



House of Commons
Committee of Public Accounts

Accountability to Parliament for taxpayers' money

Thirty-ninth Report of Session 2015–16



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

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The Committee of Public Accounts

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Committee staff

The current staff of the Committee are Stephen McGinness (Clerk), Dr Mark Ewbank (Second Clerk), George James (Senior Committee Assistant), Sue Alexander and Ruby Radley (Committee Assistants), and Tim Bowden (Media Officer).

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Summary

Departmental Accounting Officers (AOs) are a crucial element in Parliament's ability to hold the Executive to account. They are personally responsible and accountable to Parliament for their department's use of public money and the stewardship of its assets. They have to balance these responsibilities to Parliament with their other responsibilities as Permanent Secretaries to serve their Ministers. However, increasingly complex delivery methods and the continuing lack of good cost and performance data are undermining accountability. There are also too many examples of AOs allowing projects and initiatives, such as funding to Kids Company and the e-Borders programme, to proceed unchallenged, despite strong evidence of poor value for money. Where an AO has serious concerns about value for money, he or she can flag the concern by formally (and publicly) requesting from the Minister a 'ministerial direction' to proceed. But directions are not being used effectively as an accountability control: they are few and far between, despite AOs having concerns about the value for money or feasibility of policies. There is consequently a damaging lack of transparency as AOs' concerns about the use of public money are not brought to Parliament's attention. We intend to return regularly to issues of accountability in our work, to ensure government can properly be held to account for the spending of taxpayers' money.

Introduction

Robust accountability for taxpayers' money is an essential part of good public management and democratic government. The Accounting Officer (AO) in each department, normally the Permanent Secretary, is personally responsible and accountable to Parliament for managing the department and its use of public resources and, to discharge this duty, must be able to draw on supporting accountability systems that safeguard taxpayers' money. A focus on strong accountability within government should ensure that Parliament, including this Committee, functions as a backstop in an accountability sense and not a first line of control.

The AO operates at the head of a system of accountability and others within that system have responsibilities to account for performance. For example, accountability may be delegated at a working level to the Senior Responsible Owner (SRO) of a project; or devolved to the head of a delivery body such as an academy or foundation trust. Nevertheless, the departmental AO retains overall accountability and must provide assurance over all public spending in the departmental system. The AO must at all times strike a balance between the responsibility to safeguard public money and his or her duty as a Permanent Secretary to serve the Minister.

Conclusions and recommendations

1. **Accountability to Parliament for the use of public funds has been weakened by the failure of the government's accountability arrangements to keep pace with increasingly complex ways of delivering policies and services.** The growing use of complex delivery methods, such as devolution to local areas, outsourced contracts, government companies and cross-cutting initiatives, has often not been accompanied by clarity over accountability arrangements. Too often, departments have not been able to tell us exactly who is accountable for what; for example, on City Deals and contracted-out disability assessments. Parliament needs to be assured that Accounting Officers (AOs) can follow the pound through these more complex delivery systems. AOs need to ensure there is clear and robust accountability at all levels and should express this through an accountability system statement. We welcome the Treasury's commitment to support AOs to develop their accountability systems, including through reviewing and challenging system statements.

Recommendation: *The Treasury should ensure all departments prepare accountability system statements with their next annual report and accounts. Each statement should cover all of the accountability relationships and processes within that department, making clear who is accountable for what at all levels of the system from the AO down.*

2. **AOs across government lack the cost and performance data they need for effective oversight.** This long-standing problem weakens the ability of AOs to hold delivery bodies to account and intervene effectively where required. For example, our recent examination of acute hospital trusts found that three quarters were in deficit, but departmental targets for trusts to make savings were based on flawed data and had a damaging effect on trusts' finances. The witnesses recognised that government too often lacks good cost and performance data but failed to provide an adequate explanation of why data problems had bedevilled government for so long. We considered there was a lack of urgency in dealing with this persistent and pervasive issue. Government has introduced Single Departmental Plans (SDPs) to explain how it intends to achieve its priorities for this Parliament and is relying on them to improve performance data. However, it remains to be seen whether the SDPs can rectify the culture of poor data in government.

