eighty-Eighth Report of Session 2017–2019, HC 1741, March 2019, conclusion 1; Qq 101–104
85 Q 101
86 Committee of Public Accounts, *Financial sustainability of local authorities*, Twenty-Sixth Report of Session 2016–17, HC 708, 18 November 2016, conclusion 6
87 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018; Committee of Public Accounts, *Local government spending*, Seventy-Sixth Report of Session 2017–19, HC 1775, 6 February 2019
88 C&AG's Report, page 32
89 Department for Levelling Up, Housing and Communities, *Provisional local government finance settlement: England 2022 to 2023*, 16 December 2021
90 C&AG's Report, Figure 2, Figure 7, Figure 20.

23. We have previously concluded that the implications of reductions in service spending for service users and taxpayers are unclear. We have made several recommendations that the Department should work to improve its information on and understanding of pressures on services.[91] The funding formula currently in use, and which includes measures of service need, was decided on in 2012–13 and uses some data from the 2001 census. There has been substantial growth in retained business rates since the start of the business rates retention system in 2013–14, which would be redistributed in a business rates reset.[92]

24. The spending review confirmed the timing of the next and future business rates revaluations and stated the government would consult on the possible introduction of an Online Sales Tax to partially replace business rates.[93] However, much remained undecided. When we challenged the Department on decisions to come, it noted that the new Secretary of State appeared not to favour going ahead with current plans to increase business rates retention in the near term, although more might be said at the provisional local government finance settlement.[94] The Department told us that distributional issues like the review of the funding formula were similarly likely to be the subject of announcements with the provisional settlement.[95] The provisional local government finance settlement for 2022 to 2023, announced on 16 December 2021 confirmed the continuation of the existing arrangements for business rate retention and an intention to review the funding formula.[96] Following ministerial decisions, the Department committed to significant consultation with local authorities to enable them to understand what the changes would mean for them individually.[97] The Treasury was clear that policy development for the online sales tax was not far enough advanced to allow any estimate of the impact that it might have on local government finance.[98] We were told that the Department for Health and Social Care has yet to announce how to spend funding allocated for improvements in adult social care and workforce support, although we were assured some funding will start to flow from April 2022.[99] Since then, the adult social care white paper has been published but it only sets out how some of the funding will be spent.[100]

25. We have previously recommended that reform of local government finance should take place in a measured fashion to ensure the new arrangements are fit for purpose and built to last. We recommended that a stable funding environment, ideally based on a multi-year settlement, is established as a bridging mechanism while more fundamental long-term reforms are designed.[101] The latest spending review set out local government

91 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018, conclusion/recommendation 4; Committee of Public Accounts, *Local government spending*, Seventy-Sixth Report of Session 2017–19, HC 1775, 6 February 2019, recommendations 1, 3, 4; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019, recommendation 1; Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, recommendation 5

92 C&AG's Report, pages 16 and 33, Figures 7 and 17

93 C&AG's Report, page 4

94 Qq 69, 74

95 Qq 69, 73–75

96 Department for Levelling Up, Housing and Communities, *Provisional local government finance settlement: England 2022 to 2023*, 16 December 2021

97 Qq 70–73

98 Qq 81–82

99 Qq 91, 95–96

100 Department of Health and Social Care, *People at the heart of care: adult social care reform white paper*, 1 December 2021.

101 Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, recommendation 6

funding for three years but was silent on the prospects for a multi-year settlement for local government.[102] Government subsequently announced in December 2021 its intention for a single year settlement for 2022–2023.

Rationalising funding arrangements

26. A Local Government Association review found 448 individual grants to local authorities between 2015–16 and 2018–19, and in any one of those years local authorities received around 250 grants.[103] Twenty-two grant funds were available for net zero work alone in 2020–21, many of which were competitive funds with limited delivery timescales.[104] A recent Chartered Institute of Public Finance and Accountancy paper on grant funding observed that local government receives a larger number of smaller grants than previously and concluded "Smaller, shorter-duration and less flexible grants challenge the limited resources of many councils, particularly when they are competed."[105] The National Infrastructure Commission has criticised the way infrastructure and regeneration grants are allocated through multiple decision-making processes, and the fact that much capital funding for transport projects is dependent on competitive bidding, as both create uncertainty.[106]

