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Committee of Public Accounts

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Committee of Public Accounts

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Committee staff

The current staff of the Committee is Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Sue Alexander, Jamie Mordue and Jim Camp (Committee Assistants) and Janet Coull Trisic (Media Officer).

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Summary

Since 2010, we have scrutinised the value for money secured from public spending against a backdrop of unprecedented austerity. Tighter spending plans have required not just a trimming of public services, but a full scale re-think about how services could best be delivered. Our focus has been to look at the way in which programmes and projects have been implemented to ensure they deliver value for money, regardless of our individual views on the underpinning policy.

We have also taken a strong interest in revenue collection, most notably tax avoidance. Partly as a consequence of our repeated focus on the subject, tax avoidance is no longer a niche topic of interest, but one that has rightly caught public and political attention. Our work on tax did not challenge the legitimacy of efficient tax planning, rather it brought into sharp focus the proliferation of a tax avoidance industry aimed at exploiting loopholes and complexity in our tax laws to deprive the Exchequer of much needed funds.

We challenged HM Revenue & Custom's (HMRC) overly relaxed approach to tackling aggressive tax avoidance and our attention helped secure a change in its approach to compliance activity. We demanded answers from multinational organisations, including Google, Starbucks and Amazon, who used our complicated tax laws to avoid paying tax on profits generated in the UK. We sought better transparency around tax reliefs, including Gift Aid, so Parliament could more readily identify those reliefs which were most susceptible to abuse. And we forged international links, particularly with the OECD, to help strengthen the UK's response on this important issue. Our work has led directly to a more vigorous response to avoidance from HMRC and we welcome the commitments from the Government and the Opposition to take stronger action on tax avoidance in the next Parliament.

In this Parliament, as a result of the Government's agenda to reform public services, we have seen a shift towards more varied delivery models involving more private and third sector providers, as well as more localised delivery, for example, with Clinical Commissioning Groups in health, and free schools and academies in education. These changes have required us to think carefully about the way accountability should work and whether the arrangements put in place for localised services are sufficient to protect public money. Whilst a consensus, particularly around transparency, has evolved with both the CBI and major private providers of public services, the Government has yet to adopt greater transparency to ensure proper accountability. For us as a committee, we have had to re-think how we could best follow the taxpayers' pound wherever it was spent.

We have examined many localised services, ranging from roads and flood defences to health and education. Departments have often resisted our calls for them to put in place stronger, more robust oversight when they have devolved funds to other organisations. Yet time and again we found instances where devolved accountability was not supported by increased clarity and transparency of performance and responsibility. We were pleased that the Government did concede the need for action in specific circumstances, for example, on

the Durand Academy and Accident and Emergency services. We identified successes too, such as the Troubled Families programme, where close working by central and local bodies led to intelligent planning and effective delivery–this was a model of good accountability. However this debate will continue into the next Parliament, as the issue of proper accountability in a devolved framework still requires attention.

We uncovered the mostly uneven relationship between contractors and government, where contractors have used their greater commercial skills to negotiate advantageous terms, yet they have not been held properly accountable for their performance. At the same time, government has done little to transfer risk to private providers and when major programmes like FiReControl and National Programme for IT (NPfIT) have failed, the taxpayer has picked up the tab. We have examined instances where poor contracting oversight and low standards of integrity among providers has led to money being paid out where services have not been delivered.

We have maintained a strong focus on propriety, tackling head on concerns about the prevalence of off-payroll payments for public officials and excessive severance payments at the BBC. In the same vein we have championed the importance of whistleblowing as a window on what is happening on the ground. The need to ensure greater transparency and the importance of protecting whistleblowers have both consistently emerged as important issues.

We have developed new ways of holding the Executive to account on value for money. For instance we have carried out a number of landscape reviews to establish clarity against which we can judge performance. We have regularly evaluated the big Government reform programmes like Universal Credit, the Work Programme and the reforms to the Probation Service. We have returned to issues where we were concerned that performance remained poor, like Sellafield or the roll-out of superfast broadband in rural areas, or where we were concerned that our recommendations have not been accepted or implemented.

Our unique view of the value for money delivered across all government departments, covering an incredibly broad range of projects and programmes, has allowed us to identify systemic issues and challenges that came up time and again. We have been disappointed by the weaknesses at the centre of government and the lack of willingness to address these. Treasury and the Cabinet Office do not presently use their knowledge, experience and information to spread good practice and ensure that the lessons of past failures are heeded across government. There are thousands of talented and committed public servants but government still suffers from a lack of vital skills that are required to deliver projects and programmes in the 21st century. We have pushed hard to raise the level of commercial, financial, IT and project delivery skills across government. We championed the introduction of the Major Projects Authority and its Leadership Academy and view this as an intelligent and robust response to a systemic problem in government. We raised the bar for financial skills in government to ensure that projects, like those in the Ministry of Defence's major projects portfolio, were delivered by individuals with the expertise needed to calculate realistic costs and manage budgets. We have argued that individuals should stay in their jobs for longer so that they can see important projects through and we believe that accountability structures in Whitehall are not fit for purpose. There have been some improvements but not enough has yet been done to secure a culture change across the public sector.

Central to all our work has been a sustained focus on the outcomes delivered for the public. Too often we have found that public services have not been framed with the citizen at the centre of thinking, and too often those who lose out are the most vulnerable. This has ranged from concerns about the quality of medical assessments for benefit claimants, to the importance of effective delivery of broadband services for people in rural areas, to our work that led to the end of premium rate, telephone charges for millions of people using government call centres. Our recent work on the quality of care for people with learning disabilities was a classic case in point, where the flaws in system design and perverse financial incentives resulted in performance that officials accepted was totally indefensible. We were successful here in securing the commitment to close large mental health hospitals.

As this Parliament draws to a close we have summarised the key areas of our work over the past five years in this report. We have drawn out the areas where progress has been made and where our successors might wish to press in future. We recognise the commitment and achievements of those who work in public services and are conscious of the scale of their challenge in being expected to deliver ever more sophisticated public services with fewer resources and huge demographic pressures. Against this backdrop, making sure the interests of taxpayers and service users are protected has never been more important.