Recommendation: *All AOs should specify in their accountability system statements the financial and performance data they need to oversee systems of delivery and manage their accountabilities. These data specifications should be fully aligned with the SDPs.*

3. **Not all cases where AOs have concerns about the value for money or feasibility of policies are brought to Parliament's attention.** AOs are often reluctant to raise concerns about the feasibility or value for money of policies, as there is effectively a conflict of interest in doing so with their duty to serve Ministers. AOs can ask for a ministerial direction to proceed with a policy where they have concerns, although this is seen as an extreme step and is seldom used. Another way to identify and raise concerns is through 'AO assessments', set out in Treasury guidelines, which examine whether policies are feasible and value for money, as well as whether the spending involved is lawful and proper. The Treasury AO used this process

to provide assurance about the value of money of the sale of Eurostar. But we are concerned that these assessments are not commonly used and never made public. We recognise that Ministers and officials need to conduct some deliberations in private but this should not be at the expense of transparency about value for money or feasibility concerns.

Recommendation: AOs should prepare assessments of major projects and policy initiatives in line with Treasury guidance, where they have concerns about policies' feasibility or value for money. These assessments should be made available to Parliament to strengthen transparency and accountability.

4. **There are too many examples of AOs allowing projects and initiatives to proceed unchallenged, despite strong evidence about poor value for money.** Funding to Kids Company and e-Borders are two recent examples of projects or initiatives which were permitted to go ahead despite evidence of poor value for the taxpayer. While SROs of major projects are directly accountable to Parliament for project implementation, AOs retain ultimate responsibility for projects overall. However, in some cases AOs do not appear able to exercise the oversight required to meet these responsibilities. We recognise that government has done much on project assurance, especially through the independent review undertaken by the Major Projects Authority (now part of the Infrastructure and Projects Authority's role). But this does not replace the basic discipline required of AOs to satisfy themselves that projects and other initiatives are a good use of taxpayers' money and are on track. The witnesses agreed it would be useful for AOs to take an earlier view on the feasibility of projects, especially complex ones.

Recommendation: AOs should provide greater positive assurance over major projects and initiatives during their implementation, for example through requiring explicit AO sign-off at key stages of implementation.

1 Securing accountability for taxpayers' money throughout government

1. On the basis of a Report by the Comptroller and Auditor General, we took evidence from the Cabinet Secretary (Sir Jeremy Heywood) and the Permanent Secretaries of HM Treasury (Sir Nicholas Macpherson) and the Cabinet Office (John Manzoni) on accountability to Parliament for taxpayers' money.¹ This was Sir Nicholas Macpherson's final appearance before us as Permanent Secretary of HM Treasury. We would like to take this opportunity to formally record our thanks for his long career of public service, in particular his 11 years leading the Treasury and his engagement with the work of this Committee.

2. Under the UK's system of government, accountability for taxpayers' money is secured through the role of the Accounting Officer (AO). The AO in each department is personally responsible for the department's use of public resources, and is accountable to Parliament for all public spending carried out by the department and its associated bodies.²

3. In a government department, the AO role is normally performed by the Permanent Secretary. The Permanent Secretary has other responsibilities as the most senior civil servant in a department, including acting as the chief policy adviser to the Minister. Permanent Secretaries therefore have dual accountabilities: a civil servant's accountability to his or her Minister, combined with an AO's accountability to Parliament.³

4. Effective accountability arrangements enable Parliament, including this Committee, to perform the vital democratic function of holding AOs to account for their use of public money. A strong accountability culture within government is also necessary so that AOs can oversee and manage their departments to provide good value for the taxpayer. In this regard, Parliament functions as an accountability backstop rather than a first line of control. The role of the AO is therefore fundamental to both good public management and democratic government.