27. The new Secretary of State told the Housing, Communities and Local Government Committee that he recognises there are too many funding pots, with potentially overlapping criteria. He concluded "There needs to be some simplification and rationalisation" of funding arrangements and has asked the Department to lead on this.[107] When we asked the Department specifically about net zero and levelling up the Department told us it had been asked to look at whether there is a case to simplify and rationalise both the processes around levelling up funds and the pots themselves. Its aim for levelling up was to move to a system where funding was divided into two funds, one focused on infrastructure and the other focused on people.[108]

28. The Treasury told us the balance between formula and competitive funding should be different for different areas of government activity, giving levelling up and social care as examples of areas where formula funding should predominate. In contrast, the Treasury felt that net zero is an area where it is the right thing to have a competitive process as it can lead to better outcomes for taxpayers by, for example, ensuring that funding flows to the locations and projects where the most carbon will be saved.[109] Operating net zero funding in this way led to significant disparities in grant funding per person across different council areas, with some receiving over £50 per person in 2020–21 and others receiving less than £12.50 per person.[110]

102 HM Treasury, *Autumn budget and Spending Review 2021*, 27 October 2021; (LGA/LFS0002)
103 Local Government Association, Fragmented funding: the complex local authority funding landscape, October 2020.
104 C&AG's Report, page 32
105 Chartered Institute of Public Finance and Accountancy, Local government grants: how effectively do they support communities? May 2021, page 5
106 C&AG's Report, page 32
107 Housing, Communities and Local Government Committee, Oral evidence: Work of the Department 2021, HC 818, 8 November 2021, Q27
108 Q 76
109 Q 79
110 C&AG's Report, Figure 15

29. We noted the interactions between different government policy areas and the "tab" that ultimately falls to local government, including, for example, the impact of changes to health spending or universal credit.[111] The Treasury said that, as part of the spending review, it had discussed those settlements for other departments and that money going in to other areas such as special educational needs, housing, transport, skills and changes to universal credit would have positive effects for the local government sector.[112] This Committee has previously made several recommendations about the need for greater co-ordination within central government with regard to local government: in relation to assessing service impact, measuring financial sustainability, and the structure of funding schemes.[113] This Committee has particularly highlighted the importance of a coordinated plan with clear milestones towards achieving the net zero target, and the importance of co-ordinated engagement with local government.[114] Cross-government working is important to understand interdependencies within such a wide-ranging programme as net zero and enable processes for managing them.[115]

111 Qq 60, 102

112 Q 60

113 Committee of Public Accounts, *Financial sustainability of local authorities*, Fiftieth Report of Session 2017–19, HC 970, 4 July 2018, recommendations 2 and 4; Committee of Public Accounts, *Local government spending*, Seventy-Sixth Report of Session 2017–19, HC 1775, 6 February 2019, recommendation 1; Committee of Public Accounts, *Local government governance and accountability*, Ninety-Seventh Report of Session 2017–19, HC 2077, 15 May 2019, recommendation 1; Committee of Public Accounts, *COVID-19: Local government finance*, Fourth Report of Session 2021–22, HC 239, 4 June 2021, recommendation 3

114 Committee of Public Accounts, *Achieving net zero*, Forty-Sixth Report of Session 2019–21, HC 935, 5 March 2021, page 3 and recommendation 6

115 Comptroller & Auditor General, *Achieving net zero*, HC 1035, Session 2019–21, 4 December 2020, paras 20 and 3.10

Formal minutes

Wednesday 26 January 2022

Members present:

Dame Meg Hillier, in the Chair

Shaun Bailey

Sir Geoffrey Clifton-Brown

Mr Mark Francois

Peter Grant

Mr Richard Holden

Sarah Olney

Nick Smith

James Wild

Local Government Finance System: Overview and Challenges

Draft Report (*Local Government Finance System: Overview and Challenges*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 29 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Thirty-fourth of the Committee to the House.

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

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

Adjournment

Adjourned till Monday 31 January at 3:00pm

Witnesses

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

Monday 29 November 2021

Jeremy Pocklington, Permanent Secretary, The Department for Levelling Up, Housing and Communities; **Catherine Frances**, Director General Local Government and Public Services, The Department for Levelling Up, Housing and Communities; **Alex Skinner**, Director Local Government Finance, The Department for Levelling Up, Housing and Communities; **Will Garton**, Director Public Services, HM Treasury Q1–120

Published written evidence

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

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

1 ICAEW (LFS0001)

2 Local Government Association (LGA) (LFS0002)

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 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
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

Number	Title	Reference
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
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
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

Number	Title	Reference
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
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