1 How we worked

1. Since 2010 we have held 276 evidence sessions and published 244 unanimous reports to hold government to account for its performance. Our reports included 1,338 recommendations, which drew on our experiences of examining performance across the public sector. The Government considered all of our recommendations and responded to us through Treasury Minutes. 88% of our recommendations were accepted by departments. In many cases we have successfully secured substantial changes.

2. Our strength, and ability to influence government to accept our recommendations has been rooted in the cross-party nature of our work and our willingness to put aside our political allegiances and differences and to focus on the value for money of policy implementation. Each Member has come to the issues of value and effectiveness with very different perspectives and ideals, but our shared determination to see better and more efficient public spending has encouraged us to seek consensus on even the most potentially polarising issues.

3. The Committee has used the National Audit Office's (NAO) reports to help us understand the performance and progress of many projects and programmes during our tenure. The NAO's uniquely independent view of government means it has consistently provided us with reliable and authoritative evidence that has acted as a cornerstone for our work.

4. We took evidence from 967 witnesses. We challenged and broke the assumption that only Accounting Officers should answer for how public money is spent; and as a result Accounting Officers were joined at the witness table by Senior Responsible Owners, or private companies who had played a key role in the delivery of various programmes and projects. We have recalled Accounting Officers, even if they have moved to a new job, as it seemed to us appropriate that they should account for their performance in their previous post. We also introduced pre-panels of subject experts to give us additional perspectives on the matter at hand, including voluntary and advisory groups, such as Citizens Advice, and local authorities involved or affected by a particular project or programme. We held evidence sessions outside Parliament to visit and better understand the issues we were considering. We went to visit the BBC in Salford and held our evidence session there. We visited Barking and Dagenham to better understand the pressure on school places. The breadth and depth of the evidence we have considered has allowed us to undertake in greater depth our remit of examining "the accounts showing the appropriation of the sums granted to Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the Committee may think fit".[1]

5. On numerous occasions we recalled witnesses to update us on progress and answer questions on further developments. For example, we had follow up sessions on the Rural Broadband programme with the Department for Culture, Media and Sport; Tamiflu with

1 Standing Order No 148

the Department of Health; and the Department for Energy and Climate Change. This was an invaluable tool, enabling us to keep the pressure on departments to ensure they deliver what they promised.

6. We have sought answers outside of our committee room in the House of Commons. We held an international tax conference in London to discuss solutions to the tax avoidance problem; and in Paris we discussed what could be done on international tax avoidance with the OECD. We visited the European Court of Auditors and the Government Accountability Office in Brussels and Washington D.C. respectively, as part of our continued efforts to identify how best to hold government to account. In addition, we saw first-hand the scale of the challenges and progress made by visiting some of the projects we have examined, such as Sellafield and Crossrail.

7. There was significant media interest in our inquiries. Our work on high profile issues such as tax avoidance, schools and BBC severance payments inevitably attracted media attention. We successfully used this interest in our work to extend the media spotlight to other equally important issues, including the treatment of whistleblowers and the effectiveness of the centre of government.

2 We followed the taxpayers' pound wherever it was spent

We secured greater transparency of the performance of private providers who deliver public services on behalf of government

8. The Government was spending around £187 million on goods and services with private and voluntary providers when we reported in March 2014. We looked at how departments let and managed specific contracts as well as contract management as a whole. We followed the taxpayers' pound by demanding answers from private providers who had failed to deliver what was expected from them. We found that departments were not only frequently lacking the skills to negotiate and write tough contracts that protect the public interest but all too often lacked a strong grip on performance. There was a serious lack of engagement by senior staff with the contracts for which they were responsible. The centre of government does little to guide and support departments or use the collective buying power of government to drive a better deal. It is also the case that too little has been done to create competitive markets in this space. All too often expert small and medium sized enterprises are squeezed out of the market by the large companies that have become expert in securing government contracts. We found that contractors did not initially accept any duty of care to taxpayers despite the relatively lucrative and risk free nature of public sector contracts.

9. We took evidence on several occasions from Atos, Capita, G4S and Serco, who between them held £4 billion worth of contracts in 2012-13. These contractors gave evidence alongside the Accounting Officer and Senior Responsible Owner of the programme under scrutiny, which gave us a full picture of their performance and the management of the contract.

10. We examined several high profile failures by private providers including: Serco's misreporting of out of hours GP services in Cornwall; the questionable performance of private companies providing the Work Programme; Capita's failure to deliver court translation services for the Ministry of Justice; issues with Atos's work capability assessments for the Department for Work and Pensions; and G4S and Serco's over-charging for years on the Ministry of Justice's electronic tagging contracts. All of these instances had undermined public confidence in the motivation and capability of private providers.

11. Each time we took evidence we were shocked at the weak responses from the departments that had awarded the contracts in the first place. We sought assurance that the Government was effectively managing private provider performance, holding two evidence sessions in September 2014: the first with the Ministry of Justice, the Home Office, G4S and Serco; and, the second with the Cabinet Office and Crown Representatives for Serco and G4S.

12. Persistent contract failures called into question for us the strength of the Cabinet Office's grip on the situation given its responsibility for managing government's suppliers. The Cabinet Office admitted to us that there was a long way to go before government had the right commercial and financial skills to manage contracts. This was concerning given the speed at which some departments, such as the Ministry of Justice, were pressing ahead with outsourcing, despite a poor track record. The Cabinet Office accepted our recommendations to reduce the risk of further failures by: ensuring an appropriate level of Accounting Officer and board engagement in all major contracting decisions; increasing the level of investment in developing experience and expertise in commercial issues; making appropriate commercial skills and experience a requirement for all contract managers within departments; and strengthening the Crown Representative initiative by providing them with the necessary time and support to do their job more effectively. We secured consensus from government and from industry that public sector providers do have a duty of care to the taxpayer which requires greater transparency about the services expected to be delivered and the performance to be achieved.