Accountability for complex systems of delivery

5. Over the years, government has increased in complexity. Changes to the way that government implements policies and delivers services include: increased devolution to local areas and delivery bodies, greater outsourcing, use of government companies, cross-cutting programmes across departments and delivery through central initiatives. These developments have increased the complexity of delivery relationships and responsibilities within government, and also challenged the traditional model of accountability through the AO (which relies on AOs being solely and personally accountable to Parliament for all spending under their remit). AOs now commonly delegate, devolve or share implementation responsibilities, which means a departmental AO must operate at the head of a *system* of accountability for delivery.⁴

1 C&AG's Report, [Accountability to Parliament for taxpayers' money](#), Session 2015–16, HC 849, 23 February 2016

2 [C&AG's Report](#), para 1.4

3 [C&AG's Report](#), para 1.5

4 [C&AG's Report](#), para 10, 1.9

6. Sir Nicholas Macpherson observed that AOs have responsibilities for ensuring entire systems of delivery are working well and achieving value for money:

Accounting officers have to be responsible and accountable for the system as a whole. I am in no doubt about that. If the system itself is not working or is leading to poor value for money, they should be in the firing line. For example, if you devolve accountability to 20,000-odd schools, the issue is how the accounting officer satisfies him or herself that those schools are providing value for money.⁵

7. As ways of delivering services or policies become more complex, we have seen that this ability to establish clear accountability for every pound of public money can become more difficult to achieve. For example, we raised concerns about accountability for some contracted-out services, such as delivery of health and disability assessments. Sir Nicholas Macpherson told us that AOs were entirely responsible and accountable for the quality of outsourced contracts.⁶ But the witnesses acknowledged that changes to the way policies or services were delivered does affect accountability. Sir Nicholas Macpherson noted that where responsibilities shift, “you have to ensure that accountability doesn’t fall through the cracks, rather like money”.⁷ John Manzoni preferred to describe the situation as one of “evolving complexities” rather than accountability gaps.⁸

8. In general, however, government has not provided enough clarity about the changes required or made to accountability arrangements to match changes in delivery methods. For example, in our report on City Deals, we noted that the Permanent Secretary of the Department for Communities and Local Government was accountable for City Deals overall, but the Department could not explain clearly and simply whether responsibility for the outcomes of individual City Deal programmes rested with local or central government.⁹ Similarly, in our report on care leavers’ transition to adulthood, we concluded that “central accountability and responsibility for improving the care leaver system is not clear”¹⁰. Sir Jeremy Heywood accepted that lines of accountability for the City Deals and devolved deals were “complex”.¹¹

9. Accountability system statements were introduced in 2012 to help clarify accountability arrangements for departments with locally devolved spending. Currently, 7 of the 17 main departments prepare them. The statements are intended to explain how AOs get assurance that resources allocated to them are being spent appropriately and securing value for money.¹² However, Sir Jeremy Heywood admitted that the statements risked becoming a routine, box-ticking exercise and needed “more vitality and more life breathed into

5 [Q 12](#)

6 [Qq 117–118](#)

7 [Q 11](#)

8 [Q 11](#)

9 Committee of Public Accounts, *Devolving responsibilities to cities in England: Wave 1 City Deals*, Seventh Report of Session 2015–16, HC 395, November 2015, Conclusions and recommendations, para 3

10 Committee of Public Accounts, *Care leavers’ transition to adulthood*, Fifth Report of Session 2015–16, HC 411, October 2015, Conclusions and recommendations, para 1

11 [Qq 43–44](#)

12 [C&AG’s Report](#), para 1.35

them” to ensure they served a useful purpose in enhancing system oversight.¹³ He also acknowledged that government needed to keep them up to date and “fresh” so that they reflected changes to how government operates.¹⁴

10. Similarly, Sir Nicholas Macpherson said that he wanted to strengthen the system statements as an accountability mechanism, and suggested that the Treasury should take a bigger and more proactive role in challenging and reviewing them more regularly. He added that he found the idea of making all departments prepare system statements attractive, although this would need to be proportionate to the complexity of the delivery system and accountability arrangements overseen by the AO.¹⁵

Performance and cost data

11. The previous Committee’s 2011 *Accountability for public money* report highlighted the importance of performance and cost data for effective accountability. One of that report’s ‘fundamentals of accountability’ outlined specific expectations for performance information:

12. There is a clear process for measuring outcomes, evaluating performance and demonstrating value for money, which allows organisations to be held to public account and which enables proper comparisons to be made across organisations delivering the same or similar services. This should cover the information needed for both local accountability and the assurance required by Accounting Officers to fulfil their central accountabilities.¹⁶

13. Sir Jeremy Heywood agreed that performance and cost data were crucial for AOs to discharge their functions and felt this was an area where AOs could do better. He noted, in particular, that proper data were needed to underpin clear objectives, including costing data. Sir Nicholas Macpherson similarly advocated a greater focus on understanding the cost drivers behind particular programmes.¹⁷

14. Poor data quality is a long-standing problem for government, but the Permanent Secretaries’ evidence indicated a lack of urgency in dealing with the issue. Sir Jeremy Heywood could not explain to us why the civil service has persistently failed to produce good cost and performance data. Sir Nicholas Macpherson said he believed progress had been made over the years, but that changing priorities had hindered government’s ability to collect consistent data.¹⁸

15. Concerns about how government uses data for oversight purposes were illustrated in our recent examination of acute hospital trusts. Many trusts have faced financial difficulties, with three quarters in deficit during 2015–16. However, we found that the data used by NHS England and Monitor to set cost savings targets for trusts were seriously flawed. This meant that the targets set were unrealistic and have actually caused long-term damage to trusts’ finances.¹⁹

13 [Q 11](#)

14 [Q 117](#)

15 [Qq 12, 26–28](#)

16 Committee of Public Accounts, [Accountability for public money](#), Twenty-eighth Report of Session 2010–11, HC 740, April 2011, Figure 1

17 [Qq 14, 22](#)

18 [Qq 15–24](#)

19 Committee of Public Accounts, [Sustainability and financial performance of acute hospital trusts](#), Thirtieth Report of Session 2015–16, HC 709, March 2016, Conclusions and recommendations, paras 1-3

16. The recently-published Single Departmental Plans (SDPs) are the latest proposed solution to government's data problems. John Manzoni explained that they were intended to bring "a much sharper understanding of performance distributed through the system" by enabling departments to judge how much output could be delivered with a certain level of input.²⁰ However, the SDPs are not designed to provide all of the data which AOs need to oversee their systems of delivery, including to determine whether they achieve value for money. We would expect accountability system statements to set out the system-level financial and performance data that AOs need to perform their accountability functions but it is not clear how the data requirements in accountability system statements are to be aligned with the SDPs. Moreover, it remains to be seen whether the SDPs will be able to address the variety of data problems we and the National Audit Office have identified across government, including poor data quality and ineffective performance measurement design.²¹

20 [Q 23](#)

21 [C&AG's Report](#), paras 5.3–5.5

2 The relationship between Accounting Officers and Ministers

Accounting Officer responsibilities for taxpayers' money

17. For a Permanent Secretary, the responsibility as Accounting Officer (AO) to raise concerns about the value for money or feasibility of policies co-exists with the duty as a civil servant to fulfil the Ministers' wishes. Sir Nicholas Macpherson told us he thought that in most cases these two responsibilities were well aligned, as Ministers will want to pursue policies that are good value for money.²²

18. However, tensions can arise if an AO believes that a Minister's favoured policy is not feasible or value for money, or if the spending involved would be unlawful or improper. The National Audit Office concluded that in such cases, AOs are often reluctant to raise concerns about the use of taxpayers' money given there is effectively a conflict with their duty to serve Ministers. Where such conflicts arise, AOs can ask for a ministerial direction, which is a formal instruction from a Minister to proceed with implementation of a policy or course of action. However, Sir Nicholas Macpherson said he believed that, on the whole, governments do not like too many directions. From 1990 to 2015, a total of 62 ministerial directions were issued (an average of between 2 and 3 a year).²³