13. Our work has identified the need for a range of reforms and we have welcomed Cabinet Office's intent to raise government's game in this area. We recognised the need for greater transparency and visibility to government, Parliament and the public about suppliers' performance, costs, revenues and profits. At the time of our March 2014 Report, only one-third of contracts were on an open-book basis, and even then, departments rarely accessed this information partly because they lacked the capability to do so effectively. This needed to change, so we welcomed Cabinet Office's commitment to test a wider use of open book accounting to develop the skills to make this meaningful; and, mandate this practice where it would enhance value for money.

14. The Cabinet Office has also accepted that it should explore how to extend the Freedom of Information powers to cover contracts with private providers; to publish on a regular basis standard information about contracts such as their length and value; and to ensure the Comptroller and Auditor General had adequate access rights to private providers.

15. We also led calls for a standard whistleblowing policy term to be included in all publicly let contracts. Given our experiences of Serco manipulating data on the Out of Hours' GP service in Cornwall, and G4S's and Serco's 'ethically wrong' and 'flawed judgement' when they charged the Ministry of Justice for services they did not provide, we viewed this change as essential to prevent wrong-doing and to hold those responsible to account. We remain disappointed that the Government rejected our recommendation, expecting private providers to fully implement the spirit of this legislation without mandating it. At the time of our report, despite all 4 private providers having whistleblowing policies in place, none had chosen to nominate someone in the contracting department as a person to whom whistleblowers could make authorised disclosures.

16. Our direct engagement with private providers is an important development on which our successors should build, so they can continue to call to account any organisation delivering public services using taxpayers' money.

3 We strengthened accountability in complex delivery chains, increased transparency around how public funds are used and championed the rights of whistleblowers

We found that when centrally funded services had local delivery there was a need for clearer accountability processes

17. We recognised from the outset that the Government's localism policy would only be implemented successfully if supported by some fundamental accountability building blocks which we set out in our report on accountability for public money in April 2011. It was our view that localism required the Accounting Officer to be personally and ultimately responsible to Parliament for the spending of taxpayers' money, regardless of whether funding was delegated to other bodies. Clear responsibilities and authority for policy and operational decisions had to be clearly defined and a process for measuring outcomes, evaluating performance and drawing comparisons with other organisations; and robust governance and financial management arrangements was needed. Our experience in examining localised policy delivery across all sectors over the years has only served to reinforce our view that these are essential.

It was not always clear to us who was responsible or accountable for performance when delivery was devolved to other bodies or organisations

18. We witnessed numerous times a lack of ownership for performance within a particular service or programme, and a lack of clarity about who should step in when performance did not go as planned. For example, the health sector has a complex delivery chain involving the Department of Health, NHS England, over 200 clinical commissioning groups and a plethora of inspectorates and health and wellbeing boards. Since April 2013, Accident and Emergency services have been commissioned by clinical commissioning groups overseen by NHS England, with the Department of Health ultimately responsible for securing value for money from the service. We found that two thirds of hospital beds were occupied by people admitted as emergencies at a cost of £125 billion, yet both NHS England and the Department of Health struggled to explain to us who was ultimately accountable for the efficient delivery of local A&E services and for intervening when there were problems.

19. It was equally worrying to hear the Department of Health's confusion around the objectives and responsibilities for maternity services. Whilst most women have good outcomes from NHS maternity services, it was clear to us that the Department of Health and NHS England did not know who was accountable for even the most fundamental areas

of the service, such as ensuring the NHS had enough midwives. We consequently reported in January 2014 that with the birth rate at the time, there was a national shortage of 2,300 midwives. A further concern about the role of the Department was exposed by the astronomical bill for clinical negligence in maternity services. Standing at £480 million, it was equivalent to a fifth of trusts' spending on maternity services or £700 per birth, yet we found little evidence of any concerted effort to understand the causes and drive down the number of incidents and the associated personal and financial costs. We recommended that the Department of Health should address the main causes of maternity negligence claims and investigate variations in performance between trusts to identify how services could be improved and tragic mistakes reduced.

20. We were pleased that the Department of Health accepted all of our recommendations around A&E and maternity services. The Department of Health subsequently provided us with greater clarity over its own and others' responsibilities and set out the agreed accountability mechanisms for each service. It will be important that our successors maintain this focus on accountability in health and continue to press for clarity as to who is responsible for what so that problems are addressed promptly.

We found that light touch governance models were often ineffective in highlighting issues early enough

21. We have found many instances where, in localising services, departments did not give sufficient thought to the information or governance structures they would need to be able to fully account to Parliament for how public funds had been spent and to drive value for money for the taxpayer. For example, we have looked carefully and consistently at the way in which the Department for Education has discharged its responsibilities for schools. When we took evidence from the Department in May 2014 on the Free Schools programme we learnt it had overseen an increase from 24 free schools in September 2011 to 174 in September 2013, with a further 116 expected after September 2014. Whilst we recognised the progress made in establishing the programme quickly, we were concerned that the Department for Education's accountability arrangements were not yet working effectively enough to make sure public money was used properly.

22. Responsibility for acquiring premises, governance, funding and providing oversight of the financial management of free schools rested with the Education Funding Agency. The Department for Education and the Education Funding Agency set up a light touch governance model that required high levels of compliance by schools, but we learnt that fewer than half of free schools submitted their required financial returns for 2011-12 meaning there was an incomplete picture of how funds had been spent. The accountability arrangements were also too reliant on whistleblowers, rather than a rigorous audit process, to highlight wrong-doing.

23. We subsequently recommended that the Department for Education and the Education Funding Agency evaluate whether the audit and accountability arrangements fully addressed the risks in the programme. We also asked the Education Funding Agency to address the poor levels of compliance by free schools in relation to governance and

financial reporting requirements. Our successors will need to pursue these issues further with the Department for Education as the Government did not accept our recommendation. High profile failures at free schools, including Discovery New School and Al-Madinah, suggest that our recommendation remains valid and urgent action is needed to make oversight arrangements more effective.

24. Academies represent another set of complex accountability arrangements that threatened to put at risk the value for money that could be achieved from the Department for Education's policy. When we reported on the academies programme we raised concerns about whether the governance, accountability and oversight arrangements in place were sufficient to allow the Department for Education to identify and manage risks to value for money. Whilst we believe that the Department for Education has made some efforts to reduce risks to regularity, propriety and good governance, progress has been too slow and too dependent on whistleblowers rather than systematic and robust assurance processes. We also think there has been a failure to properly address the potential conflicts of interests that too often arise in this sector. Our recent examination of the Durand Academy was a case example in all the risks identified in our earlier work materialising in practice, with real concerns about ownership of assets, unmanaged conflicts of interest and personal propriety being allowed to drift for some years before any concerted action was taken.

We highlighted the need for greater central government ownership and oversight of off-payroll arrangements and queried the value for money of some public sector severance payments

25. The Treasury reported in 2012 that some 2,400 central government appointees, each earning more than £58,200, were paid off-payroll. Its review was carried out following revelations that the Chief Executive of the Student Loans Company was paid through a personal service company. The Treasury's review however, excluded local government, public corporations such as the BBC, publicly owned banks and the NHS below board level, which meant the prevalence of inappropriate off-payroll arrangements beyond central government remained unclear.

26. We were concerned at the cross government failure by the Department for Business, Innovation and Skills, the Student Loans Company, the Treasury, Cabinet Office and HM Revenue and Customs to properly challenge the terms of appointment and tax arrangements of the Chief Executive of the Student Loans Company. We wanted assurances from the Treasury that it would ensure that the appointment terms and tax arrangements for future appointees would be checked by all departments, and that these checks would be carried out consistently across government. We were pleased to see that the Treasury subsequently issued guidance to all departments on how to respond to the reforms, including the assurance process that they should carry out in relation to off-payroll arrangements.

27. During this inquiry we found that the BBC had 3,000 personal service company contracts and 25,000 people who used off-payroll arrangements. In addition, the BBC told

us it had no way of ensuring that its freelance staff paid the right amount of tax. We asked the BBC to address this situation immediately by ensuring its review of off-payroll arrangements examined whether the contracts in question resembled typical employment contracts, their duration, the number of repeat contracts, and the salaries involved. In addition, we recommended that the BBC should set out how it would gain assurance that its staff paid the right level of income tax and national insurance on their incomes.

28. As part of a separate inquiry, published in December 2013, we uncovered that some 150 senior BBC managers had received severance packages totalling £25 million between them. We were dismayed to learn that many of these individuals received 'sweeteners' in their severance packages that were far larger than the sums to which they were contractually entitled.

29. This failing at the BBC could not be satisfactorily explained to us and the then new Director General Lord Hall acknowledged that the corporation had 'lost the plot' in its management of severance payments. The situation was exacerbated by the BBC Trust telling us it was unable to locate key documents related to the severance payments, including the proposed additional payment of almost half a million pounds to its former Deputy Director General, Mark Byford, which took Mr Byford's total severance package to more than £1 million. The documentary evidence in question was found at a later date and it clearly showed that the BBC wrote to Mr Byford confirming his severance terms before these had been agreed by the Executive Board Remuneration Committee. This poor record keeping contributed to the confusion and the lack of transparency about what had been proposed, discussed and approved.

30. We concluded that these arrangements not only put the BBC's reputation at risk, but also demonstrated that the Trust should be more willing to challenge practices and decisions to fulfil its responsibility for the stewardship of public money. We subsequently recommended that the BBC overhaul the way it conducted its business and how it recorded and communicated decisions.

We tackled the lack of transparency, oversight and proper accountability around the use of confidentiality clauses

31. We brought to the Government's attention in 2012, and again in 2013, the fact that no one had a complete picture on how many compromise agreements were in use across the public sector or whether they represented value for money. Analysis by the NAO identified that the Treasury had approved 1053 compromise agreements, covering £28.4 million of special severance payments in the 3 years up to March 2013. But the absence of central records meant government did not know if this was the complete picture.

32. We concluded that the lack of oversight by central government had led to inconsistencies in the use of compromise agreements. Despite being responsible for approving special severance payments, the Treasury had not reviewed the compromise agreements associated with the payments and therefore could not tell us how many had been signed by public sector bodies and contractors to government, or whether these agreements had been used to 'gag' employees. We are pleased to note, that despite its initial

resistance, the Treasury has now produced proposals for an improved system of central oversight, and the Cabinet Office has accepted its responsibility for producing guidance to ensure consistency.

We have sought to reinforce the important role played by whistleblowers and the need for them to be treated fairly

33. The appropriate use of confidentiality clauses and special severance payments became even more important given the vital role whistleblowers play in uncovering wrong-doing within an organisation. This Committee heard accounts of how NHS England, the Department for Work and Pensions (DWP) and other departments had used compromise agreements to cover up wrong-doing or poor management and ultimately to discourage whistleblowing.

34. We heard evidence of the terrible treatment afforded to whistleblowers by the health sector and HMRC amongst others. We found there was a lack of transparency on how departments addressed concerns raised by whistleblowers and that they sometimes failed to protect those who spoke out from being victimised. When whistleblowers had been victimised, departments could not tell us whether those doing the threatening and victimising had been sanctioned. We heard from Kay Sheldon, a whistleblower from the Care Quality Commission's board, who was victimised by senior managers after she had raised concerns. We asked the Department of Health if any disciplinary action had been taken against those involved, but were told the Department of Health could not provide any information as it did not collect it from NHS employers.

35. Our initial investigations into tax avoidance were prompted in part by revelations from a whistleblower about the way in which large tax settlements were reached. Rather than protect the whistleblower, it seems that HMRC used every power open to it to investigate him including, astonishingly, the Regulation of Investigatory Powers Act, normally reserved for serious criminals and terrorists, to review his calls and emails. Eventually the whistleblower left HMRC because the treatment became too much.