19. The witnesses cautioned against drawing the conclusion that because ministerial directions were rarely used, AOs were failing to highlight concerns about taxpayers' money. Sir Jeremy Heywood considered ministerial directions to be a "very imperfect" indicator of the extent to which AOs were raising issues about value for money.²⁴ Sir Nicholas Macpherson mentioned his use of 'AO assessments', which are another means through which AOs can gain assurance over public spending. AO assessments are documents that enable AOs to systematically evaluate potential concerns about the use of public money. Treasury guidance specifies they should be conducted using the same criteria for seeking a ministerial direction—regularity, propriety, value for money and feasibility. Sir Nicholas applied this approach to his consideration of whether the sale of Eurostar represented value for money.²⁵

20. There is scope to expand the use of AO assessments across government, as they do not currently appear to be widely used. Sir Nicholas Macpherson affirmed it should be a matter of course for AOs to adopt the "basic discipline" of seeking assurance over value for taxpayers' money when embarking on new programmes.²⁶ But Sir Jeremy Heywood did not believe that assessments should be a transparent part of the process, as there would only be full and frank assessments if they were "kept in a confidential space".²⁷ While Ministers and Permanent Secretaries need to conduct some deliberations in private, there is already transparency in comparable cases where a ministerial direction *has* been issued:

22 [Q 67](#)

23 [Qq 47, 68](#); [C&AG's Report](#), paras 8, 1.19

24 [Q 48](#)

25 [Q 51](#); HM Treasury, [Making an accounting officer assessment](#), December 2015

26 [Qq 51, 53](#)

27 [Q 54](#)

since 2011, the Treasury has required ministerial directions to be published. Sir Nicholas Macpherson noted that making ministerial directions public was “accountability in action”, adding: “I do think that that transparency is valuable”.²⁸

Oversight of major projects and policy initiatives

21. AOs are responsible for all spending within a department, including on major projects and policy initiatives. Senior Responsible Owners (SROs) of major projects have been directly accountable to Parliament for project implementation since 2014 but AOs retain overall responsibility for projects and the spending involved. AOs have a specific responsibility to personally approve and confirm their agreement to major projects and policy initiatives before they proceed. In recent years, the Major Projects Authority (MPA) has also provided assurance over major projects (this is now part of the merged Infrastructure and Projects Authority’s role).²⁹

22. We are concerned at the recent cases we have seen where AOs have not raised value-for-money concerns that should have been clear from their oversight of major projects and policy initiatives. Funding to Kids Company and implementation of the e-Borders computer system are two examples of projects or initiatives which were allowed to proceed for some time despite evidence of poor value for the taxpayer. Apart from the requirement for AOs to personally approve major projects or policy initiatives at their outset, the oversight process lacks forms of accountability that would associate the AO more directly with stages of a project or initiative as it progresses.³⁰

23. The witnesses acknowledged that project oversight can be a long and difficult process. John Manzoni accepted that government had made mistakes on some big projects, including “some quite big mistakes”, and attributed this largely to a lack of project management capability.³¹ Sir Jeremy Heywood said that major projects and initiatives typically involved a lengthy process of assurance, but considered that disagreements were more often resolved through discussion than through ministerial directions. Sir Nicholas Macpherson agreed that ministerial directions were unlikely on large projects because, in his experience, problems had been surfaced quickly and referred to the MPA.³²

24. One particular area where AOs could improve oversight relates to the feasibility of projects and initiatives. Since 2011, AOs have been able to seek a ministerial direction if they believe that a project or initiative is not feasible; however, there have been no ministerial directions on feasibility grounds. John Manzoni told us that the most difficult part of complex projects is ensuring they are feasible. He noted that the MPA’s focus was increasingly on getting a clearer view of feasibility earlier, and supported the idea of AOs devoting more attention to the feasibility of projects.³³

28 [Q 57](#)

29 HM Treasury, *Managing Public Money*, July 2013, para 3.3.3; Committee of Public Accounts, *Delivering major projects in government*, Thirty-first Report of Session 2015–16, HC 710, March 2016

30 [Qq 1, 49–51](#)

31 [Q 50](#)

32 [Qq 49, 51](#)

33 [Q 54](#); [C&AG’s Report](#), para 1.19

Formal Minutes

Wednesday 27 April 2016

Members present:

Meg Hillier, in the Chair

Mr Richard Bacon	Nigel Mills
Deidre Brock	David Mowat
Chris Evans	Karin Smyth
Caroline Flint	Mrs Anne-Marie Trevelyan
Kevin Foster	

Draft Report (*Accountability to Parliament for taxpayers' money*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 24 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Thirty-ninth 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 till Tuesday 3 May 2016 at 2.00 pm

Witnesses

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

Monday 29 February 2016

Question number

Sir Jeremy Heywood, Cabinet Secretary, **Sir Nicholas Macpherson**, Permanent Secretary, HM Treasury, and **John Manzoni**, Chief Executive of the Civil Service and Permanent Secretary, Cabinet Office

[Q1-124](#)

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.

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

Session 2015–16

First Report	Financial sustainability of police forces in England and Wales	HC 288 (Cm 9170)
Second Report	Disposal of public land for new homes	HC 289 (Cm 9170)
Third Report	Funding for disadvantaged pupils	HC 327 (Cm 9170)
Fourth Report	Fraud and Error Stocktake	HC 394 (Cm 9190)
Fifth Report	Care leavers' transition to adulthood	HC 411 (Cm 9190)
Sixth Report	HM Revenue & Customs performance 2014–15	HC 393 (Cm 9190)
Seventh Report	Devolving responsibilities to cities in England: Wave 1 City Deals	HC 395 (Cm 9190)
Eighth Report	The Government's funding of Kids Company	HC 504 (Cm 9190)
Ninth Report	Network Rail's: 2014–2019 investment programme	HC 473 (Cm 9220)
Tenth Report	Care Act first-phase reforms and local government new burdens	HC 412 (Cm 9220)
Eleventh Report	Strategic financial management of the Ministry of Defence and Military flying training	HC 391 (Cm 9220)
Twelfth Report	Care Quality Commission	HC 501 (Cm 9220)
Thirteenth Report	Overseeing financial sustainability in the further education sector	HC 414 (Cm 9220)
Fourteenth Report	General Practice Extraction Service	HC 503 (Cm 9220)
Fifteenth Report	Economic regulation in the water sector	HC 505 (Cm 9237)
Sixteenth Report	Sale of Eurostar	HC 564 (Cm 9237)
Seventeenth Report	Management of adult diabetes services in the NHS: progress review	HC 563 (Cm 9237)

Eighteenth Report	Automatic enrolment to workplace pensions	HC 581 (Cm 9237)
Nineteenth Report	Universal Credit: progress update	HC 601 (Cm 9237)
Twentieth Report	Cancer Drugs Fund	HC 583 (Cm 9237)
Twenty-first Report	Reform of the rail franchising programme	HC 600
Twenty-second Report	Excess Votes 2014–15	HC 787
Twenty-third Report	Financial sustainability of fire and rescue services	HC 582
Twenty-fourth Report	Services to people with neurological conditions: progress review	HC 502
Twenty-fifth Report	Corporate tax settlements	HC 788
Twenty-sixth Report	The Common Agricultural Policy Delivery Programme	HC 642
Twenty-seventh Report	e-Borders and successor programmes	HC 643
Twenty-eighth Report	Access to General Practice in England	HC 673
Twenty-ninth Report	Making a whistleblowing policy work: progress update	HC 602
Thirtieth Report	Sustainability and financial performance of acute hospital trusts	HC 709
Thirty-first Report	Delivering major projects in government	HC 710
Thirty-second Report	Follow-up on transforming contract management	HC 711
Thirty-third Report	Contracted out health and disability assessments	HC 727
Thirty-fourth Report	Tackling tax fraud	HC 674
Thirty-fifth Report	Department for International Development: responding to crises	HC 728
Thirty-sixth Report	Use of consultants and temporary staff	HC 726
Thirty-seventh Report	Financial management of the European Union budget in 2014	HC 730
Thirty-eighth Report	Extending the Right to Buy to housing association tenants	HC 880
First Special Report	Unauthorised disclosure of draft Report in the previous Parliament	HC 539
Second Special Report	Network Rail's 2014–2019 investment programme: Office of Rail and Road Response to the Committee's Ninth Report of Session 2015–16	HC 905