36. It was too late to protect those whistleblowers from whom we heard, but over the course of the Parliament we have succeeded in pushing the protection of whistleblowers further up the agenda of all departments. We sought to make sure all employees were given clear guidance on internal and external reporting routes. We also tried to strengthen accountability arrangements in central government by ensuring departments collected and analysed data on whistleblowers, even when responsibilities had been devolved to other bodies, like in the health sector. We have pushed the Cabinet Office to take responsibility for ensuring all whistleblowing policies and practices receive strong leadership within departments so that there is a consistent expectation across government.

4 We started the debate on tax practices but much more still needs to be done

We shone a light on the once secret tax avoidance industry and gained public and cross party support for a more robust response from government

37. Before we began to take a close interest in tax avoidance, those who promoted the use of contrived schemes to exploit loopholes in legislation and tax relief schemes appeared to be winning the game of cat and mouse with HMRC. Our interest has forced the debate and some real progress has been made. We have frequently commented on the adequacy of HMRC's response to tax avoidance, questioning whether it has the skills and capacity to tackle complex schemes and its willingness to litigate or take other action against individuals and the tax planning industry. We welcomed HMRC's renewed focus on compliance work when it has increased the number of its staff working in this area by 6%, from 25,500 to 27,000.

38. Our February 2013 report on tax avoidance found a lack of transparency about who marketed and used tax avoidance schemes. We concluded that HMRC's approach relied on retrospective investigations and litigation of individual cases which were time-consuming, costly and not always effective. We recommended that HMRC urgently calculate how much it spent on tackling the estimated £5 billion worth of tax that was lost to avoidance each year so it could tell us how much of a return it achieved from its anti-avoidance work; and that it should ensure that it was making full use of its existing, or potential powers, to tackle uncooperative promoters.

39. HMRC accepted our recommendations and made attempts to redress the balance with scheme promoters and users by setting up a new counter-avoidance directorate to bring together its operational and policy responses in one place; and by setting out plans to improve its management information so it had a better idea of the information it already had and where it needed to refine its understanding to have more impact.

40. Our report in April 2013 focussed on the role of tax advisors including Deloitte, Ernst and Young, KPMG and PwC who between them at the time employed nearly 9000 people and earned £2 billion from their tax work in the UK, and around $25 billion globally. We welcomed our witnesses' acceptance that international tax rules were out of date and in need of change to reflect the reality of modern business. We concluded that the Office of Tax Simplification, with fewer than 6 FTE staff, was grossly understaffed to deliver the radical simplification that was needed and it should therefore receive the resources and influence that it needed from the Treasury.

41. The firms told us they no longer engaged in aggressive tax avoidance schemes, but we were still concerned that it was not clear where the line between acceptable tax planning

and aggressive tax avoidance lay. Of significant concern to us was the Treasury's inappropriate use of staff from these firms to provide advice to government on tax law, only for them to devise ways to avoid the legislation they had helped to frame at later dates. Whilst the firms denied this happened, we recommended that the Treasury should introduce a code of conduct for tax advisers, setting out what is acceptable in terms of tax planning and how to manage conflicts of interest when a firm advised government on the formulation of tax laws and subsequently provided tax advice to clients in related areas.

42. We also uncovered that multi-national organisations, such as Google, Starbucks and Amazon had not been sufficiently challenged by HMRC about their artificial tax structures. For example, despite generating $18 billion of revenue from the UK between 2006 and 2011, we found that Google paid the equivalent of just $16 million of UK corporation taxes in the same period. We were unconvinced by Google's argument that its sale of advertising space to UK clients took place from Ireland, because despite sales being billed from Ireland, most sales revenue was generated by staff in the UK. We have taken evidence on other well publicised examples of tax avoidance, and potential tax evasion, for example the correspondence leaked from PWC Luxembourg about tax settlements and more recently HSBC's private banking arrangements.

43. It is clear to us that much more needs to be done to reform HMRC into a more diligent and determined organisation that is able to challenge both the individuals and corporations that use artificial corporate structures to avoid tax and also those who promote and market such devices. It remains of concern to us that individuals and SMEs are pursued with greater vigour and are more likely to end up in the courts than powerful multi-national companies. The pace of change to date has been slow and somewhat hampered by the complex tax laws in place, but it is essential that this work continues and HMRC is supported by the Government in doing so.

We challenged the abuse of tax reliefs, particularly those involving charitable donations

44. Tax reliefs range from fundamental components of the tax system, such as personal tax allowances, to tax expenditures with more specific policy objectives such as film tax relief. We reported in June 2014 that despite there being 1,128 tax reliefs in the UK, there was a lack of transparency and accountability for them and no adequate system of control following their introduction. Neither HMRC nor the Treasury were able to keep Parliament adequately informed of changes in the costs of reliefs because after their introduction tax reliefs are were not managed or evaluated closely. This lack of oversight meant government was unable to respond promptly to unexpected increases in the costs of tax reliefs-especially important as the NAO told us about 26 reliefs that had increased in cost by more than 50% in real-terms in the past 10 years and 30 that had increased in cost by more than 25%.

45. We recommended that the Government establish clear accountabilities and set out its commitment to introducing a framework for the effective assessment, management and reporting of tax reliefs; provide proportionate feedback and analysis to Parliament on the

costs and any cost changes of reliefs; and for it to develop stronger checks and balances to guard against the increasing complexity that is created by continually creating more reliefs.

46. When we revisited this issue in January 2015, we were disappointed by the progress made by HMRC and the Treasury. Whilst HMRC accepted its responsibility for monitoring, evaluating and assessing tax reliefs, it rejected the notion that this responsibility extended to the cost of a relief. We firmly rejected this assertion. They had also failed to improve the transparency and costs of tax reliefs to Parliament. Until these basic areas are addressed, Parliament will not have the transparency it needs to ensure that tax reliefs are securing the benefits promised when the legislation was passed.

47. As a reinforcement of our argument about tax avoidance in general, we found weaknesses in how specific tax reliefs were being managed that left them exposed to abuse by promoters. Successive governments have legislated to exclude charities from income tax, for example Gift Aid allows charities to reclaim the basic rate of tax paid on donations. At the time of our report in February 2014, charities received just over £1 billion in tax repayments through Gift Aid donations. However we discovered a sinister industry that abused these tax reliefs and threatened to undermine the public's confidence in charitable organisations. In June 2013 we examined the Cup Trust, which was set up as a charity under the Charities Act 2011 as a way to avoid tax. The organisation went on to give just £152,292 to good causes, whilst attempting to claim back £46 million from HMRC in Gift Aid on an income of £177 million.

We fostered international relationships to tackle tax avoidance, as an effective response relies on cross border cooperation

48. Our inquiries into tax avoidance demonstrated that international tax law, and the tax practices of multinational companies, have had a significant bearing on the amount of tax paid in the UK, and affects governments and citizens across the world. We held an international conference in the City of London with 200 delegates to discuss the nature of the problem, the progress made to date, particularly in relation to the work of the OECD, the challenges that we still face and potential solutions at both the national and international level.

49. On tax avoidance in there was consensus amongst delegates about the need to simplify the tax code, which at the time of our conference stood at 17,000 pages. Delegates told us that both the Government and companies spent too long avoiding and chasing tax because of this complexity.

50. Conference delegates were in broad agreement with us that international tax laws and their administration are no longer appropriate for the 21st century. We concluded that whilst the current rules had been introduced to eliminate borders and encourage global trade, companies had increasingly adopted global, decentralised business models that resulted in companies operating in multiple locations, for example sales in Europe, production in Asia, and R&D in America, but not paying tax on profits anywhere.

51. We heard how the G20 and OECD had begun a process of international tax reform to combat tax avoidance. To support this agenda, we heard how the OECD led negotiations to improve transparency, leading to the Automatic Exchange of Information which was expected to have 92 signatory countries by 2017. Delegates were told that as a result of this initiative, Sweden had recovered €139 million from 230 exchanges of information with Germany.

5 We supported the development of the right skills in government to deliver value for money

52. Across all departments, although we recognise the enormous commitment and important skills of public sector workers, we have been frustrated by an inability to recruit, train and retain people with the key professional skills required in a modern civil service. Government too often lacks the expertise it needs such as project and programme management, financial and commercial skills, and IT expertise, meaning government is over-reliant on expensive consultants. We have also seen a woeful lack of continuity in senior project leadership and in many cases too little Accounting Officer engagement.

We highlighted basic failings in how contracts are procured and managed and helped departments act as a more intelligent customer

53. The Department for Transport's procurement of the West Coast Mainline demonstrated what can happen when government does not get basic processes right and it fails to learn from past experiences. The Department tried to reduce the cost of the procurement exercise by using in-house staff who lacked the commercial and other technical skills required. As a result it made several mistakes such as forgetting to include inflation in its calculation, which meant it incorrectly identified the amount of risk capital it required from bidders to balance the riskiness of their bids. Despite warnings from external advisers that the process was in danger, senior managers at the Department for Transport failed to apply common sense and challenge the answers given to them. This blinkered approach exposed the Department for Transport to the risk of legal challenge and left the taxpayer with a £50 million bill, most of which was needed to compensate bidders.

54. We are pleased that the Department for Transport listened to our advice on the West Coast Mainline as its recent procurements for Crossrail, Thameslink and Intercity Express have all taken place with more consideration of expert advice and a more appropriate level of challenge from senior staff.

55. The Work Programme, a DWP initiative intended to help people who have been out of work for long periods to find and keep jobs, is an example of the challenge faced when managing 40 complex contracts across 18 prime contractors, worth a total of £2.8 billion. In this case the odds often seemed stacked in the private providers' favour.

56. We examined the Work Programme three times between 2012 and 2014 and with our last report in November 2014, we were pleased to see that performance was starting to improve after a very slow start. However we were concerned that the Department was still not demonstrating a sufficiently intelligent contract management style since despite none of its providers meeting their targets at the time of our evidence session in 2014, they all still qualified for incentive payments because of the way the DWP had let the contracts.

57. Until departments have the negotiating skills to match those of the private providers it is likely that value for money will not be assured. The Department of Health's National Programme for IT (NPfIT) in the NHS was plagued by poor negotiating capabilities, weak programme management and oversight, resulting in deals that were poor value for money. The project team did not understand the complexities of the tasks at hand which meant the project failed to deliver a paperless NHS as planned. The Department of Health's lack of relevant skills meant that when it subsequently tried to re-negotiate its contracts, it was in a weakened position because it did not meet its own contractual obligations in the first place. Despite highlighting these issues many times, departments seem reluctant to learn from past mistakes.

58. We concluded that the Department for Work and Pensions' management of the Universal Credit programme was extremely poor. Like the NPfIT experience, the team involved did not understand the nature and enormity of the task at hand; managers failed to monitor and challenge progress regularly; and no-one intervened when problems started to arise. Without the right project skills being in place, problems were not addressed and a good news culture developed. The DWP has since acted on our concerns. However, significant risks remain and our successors will want to keep this under close scrutiny.

59. In contrast, we saw how government can deliver effectively with the Troubled Families project. The close involvement of central and local agencies demonstrated to us that a joined-up approach was critical for effective planning and delivery, and achieving the intended outcomes. However, we still found there was room for improvement as the existence of two similar, yet separate programmes, at the Department for Communities and Local Government and the Department for Work and Pensions had resulted in confusion and unnecessary duplication.

We demanded more continuity of leadership in major projects

60. A common theme in a number of these projects was a failure to keep people in the job long enough to take responsibility for seeing projects through, or managing them until a particular phase has been completed. Universal Credit had a succession of changes in senior posts that underscored the problems encountered; whilst the Department for Transport failed to appoint a single person with responsibility for the West Coast Mainline project from beginning to end, leading to a three month gap when no one at the Department for Transport was responsible.

61. The FiReControl project, intended to replace 46 local fire and rescue authorities with 9 regional control centres using a national computer system, endured 10 different Senior Responsible Officer in 5 years before the Department for Communities and Local Government cancelled the project. The lack of leadership and responsibility meant the original timetable incurred delays and £482 million of taxpayers' money was wasted, culminating in one of the worst cases of project failure that this Committee has seen.

62. When we reviewed progress with the Department for Transport's Crossrail programme we were struck by the leadership that was in place. The joint sponsors of the programme, the Department for Transport and Transport for London, worked well with the delivery organisation, Crossrail Limited, to deliver the programme, which at the time of our report was broadly on schedule and being delivered within budget. The team focused on the essentials of programme management, including defining a realistic scope, establishing a management team with the necessary skills and securing the required funding. Two years were spent on planning before construction began, which allowed roles and relationships to be clearly established.

63. Stability within the leadership of a project is intrinsic to success, yet Senior Responsible Owners in the civil service move around too often and do not see projects through. This is partly because of the way the civil service trains and promotes staff, and partly because the accountability system does not require a Senior Responsible Owner to take responsibility for a project from start to finish. We no longer accept a Senior Responsible Owner leaving his or her post as a reason not to appear before us, and on inquiries like the Better Care Fund we recalled previous Senior Responsible Owners to explain the performance they delivered whilst in post.

64. We urged central government to take a stronger and more visible role in the delivery of projects and it responded by setting up the Major Projects Authority in 2011. We welcomed its introduction and recognised the progress it has made with strengthening project assurance and improving the transparency of the costs, risks and performance of major projects. The Major Projects Authority subsequently set up the Major Projects Leadership Academy in 2014 to train senior project managers.

65. It is our view however that government still faces significant challenges if it is to achieve further project improvements. Government still fails to train those it recruits with the essential skills necessary to deliver major projects and programmes. The focus is still on policy formulation rather than programme and project implementation. The centre of government also needs to be more involved in coordinating and prioritising projects and portfolios at both the departmental and cross government level to strengthen government's ability to put its best people on the riskiest projects.

6 We promoted the need for a strong centre of government and better financial management of public funds

We made the case for a strong and more coordinated centre of government

66. It is our view that a strong and effective centre of government is vital for the effective operation of government as a whole and for ensuring a focus on improved value for money for the taxpayer. To explore this matter further we took evidence from all 4 Accounting Officers responsible for the centre of government: Sir Bob Kerslake, Head of the Civil Service and Permanent Secretary, Department for Communities and Local Government; Sir Nicholas Macpherson, Permanent Secretary, HM Treasury; Sir Jeremy Heywood, Cabinet Secretary; and Richard Heaton, Permanent Secretary, Cabinet Office.

67. In our subsequent report, published in October 2014, we concluded that there was a lack of clarity about the way the centre of government was intended to work, particularly the respective responsibilities of the Cabinet Office, the Treasury and the Prime Minister's Office (Number 10), and how they work together as a coherent centre. While on occasions the centre had intervened effectively in private to address problems on high-priority government programmes, in other cases we have been concerned that the centre has not taken an overall strategic view of risks early enough on programmes like Universal Credit and NHS Reforms.

68. Correspondence sent to us highlighted the disagreement between senior civil servants and ministers on the role of the centre. Whilst the civil servants were wedded to departmental autonomy, ministers wanted an effective, smart and challenging centre that could drive improvement. The lack of agreement meant that there was no clear definition of the role of the centre and the accountabilities for implementing cross-government initiatives were not always clear. We recommended that the centre of government set out a clear statement on the role of the centre as an integrated capability, covering each body's respective roles and responsibilities; and how these bodies would work with each other and departments.

69. By not integrating better, the centre of government did not intervene early enough to prevent major departmental projects, such as Universal Credit, from running into difficulties. The centre of government had at its disposal a wealth of information and intelligence from various sources and perspectives, such as Major Projects Authority assurance reviews and Treasury spending teams' data, which it could have used to anticipate risks and learn from past experiences to prevent further failings from occurring.

70. We also concluded that key specialist skills, such as project, programme and financial management skills, were in short supply and were not distributed effectively between departments and the centre of government. This shortage has undermined the successful

delivery of many projects throughout our tenure. Some progress has been made in addressing these areas, including the Civil Service Reform plan which aims to increase capability in 4 areas: project and programme management, digital, procurement and commercial and leading change. The centre of government recognised the need for greater effort on this as Sir Jeremy Heywood told us that there was still a long way to go before government had the strength and depth in all of the key functions performed by the centre, particularly in the Cabinet Office.

71. The need for stronger financial management has been another recurring theme in our work. The Ministry of Defence, with responsibility for a significant programme of major projects and an Equipment Plan, failed to demonstrate to us that it had control over its costs. At our evidence session in February 2014 we learnt that the Ministry of Defence had underspent by £1.2 billion on its Equipment Plan in 2012-13. Most worryingly however, was its admission that it did not know the reasons for this and so could not be sure that it was not storing up costs for future years. We demanded that the Ministry of Defence obtain a better understanding of this situation. We were pleased that the Ministry of Defence had made some progress when we revisited this issue in March 2015, but we remain concerned about its over-reliance on contractors which means it still has not developed the skills it needs in-house to control costs and make savings in future.

72. Our determination to secure better financial management skills within government has led to changes. Implementation of the Treasury's review of the financial management skills needed across government should provide an opportunity for the centre to lead the push to build key skills and capability across government. One of the Treasury's first actions on this was to introduce a new role, Director General of Public Spending and Finance, in 2014. This new position combines the Head of Public Spending and Head of Government Finance Profession roles and is intended to give stronger financial leadership across government and introduce a management relationship between the Director General of Public Spending and Finance and the heads of finance across government. However time will tell whether the authority and status of this function will have the desired impact on Government.

We pushed for improvements in the Whole of Government Accounts to secure better transparency and accountability over public finances

73. We reported on the introduction of the Whole of Government Accounts in February 2012 when we examined expenditure for 2009-10. The introduction of the Whole of Government Accounts represented a major step forward in improving transparency and accountability as it was the first time an attempt had been made to show in a single document what the government owed, owned, spent and received. For the first time we were able see the huge cost of clinical negligence to the taxpayer and the net book value of PFI assets, which stood at £24 billion and £37 billion respectively in 2012-13 .

74. We took evidence on each set of Whole of Government Accounts and have seen some improvements in the quality and content of data presented. However, we have called repeatedly for the Treasury to use the Whole of Government Accounts to focus its

discussions with departments and drive action, for example, to ensure that the Department of Health has in place realistic plans to tackle the causes of clinical negligence claims.

7 We secured better and more consistent services for the public

We examined a broad range of public services and identified many instances of poor or inconsistent service

76. Ensuring the public receives a high quality and consistent service has been at the forefront of all our inquiries. In November 2013 we reported on the use of 0845 or other higher rate numbers by government departments. We found that in 2012-13, central government handled at least 208 million telephone calls, of which 63% were to higher rate telephone numbers. The estimated cost of these calls to the public was £56 million, with £26 million being spent whilst waiting to speak to an adviser. We found that the use of higher rate telephone numbers had a disproportionate impact on vulnerable and low-income groups who were deterred from calling, thereby limiting their access to essential services such as a Victims Support helpline, the Student Loans Company and the Department for Work and Pensions' Bereavement Service helpline. We recommended that telephone lines serving vulnerable and low income groups never be charged above the geographic rate and that 03 numbers should be available for all government telephone lines within 6 to 12 months of our inquiry. We were pleased that this recommendation was accepted and the use of higher rate numbers has been addressed.

77. We identified that part of the problem with higher rate telephone numbers stemmed from a confusing and inconsistent system for charging callers. The Cabinet Office admitted to us that it had played no role in monitoring or co-ordinating government telephone lines since it last issued guidance in 2010. To address this we recommended that the Cabinet Office urgently establish clear principles on charging for telephone lines that should extend to arms-length bodes like the Student Loans Company. We also recommended that the Cabinet Office set out how the application of these principles would be monitored and enforced in practice. The Cabinet Office took our concerns seriously and just one month after our report, it published guidance on the use of higher rate numbers; established a cross- government group that would publish a status report each year; and set a requirement for departments to provide or publish information on their telephone number prefixes.

78. Our evidence session on caring for people with learning disabilities and challenging behaviour in February 2015 showed that the continuation of large mental health hospitals is incompatible with current thinking about how to care for people with learning disabilities. We were subsequently pleased to hear that the Department of Health and NHS England plans to close these types of facilities. We were worried however that the Department of Health does not have the data it needed to deliver its policy objectives for people with learning difficulties. Data, such as the numbers receiving treatment in community placements, is vital, and we welcome the improvements made since 2011-12 when its data was 'absolutely non-existent', but, more urgent action needs to be taken to

ensure high quality services and value for money can be secured for some of the most vulnerable in society.

79. In the welfare area we found in February 2013 that the DWP had delivered poor decision-making on its Work Capability Assessment for Employment Support Allowance. This caused its claimants considerable distress. We concluded that the Work Capability Assessment had a disproportionate impact on the most vulnerable in society and it failed to take account of the rare, variable or mental health conditions that could lead to greater inaccuracies in decision-making.

We examined services that affect inequalities in life expectancies

80. Inequalities in health outcomes are a longstanding and deep-seated issue that have proved difficult to change. Despite the efforts of successive governments we were disappointed to report in November 2010 that the gap in life expectancy between people in deprived areas and the general population had continued to widen; that two thirds of primary care trusts with the highest deprivation levels did not receive the money due to them under the Department of Health's funding formula; and that many GPs failed to focus their attention sufficiently on the most deprived people registered with their practices.

81. Recognising that improving this situation would take time and effort, we recommended that the Department of Health consider how funding shortfalls in the most deprived areas could be corrected; and how the GP contract could be used to link payments to improving the health of the neediest people in their practices. We welcomed the Department of Health's response to our concerns, in particular its desire to ensure primary care trusts received the correct funding, and its admittance that incentives for GPs were insufficiently focused on outcomes and it would therefore reform the current payment system, so that GP practices were rewarded appropriately for improving patient outcomes.

We sought to protect consumers when departments entered into deals that did not deliver a consistent service for all

82. We examined the Department for Culture, Media and Sport's management of the rural broadband programme in September 2014, April 2014 and January 2015. At our first inquiry we found that its procurement approach had failed to deliver a meaningful competition for the letting of local contracts. The approach led to BT winning all of the 26 contracts that had been let by local authorities up to June 2013.

83. For consumers this created a problem as BT was supposed to deliver at least 90% coverage in rural areas, but the Department for Culture, Media and Sport did not secure sufficient transparency from BT about precisely where it intended to roll out superfast broadband in each area. As other suppliers were also inhibited from developing complementary services a 100% coverage could not be secured. We recommended that the Department for Culture, Media and Sport stall its planned £250 million of further

expenditure until it was in a stronger position to secure a better deal for the taxpayer; and that it should publish BT's detailed roll-out plans so that other suppliers could try to reach the remaining 10% of the population that would still have been without superfast broadband.

84. We were disappointed that the Department for Culture, Media and Sport disagreed with our recommendations. We maintained pressure on the Department for Culture, Media and Sport however and at subsequent evidence sessions in April 2014 and January 2015 we started to see a shift in the approach from government. For example, Ofcom agreed to explicitly address the impacts on competition of BT's wholesale pricing structure. This issue demonstrated how we as a Committee can force change when we exert our ability to recall witnesses and revisit issues. There is still a significant way to go on the matter of rural broadband and it will be up to our successors to maintain the momentum that we have now generated.

Formal Minutes

Monday 23 March 2015

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon
Mr David Burrowes
Stephen Hammond
Chris Heaton Harris
Meg Hillier
Stewart Jackson
Dame Anne McGuire
Austin Mitchell
Nick Smith

Draft Report (*The work of the Committee of Public Accounts 2010-15*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 84 read and agreed to.

Summary agreed to.

Resolved, That the Report be the Fifty-second Report of the Committee to the House.

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

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

[Adjourned.

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the Committee's website at www.parliament.uk/pac.

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

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